

# MADRAS RECORD OFFICE.

Government of Madras.

*Revenue* DEPARTMENT.

G.O. No. 581

Press  
~~Mis.~~

130-131

Dated

6 . 4 - 19 1864

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,  
6th April 1861.*

No. 130. Read the following Proceedings of the Board of Revenue, dated 19th March 1864,  
No. 1,700:—

Read again Board's Proceedings, dated 12th November 1863, No. 7,216.

Read also the following letters.

From the Acting Collector of Bellary, dated Hurpanhully, 18th December 1863, No. 181.

1. With reference to the Board's Proceedings, dated 12th November 1863, No. 7,216, on my letter of 24th June 1863, No. 91, in which I recommended the abolition of the cess of Fasljasty, or tax on second crop grown under wells, by the exclusive labor of the Ryots and without assistance from Government sources of irrigation, remarking that further information is necessary before my proposals can be submitted to Government, and observing that the extent of well land cultivation in Bellary in Fusly 1266 is given at Acres 42,245, and doubting whether the transferred Talook of Patticondah has been excluded from the comparison which would in that case be incorrect in comparison with the results of Fusly 1272, and noting that the Fusly accounts of 1266 show Acres 41,365, which is presumed to be inclusive of Patticondah Talook, I have the honor to state that it would have been more proper to have excluded Patticondah (although then untransferred) from the account of Fusly 1266, excluding it will give the cultivation of Fusly 1266 as Acres 40,483 against 46,453 in Fusly 1272, or not increase Acres 5,970. This however only strengthens the argument for early reduction of an impolitic cess.

2. With regard to the difference noticed by the Board in the accounts of Fusly 1266, where the cultivated acreage of well lands is given at Acres 41,365, instead of as in my account 42,245 the difference (Acres 880) is well land under ruined wells, transferred during the revision of the assessment in Fuslies 1267 and 1268 to the head of Dry Cultivation. In Fusly 1266 the said 880 Acres were actually under cultivation, and were classed under well lands, and therefore my account is correct.

3. Again, the difference noticed by the Board, of the assessment given by me for Fusly 1266 viz., Rupees 2,10,836, and that given by the Board Rupees 3,11,837, is owing to my having given the net assessment of the land instead of the survey assessment, from which "Tisayi," and in a few cases "Chouthayi" or generally about one-third, had to be deducted before the actual assessment could be shown; a revised Statement is therefore I submit not required as my account is correct.

4. With regard to what the Board notice in paragraph 3, that in Fusly 1271 Report (and in all previous ones) wells are classed as Government and private, as old and new, and wishing to know the reason of this distinction. The Board may be aware that more than thirty years ago the Collectors of Bellary and Cuddapah agreed not to levy Teervah or tax on a Ryot digging a well in his dry assessed land. All wells dug since the survey in these two Provinces have been called and classed as new or private wells, and are ordered to be re-constructed. Whereas all wells entered in the survey accounts were taxed with Bugayet, or garden rates, and classed as Government wells, though, as I have on several occasions remarked, Government never dug one of them.

5. The proper course is to exclude the term garden, or well land, from the accounts, and to class all self-supplied wells and their lands as dry, and all aided by Government irrigation as wet. This is what is done during the new survey and revision of assessment; but there is no need to await for a survey to make the clerical alteration in the accounts, or to remit an onerous and impolitic double assessment on simple well lands.

6. I would strongly recommend the adoption of the proposal of the Board in paragraph 4 to reduce all land irrigated by wells, without support from a Government source of irrigation, to a maximum of Rupees 5 per Acre, the highest dry rate introduced into Districts newly surveyed and settled; the Board may be assured that this is a step in the right direction in Bellary, and I would say in Cuddapah also; for dry lands irrigated by the sole labor of the Ryots. In both Districts we cannot have too many wells or too much land cultivated by them for other irrigation is scanty and precarious, and they are the safe-guards against famine, and preventatives against extensive remissions when the monsoons fail, as they too frequently do.

\* NOTE.—The amount above 5 Rupees per Acre of the Ryot is [ ] of the whole.

7. The amount to be given up in Bellary, if the maximum rate of Rupees 5<sup>0</sup> be adopted, as ascertained from the Deet Commi or revised assessment account prepared expressly in Fusly 1266, an operation which took a year's time an additional Sub-Collector and 15 extra Gumashtas, is Rupees 13,998. Since then an increase of cultivation and corresponding decrease of waste to the extent of 15 per cent. has taken place, add therefore in the same proportion two-fifths of that or Rupees 840 additional, or say the sum of Rupees 15,000 in all, will be about the amount to be reduced. I can of course get the minute details from the Talooks, not however under three months and with great labor to the Talook subordinates; but the above shows the general result. I would recommend in any case to grant the remission of Faslyjsty; without further delay, as has been already done in the Madras District; because the general reduction of well lands to a maximum assessment of Rupees 5 per Acre is unconnected with the system of charging a double crop. The increased value of agricultural produce may enable a Ryot to pay a higher rate than Rupees 5 per Acre as a consolidated rate for his well land; but nothing should interfere to prevent the Ryot's enjoyment of the fruits of his increased labor in raising water at his own expense for a second crop.

8. I beg to enclose the Tabular Statements called for at the close of the Board's Proceedings.

ENCLOSURE No. 1.

STATEMENT showing the extent and assessment of the cultivation and waste of well lands in the District of Bellary, in each of the five years before the last general revision of the assessment, and in each of the subsequent years up to Fusly 1272.

| Fuslies.                                  | CULTIVATION. |                 |            |          | WASTE.  |                 | REMARKS.                                                                             |
|-------------------------------------------|--------------|-----------------|------------|----------|---------|-----------------|--------------------------------------------------------------------------------------|
|                                           | Extent.      | Net Assessment. | Faslyjsty. | Total.   | Extent. | Net Assessment. |                                                                                      |
| Before the revision of assessment.        | Acres.       | Rs.             | Rs.        | Rs.      | Acres.  | Rs.             | This gives the comparison required by the Board exclusive of the Petticondah Talook. |
| 1261                                      | 43,534       | 1,52,807        | 71,153     | 2,23,960 | 33,613  | 1,29,674        |                                                                                      |
| 1262                                      | 42,985       | 1,51,482        | 70,491     | 2,21,973 | 34,162  | 1,30,999        |                                                                                      |
| 1263                                      | 43,547       | 1,50,635        | 70,067     | 2,20,702 | 33,600  | 1,31,846        |                                                                                      |
| 1264                                      | 42,528       | 1,48,879        | 69,189     | 2,18,068 | 34,619  | 1,33,602        |                                                                                      |
| 1266                                      | 40,483       | 1,40,194        | 61,609     | 2,01,803 | 36,664  | 1,42,287        |                                                                                      |
| Subsequent to the revision of assessment. |              |                 |            |          |         |                 |                                                                                      |
| 1268                                      | 42,345       | 1,44,630        | 56,622     | 2,01,252 | 18,065  | 60,505          |                                                                                      |
| 1269                                      | 44,194       | 1,52,091        | 57,127     | 2,09,218 | 16,216  | 53,045          |                                                                                      |
| 1270                                      | 44,863       | 1,54,044        | 55,997     | 2,10,041 | 15,547  | 51,092          |                                                                                      |
| 1271                                      | 46,636       | 1,60,772        | 55,046     | 2,15,818 | 13,724  | 44,363          |                                                                                      |
| 1272                                      | 46,453       | 1,59,623        | 56,457     | 2,16,080 | 13,957  | 45,513          |                                                                                      |

MURPCHULLY, 18th December 1863. (Signed) A. WEDDERBURN, Acting Collector.

ENCLOSURE No. 2.

STATEMENT showing the particulars of cultivation of well lands in the District of Bellary, previous and subsequent to the revision of assessment.

| Cultivation.           | Acres. | Net Assessment. | REMARKS.                                      |
|------------------------|--------|-----------------|-----------------------------------------------|
| Fusly 1266 ...         | 40,483 | Rs. 2,01,803    | Old, 1st and 2nd crop assessment. Revised do. |
| " 1272 ...             | 46,453 | 2,16,080        |                                               |
| Difference Increase... | 5,970  | 14,277          |                                               |

MURPCHULLY, 18th December 1863. (Signed) A. WEDDERBURN, Acting Collector.

ENCLOSURE No. 3.

