M.R.O. 14—18,000—27-9-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1790	Press Mis.
31.32	
Dated 2-8-1865.	

Not to be folded or roughly handled

No. 31. Read the following Proceedings of the Board of Revenue, dated 20th July 1865, No. 4,203.

Read Board's Proceedings, No. 4,089, dated 2nd July 1864.

Read also the following letter from the Honorable D. ARBUTHNOTT, Collector of Salem, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated Camp Attur, 11th May 1865, No. 64 :—

SIR,

1. With reference to the Board's Proceedings, dated the 2nd July last, No. 4,089, I have the honor to submit a Statement shewing the collections made on account of Moturpha in the three Polliems noted in the margin from Fuslies 1266 to 1270, the average of these five Fuslies and the amount to be deducted from the Peshcush of the Polliems.

Bagalore.
Ankoosagiri.
Soolagiri.

2. The Poligars were called upon to render accounts shewing the collections made on account of Moturpha during the five Fuslies preceding the Fusly in which Moturpha was resumed by Government.

3. The collections for the five Fuslies shewn in the Statement have been verified by the Sub-Collector as far as practicable by local inquiries, and by comparison with the accounts rendered by the Curnums of the Polliems.

4. The total collections made in each Polliem during the five Fuslies, and the average struck upon the totals are as follow :—

Polliems.	Total collections during the five Fuslies, viz., 1266 to 1270.			Average.		
	RS.	A.	P.	RS.	A.	P.
Bagalore...	4,079	3	9	815	13	6
Ankoosagiri	3,750	14	4	750	2	10
Soolagiri...	4,049	5	10	809	13	11

5. I beg to recommend the amount of these average collections may be deducted from the Peshcush of the Polliems as compensation for the Moturpha, and request that the Board will be pleased to accord their sanction to my doing so. If these average sums are deducted from the Peshcush, the future Peshcush of the Polliems will stand thus :—

Polliems.	Present Peshcush.			Deduct average collections of the five Fuslies.			Future Peshcush.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Bagalore...	6,370	10	0	815	13	6	5,554	12	6
Ankoosagiri	7,940	13	4	750	2	10	7,190	10	6
Soolagiri...	5,629	12	9	809	13	11	4,819	14	10

6. The Moturpha in the Polliems were abolished in Fusly 1271. The compensation to be paid from that Fusly to the current Fusly, at the rate of five years' average collections above alluded to, is as follows :—

	From Fuslies 1271 to 1274.		
	RS.	A.	P.
Bagalore	3,263	6	0
Ankoosagiri	3,000	11	4
Soolagiri	3,239	7	8
Total ...	9,503	9	0

7. I beg that the Board will be pleased to obtain the sanctionof Government to my disbursing the above sum, viz., 9,503-9-0, to the three Poligars according to their respective shares.

ENCLOSURE No. 1.

STATEMENT shewing the Collections made on account of Moturpha in the three Polliems, viz., Bagalore, Ankoosagiri, and Soolagiri, and other particulars connected with the subject.

Name of the Polliems.	Fuslies.	Amount of Moturpha collected.	Average collections of five Fuslies.	Present Peshcush.	Deduct the average collections shewn in Column 4.	Future Peshcush.
1	2	3	4	5	6	7
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Bagalore.	Fusly 1266.	825 0 4	... ...	... ...	... ...	... ...
	,, 1267.	807 9 4	... ...	... ...	... ...	... ...
	,, 1268.	815 11 4	... ...	... ...	... ...	... ...
	,, 1269.	813 8 0	... ...	... ...	... ...	... ...
	,, 1270.	817 6 9	... ...	... ...	... ...	... ...
	Total.	4,079 3 9	815 13 6	6,370 10 0	815 13 6	5,554 12 6
Ankoosagiri.	Fusly 1266.	741 4 8	... ...	... ...	... ...	... ...
	,, 1267.	753 12 3	... ...	... ...	... ...	... ...
	,, 1268.	748 7 6	... ...	... ...	... ...	... ...
	,, 1269.	745 7 5	... ...	... ...	... ...	... ...
	,, 1270.	761 14 6	... ...	... ...	... ...	... ...
	Total.	3,750 14 4	750 2 10	7,940 13 4	750 2 10	7,190 10 6
Soolagiri.	Fusly 1266.	814 3 3	... ...	... ...	... ...	... ...
	,, 1267.	820 8 9	... ...	... ...	... ...	... ...
	,, 1268.	763 6 9	... ...	... ...	... ...	... ...
	,, 1269.	827 10 4	... ...	... ...	... .	... ...
	,, 1270.	823 8 9	... ...	... ...	... ...	... ...
	Total.	4,049 5 10	809 13 11	5,629 12 9	809 13 11	4,819 14 10

CAMP ATTUR,
11*th May* 1865.

