M.R.O. 14—12,000—27-9-34

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2071 Press ~~Mis.~~

27.29

Dated 2-9-1865.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 2nd September 1865.

Read the following papers :—

No. 27. Proceedings of the Board of Revenue, dated 13th July 1865, No. 3,970.

Read the following letters :—

From J. W. B. DYKES, Esq., Collector of Nellore, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated 15th September 1864, No. 309.

SIR,

1. I have the honor to acknowledge the receipt of the orders noted marginally, stating that the Government agree with the Board, that the tax levied on shepherds in the Kanigiri Talook, transferred to this District from Kurnool, was a professional tax, and I exceeded my powers when I continued it under another name. The Government observe that I should have referred the matter for orders, and that it will be now matter for consideration, in communication with the Board, whether the Ryots of the villages in question should not pay in lieu of the impost hitherto levied the lighter grazing tax which exists throughout the Nellore District.

Proceedings of Government, Revenue Department, dated 29th August 1864, No. 1,561, communicated with the Board's Proceedings of the 1st instant, No. 5,698.

2. It is considered a professional tax, or item of Moturpha in Kurnool, because charged solely on the number of sheep owned by the shepherds, and totally irrespective of the extent of pasturage ; and if Ryots are keeping sheep beyond what they require for cultivating the land and do not pay, this would certainly give the tax a professional character ; and for all I know to the contrary it may be the case. But in either case it seems to me essentially a grazing tax. Unless shepherds have stock yards and feed their stock tied up, I do not see how the tax can be levied "on the number owned, totally irrespective of the extent of pasturage." The common pasturage available and made use of, unless we have rotation of crops and private pasturage, &c., must determine the number, and consequently the assessment levied ; and thus viewed, it did not occur to me, that I exceeded my powers, when I changed the name, and till the general question should be revised, ordered the collection, under the head of Pulari, of the tax previously collected in Kurnool on the same land, under the head of Moturpha.

3. Now, however, that the question is mooted, whether there are not *Ryots* making a livelihood by sheep, who have not paid hitherto any tax on their sheep, and ought to be made to pay in future, the case becomes different ; and I have not the confidence in the propriety of starting, what I had no hesitation in temporarily *continuing*. If it should be found that there are such Ryots, and it is determined that they should be made to pay, that would be deciding what is the course to be pursued in making the approaching settlement of the whole District ; and before coming to any conclusions on this point, it would, I think, be better to refer to what I have stated in my report to the Board of the 26th October 1861, on the nature of our grazing tax, and the course I would recommend should be pursued in its respect in future.

4. In that report, sent in now three years ago, I detailed the mode in which the tax was levied, stated that in my opinion it was a protective tax, and could not with safety be abandoned, and shewing further how any tax on pasturage in the shape of an assessment can be successfully evaded, where it is the collusion not of individuals, but of communities, I finally gave it as my opinion that under a sound system of assessment, that allowed of men holding land for pasturage at the ordinary rates of assessment, we should in five or six years see the "Pulari" tax a dead letter in our coast Talooks, and a considerable rise in the revenue, the concomitant result of any reduction of assessment found necessary to that end.

5. And the Board,* in reviewing this report, were then pleased to agree with me as to the inadequacy of distinctive rates to meet the wants of the country. The Board considered it of great importance that "The assessment on land incapable of irrigation should be sufficiently low to allow of a Ryot in ordinarily good circumstances holding land in grass at the class rates without ultimate loss." And having recorded these views, (in the 12th paragraph of their Proceedings of the 21st January 1862,) the Board then sent my report and their Proceedings to the Director of Revenue Settlement, in whose office I presume it is at present.

* No. 488, dated 21st January 1862.

6. The subject, however, the Board observed is "a very important one," and, though further consideration of it was then deferred, till "Mr. Newill should notice it in submitting his general proposals for the District," each year's changes necessarily affect it. The people who pay the tax do not remain quiescent; and on the receipt of the orders under acknowledgment, it occurred to me that it would be advisable to ascertain accurately what we had been doing, and contrast the state of the District when I wrote three years ago with its state as about to be detailed in reporting on the revenue for 1863-64, the year that has just closed; and having made this comparison both as regards the items of revenue immediately concerned, and the general revenue, in referring to my Pulari report, I propose to submit the same for the Board's consideration, and then ask the Board to allow me to modify opinions I expressed in 1861, having regard also to recent orders from the Home Government.