STATEMENT showing the particulars of well lands in the District of Bellary as per Deet Commi Accounts of Fusly 1266.

| Names of Talooks.  | AYACUT.                                |             |                                               |             |                   |             |                                                                        |                                                                   |
|--------------------|----------------------------------------|-------------|-----------------------------------------------|-------------|-------------------|-------------|------------------------------------------------------------------------|-------------------------------------------------------------------|
|                    | Lands assessed above 5 Rupees an Acre. |             | Lands assessed at and below 5 Rupees an Acre. |             | Total well lands. |             | Amount of assessment calculated at 5 Rupees on the extent in column 2. | Amount of reduction being the difference between columns 3 and 8. |
|                    | Extent.                                | Assessment. | Extent.                                       | Assessment. | Extent.           | Assessment. |                                                                        |                                                                   |
| 1                  | 2                                      | 3           | 4                                             | 5           | 6                 | 7           | 8                                                                      | 9                                                                 |
|                    | Acres.                                 | Rs.         | Acres.                                        | Rs.         | Acres.            | Rs.         | Rs.                                                                    | Rs.                                                               |
| 1. Bellary ...     | 85                                     | 486         | 2,132                                         | 5,436       | 2,217             | 5,922       | 425                                                                    | 61                                                                |
| 2. Kampli ...      | 74                                     | 453         | 746                                           | 1,810       | 820               | 2,263       | 370                                                                    | 83                                                                |
| 3. Koodlighi ...   | 109                                    | 635         | 4,891                                         | 10,636      | 5,000             | 11,321      | 545                                                                    | 90                                                                |
| 4. Hoovinhadgaly.. | 31                                     | 183         | 1,968                                         | 3,929       | 1,999             | 4,112       | 155                                                                    | 28                                                                |
| 5. Harpanhally ... | 95                                     | 588         | 603                                           | 1,259       | 700               | 1,847       | 475                                                                    | 113                                                               |
| 6. Aloor ...       | 33                                     | 193         | 253                                           | 596         | 286               | 789         | 165                                                                    | 28                                                                |
| 7. Adoni ...       | 702                                    | 4,523       | 2,221                                         | 6,996       | 2,923             | 11,519      | 3,510                                                                  | 1,013                                                             |
| 8. Gooty ...       | 443                                    | 2,967       | 2,405                                         | 6,221       | 2,848             | 9,188       | 2,215                                                                  | 752                                                               |
| 9. Yadaky ...      | 755                                    | 5,648       | 1,760                                         | 4,492       | 2,515             | 10,140      | 3,775                                                                  | 1,873                                                             |
| 10. Tadpatry ...   | 744                                    | 5,475       | 3,937                                         | 9,672       | 4,681             | 15,147      | 3,720                                                                  | 1,755                                                             |
| 11. Raidroog ...   | 1,543                                  | 9,436       | 6,611                                         | 16,100      | 8,154             | 25,536      | 7,715                                                                  | 1,721                                                             |
| 12. Anantapoor ... | 3,155                                  | 21,762      | 6,019                                         | 16,308      | 9,174             | 38,065      | 15,775                                                                 | 5,987                                                             |
| 13. Dharmavaram... | 2,421                                  | 16,191      | 5,930                                         | 15,347      | 8,351             | 31,538      | 12,105                                                                 | 4,086                                                             |
| 14. Penkonda ...   | 995                                    | 7,127       | 3,546                                         | 10,027      | 4,541             | 17,154      | 4,975                                                                  | 2,152                                                             |
| 15. Hindoopoor ... | 351                                    | 2,547       | 1,384                                         | 3,844       | 1,735             | 6,391       | 1,755                                                                  | 792                                                               |
| 16. Madacksira ... | 448                                    | 2,765       | 4,016                                         | 11,439      | 4,464             | 14,204      | 2,240                                                                  | 525                                                               |
| Total...           | 11,984                                 | 80,979      | 48,424                                        | 1,24,157    | 60,408            | 2,05,136    | 59,920                                                                 | 21,059                                                            |

STATEMENT showing the particulars of well lands

| STATEMENT showing the particulars of well lands |                                                                            |                                        |             |                                               |             |                   |             |                                                                         |
|-------------------------------------------------|----------------------------------------------------------------------------|----------------------------------------|-------------|-----------------------------------------------|-------------|-------------------|-------------|-------------------------------------------------------------------------|
| Names of Talooks.                               | Net assessment on well lands being the difference between columns 7 and 9. | CULTIVATION OF                         |             |                                               |             |                   |             |                                                                         |
|                                                 |                                                                            | Lands assessed above 5 Rupees an Acre. |             | Lands assessed at and below 5 Rupees an Acre. |             | Total well lands. |             | Amount of assessment calculated at 5 Rupees on the extent in column 11. |
|                                                 |                                                                            | Extent.                                | Assessment. | Extent.                                       | Assessment. | Extent.           | Assessment. |                                                                         |
|                                                 |                                                                            | 10                                     | 11          | 12                                            | 13          | 14                | 15          |                                                                         |
|                                                 | Rs.                                                                        | Acres.                                 | Rs.         | Acres.                                        | Rs.         | Acres.            | Rs.         | Rs.                                                                     |
| 1. Bellary ...                                  | 5,861                                                                      | 61                                     | 347         | 1,345                                         | 3,417       | 1,406             | 3,764       | 305                                                                     |
| 2. Kempli ...                                   | 2,180                                                                      | 63                                     | 379         | 582                                           | 1,412       | 615               | 1,791       | 315                                                                     |
| 3. Koodlighi ...                                | 11,231                                                                     | 97                                     | 564         | 3,391                                         | 7,710       | 3,493             | 8,274       | 493                                                                     |
| 4. Hoovinhadgaly.                               | 4,064                                                                      | 25                                     | 149         | 1,410                                         | 2,870       | 1,455             | 3,019       | 125                                                                     |
| 5. Harpanhally ...                              | 1,734                                                                      | 82                                     | 516         | 427                                           | 913         | 509               | 1,129       | 410                                                                     |
| 6. Almor ...                                    | 761                                                                        | 22                                     | 123         | 152                                           | 363         | 174               | 496         | 110                                                                     |
| 7. Adoni ...                                    | 10,506                                                                     | 429                                    | 2,752       | 1,671                                         | 5,141       | 2,100             | 7,893       | 2,145                                                                   |
| 8. Gooty ...                                    | 8,436                                                                      | 233                                    | 1,483       | 1,361                                         | 3,566       | 1,594             | 5,019       | 1,165                                                                   |
| 9. Yadaky ...                                   | 8,267                                                                      | 611                                    | 4,493       | 1,556                                         | 4,004       | 2,167             | 8,497       | 3,055                                                                   |
| 10. Tadpatry ...                                | 13,392                                                                     | 663                                    | 4,740       | 3,594                                         | 8,845       | 4,257             | 13,565      | 3,315                                                                   |
| 11. Raidroog ...                                | 23,815                                                                     | 741                                    | 4,575       | 2,632                                         | 6,690       | 3,373             | 11,265      | 3,705                                                                   |
| 12. Anantapoor ...                              | 32,078                                                                     | 1,614                                  | 11,345      | 3,571                                         | 9,480       | 5,185             | 20,625      | 8,070                                                                   |
| 13. Dharmavaram .                               | 27,452                                                                     | 1,796                                  | 12,019      | 4,244                                         | 11,034      | 6,040             | 23,053      | 8,960                                                                   |
| 14. Penkonda ...                                | 15,002                                                                     | 733                                    | 5,337       | 2,725                                         | 7,503       | 3,458             | 12,840      | 3,665                                                                   |
| 15. Hindoopoor ...                              | 5,599                                                                      | 232                                    | 1,716       | 913                                           | 2,468       | 1,145             | 4,184       | 1,160                                                                   |
| 16. Madackaira ...                              | 13,679                                                                     | 387                                    | 2,400       | 2,321                                         | 6,557       | 2,768             | 8,957       | 1,935                                                                   |
| Total...                                        | 1,84,077                                                                   | 7,769                                  | 52,943      | 31,893                                        | 81,978      | 39,684            | 1,34,921    | 38,945                                                                  |

in the District of Bellary as per Deet Commi, &c.—(Concluded.)