(Signed) D. ARBUTHNOTT, *Collector.*

1. Ordered that the foregoing papers be submitted to Government with reference to paragraphs 8 and 9 of the Board's Proceedings, No. 6,380, dated 23rd September 1862.

2. With those Proceedings, the Board submitted to Government the report of the Collector of Salem on the compensation to be paid to certain Proprietors of Estates in his District, for the resumption of the Moturpha. In Government Proceedings, dated 9th February 1861, No. 318, it was directed that the resumption should take place *without compensation* in all those Estates in which the tax was collected by the Proprietors without legal right; and *with compensation* in those Zemindaries where it had been left to the Zemindars, either by including it in the assets where the Peshcush was fixed on asset, or by not specially reserving it where the Peshcush was not so based.

3. In accordance with these principles the Board recommended and the Government sanctioned the disbursement of Rupees 6,617, as compensation in

certain cases brought forward by the Collector of Salem. In regard, however, to the three Polliems of Unkusagherry, Sholagherry, and Bagalur, to which the Board referred at the time in their Proceedings quoted in paragraph 1 above, Mr. Brett, the then Collector, was of opinion that the Moturpha in them might be abolished without any compensation. He remarked that these Polliems existed previous to the Survey; that Captain Graham in 1799 issued Sunnuds or Takids to the Poligars fixing the amount of Peshcush payable in each case; but on what principle this Peshcush was fixed, or what items the assessments were composed of, could not be ascertained. That in 1815 the Government having contemplated the permanent settlement of these Estates they were attached, but restored in 1822, in consideration of the length of time during which the Poligars had been allowed to enjoy the Polliems on the original Peshcush. It appears that no mention was made in the Takids restoring the Estates to the Poligars, of the Moturpha except the loom tax to which a reference was made to the effect that the Poligar were to enjoy it if it belonged to the Poliputs.

4. The Board, however, were not satisfied that the case of these Polliems was not one of those in which Government intended that compensation should be made, especially as Government admitted that in the application of the above general rules to particular cases difficulty might sometimes arise, and call for special orders; the Collector was, therefore, requested to furnish further information regarding these Polliems, and he has done so in the two letters herewith submitted to Government.

5. It now appears that, although no accounts are forthcoming to shew that any Moturpha was collected in these Polliems prior to their attachment in 1815, yet that during their attachment from that year to 1822, collections on account of Moturpha were made in them, to the amounts shewn in the subjoined Statement for the five years previous to the restoration, and that these collections formed an item of the Jummahbundy beriz, and continue to be regularly made by the proprietors themselves ever since :—

Poliputs.	Fusly 1228.	Fusly 1229.	Fusly 1230.	Fusly 1231.	Fusly 1232.	Average.
	RS. A P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Bagalur	1,571 7 3	1,616 7 2	1,607 6 4	1,577 12 10	1,527 2 1	1,580 0 8¼
Unkusagherry ..	1,086 2 11	1,163 0 10	1,533 4 3	1,164 6 6	1,063 1 3	1,202 15 11¾
Sholagherry ..	390 8 7	670 2 9	826 15 6	653 3 0	726 11 0	653 8 2

6. It is clear from the above circumstances, that, either the Moturpha was included in the assets *if the Peshcush was fixed on asset* or was not specially reserved to the State *if the Peshcush was not so based;* and that in either case compensation should be granted to the Poligars concerned.

7. The Board recommend that the Collector be authorized to disburse to the Poligars in question Rupees 9,503-9-0, being the compensation payable for the four years from Fusly 1271 to Fusly 1274, during which they have not been allowed to collect this item of revenue; and to reduce their Peshcush from Fusly 1275, to the amounts shewn below, the average of the collections for the last five years pre-

ceding Fusly 1271, being taken as the amount to be deducted in each case respectively :—