7. In 1860-61, as shewn below, and my report of that year, the Pulari or grazing tax in Nellore was Rupees 1,05,903, and the area more or less available for this common pasturage was at the rate of four to one, for every acre occupied at the ordinary rates for dry cultivation we had 4 acres pasturage. We had in actual numbers 13,73,868 acres common pasturage against 3,07,074 acres dry cultivation; and it was on looking at these facts, I then considered, that it would not be safe to abandon a protective system we had found in force, and give free scope instead to a Ryot's skill in evading assessment by sinking his capital in breeding cattle, for the pasturage of which he would have nothing to pay. I at the same time pointed out how by remitting this grazing tax as land was taken up at the ordinary rates, I would meet those who dealt fairly half way; and admitting fully the many iniquities of the present protective system, I submitted rules that I considered would work more fairly; and no change having been yet made in the rules,

working on as we worked before, in 1863-64, excluding Sriharikota and other villages not included in the statement in 1860-61, the Pulari instead of being Rupees 1,05,903 is Rupees 93,682; and the area is not now 4 acres of common pasturage to every acre of dry occupation, but an acre less the proportions being three to one. In three years 56,000 acres have been withdrawn from the common pasturage, have been taken up for dry cultivation at the ordinary rates of assessment, and having had the pleasure of striking off 12,000 Rupees of an oppressive tax levied in its most oppressive shape, I have seen, under the stimulant of high prices, a degree of freedom and enlightened action I did not consider myself justified in counting on previously. The few have evidently not been able to retain the pasturage against the market; and the question arises would it not be to the interests of Government and better to remit some more of the 90,000 Rupees still remaining? Is the protective tax necessary?

	Fusly 1270.	Fusly 1273.	Fusly 1270, A. D. 1860-61.	Fusly 1273, A. D. 1863-64.
			Rs.	Rs.
Pulari assessment	...	...	1,05,903	93,682
			Acres.	Acres.
Total area of the villages paying Pulari.	...	...	21,58,065	21,58,065
Deduct.				
Ináms	2,38,004	2,38,004	...	...
Area in occupation excluding the area of the rented villages forming the old Saidapuru Talook, &c.	5,46,193	6,08,753	...	...
			7,84,197	8,46,757
Area available for pasture ...	...	...	13,73,868	13,11,308
Dry area in occupation	...	...	3,07,074	4,53,231

8. Of course the assessment on 50,000 acres represents a very different sum to what I have struck off. Government have been largely gainers; and it might be urged that similar results would of necessity follow further remissions. But, it might be considered unsafe to trust to such views so grave a question as a lac of revenue, and instead of pressing this point, I beg to refer to another consideration.

9. When I reported on Pulari in the first instance, I was dealing with a revenue that was nearly four per cent. of our total receipts. We were getting 29 lacs, and one of these lacs was Pulari. In 1863-64 the case is wholly changed. We are getting 33 lacs nearly 34, and Pulari is only Rupees 93,000; and thus viewed the tax, I think, assumes a different aspect. When the general revenue has run up from 4 to 5 lacs, and land from 18 to 21, the magnitude of the interests involved in a fiscal point of view is considerably dwarfed; we can better afford to be generous whilst the necessity for our generosity continues the same; and it may, I trust, be fairly considered now whether what under the best rules must be oppressive, might not be materially modified, and even if the experience of the present cannot be considered reliable information for the future, relief might not nevertheless be given,

that any one has only to watch the working of the tax for a very short time to b heartily glad of.

Items.	Fusly 1270.	Fusly 1273.	Fusly 1270, A. D. 1860-61.	Fusly 1273, A. D. 1863-64.
	Rs.	Rs.	Rs.	Rs.
Peishcush	.....	.....	4,20,462	4,35,661
Quit-rent on Shrotriem, &c., villages... ...	.....	.....	69,107	76,747
Ryotwar...	13,38,457	16,06,813		
Rents for three years	44,856	2,260		
Rents for one year...	2,620	.....	13,87,725	16,35,710
Amani	1,792	.....		
Miscellaneous	.....	26,637		
Total Land Revenue...	.....	.....	18,77,294	21,48,118
Abkarry...	.....	.....	36,124	56,297
Income Tax	.....	.....	99,048	49,620
Sea Customs	.....	.....	110	284
Salt	.....	.....	8,62,043	10,59,307
Stamps	.....	.....	41,710	65,384
Moturpha	.....	.....	16,527	.....
Grand Total...	.....	.....	29,32,856	33,69,010

10. I do not, however, by any means look on the experience of the last three years as of little value. Never have the prices of stock been higher, never have the village communities been so tempted to resist additional occupation for grain cultivation, and strain every nerve to maintain, and if possible increase the area of common pasturage; and yet markets have ruled them. The few have not been able to make head against the many; and after striving for sixty years with all the complications of "Amanat," "Makta," "Alaga," and "Yenika," in three years, there has been a rise of 2½ lacs in spite of them.

11. I also think we are justified in considering Pulari with reference to other items of revenue. If we were suddenly to remit this 90,000 Rupees of taxation, what would the people do with it? I believe it will at once be put back into the land. In part it will, I think, be invested in salt for the cattle. I do not think, with the experience of the last three years, that we need apprehend losing a Rupee of it. So long as it can be profitably spent, it is certain to be invested in some of the funds our Government offers to the capitalist; and should a fall in prices change the present tide of affairs, and throw the people back, with our present experience, I think, it would be better to trust to markets, and that what the country can pay, will be paid, and with less danger of oppression gathered wholly on the land, instead of partly on the land, partly on the stock that pasture it.