| FUSLY 1266.                                                         |                                                                              | REMAINING WASTE.                       |             |                                               |             |                   |             |                                                                         |                                                                     |                                                                              |
|---------------------------------------------------------------------|------------------------------------------------------------------------------|----------------------------------------|-------------|-----------------------------------------------|-------------|-------------------|-------------|-------------------------------------------------------------------------|---------------------------------------------------------------------|------------------------------------------------------------------------------|
| Amount of reduction being the difference between columns 19 and 17. | Net assessment on well lands being the difference between columns 16 and 18. | Lands assessed above 5 Rupees an Acre. |             | Lands assessed at and below 5 Rupees an Acre. |             | Total well lands. |             | Amount of assessment calculated at 5 Rupees on the extent in column 20. | Amount of reduction being the difference between columns 21 and 26. | Net assessment on well lands being the difference between columns 25 and 27. |
|                                                                     |                                                                              | Extent.                                | Assessment. | Extent.                                       | Assessment. | Extent.           | Assessment. |                                                                         |                                                                     |                                                                              |
| 18                                                                  | 19                                                                           | 20                                     | 21          | 22                                            | 23          | 24                | 25          | 26                                                                      | 27                                                                  | 28                                                                           |
| Rs.                                                                 | Rs.                                                                          | Acres.                                 | Rs.         | Acres.                                        | Rs.         | Acres.            | Rs.         | Rs.                                                                     | Rs.                                                                 | Rs.                                                                          |
| 42                                                                  | 3,722                                                                        | 24                                     | 139         | 787                                           | 2,019       | 811               | 2,158       | 120                                                                     | 19                                                                  | 2,139                                                                        |
| 64                                                                  | 1,727                                                                        | 11                                     | 74          | 164                                           | 398         | 175               | 472         | 55                                                                      | 19                                                                  | 453                                                                          |
| 79                                                                  | 8,195                                                                        | 12                                     | 71          | 1,500                                         | 2,976       | 1,512             | 3,047       | 60                                                                      | 11                                                                  | 3,036                                                                        |
| 24                                                                  | 2,995                                                                        | 6                                      | 34          | 558                                           | 1,059       | 564               | 1,093       | 30                                                                      | 4                                                                   | 1,089                                                                        |
| 106                                                                 | 1,323                                                                        | 13                                     | 72          | 178                                           | 346         | 191               | 418         | 65                                                                      | 7                                                                   | 411                                                                          |
| 18                                                                  | 478                                                                          | 11                                     | 65          | 101                                           | 228         | 112               | 293         | 55                                                                      | 10                                                                  | 283                                                                          |
| 607                                                                 | 7,986                                                                        | 273                                    | 1,771       | 550                                           | 1,855       | 823               | 3,628       | 1,365                                                                   | 406                                                                 | 3,220                                                                        |
| 318                                                                 | 4,731                                                                        | 210                                    | 1,484       | 1,044                                         | 2,655       | 1,254             | 4,139       | 1,050                                                                   | 434                                                                 | 3,705                                                                        |
| 1,438                                                               | 7,059                                                                        | 144                                    | 1,155       | 204                                           | 488         | 318               | 1,643       | 720                                                                     | 435                                                                 | 1,208                                                                        |
| 1,425                                                               | 12,160                                                                       | 81                                     | 735         | 313                                           | 827         | 424               | 1,562       | 405                                                                     | 330                                                                 | 1,232                                                                        |
| 870                                                                 | 10,395                                                                       | 802                                    | 4,861       | 3,979                                         | 9,410       | 4,781             | 14,271      | 4,010                                                                   | 851                                                                 | 13,420                                                                       |
| 3,275                                                               | 17,550                                                                       | 1,541                                  | 10,417      | 2,448                                         | 6,823       | 3,989             | 17,240      | 7,705                                                                   | 2,712                                                               | 14,528                                                                       |
| 3,039                                                               | 20,014                                                                       | 625                                    | 4,172       | 1,686                                         | 4,313       | 2,311             | 8,483       | 3,125                                                                   | 1,047                                                               | 7,439                                                                        |
| 1,672                                                               | 11,168                                                                       | 262                                    | 1,790       | 821                                           | 2,524       | 1,083             | 4,314       | 1,310                                                                   | 480                                                                 | 3,834                                                                        |
| 556                                                                 | 3,628                                                                        | 119                                    | 831         | 471                                           | 1,376       | 690               | 2,207       | 595                                                                     | 236                                                                 | 1,971                                                                        |
| 465                                                                 | 8,492                                                                        | 61                                     | 365         | 1,695                                         | 4,882       | 1,756             | 5,247       | 305                                                                     | 60                                                                  | 5,187                                                                        |
| 13,998                                                              | 1,20,929                                                                     | 4,195                                  | 28,036      | 16,529                                        | 42,179      | 20,724            | 70,215      | 20,975                                                                  | 7,061                                                               | 63,154                                                                       |

HARUNHALLY, 18th December 1863.

(Signed) A. WEDDERBURN, Acting Collector.

- Read the following letter from the Collector of Kurnool, dated Cumbum, 16th February 1864, No. 16.  
Statement showing the extent and assessment of well lands assessed above or at and below, 5 Rupees an Acre as therein requested.  
2. A separate Statement showing the extent and assessment of the cultivation and waste under the wells in the Patticondah Talook from Fusly 1261 to 1272 is enclosed.

ENCLOSURE No. 1.

STATEMENT showing the extent and assessment of well lands assessed of above, or at and below, 5 Rs. an Acre, in the Talook of Patticondah, in the Kurnool District.

| ITEMS.                      | LANDS ASSESSED ABOVE 5 RUPEES AN ACRE. |             | LANDS ASSESSED AT AND BELOW 5 RUPEES AN ACRE. |             | TOTAL WELL LANDS. |             | Amount of Assessment calculated at 5 Rupees on the extent in column 2. |             | Amount of reduction being the difference between columns 8 and 9. |             | Net assessment on well lands being the difference between columns 10 and 11. |             |
|-----------------------------|----------------------------------------|-------------|-----------------------------------------------|-------------|-------------------|-------------|------------------------------------------------------------------------|-------------|-------------------------------------------------------------------|-------------|------------------------------------------------------------------------------|-------------|
|                             | Extent.                                | Assessment. | Extent.                                       | Assessment. | Extent.           | Assessment. | Extent.                                                                | Assessment. | Extent.                                                           | Assessment. | Extent.                                                                      | Assessment. |
| 1                           | 2                                      | 3           | 4                                             | 5           | 6                 | 7           | 8                                                                      | 9           | 10                                                                | 11          | 12                                                                           | 13          |
| Ayatut.....                 | 410914                                 | 9           | 2542                                          | 31          | 8                 | 2542        | 31                                                                     | 8           | 2542                                                              | 31          | 8                                                                            | 2542        |
| Cultivation of Fusly 1272   | 235                                    | 17          | 1                                             | 1           | 0                 | 1           | 1                                                                      | 0           | 1                                                                 | 1           | 0                                                                            | 1           |
| Waste.....                  | 171                                    | 37          | 8                                             | 1           | 0                 | 1           | 1                                                                      | 0           | 1                                                                 | 1           | 0                                                                            | 1           |
| Cumbum, 16th February 1864. |                                        |             |                                               |             |                   |             |                                                                        |             |                                                                   |             |                                                                              |             |

(Signed) J. I. MINCHIN, Collector.

ENCLOSURE No. 2.

STATEMENT showing the extent and assessment of the cultivation and waste under the wells in the Patticondah Talook, in the Kurnool District, from Fusly 1261 to 1272.

| FUSLY.                      | TOTAL AYACUT. |             | DEDUCT CULTIVATION. |             | REMAINING LEFT WASTE. |             |
|-----------------------------|---------------|-------------|---------------------|-------------|-----------------------|-------------|
|                             | Extent.       | Assessment. | Extent.             | Assessment. | Extent.               | Assessment. |
| 1261                        | 3,504         | 22          | 11                  | 16,261      | 4                     | 6           |
| 1262                        | 3,297         | 38          | 10                  | 16,326      | 9                     | 3           |
| 1263                        | 3,320         | 5           | 2                   | 16,369      | 4                     | 0           |
| 1264                        | 3,355         | 4           | 11                  | 16,472      | 13                    | 11          |
| 1265                        | 3,362         | 10          | 7                   | 16,522      | 3                     | 4           |
| 1266                        | 3,342         | 37          | 12                  | 16,589      | 4                     | 10          |
| 1267                        | 3,347         | 16          | 8                   | 16,450      | 11                    | 8           |
| 1268                        | 2,932         | 9           | 1                   | 9,476       | 12                    | 0           |
| 1269                        | 2,939         | 21          | 10                  | 9,499       | 3                     | 7           |
| 1270                        | 2,951         | 25          | 10                  | 9,497       | 10                    | 9           |
| 1271                        | 2,953         | 6           | 1                   | 9,500       | 6                     | 3           |
| 1272                        | 2,953         | 6           | 1                   | 9,500       | 6                     | 3           |
| Cumbum, 16th February 1864. |               |             |                     |             |                       |             |

(Signed) J. I. MINCHIN, Collector.

- Ordered that the above papers be submitted for the consideration of Government.
- The correspondence originated in a Circular Order issued by the Board to ascertain how far the partially existing practice of charging "Fasljasti" or assessment on second crops, raised on lands dependant on old private wells, is repressive of enterprise and actively injurious. It will be seen that in both Kurnool and Bellary relief in this direction is necessary; but the proposals now submitted go beyond the question of "Fasljasti," and contemplate a further reduction in the "Ain" assessment on well lands, which the Board consider to be from every point of view most desirable, and in accordance with the views enunciated by the Home Government in their Despatch, dated 2nd June 1852, No. 7, directing the abolition of all special taxation on the ground of private improvements.

Board's Circular Order, dated 25th November 1852.