Polliems.	Total collections during the five Fuslies from 1266 to 1270.	Average.	Present Peshcush.	Peshcush payable from Fusly 1275.	Total compensation payable for Fuslies 1271 to 1274.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Bagalur	4,079 3 9	815 13 6	6,370 10 0	5,554 12 6	3,263 6 0
Sholagherry... ...	4,049 5 10	809 13 11	5,629 12 9	4,819 14 10	3,239 7 8
Unkusagherry ...	3,750 14 4	750 2 10	7,940 13 4	7,190 10 6	3,000 11 4
Total...	... ...	... ...	... ...	... ...	9,503 9 0

8. The compensation, amounting to Rupees 9,503-9-0 for the past Fuslies, can be paid, the Board presume, from the provision made in the current Budget on account of Allowances and Assignments under Treaties and Engagements, as was arranged to be done by the Accountant General (*vide* Board's Proceedings, No. 7,229, dated 1st November 1862) in the cases alluded to at the commencement of paragraph 3 above.

No. 32. ORDER THEREON, 2nd August 1865, No. 1,790.

Land Revenue.

1. The reduction of Peshkush on account of Moturpha abolished, is sanctioned as proposed, the order having effect from Fusly 1271 inclusive.

2. The excess payments made by the Poligars can be adjusted by giving them credit in the Peshkush account for the current year, and debiting refunds without any actual cash transactions.

(True Extract.)

(Signed) W. HUDLESTON,
Acting Secretary to Government.

To the Board of Revenue.
,, the Accountant General.

Exd. S. T. Augustin.

No. 4,089.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 2nd July 1864.

Read the following letter from the Collector of Salem, dated 12th May 1864, No. 86 :—

1. With reference to the Board's Proceedings dated the 23rd September 1862, No. 6,380, calling for certain information with regard to the Moturpha of the Poliputs of Bagalore, Ankusagiri, and Sholagiri in this District, I have the honor to state that from the accounts submitted to the Board with Mr. Collector Cockburn's letter dated the 30th May 1822, it appears that during the time the Poliems were under attachment, collections were made on account of Moturpha.

2. It appears that all the three Poliems were released from attachment, and restored to the Poligars in Fasli 1233. The collections made on account of Moturpha, during the five years preceding the restoration, were as follows :—

POLIPUTS.	Fasli 1228.	Fasli 1229.	Fasli 1230.	Fasli 1231.	Fasli 1232.	Remarks.
	RS A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Bagalore ..	1,571 7 3	1,616 7 2	1,607 6 4	1,577 12 10	1,527 2 1	
Ankusagiri.	1,086 2 11	1,163 0 10	1,533 4 3	1,164 6 6	1,068 1 3	
Sholagiri ...	390 8 7	670 2 9	826 15 6	653 3 0	726 11 0	

3. I have nothing in the records of my office to show whether any collections were made on account of Moturpha prior to the attachment of these Poliems. The only accounts forthcoming are the Jummabundi Beriz Statements prepared in Fasli 1224. These only show the Beriz in a lump, and do not give the component items.

4. With regard to the second point, I beg to state that it does not appear from my records that any valuation of the estates was made when they were under attachment. But the Moturpha formed an item of the Jummabundi Beriz of each Poliput.

In the Statement which accompanied his former letter, on the subject of the Moturpha in the three Estates noted in the margin, the Collector expressed his opinion that the Poligars were not entitled to any compensation, inasmuch as they had collected this item of revenue without any legal right, for the Sunnuds under which they held the Estates were silent on the subject. It now appears, however, that for several years during which these Estates were under Government management, Moturpha was regularly collected on behalf of the Proprietors, and that collections have been regularly made by the Proprietors themselves, under the same head, since the restoration of the Estates to them in 1822. Under these circumstances, the Collector is requested to make a definite proposal for compensation to be allowed to these Proprietors in the shape of a deduction from the Peshcush equal to the average collections, and to report for how many years this compensation is *now* due.

Ankusagiri.
Sholagiri.
Bagalore.

(A true Copy and Extract.)

(Signed) R. A. DALYELL,
Sub-Secretary.

To Honorable D. Arbuthnott, Collector of Salem.

Exd. J. Wright.

No.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 2nd July 1864.

No. 4,089.

Requesting to make a definite proposal for compensation to be allowed to the Proprietors of certain Estates for the resumption of Moturpha.

