

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 967	Press ~~Mis.~~
69-70	
Dated	7-6-19 1864

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
7th June 1864.*

No. 69. Read the following letter from *Æ. R. McDONELL, Esq.*, Officiating Collector of Trichinopoly, to *J. D. SIM, Esq.*, Secretary to Government, Revenue Department, Fort Saint George, dated Trichinopoly, 31st May 1864, No. 12 :—

SIR,

1. With reference to the Board's Proceedings No. 4,751 of the 29th July last, on the subject of certain lands held on favourable terms in this District, and which have been submitted to Government for their consideration, I have the honor to inform you that Mr. Puckle, the Deputy Director of Revenue Settlement has, on the strength of paragraph 2 of the above Proceedings, published a clause in his Notification of the new settlement, that lands held on favourable terms on account of Religious and Charitable purposes will be dealt with by the Inám Commissioner. I made a reference to the Deputy Collector of Inám Commission here, to know whether the lands in question were included in his enquiries or not, but that Officer states in reply that he has not as yet received any orders on the subject from the Inám Commissioner.

2. I observe that no orders were passed by Government on the subject in question, as recommended by the Board in paragraph 7 of their Proceedings above alluded to.

3. Mr. Puckle states that if he gives no Puttahs and the Inám Commissioner refuses to investigate their titles, the holders of Ariamaniem land will be in an evil case, and that it is a subject requiring immediate orders.

4. I beg therefore to solicit that final orders may be issued on the subject at an early date.

No. 70.

ORDER THEREON, 7th June 1864, No. 967.

Miscellaneous.

The Government observe that orders have already been passed on the subject of this letter in the Proceedings of Government, dated 7th August 1863, No. 1,468. A copy of this letter will be forwarded to the Board of Revenue, who will issue the necessary instructions.

(True Extract.)

(Signed) *J. D. SIM,*

Secretary to Government.

To the Board of Revenue,

„ the Collector of Trichinopoly.

„ the Acting Director of Revenue Settlement,

„ the Acting Inám Commissioner,

} with Order dated 7th August 1863, No. 1,468.

Exd. S. T. Augustin.

No. 4,751.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 29th July 1863.

Read the following letters :—

From R. E. MASTER, Esq., Officiating Director of Revenue Settlement, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Madras, 23rd May 1863, No. 611-49.—

1. I have the honor to forward copy of a letter dated 20th instant, No. 56, from Mr. R. K. Puckle, Deputy Director of Revenue Settlement in Trichinopoly, which I request may be submitted to Government with the Board's remarks as early as possible, as it is very desirable that the subject brought forward in it should be disposed of in the order on the revision of the Trichinopoly assessment, which may now be shortly expected.

2. With his letter of the 14th December 1861, No. 71, the Inam Commissioner laid before Government a draft of Instructions, which he proposed to issue to his Deputy Collectors, for the Settlement of the Inams in the Trichinopoly District, and in paragraph 11 of the draft provided for the enfranchisement as Inams of certain Government lands in the Taluks of Torriur, Arialur and Woodiarpolliem held by prescription by certain privileged castes on favorable rates of assessment. The Government in their Order of the 11th March 1862, No. 547, while generally approving Mr. Taylor's draft, made an express exception in the case of the favorably assessed lands above-mentioned, postponing the consideration of their treatment till the Settlement Report on the District should be laid before them.

3. The lands in question are described in paragraphs 48 to 51 of the Appendix to the Deputy Director's first Report dated 23rd October 1860, and again in paragraphs 55 to 58 of his second Report dated 28th November 1862, and it appears, are found in other Taluks besides the

Paragraph 6. three above-named. It will be observed that Mr. Puckle now proposes that they should all be treated as Inam and dealt with by the Commission. I am unable to support this proposal to its full extent, as it appears to me to be too liberal. The lands are not Inams, though enjoyed on favorable rates of assessment, but are entered in the Ayen Jamabundi accounts, and Puttahs are

Paragraph 4. issued for them in the ordinary form. It has all along been understood that such anomalies as the reduction of assessment in favor of particular castes, would be swept away on the introduction of the new settlement, but Mr. Puckle would abolish the privilege prospectively only in the case of lands to be hereafter taken up, and would perpetuate it wherever it is already enjoyed.

4. Mr. Puckle states that the transfer of these lands to the head of Inam will not involve a loss of revenue, as the Inam Jodi will be equivalent to the Ayen

Paragraph 7. assessment, *minus* the per centage reduction at present allowed.

He considers, apparently, that the Government by hereafter foregoing the same proportion of the full assessment that it has hitherto given up, will sustain no loss, notwithstanding that the assessment from which the reduction is hereafter to be made, will be less than it was before; but if it be decided that the per centage reduction hitherto allowed is an unnecessary indulgence, for which no good reason can be adduced, and which therefore ought not to be continued; and if the new assessment on these favored tracts, at the rates prescribed for ordinary lands, proves as it no doubt will prove less than the full old assessment, it appears questionable whether the holders will not be treated with sufficient liberality, by being assessed at the reduced rates without any further-per centage reduction.