- The present position of these well lands is shown in the following Abstract:—

| Total Ayacut.                |                                      | Acres. | Rs.      |
|------------------------------|--------------------------------------|--------|----------|
| Bellary.....                 | { above Rupees 5 per Acre .....      | 11,984 | 80,979   |
|                              | { at and below Rupees 5 per Acre.... | 48,421 | 1,24,157 |
| Total...                     |                                      | 60,405 | 2,05,136 |
| Kurnool, Putticonda Talook.  | { above Rupees 5 .....               | 410    | 2,396    |
|                              | { at and below do. ....              | 2,543  | 7,104    |
| Total...                     |                                      | 2,953  | 9,500    |
| Cultivation in Fusly 1272.   |                                      | Acres. | Rs.      |
| Bellary.....                 | { above Rupees 5 .....               | 46,453 | 1,59,623 |
|                              | { at and below do. ....              | 1,894  | 5,951    |
| Kurnool, Putticonda Talook.. |                                      |        | 50,457   |
|                              |                                      |        | 613      |
| Total...                     |                                      |        | 57,100   |
| Waste in Fusly 1272.         |                                      | Acres. | Rs.      |
| Bellary.....                 | { above Rupees 5 .....               | 13,957 | 45,513   |
|                              | { at and below do. ....              | 1,058  | 3,549    |
| Kurnool, Putticonda Talook.. |                                      |        | 15,015   |

- The cultivation in the Putticondah Talook, transferred to Kurnool from Bellary, is thus distributed:—

|                              | Acres. | Rs.   |
|------------------------------|--------|-------|
| Above Rupees 5 per Acre..... | 235    | 1,359 |
| At and below do. ....        | 1,659  | 4,592 |

- The same details for the same year are not immediately available for Bellary; but in Fusly 1266 the proportion was as follows:—

|                              | Acres. | Rs.    |
|------------------------------|--------|--------|
| Above Rupees 5 per Acre..... | 7,789  | 52,943 |
| At and below do. ....        | 31,895 | 81,978 |

- The propositions which the Board submit for the favorable consideration of Government are

First.—That the "Fasljasti," or second crop assessment on private well lands, be at once abolished.

Second.—That the "Ain" assessment on well lands be reduced to a maximum of Rupees 3 per Acre, being the highest rate for dry land in these Districts; or to the highest dry rate of the village in which they may be situated, when that rate is less than Rupees 3 a minimum of Rupee 1 per Acre being fixed below which it appears unnecessary to go for old well lands.

7. On the first proposition, the Board submit that the demand of a second crop assessment on private well lands is in effect a most heavy and impolitic tax on private improvements. It is charged at the rate of 50 per cent. of the "Ain" land assessment.

8. The Board have never been able to find any evidence to show that these old wells are other than strictly private property; and that they really are so is now generally acknowledged. The policy of late years has been to set private capital free for employment to the best advantage; but the impetus thus given to improvement has tended actually to injure the holders of old well lands by rendering their property, created by former investment of capital, less valuable than it formerly was.

No. 131. ORDER THEREON, 6th April 1864, No. 581.

1. With these Proceedings the Board of Revenue submit letters from the Collectors of Bellary and Kurnool regarding the old well lands in those Districts and recommend,

I. That the second crop assessment on these lands be abolished; and

II. That their assessment be reduced to the highest "dry" rate of the villages in which they are situated, provided that 1 Rupee per acre be the minimum.

2. The first proposition was urged by Mr. Pelly when, as Collector of the Bellary District, he revised its assessment in 1857. The Board supported his recommendation, but the Government refused to accede to it on the ground that Mr. Pelly had expressly stated that the wells were the property of Government, that the labor and expense of raising water is met by a reduction in the rate of assessment for the first crop and would be also in that for the second, and that many well lands are very valuable notwithstanding the extra cost of cultivation, by reason of the certain supply of water, yielding two crops year after year without fail.

E. M. Coss. 2nd June 1857, R. D. No. 531, paragraph 30.

3. Mr. Pelly upon this decision proposed that a consolidated double crop assessment should be imposed on those well lands really cultivable with a second crop, and that a lower assessment should be fixed on the remainder allowing the owners to raise a second crop, when able, without extra charge. The Board supported this arrangement relying on Mr. Pelly's judgment in the selection of the lands to be subject to the consolidated assessment.

4. The Government refused to sanction this change mainly on the ground that it would entail a greater loss of revenue than they were prepared to relinquish.

5. The old well lands of Bellary were thus left to be dealt with in the same manner as the other irrigated land of the District. In his final report on the revision Mr. Pelly related his measures in the following terms: "The well lands required considerable care in revising their assessment. The wells are deep and the best cattle must be used. There was a large quantity of these lands waste, and in consequence generally of heavy assessment. Though my proposition for giving the full relief I desired to these well lands, was not approved, I took advantage of the general liberty granted me, and gave what relief was absolutely required to enable the Ryot, if he pleased, to re-occupy these lands and I trust with some success."

6. The relief granted to these well lands amount to Rupees 16,000 on an area of 63,276 acres and an assessment of Rupees 2,30,300 or 7 per cent. on the latter, including the Putticondah Talook since annexed to Kurnool. The maximum rate was reduced from 26 Rupees per acre to 12 Rupees, the minimum being 1 Rupee, and the average Rupees 3-6-0. At the same time 17,430 acres classed as well lands but without the means of irrigation were transferred to "dry" and assessed at "Punjab" rates. In the year prior to the revision, the cultivated area (excluding the Putticondah Talook) was 40,193 acres assessed at Rupees 2,01,303, the cultivation having fallen in five years from 43,500 acres. In Fusly 1272 (A. D. 1862-63) the cultivation was 46,453 acres, assessed at Rupees 2,16,030. The area waste in the latter year was 13,957 acres, assessed at Rupees 45,513. The second crop assessment, which the Board propose to remit, amounted in Fusly 1272 to Rupees 56,457.

7. In the Putticondah Talook which now forms part of the Kurnool District, the cultivation in Fusly 1266, the year preceding the revision, was 1,758 acres, assessed at 7,945 Rupees; in Fusly 1272 it was 1,894 acres, assessed at 6,594 Rupees; the second crop assessment in the latter year was Rupees 613, the maximum in the last 12 years having been Rupees 1,700.

8. The relinquishment of the second crop assessment will involve a present loss of Revenue to the amount of Rupees 57,100.

9. The loss by reduction of assessment is not stated, and cannot be calculated from the papers submitted by the Board.

9. The result has been that in many instances the old well lands were abandoned, notwithstanding the heavy loss thus entailed. In Bellary 3,100 old wells have been abandoned owing to the burden of the assessment; while 4,200 new wells have been constructed under the new rules.

10. The additional charge on second crop in the case, of private wells, appears to the Board to be altogether indefensible in principle; while it is only very partial in operation, being unknown in most Districts; and in the majority of the rest it appears to have been applied at the mere caprice of former Revenue Officers; for it is found existing in isolated villages, or particular Talooks, while it is altogether absent from the rest of the same District.

11. In Bellary however, if set free from this charge of partial application, it involves only a far more crushing burden on industry directed in the most valuable direction possible for a District exposed to such great risk of seasons; and it will be in the recollection of Government that Mr. Pelly in his proposals for the revision of the District assessment advocated its abolition but without success. At the present moment, in consequence of a failure of rain, the prices in the District, range at double what they were in the last farming year; and such years have unfortunately occurred only too frequently.

12. In such seasons the wells are the salvation of the Ryots; and the Board most earnestly desire to free them from every special burden, and to encourage their construction by every means in their power. They are convinced that the policy is not only demanded in mercy to the Ryot but is dictated by every consideration of the public interests, for stability and increase of revenue attend every measure of relief in this direction.

13. The relinquishment of the "Fasly" on well lands would, in the present instance, involve an immediate relinquishment of taxation to the extent of Rupees 57,000; and the Board unhesitatingly recommend this relinquishment as a wise economy.

14. The same arguments apply with almost equal force to the second proposal, for a reduction of the assessment on well lands to a maximum of Rupees 3 per Acre in Bellary and the Putticondah Talook of Kurnool, pending the introduction of a general revision of the rates.

15. The Board originally suggested to the Collectors that a special rate of Rupees 5 per Acre as a maximum should be adopted; and from the Statements furnished it appears that the relinquishment of taxation involved in this measure would be as follows:—

|                           |                                     |
|---------------------------|-------------------------------------|
| Bellary.....              | ns.                                 |
|                           | 13,998 on cultivation of Fusly 1266 |
|                           | 7,061 waste do.                     |
| Kurnool.....              | 21,059                              |
| (Putticondah) Talook..... | 182 on cultivation of Fusly 1272.   |
|                           | 162 waste do.                       |
|                           | 844                                 |

But on further consideration the Board are not disposed to recommend the abandonment of the principle which is involved in this proposal; and they recommend that the highest Poonjah rate be the maximum of demand on these lands, which would be under Poonjah cultivation were it not for the enterprise of the Ryots in the face of serious discouragement and for the investment of private capital in former years.

16. The reduction will certainly not do more than place these old wells on a fair footing of equality with those constructed under the more liberal policy of recent years.

17. The information before the Board does not enable them to show what will be the financial result of this measure of relief if adopted; but they are convinced that the indirect benefit to Government and the people to be derived from it, will be cheaply purchased at the cost of the remission of taxation.

18. One result which the Board consider they anticipate is the re-occupation of the 15,060 Acres of well lands now lying waste, the assessment on which at the reduced rate will represent a considerable amount of revenue, and may be reasonably regarded as a set off against the relinquishment of revenue involved in the Board's proposals.