3. In accordance with these principles the Board recommended and the Government sanctioned the disbursement of Rupees 6,617, as compensation in certain cases brought forward by the Collector of Salem. In regard, however, to the three Polliems of Unkusagherry, Sholagherry, and Bagalur, to which the Board referred at the time in their Proceedings quoted in paragraph 1 above, Mr. Brett, the then Collector, was of opinion that the Moturpha in them might be abolished without any compensation. He remarked that these Polliems existed previous to the Survey; that Captain Graham in 1799 issued Sunnuds or Takids to the Poligars fixing the amount of Peshcush payable in each case; but on what principle this Peshcush was fixed, or what items the assessments were composed of, could not be ascertained. That in 1815 the Government having contemplated the permanent settlement of these Estates they were attached, but restored in 1822, in consideration of the length of time during which the Poligars had been allowed to enjoy the Polliems on the original Peshcush. It appears that no mention was made in the Takids restoring the Estates to the Poligars, of the Moturpha except the loom tax to which a reference was made to the effect that the Poligars were to enjoy it if it belonged to the Poliputs.

4. The Board, however, were not satisfied that the case of these Polliems was not one of those in which Government intended that compensation should be made, especially as Government admitted that in the application of the above general rules to particular cases difficulty might sometimes arise, and call for special orders; the Collector was, therefore, requested to furnish further information regarding these Polliems, and he has done so in the two letters herewith submitted to Government.

5. It now appears that, although no accounts are forthcoming to show that any Moturpha was collected in these Polliems prior to their attachment in 1815, yet that during their attachment from that year to 1822, collections on account of Moturpha were made in them, to the amounts shown in the subjoined Statement for the five years previous to the restoration, and that these collections formed an item of the Jummahbundy beriz, and continue to be regularly made by the proprietors themselves ever since :—

Poliputs.	Fasli 1228.	Fasli 1229.	Fasli 1230.	Fasli 1231.	Fasli 1232.	Average.
	Rs A. P.	Rs A. P.	Rs. A. P	Rs. A. P.	Rs A. P.	Rs. A. P.
Bagalur	1,671 7 3	1,616 7 2	1,607 6 4	1,577 12 10	1,527 2 1	1,580 0 8½
Unkusagherry ...	1,086 2 11	1,163 0 10	1,533 4 3	1,164 6 6	1,068 1 3	1,202 15 11¾
Sholagherry ...	390 8 7	670 2 9	826 15 6	653 3 0	726 11 0	653 8 2

6. It is clear from the above circumstances, that, either the Moturpha was included in the assets *if the Peshcush was fixed on asset*; or was not specially reserved to the State *if the Peshcush was not so based*; and that in either case compensation should be granted to the Poligars concerned.

7. The Board recommend that the Collector be authorized to disburse to the Poligars in question Rupees 9,503-9-0, being the compensation payable for the four years from Fasli 1271 to Fasli 1274, during which they have not been allowed to collect this item of revenue; and to reduce their Peshcush from Fasli 1275 to the amounts shown below, the average of the collections for the last five years preceding Fasli 1271, being taken as the amount to be deducted in each case respectively :—

Polliems.	Total collections during the five Faslis from 1266 to 1270.	Average.	Present Peshcush.	Peshcush payable from Fasli 1275.	Total compensation payable for Faslis 1271 to 1274.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Bagalur	4,079 3 9	815 13 6	6,370 10 0	5,554 12 6	3,263 6 0
Soolagherry ...	4,049 5 10	809 13 11	5,629 12 9	4,819 14 10	3,239 7 8
Unkusagherry ...	3,750 14 4	750 2 10	7,940 13 4	7,190 10 6	3,000 11 4
Total...	... ...	... ...	... ...	... ...	9,503 9 0

Revenue 1865. Department

No. 2039

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 20th July 1865.

No. 4,203.

Recommending that Collector of Salem be authorized to disburse Rupees 9,503-9-0 to Poligars of Bagalur, Soolagherry and Unkusagherry on account of compensation for abolition of Maturpha tax, and to reduce their Peshcush proportionate from Fasli 1275.

8. The compensation, amounting to Rupees 9,503-9-0 for the past Faslis, can be paid, the Board presume, from the provision made in the current Budget on account of Allowances and Assignments under Treaties and Engagements, as was arranged to be done by the Accountant General (vide Board's Proceedings, No. 7,229, dated 1st November 1862) in the cases alluded to at the commencement of paragraph 3 above.

(True Copies and Extract.)

Acting Secretary.

To W. Hudleston, Esq., Acting Secretary to Government, R. D.,

with copy of Board's Proceedings, 2nd July 1864, No. 4,089.

Copy to the Honorable D. Arbuthnott, Collector of Salem.

Exd. J. Wright.