5. The grounds on which the reductions were originally allowed are admitted to be invalid. The pleas advanced for their continuance are that they have been long and uninterruptedly enjoyed, and that their abolition would be viewed by the parties interested as a great hardship. The first plea is perhaps deserving of weight, and it will be for the Board and Government to

decide whether it is of itself sufficient to warrant the continuance of the indulgence; but as regards the second, I do not think the Government are called upon to forego their just dues merely to "give very great satisfaction to the most influential portion of the community." By the discontinuance of the indulgence, moreover, simultaneously with the introduction of the new Settlement, the increased assessment to be levied on the favored individuals will be much less than it would have been if they had been deprived of the indulgence at an earlier period.

6. Exception may, however, be fairly made in the cases of those lands, the reductions in the assessment of which are clearly shown to have been made on account of, and to have been devoted to charitable purposes, such cases might be disposed of at once by the Officers of the Inam Commission, who are now engaged in settling the Inams of the District. This is another reason why the issue of early orders on the general question is desirable.

ENCLOSURE No. 1.

From R. K. PUCKLE, Esq., Deputy Director of Revenue Settlement, to R. E. MASTER, Esq.,
Officiating Director of Revenue Settlement, dated Trichinopoly, 20th May 1863, No. 56.

1. As a Deputy Collector attached to the Inam Commission is now prosecuting his inquiries in this District, and I am daily supplying him with lists of the Inams in those villages for which rough Puttahs have been prepared, I have the honor to request that I may be favored with instructions as to the mode in which certain lands, now held on favorable terms, are to be entered in the new Settlement Registers.

2. As explained in paragraph 55 of my Report on the financial results of the new assessment, there are two general descriptions of Inam in this District, viz., grants of land, and per centage reductions of assessment.

3. The former have always been registered as Inam, and excluded from the "Ayen Jamabundi" accounts, while the Jodi payable on them has been brought to the head of "Ready money collections," and hence no Puttahs have been issued for the lands thus held; but the latter include the several sorts of Inam alluded to by Mr. Taylor in paragraph 11 of his Instructions to his Deputies, reviewed by Government in their Proceedings, No. 547, dated 11th March 1862.

4. Under the several designations of Porupu Ardhamaniam, Triswegam, Chatrabagam, Ashtabagam and Natar Manayam, per centage reductions have hitherto been made from the total amount exhibited in the Puttah of each "Ulkudi" Brahmin, or Natar cultivator; in some localities, the lands thus cultivated are entered in the "Ayen Jamabundi" accounts, and Puttahs are issued for them in the ordinary form, but it is difficult to ascertain their area with any degree of accuracy, as it varies from year to year according to the season and the condition of the cultivator.

5. These Inams are mostly confined to the upland Taluks, though Porupu and Ardhamaniam are found in the irrigated Division also, the Ardhamaniam being especially numerous in Museri, and the Chatrabagam and Natar Manayams in the Perambalur Taluk. In some cases these per centage reductions are made on account of charities, for the support of choultries or water pandals, or for the performance of religious ceremonies in certain villages.

6. In the new Settlement Registers all Ayen lands have been treated alike; but as several cases have lately been brought to notice, in which a fixed sum is annually remitted for a certain specified purpose, and as the lands thus affected must either be treated as Inam or Ayen; and if the latter, be charged with the full assessment (which will doubtless be felt as a hardship by individuals very generally throughout the country, and will virtually discontinue the present endowments of certain charities and pagodas), I beg to suggest that all lands held on favorable

terms during the current Fasli should now be treated as Inam, and be dealt with by the Inam Commissioner under the special orders of Government, on the clear understanding that in future all classes will be charged alike, and that lands taken up hereafter by Ulkudi Brahmins or Natars will be chargeable with the full assessment.

7. The transfer of these lands to the head of Inam need not entail any loss of revenue, for the Inam Jodi would be equivalent to the Ayen assessment, minus the per centage reduction at present allowed; but the adoption of this measure would remove a serious difficulty that now stands in the way of the introduction of the new assessment, and give very great satisfaction to the most influential portion of the community. It would besides increase the value of property, lessen the work of the Revenue authorities, and obviate the necessity of the annual renewal or alteration of a very large number of the Puttahs.

(True Copy.)

(Signed) R. E. MASTER, Offg. Dir. of Rev. Sett.

From R. E. MASTER, Esq., Officiating Director of Revenue Settlement, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Madras, 29th May 1863, No. 634-52.

Adverting to my letter of the 23rd instant, No. 611, I have the honor to forward copy of a further communication dated 25th instant, No. 59, received from the Deputy Director in Trichinopoly on the subject of the Government lands in that District hitherto held on favorable terms. This letter calls for no remarks from me in addition to those already offered, as I suggested in my previous letter that in cases where the reduction allowed, has been clearly devoted to charitable purposes, the lands should be dealt with as Inams. The cases cited by Mr. Puckle sufficiently show the extreme confusion arising from the irregular manner in which these remissions have been granted and enjoyed, and the propriety of doing away at once with so an objectionable a system.