19. The Board beg leave to request early orders on their proposals; as if adopted the relief will be specially valuable in the present disastrous position of the Bellary District; and the labor which is now clamouring for work to provide daily bread cannot be more advantageously employed than in turning the relief to the best account in the restoration of old wells, or the re-clamation of old well lands, and thus to this extent aiding to avert the calamity of scarcity in future years.

20. Copy of these Proceedings will be communicated to the Collector of Cuddapah with instructions to report how far his District stands in need of similar relief.

10 *Proceedings of the Madras Government, Revenue Department,  
6th April 1861.*

10. When the Home Government in 1852 (Despatch No. 7, dated 2nd June 1852) freed the future improvements of the people from taxation, or as they expressed it, resolved to "extend to the whole of the Madras Presidency the rule which prevails in the Districts noted in the margin and to allow to the Ryots the full benefit of their own improvements," they remarked that it was "absolutely necessary that the Board of Revenue should be peremptorily required to submit with the least possible delay, the state of the old garden lands under the heavy Teerwajasty generally fixed on that description of cultivation in Salem, Cuddapah, Bellary and Coimbatore on the introduction of the survey field rates of assessment in those Collectorates." The Home Government thus foresaw clearly the necessity of extending the same relief, in some degree at least, to the old well lands to prevent the transfer of capital from them and to lessen the depreciation of their relative value by the prospective advantages extended to lands then unimproved.

Bellary.  
Cuddapah.  
South Arcot.  
Salem.  
Tinnevely.

11. The main grounds on which Government refused to remit the second crop assessment on the old well lands were that the wells belonged to Government.

12. There can be little doubt, as the Board remark, that this assumption is erroneous. In Bellary at the time of the Survey the local Officers decided on abstaining from any special taxation on wells dug thereafter. All wells then in existence were classed as Government wells, though as Mr. Wedderburn states "Government never dug one of them," and all wells since constructed have been classed as private wells. The Government in fact have no more right to the former than to the latter.

13. It is at least anomalous to rule that wells constructed with private capital up to a certain date shall be taxed and wells dug after that date shall not; that if a Ryot leaves his land wholly unimproved he may raise as many crops as he can, paying only a single assessment, but that if he digs a well on the same land and raises two crops he shall pay assessment on each, and that he shall be taxed for the water raised from the well dug and, kept in repair at his own expense in like manner as the Ryot who draws water from a tank built and kept in repair by the State.

14. The owners of the old well lands cannot of course claim a reduction as a matter of right, for they knew the terms on which their land would thereafter be held, but it is only equitable that, as the means of Government permit, they should share in the more liberal policy extended to their more fortunate brethren.

15. The Government accordingly resolve, as recommended by the Board, to give up the second crop assessment on the old private well lands, and to reduce the first crop assessment to the highest Punjab rate of the village in which the land is situated provided that one Rupee per Acre be the minimum.

16. The Board will instruct the Collector accordingly and submit a statement of the result. This measure should be immediately carried out, as the present drought will render it especially valuable to the people.

17. These orders are to be applied also to the Putticondah Talook of Kurnool.

18. In the Cuddapah District and the Talooks transferred from Cuddapah to Kurnool, there is no second crop charge, but the garden assessment is stated to be in reality a double crop one. The Board have called for information on the subject from the Collector, who should be desired to submit it without delay. It should be accompanied by a Memorandum showing the maximum Punjab rates in each village—a similar Statement should at the same time be submitted for the Bellary District and the Putticondah Talook of Kurnool.

19. It must be distinctly explained to the Ryots that these reduced rates of assessment will be subject to be dealt with hereafter on any general revision of assessment in the same manner as the assessment on other lands, but in such re-assessment the wells will not be taken into consideration. This principle was laid down as to new wells in Extract Minutes Consultation 29th July 1852, Revenue Department, No. 735, paragraph 2, and is equally applicable to old wells.

20. A road cess of 2 per cent. should be imposed simultaneously with the reductions now ordered unless the Board see any serious difficulty.

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

No. 7,216.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 12th November 1863.

Read the following letters:—

From A. WEDDERBURN, Esq., Acting Collector of Bellary, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Ramandrug, 24th June 1863, No. 91:—

1. I have the honor to reply to the Proceedings of the Board of Revenue dated 17th April 1863, No. 2,204, calling on me to report what effect the late general revision of the assessment in Bellary District has had in restoring to cultivation the waste land, and whether, in my opinion, any further reduction in the assessment of the well lands seems to be required.

2. The result of the general revision of assessment in Bellary was a general reduction of Rupees... 10,000  
On the well lands Ayacut of Acres 63,267, assessment Rupees... 2,30,300  
This left the assessment at Rupees... 2,14,300  
In Fasli 1267, 2,856 Acres, Rupees... 9,140  
Were transferred with the Putticondah Taluk to Kurnool, leaving  
Acres 60,411 Rupees... 2,05,154

The cultivation before\* the assessment was reduced,  
• Fasli 1266. was Acres 42,245, Rupees... 2,10,836  
In the course of five years after reduction, the acreage cultivated  
was Acres 46,553, Rupees... 2,16,060 } Inclusive  
† Fasli 1272. Showing in the last Fasli† an increase of Acres 4,308, of second  
assessment Rupees... 5,244 } crop.

Equal to 32 per cent on the reduction. Tabular Statements are enclosed for reference.

3. The maximum rate of garden well land was Rupees 26; it is now Rupees 12; the minimum is Rupee 1, the average Rupees 3-0-0. The reduction was made on a scale, but, of course, it must have been much more considerable on the highest rated lands. The present rates seem, with one exception, to which I shall hereafter advert, to be fair, and moderate.

4. WASTE LAND.—As regards any further reduction, there is still waste Acres 13,858; assessment Rupees 45,531; this gives a similar average rate of Rupees 3-6-0 per acre.

The causes of this still lying waste are stated to be, want of Ryots, land intrinsically bad, and unfit for cultivation, land swamped by tanks, and disrepair of wells.

5. SUGGESTION AS TO WASTE LAND.—The last cause is the only removable one, and I would suggest in such case that the land be offered at the dry rate of its class in the village, between a maximum of Rupees 3, the highest dry rate, if it obtains in the village, and a minimum of Rupee 1, if the dry rate is below Rupee 1, which in some cases it is.

The reason for this, in the first case, is that well cultivation should not be charged higher than dry land of the same class, the Ryot being the sole improver. It is a laborious, and expensive, though remunerative, cultivation; and in the last case, that the existence of a well is so much labour saved to the Ryot, so that he can well afford to pay that amount for the advantage held out to him within these limits. I have no reason to doubt that, wherever practicable, the waste well land will be soon taken up.

6. AS TO GENERAL REDUCTION.—As regards a further general reduction it seems that the reductions made by Mr. Pelly were made equally on well, and on tank, or channel lands. I have no objection to the reduction in regard to wet lands, for, it coincides with an opinion I had formed in

Cuddapah, that Rupees 12 per acre is a fair maximum rate for wet lands under tanks and channels, kept up at the cost of Government. On such land, where two crops are not certain, and charged for accordingly, a second crop is charged at half the original rate, but why well lands are charged with additional assessment when a second crop is raised by the extra labour of the Ryot, is a matter not patent to my comprehension. The well lands, at their present assessment, are cultivated, it is true, but I do not see the principle or justice of charging for a second crop on well land. Government and the Ryot divide the profit of a good season filling the tanks, and enabling a second crop to be raised, but where is the claim of Government to a share of the Ryot's extra three months labour, in raising a second crop on a well which Government did not construct or repair.

7. **MODE OF REDUCTION PROPOSED.**—If any reduction be made, let it be by declaring all well land, not assisted by any Government source of supply, from river, channel, or tank, free of Faslijasty. This will entail a loss of Rupees 56,457,\* but as the first reduction of Rupees 16,000, brought a permanent increase of revenue of Rupees 5,000, this, which appears to me to be a matter of justice, will probably do so also.

† Assimilation to dry lands thereby. The well lands are higher rated than the corresponding classes of dry land, even at the "Ain Tarim," or one crop; dry land pays only one assessment whatever number of crops are taken off it. The Ryot who has dug a well in his dry assessed land can crop it as often as he likes on the dry assessment.

8. **REASONS THEREFOR.**—The removal of the Faslijasty, or additional crop assessment, from well lands will assimilate them to the dry lands, and give the Ryot the entire profit of his field. If the expense of well irrigation is considered, it will also the more appear unjust for Government to take a share in its profits. Two pairs of bullocks for an ordinary well (their pair per diem, for well work; they are expensive to keep in a country devoid of grass, high in price, and not bred in the District. This entails a charge for working stock, besides the repair of the wells, of the leather buckets, and rope, amount to a considerable charge. There is no corresponding charge in tank cultivation.

9. **CAUSE OF THE PRESENT CULTIVATION NOT BEING GIVEN UP.**—After sinking a heavy sum in a well, the cultivation must go on, or there will be a total loss of the capital so sunk, besides crops must be raised, if the proprietor is to exist; other land may not be procurable, or at an average cost of Rupees 300 say convenient, and so on has been patiently borne, which is certainly not a discriminative one. The pressure of the taxation was shown by the abandonment of 3,400 wells, with all their advantages of position, and selected soil, and the construction of 4,200 new wells on dry assessed land.

10. When the Native Government taxed the well cultivation, they had the Ryot at their mercy; he was "Adscriptus glebae." If he left the well, he left everything; and if he had dug another well, he would have been charged the same. As at our assumption of the country, the Ryots had been paying such rents, it was thought that they ought pay them still, and (with the exception of abandonment of sunk capital, and expenditure of additional, caused by their present freedom from extra charge in the instance of new wells); the present cultivation of what is called garden, or well land, shows that they are holding the old wells sink. But the abolition of the extra tax on the second crop, if raised, and of the scrutiny required to ascertain it, would be, I think, a step in the right direction.

## ENCLOSURE No. 1.

STATEMENT showing the Aycut and cultivation of well lands in the Bellary District.

| Item.                                              |                               | Acres. | Average rate of assessment. | Assessment first crop. | Assessment second crop. | Total.   | Remarks.                |
|----------------------------------------------------|-------------------------------|--------|-----------------------------|------------------------|-------------------------|----------|-------------------------|
| Aycut.                                             | Total Aycut.....              | 63,267 | Rs. A. P. 3 6 0             | Rs. 2,11,300           | Rs. ....                | Rs. .... | Revised new assessment. |
|                                                    | Deduct Patticonlah Taluk..... | 2,856  | .....                       | 9,146                  | .....                   | .....    | Do.                     |
|                                                    | Remaining Aycut.....          | 60,411 | .....                       | 2,05,154               | .....                   | .....    |                         |
| The cultivation before the revision of assessment. |                               |        |                             |                        |                         |          |                         |
| Cultivation.                                       | Fasli 1261.....               | 43,541 | .....                       | 1,52,807               | 71,153                  | 2,23,960 | Old assessment.         |
|                                                    | " 1262.....                   | 42,985 | .....                       | 1,51,482               | 70,491                  | 2,21,973 | do.                     |
|                                                    | " 1263.....                   | 43,547 | .....                       | 1,50,635               | 70,067                  | 2,20,702 | do.                     |
|                                                    | " 1264.....                   | 42,528 | .....                       | 1,48,879               | 69,189                  | 2,18,068 | do.                     |
|                                                    | " 1266.....                   | 42,245 | .....                       | 1,47,391               | 63,445                  | 2,10,836 | do.                     |
| The cultivation after the revision of assessment.  |                               |        |                             |                        |                         |          |                         |
| Cultivation.                                       | Fasli 1269.....               | 42,345 | .....                       | 1,44,630               | 56,622                  | 2,01,252 | Revised new assessment. |
|                                                    | " 1269.....                   | 44,194 | .....                       | 1,52,091               | 57,127                  | 2,09,218 |                         |
|                                                    | " 1270.....                   | 44,863 | .....                       | 1,54,044               | 55,997                  | 2,10,041 |                         |
|                                                    | " 1271.....                   | 46,686 | .....                       | 1,60,772               | 55,046                  | 2,15,818 |                         |
|                                                    | " 1272.....                   | 46,553 | .....                       | 1,59,623               | 56,457                  | 2,16,080 |                         |

RAMANDROO, 24th June 1863.

(Signed) A. WEDDERBURN, Acting Collector.

## ENCLOSURE No. 2.

STATEMENT showing the particulars of the cultivation of well lands previous and subsequent to the revision of assessment in the District of Bellary.

| Cultivation.             | Acres. | Assessment. |                                  |
|--------------------------|--------|-------------|----------------------------------|
| Fasli 1266.....          | 42,245 | 2,10,836    | Old 1st and 2nd crop assessment. |
| " 1272.....              | 46,553 | 2,16,080    | Revised do.                      |
| Difference increase..... | 4,308  | 5,244       |                                  |

RAMANDROO, 24th June 1863.

(Signed) A. WEDDERBURN, Acting Collector.

From J. I. MINCHIN, Esq., Collector of Kurnool, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated 7th September 1863, No. 143.

1. With reference to your Miscellaneous Circular No. LVI, Board No. 4,155 of the 6th July 1863, I have the honor to forward a Statement showing the average sum, collected in this District during the last five years, as second crop assessment on well lands.

2. In the Taluks transferred from Cuddapah, there is no such charge, but this does not arise from the Ryots being more leniently treated, but from all garden lands under wells being there classed as for two crops, so that no Faslijasty can be charged beyond the fixed assessment.

3. In the Taluk of Patticonda, transferred from Bellary, on the other hand, all garden land under well is classed as single crop, and Fasaljasty is charged when a second crop is raised. In this Taluk alone is the amount thus collected of any importance, the average for the last five years being Rupees 1,095-12-1.

4. In the Taluks of Kurnool proper, garden lands under wells are classed both as single and double crop, and when a second crop is raised in the former case, Fasaljasty is charged. The amount collected in these Taluks is very trifling.

5. The abolition of Fasaljasty in this District is objectionable solely on the grounds of it being charged only in the Taluks where the garden assessment is already reasonable, and that no relief would be accorded to the Taluks transferred from Cuddapah where the garden rates are exorbitant.

6. The introduction of the new settlement will correct all such anomalies in the Taluks of Kurnool proper, and Kothakootla, where I trust it will be carried out within two or three years.

7. I am unaware whether the operations of the Settlement Department are to be extended to the Taluks of Cumbum and Markapoor, to the east of the Nalla Malla range. These Taluks will not of course be affected by the works of the Irrigation Company, and if they are consequently not taken up by the Settlement Department, I shall ask the permission of the Board to propose a scheme for the revision of the assessment, which was unfortunately neglected when other Districts were taken up in 1856.

#### ENCLOSURE No. 1.

STATEMENT showing the average sum collected during the last five years, as second crop assessment on well lands in the District of Kurnool.

| No.   | Taluka.       | Acres.   | Assessment. | Fasaljasty. | Total.    | Remarks. |
|-------|---------------|----------|-------------|-------------|-----------|----------|
| 1     | Patticonda    | A. 10 10 | RS. A. P.   | RS. A. P.   | RS. A. P. |          |
| 2     | Ramalakotta   | 647 12 9 | 2,191 8 2   | 1,095 12 1  | 3,287 4 3 |          |
| 3     | Nandikot Kuru | 37 5 5   | 143 12 0    | 74 0 4      | 217 12 10 |          |
| 4     | Nandial       | 10 4 0   | 57 12 0     | 27 12 0     | 85 10 0   |          |
| 5     | Kothakootla   | 117 7    | 19 4 10     | 9 10 0      | 29 15 4   |          |
| 6     | Sirwell       | 10 3 0   | 146 9 1     | 64 4 8      | 210 13 9  |          |
| 7     | Cumbum        |          |             |             |           |          |
| 8     | Markapoor     |          |             |             |           |          |
| Total |               | 706 2 5  | 2,554 15 1  | 1,271 2 4   | 3,825 8 5 |          |

Kurnool, 7th September 1863

(Signed) J. I. MINCHIN, Collector.

1. The foregoing letters are replies to the Board's Circular dated 17th April 1863, No. 2,204, on the subject of waste well lands. In the first letter above recorded, Mr. Wedderburn proposes that all well lands in his District should be exempted from Fasaljasty, which is now charged at 50 per cent of the Ayen assessment when a 2nd crop is raised, and that all rates of assessment on well lands now waste should be reduced to the highest dry rate of the village in which the land is situated, which being in some cases less than 1 Rupee, the minimum of 1 Rupee is proposed. The Board have considered carefully the above proposals, and they are prepared to advocate such measures of relief as may be calculated to give due encouragement to private enterprise directed to well cultivation; but before submitting the subject for the orders of Government they request information on certain points noticed below.

2. In paragraph 2 of Mr. Wedderburn's letter above recorded, the extent of well land cultivation in Bellary in Fasli 1266 is given at Acres 12,213. It is doubtful whether this acreage is inclusive or exclusive of the Patticonda Taluk transferred to Kurnool. If the former be the

case, the comparison instituted by the Collector with the cultivation of Fasli 1272, which of course is exclusive of the Taluk in question is incorrect, and the comparison, if made as it ought to be by excluding the Taluk from the cultivation of Fasli 1266, would show a much larger increase in the area of the well land cultivation, and the effects of the last revision of assessment would appear more favourably than as now shown. In the accounts of the general revision of the assessment received from Bellary the well land cultivation of Fasli 1266 is entered at Acres 41,365, which it is presumed is inclusive of the Patticonda Taluk; and if so, the reason of the difference between this entry and the extent above shown, viz., Acres 42,245, is not apparent.