From R. K. PUCKLE, Esq., Deputy Director of Revenue Settlement, to R. E. MASTER, Esq.,
Officiating Director of Revenue Settlement, dated Trichinopoly, 25th May 1863, No. 39.

1. In continuation of my letter, No. 56 of 20th instant, requesting orders as to the mode in which certain lands now held on favorable terms are to be entered in the Settlement Registers, I have the honor to bring to your notice the following cases to illustrate the difficulties attendant on bringing these lands to the head of Ayen, and yet retaining the remissions in their present form, and to show that these lands are not held exclusively by people of any particular caste, but that they are often allotted for the maintenance of charities and pagodas.

2. In case No. 1, a Hindoo and not a Brahmin holds Ardhamaniam lands, 28 Rupees of the assessment on which are annually remitted as Inam to a pagoda, but 8 Rupees are again recovered from the pagoda as Jodi on the 28 Rupees of Inam.

3. In case No. 2, a patch of waste land round a Mosque was granted as personal Inam, but a few fruit trees produced on it are now chargeable as Ayen.

4. In case No. 3, 19 Rupees of the assessment of certain lands are remitted for the support of a water pandal, but the 19 Rupees thus remitted are recovered by an additional cess on the other Puttahdars of the village.

5. In case No. 4, certain topes are held by individuals as Ardhamaniam, but the amount remitted in their Puttahs is made over to a village pagoda.

6. Occasionally, when Ardhamaniam are held by individuals, the latter sell the land outright, and retain the annual remission as a personal grant to themselves.

7. Again, in some villages remission on account of Ardhamaniam is not exhibited at all, but if a Ryot holds ten acres on half assessment, five acres on full assessment are substituted as an equivalent in the accounts.

(True Copy.)

(Signed) R. E. MASTER, Offg. Dir. Rev. Sett.

1. Ordered that the above papers be submitted for the consideration of Government with the following remarks.

2. Mr. Puckle designates these favorable tenures as Inams, but the Board deem their origin to have been of an essentially different character from grants of land for the benefit of individual persons or institutions, and they would at once eliminate from the cases under reference all those remissions which benefit religious or charitable institutions, referring them to the Inam Commissioner for disposal.

3. The remainder are purely cases of class privileges, which are as a rule to be abolished under the revision of the Land tax, as has been done with the "Teazgari" and "Minaha" elsewhere. And the Board consider that good cause must be shown for the change of system, if these percentage remissions are to be continued in Trichinopoly on the introduction of the revised Settlement rates.

4. Mr. Puckle himself mentions in paragraphs 23 and 30 of Appendix I to his Report dated 23rd October 1860, and also in his Report dated 28th November 1862, paragraphs 56 and 58, that these class privileges have been productive of much evil in past years; and that the abolition of the Natar remission was ordered by Government so long ago as 1810, although the order was not carried out.

5. The Board consider that the full revised assessment on these lands should be entered in the Registers, and that the question of the continuance or otherwise of the percentage remission should be dealt with as an entirely distinct question from the Revenue settlement of the District.

6. They would recommend that a full report should be required on all those cases in which the District and Settlement authorities are of opinion that, in equity it is right to continue the remission, in consideration of the circumstances attaching to its origin as proved from trustworthy records, or from good circumstantial evidence. *Prima facie* it may be assumed that in no case is its continuance equitably demanded when the full revised assessment is not much in excess of the tax actually paid hitherto.

7. It is of course very desirable that the question should be finally settled in conjunction with the introduction of the new assessment.

(True Copies and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D., with original papers.
„ R. E. Master, Esq., Officiating Director of Revenue Settlement.
„ M. J. Walhouse, Esq., Acting Collector of Trichinopoly.
„ W. T. Blair, Esq., Acting Inam Commissioner.
„ Major F. J. B. Priestley, Superintendent of Revenue Survey.

Exd. J. Tulloch.

Submitting for consideration, with the Board's remarks, letters from the Director of Revenue Settlement on the subject of the treatment under the new Settlement, of certain lands hitherto held on favorable tenures in the Trichinopoly District

No. 4,751.

Dated 29th July 1863.
Despatched
Received

PROCEEDINGS OF THE BOARD OF REVENUE,

No.

1863.

Department.

Q. 7 Aug 1855 1408.

21-3-07

24-9-08v

12-3-09
21-1-14, B.1

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Dear Mr. Dabbs.
 Received your kind
 letter, of 20th of July. 1862.
 M. W. (writing) writes
 in reply.
 I will send to the General
 your kind letter.

orders have already been passed on the subject of this letter in the Proceedings

of Government dated 7th August 1863 & 1868

A copy of this letter will be forwarded to

the Board of Revenue who will advise the

neodary instructions.

John W. Leonard
June 1862

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Wm. Board of Revenue - Sect^l & Secy -
Collector of Trincomopoly. ✓

1842 Director of Res^d Settlements } with order of 1st Augt
1848 from Commissioners - 1863 Feb 14 68 -

Feb 27/90

Date of birth }
 Date of marriage }
 Date of death }
 1864.

Disclosures 11/17

July 11. 1881

[Signature]

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