As regards the assessment also upon this extent, similar differences are observed. In the abstract annexed to paragraph 13 of the Bellary Settlement Report for Fasli 1266, the assessment on the above area of cultivation is entered at Rupees 3,11,837 inclusive of that for the 2nd crop, while in the letter under review the same is given at only Rupees 2,10,835. These differences need to be explained before the Board can submit the question to Government, and the Acting Collector will forward revised Statements to be substituted for those already sent.

3. In the return of irrigation sources received with the Bellary Settlement Report for Fasli 1271, the wells in the District are classed as Government and private wells and as old and new. The meaning of these distinctions is not apparent. There is no reason to doubt that wells everywhere (with rare exceptions) were dug at the sole cost of the Ryot, and not at the expense of Government, and they should consequently be looked upon in every case as the private property of the former; and as regards the rule exempting from additional taxation improvements effected by the Ryots at their own cost, Mr. Wedderburn is requested to state whether the rule has not always been in operation in the Bellary District; and if so, to explain the principle of the distinction in the returns.

4. The Board concur with Mr. Wedderburn in the expediency of the measure of relief proposed by him, and are prepared to recommend not only the abolition of the Fasaljasty, but also the reduction of the Ayen assessment on well lands to rates corresponding more closely with those on dry land. They are disposed to think that for this purpose (although the highest dry rate in Bellary is Rupees 3) that a special rate of Rupees 5, the highest dry rate introduced in the Districts lately surveyed and assessed by the Settlement Department might be adopted, and that all rates of assessment on the well lands of the District above this maximum might be reduced to it; but they are unable to estimate the financial results of the above reductions on the well lands of Bellary separately from those of the Patticonda Taluk in Kurnool. The following abstract has been prepared from the accounts of the revision of assessment including the Patticonda Taluk, from which it would appear that the reduction in the Ayen assessment for lands rated above Rupees 5 would be Rupees 14,160 on the cultivation of Fasli 1266, and Rupees 7,371 on the waste:—

| Items.                         | Lands assessed above 5 Rupees an acre. |                  | Lands assessed at and below 5 Rupees an acre. |                  | Total well lands. |                  | Amount of assessment calculated at 5 Rupees on the extent in Column 2. | Amount of reduction being the difference between Columns 8 and 9. | Net assessment on well lands being the difference between Columns 7 and 9. |
|--------------------------------|----------------------------------------|------------------|-----------------------------------------------|------------------|-------------------|------------------|------------------------------------------------------------------------|-------------------------------------------------------------------|----------------------------------------------------------------------------|
|                                | Ex-<br>tent.                           | Assess-<br>ment. | Ex-<br>tent.                                  | Assess-<br>ment. | Ex-<br>tent.      | Assess-<br>ment. |                                                                        |                                                                   |                                                                            |
| 1                              | 2                                      | 3                | 4                                             | 5                | 6                 | 7                | 8                                                                      | 9                                                                 | 10                                                                         |
|                                | Acres.                                 | RS.              | Acres.                                        | RS.              | Acres.            | RS.              | RS.                                                                    | RS.                                                               | RS.                                                                        |
| Ayacut.....                    | 12,368                                 | 83,861           | 50,900                                        | 1,30,921         | 63,268            | 2,14,282         | 61,830                                                                 | 21,531                                                            | 1,92,751                                                                   |
| Cultivation of Fasli 1266..... | 8,052                                  | 54,420           | 33,313                                        | 86,051           | 41,365            | 1,40,471         | 40,260                                                                 | 14,160                                                            | 1,26,311                                                                   |
| Waste.....                     | 4,314                                  | 28,941           | 17,587                                        | 44,870           | 21,901            | 73,811           | 21,570                                                                 | 7,371                                                             | 66,440                                                                     |

Bellary... 46,457  
Kurnool... 1,093  
Total... 47,552

The Faslijasti to be given up is calculated at Rupees 57,552, which with the estimated amount to be relinquished on the cultivation of Fasli 1266 makes Rupees 71,712 as the total sum to be foregone. If the cultivation of Fasli 1272 is taken as the basis for calculation, the loss of revenue will be larger, and the estimated amount derivable from waste will be correspondingly reduced. To enable the Board to arrive at correct conclusions in regard to these points, they request the Collectors of Bellary and Kurnool to furnish them with Statements prepared in the form of the above abstract taking the cultivation of Fasli 1273 as the basis of calculation. The Statements should be prepared Talukwar with particulars as in the foregoing abstract. The return to be furnished by the Collector of Bellary should of course exclude the Patticonda Taluk, in regard to which the return to be forwarded by the Collector of Kurnool will furnish the particulars. The Board also request that a separate Statement may be sent showing the extent and assessment of the cultivation and waste in each of the five years before the last general revision of the assessment, and in each of the subsequent years up to Fasli 1272.

(True Copies and Extract)

To A. Wedderburn, Esq., Acting Collector of Bellary.  
J. I. Minchin, Esq., Collector of Kurnool.

Ed J. Wright

PROCEEDINGS OF THE BOARD OF REVENUE

Dated 12th November 1863.

Despatched

Received

No. 7,216.

Requesting certain information connected with the well lands in the Bellary and Kurnool Districts.

Copy in a letter to Engr. of the Bellary District of 18th Nov 1863

Engr. the Engr. of the Bellary District, Bellary, Mysore District, 18th Nov 1863.

1863.

Department

Recd. 14/11/63.

No.

Reve Dept

Proceedings of the Madras Government  
Under date 12th Nov 1863  
Read the following Pro. of the  
Memorandum  
Board of Revenue.

Submitting for consideration  
the letters from the Collectors of Bellary  
& Kurnool appoing further in-  
formation regarding the well lands  
in their Districts. (Here entered 62 app. 1864  
Grinch 15/11  
No 1700)

I am generally with Mr. Hally  
as far as regards the 2nd app.  
This proposal is in harmony with  
the principles upon which the  
Govt has been acting - I  
have my doubts however  
as to the 2nd proposition  
I mean, it seems to me of too  
federal a character to be  
adopted without further  
enquiry and it seems to  
me to be a subject which  
should be specially  
interesting to the Revenue  
Survey. The Govt has  
organized this Dept. in  
for the express purpose  
of settling such questions  
as these and by acting as  
now proposed we may  
find ourselves involved  
in difficulties out of  
which it will be difficult  
to extricate ourselves -  
of the reduction alluded to  
namely to the highest day  
rate is made it should  
be clearly understood that  
it will be liable to revision & it is probable no more than  
the

With these proceedings  
the Board of Revenue  
submit letters from the  
Collectors of Bellary and  
Kurnool regarding the  
Well Lands in those  
Districts and recommend

I That the second crop  
assessment on these lands  
be abolished, and  
II That this assessment

be  
MD

be reduced to the highest  
"dry" rate of the Villages  
in which they are situated,  
provided that, 10 Rupees per  
acre be the minimum.

2 The first proposition  
was urged by Mr. Edin, who  
is Collector of the Belgian  
District, he revised its  
assessment in 1837. The  
Board supported his re-  
commendation, but the Govern-  
ment refused to accede to  
it on the ground that Mr.  
Edin had emphatically stated  
that the Wells were the  
property of Government. that  
the labor & expense of  
raising water is met by  
a Abatement in the rate of  
assessment for the first  
crop.

[illegible]

Dr Em. 2<sup>d</sup> June 1857.  
— 12531. para 30.

crop and would be also  
in that for the second - and  
that many Well lands  
are very valuable not  
withstanding the extra  
cost of cultivation, by  
reason of the certain supply  
of water, yielding two  
crops year after year  
without fail.

3. <sup>ly</sup> Well upon this decision proposed that a consolidated double crop assessment should be imposed on those Well Lands really cultivable with a second crop and that a lower assessment should be fixed on the remainder allowing the owners to raise a second crop, when able, without extra charge.

change. The Board supported this arrangement, relying on Mr. Pelly's judgment in the selection of the lands to be subject to the consolidated assessment.

4 The Government refused to sanction this change, mainly on the ground that it would entail a greater loss of revenue than they were prepared to relinquish.

M. C. 87-1006.1.207/para 7-18.

5 The old well lands of Bellary were thus left to be dealt with in the same manner as the other irrigated land of the District. On his final report on the revision Mr. Pelly related his measures in the following terms. "The Well Lands require

The Revenue Board  
3rd April 1859. para 86.

3  
"Required considerable care in revising their assessment. The wells are deep and the best cattle must be used. There was a large quantity of these lands waste, and in consequence generally of heavy assessment. Though my proposition for giving the full relief desired to these well lands, was not approved, I took advantage of the general liberty granted me, and gave what relief was absolutely required to enable the ryot, if he pleased, to occupy these lands and to trust with some success."

6. The relief granted to these well lands amounts to Rupees 16,000 on an area of 13,276 Acres and an

assessment

assessment of Rupees  
230,300 or 7 percent on the  
latter, including the Putti-  
candah Talook since  
annexed to Tumool. The  
maximum rate was reduced  
from 25 Rupees per acre to  
12 Rupees, the minimum  
being 1 Rupee and the  
average Rupees 3-6-0.  
at the same time 17,480 acres  
classed as Well lands but  
without the means of irrigation  
were transferred to "Dry"  
and assessed at "Punjab"  
rates. In the 3 years  
prior to the revision, the  
cultivated area (excluding  
the Putticandah Talook)  
was 40,453 acres assessed  
at Rupees 20,803. The  
cultivation having fallen  
in

in 5 Years from 43,500 acres.  
In July 1272, the cultivation  
was 40,453 acres assessed  
at Rupees 20,803. The  
area waste in the latter  
year was 1,395 acres,  
assessed at Rupees 4,573.  
The second crop assessment  
which the Board propose  
to permit, amounted in  
July 1272 to Rupees 56,457.  
In the Putticandah  
Talook which now forms  
part of the Tumool District  
the cultivation in July 1266  
the year preceding the  
revision was 17,58 acres,  
assessed at 7,945 Rupees,  
in July 1272 it was 1894  
acres, assessed at 6,594 R.  
the second crop assessment  
in the latter year was Rupees  
643. The maximum in the  
last 12 years having been  
Rupees

Rupees 1700.

8. The relinquishment of the second crop assessment will involve a present loss of Revenue to the amount of Rupees 57100.

9. The loss by reduction of assessment is not stated, and cannot be calculated from the papers submitted to the Board.

10. When the Home Govt in 1852 (Despatch No 7 dated 2<sup>nd</sup> June 1852) freed the future improvements of the people from taxation or as they expressed it, resolved to extend to the whole of the Madras Presidency the rule which prevails in the districts

noted

Bellary  
Cuddapah  
S. Th. Chit.  
Chilum  
Sinnerelly

noted in the margin and to allow to the ryots the full benefit of their own improvements, they <sup>remained</sup> ~~remained~~ <sup>and</sup> ~~and~~ "absolutely necessary" that the Board of Revenue should be peremptorily required to submit with the least possible delay, the state of the old Gardens and lands under the heavy Teerwa just generally fixed on that description of

of cultivation in Salem,  
Cuddapah, Bellary  
Coimbatore on the  
introduction of the Survey  
Field Rates of assessment  
in those Collectorates. The  
Government thus  
fore saw clearly the  
necessity of extending the  
same relief in some degree  
at least to the old well  
lands to prevent the  
transfer of capital  
from them and to lessen  
the depreciation of their  
relative value by the  
prospective advantages  
extended to lands  
then unimproved.

The

14  
11. The main grounds  
on which Government refused  
to remit the second crop  
assessment on the old well  
lands were that the wells  
belonged to Government, ~~and~~  
~~that the revenue could not~~  
~~be remitted.~~

12 There can be little  
doubt, as the Board remark,  
that the ~~fact~~ <sup>assumption</sup>  
is erroneous - In Bellary  
at the time of the Survey  
the local officers decided  
on abstaining from any  
special taxation on wells  
~~and~~ <sup>thereafter</sup> all wells then  
in existence were classed  
as Govt wells, though as  
Mr

Mr. Wedderburn states  
"Govt never dug one of them"  
and all wells since constructed  
have been classed as pri-  
vate wells. The Govt in  
fact have no more right  
to the former than to the  
latter.

~~The second ground  
was undoubtedly of great  
weight in 1857, during the  
struggle, but the improved  
state of the finances since  
then enabled Govt to  
be more liberal now.~~

13 It is <sup>at least</sup> ~~commonly~~ pro-  
nounced to <sup>rather</sup> ~~say~~ that wells  
constructed with private  
capital up to a certain  
date shall be taxed and  
wells

15  
wells dug after that  
date shall not; that  
if a ryot leaves his  
land wholly unimproved  
he may raise as many  
crops as he can, paying  
only a single assessment,  
but that if he digs a well  
on the same land and  
raises two crops he shall  
pay assessment on each,  
and that he shall be taxed  
for the water raised from  
the well ~~for~~ dug and <sup>kept</sup> ~~kept~~  
in repair at his own  
expense, in like manner  
as the ryot who draws  
water from a tank built  
and kept in repair by the  
State.

The

B The first recording  
is ~~to be made~~ not  
resolving, as recommended  
that you can very well  
do by the Board  
wishes to give up the second  
on the 1st  
of a specimen, ~~and~~  
a private well kept,  
~~and~~ ~~in the time which~~  
concerning ~~the~~

The first account  
received  
entirely - about it  
over 718  
will have - ~~drawing~~ ~~drawing~~  
~~no doubt~~ ~~from~~ ~~for~~  
~~from~~

16. The Bd. will instruct  
 the Collr. accordingly and  
 submit a statement of  
 the result. This measure  
 is to be immediately brought all a government  
 carried out by the pre-  
 sent drought well men-  
 above 5 Rs per acre to  
 that rate. The highest in  
 the district especially valuable  
 to the people. -  
 which the land dry rate even in the  
 is a total as Godavari Delta. might  
 be a great boon. also be carried out - involving  
 the Bd. will have a loss of only  
 10,000 or 15,000 Rs. But as  
 the further reduction of  
 these and of the remaining  
 old well lands under  
 cultivation to the highest  
 of their village, the  
 one Rupee being

16 8

~~conception will, as the~~  
~~(Board remarks, be espec~~  
~~ally valuable in the presen~~  
~~tion of thought.~~

being maintained as the minimum, I think, Govt. should have before them some fuller information than they possess. A statement should be submitted showing the area under each present rate and at the rates proposed by the Board. Government have not yet decided on fully relieving all old well lands at once and they can scarcely sanction remissions the amount of which cannot even be guessed.

All well lands which have been waste for

Yes. 712

17 These orders are to be applied also to the Putticouda Talook of Kurnool

denied  
should be referred to the Board  
delay

It must be for a payment on the old well

17 12 May  
for 5 years might be treated as similar lands were treated in Cumbalton. viz made over to the heirs of those who constructed the wells on the property and payment of their class.

18 In the Cuddapah District and the Talooks transferred from Cuddapah to Kurnool, there is no second crop charge but the yield is a payment is stated to be in reality a double crop one. The Board have called for information on the subject

from the Collector. It should be desired to submit it without delay. It should be referred to the Board.

well lands in no way  
 provide enlargement  
 of the apportionment hereafter  
 when any such re-apportionment  
 may be carried  
 out. But if such re-apportionment  
 the wells will  
 not be taken into con-  
 sideration. This prin-  
 ciple was laid down  
 as to new wells in  
 Extract Admin. Cons. 29<sup>th</sup>  
 July 1852 (Rev. Dep. Secy.  
 10/35 para 2 and is  
 equally applicable  
 to old wells.

20. A road cess  
 of 2 per cent should  
 be imposed simultaneously  
 with

be accompanied by a  
 Memo. showing the  
 maximum possible  
 rates in each village - a si-  
 milar statement should be  
 the same time be submitted  
 for the Bellary Dist  
 & the Pudukottah  
 Taluk of Tanjore.

19. It must be dis-  
 tinctly explained to the  
 ryots that these re-  
 duced rates of assess-  
 ment will be subject to  
 be dealt with hereafter  
 on any general revision  
 of Ass. in the same man-  
 ner as to Ass. on other  
 lands, but in such re-  
 assess the wells will  
 not be taken into con-  
 sideration.

Yes - it is present practice -  
 cable! What was done about  
 a road fund, when Mr. Kelly  
 resolved the general apportionment  
 of Bellary? The  
 with the reductions +  
 should be introduced  
 now ordered unless the  
 existing reduction which  
 B? see any persons who  
 Government may see  
 finally -  
 it to sanction, is made  
 - Order referred to  
 S. D. S.  
 + (must) Tanjore & with  
 the reductions now ordered  
 under the B? see a copy  
 before following -  
 - The remarks of the Bd in Pg of their Pro. show  
 that remedial measures cannot be postponed until  
 further injurious results, and I concur in the pro-  
 posal that relief & encouragement should be  
 at once given to the old till lands by striking  
 off the 2<sup>nd</sup> crop apportionment & by reducing the  
 apportionment to 5 Rs per acre <sup>proportion</sup> when it exceeds that  
 rate. The importance of well cultivation in these  
 Districts is evident.  
 These 2 measures would give up revenue to the  
 extent of Rs 57000 + 17000 = Rs 74000, but they  
 would lead to much of the well land now waste  
 being taken up, and the occupancy of these lands  
 as the nuclei of permanent farms is of great conse-  
 quence to the Revenue & the prosperity of the Districts.  
 - These 2 reforms are based on principles which experience  
 has shown to be sound - if detailed enquiry shows further  
 modifications of the apportionment of the till lands & the necessary  
 the general subject will be treated hereafter. - The

Pro. no. 53  
2-6-57

Revenue Deptt.  
No. of Govt. for April.

1581.

①  
No. of the Madras Govt.  
D/6<sup>th</sup> April 1861.

Reference to the  
old private well lands in  
certain Talooks of Bellary  
and Mirusol, revised.

No 130 & 131.