12. And in connexion with this point there is another very important feature to which I have already alluded, and to which I would especially refer in closing this report, and advocating a general and consistent reform of our system of assessment. In his Despatch of the 24th June, the Secretary of State, the Right Hono-

No. 31 of 1864, communicated in the Proceedings of Government, Revenue Department, No. 1,395, dated 4th August 1864.

rable Sir Charles Wood, makes mention of the question of rotation of crops in terms that lead me to hope, should means be found to introduce this measure, it would have the approval of the Home Government; and this being the case, and it being possible that before long we shall have stock yards and crops raised to feed stock, the question of Pulari becomes still more obnoxious to sound principles, and still more difficult to defend. When a Ryot has twenty or thirty acres under cultivation for his stock, and is paying assessment on this area for that purpose, will it be fair that the Government officials should enter his stock yard, and say you have so many head of cattle and you shall pay for them exactly the same as if you did not give them a mouthful off your own land? and yet this is Pulari, and the only way in which we can levy it. When there are perhaps five-hundred head of horned cattle besides sheep and goats, &c., we cannot go into the question of how many head had the run of the common, how many were stall fed. All must be liable or not taxed at all, and to maintain the tax as the country improves, it is easy to see, is to give rise to inequalities and injustice that must have a bad effect.

13. To call "Pulari" a grazing tax is a mistake, that had perhaps better be corrected; for, as stated in the preceding paragraph, it is leviable whether cattle have been grazed on the common pasturage or not, and therefore is a cattle tax. It is a protective cattle tax levied on cattle to secure Government that share of the produce that the land on which it is presumed that the cattle were pastured would have brought in, had it been occupied for that purpose at the ordinary rates of assessment; and instead of inquiring whether Ryots in Kanigiri have sheep as well as the shepherds, and recommending that both should pay a cattle tax to secure the assessment and equality with the rest of this District in this respect, for the reasons already stated, I am of opinion, that the proper course to secure equality is to reverse the operation. I do not now think that the cattle tax is necessary, and beg to recommend that it be abolished, the tax as it at present stands being Rupees 93,682.

14. I would recommend that the tax should be abolished from the commencement of the next revenue year, viz., the 1st July 1865; and I believe before long it will be all recovered in a less objectionable shape.

From J. W. B. DYKES, Esq., Collector of Nellore, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Muppavaram, 31st January 1865, No. 20.

1. I have the honor to request the favor of the early orders of the Board on my letter, No. 273 of the 12th August 1864, on the subject of the rotation of crops, pasture, &c., as well as on my letter No. 309, dated 15th September 1864, recommending the abolition of the Pulari tax in this District.

2. Government having in their Order of the 12th December 1864, No. 2,243, Revenue Department, entrusted to me the settlement of this District, it is desirable I should be in possession of the Board's orders on the points referred to as early as possible.

From J. W. B. DYKES, Esq., Collector of Nellore, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated Krishnapatam, 21st March 1865, No. 46.

Not having yet received the Board's orders on the question of Pulari, I trust that the Board will excuse my again reminding them of the necessity for early orders, and have the honor to state, that the detailed settlement of the District will, I hope, be commenced almost as soon as I can now expect to receive the final orders of Government, supposing that the said question should receive the Board's decision this month.

From J. W. B. DYKES, Esq., Collector of Nellore, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated 6th June 1865, No. 108.

1. I do myself the honor again to call the Board's attention to my letter of the 15th September 1864, No. 309, recommending the abolition of Pulari.

2. In a few weeks, we shall be commencing the detailed classification and settlement of the District, and I trust before then, the Board will have obtained the orders of Government on an arbitrary tax, that is now imposed only in one District, and grossly unfair in its application, must depend on the unsatisfactory plea of absolute necessity for an approach at justification in its present shape.

3. But, as I have shown, the plea of necessity no longer exists. The general revenue of the District having risen, since I joined it, from 20½ lacs to 33½, or 26 per cent. up to last year; in the revenue on the lands held at the ordinary rates of assessment, there has been a rise of 21 per cent. and our revenue under this head having been 12½ lacs in 1859-60, this year it will be 14¾ lacs as far as known at present.

Letter to Board of the 15th September 1864, No. 309.

4. It is, therefore, impossible to maintain any longer, that there is a necessity for protecting the interests of Government by Pulari. It is true that the village system is still an important principle in the Nellore Agricultural world. It is equally true that our own rules increase the power placed in the hands of these communities to oppose an increase in the revenue by extended occupation. But what I had not the confidence to trust to, when I first wrote to the Board on this subject, has since then been clearly proved to be a still more powerful principle; and whilst I regret that I should have feared to trust to what so many and varied trials have proved to be correct, on the other hand, I trust the delay has not been wholly time lost, and should the Board have hitherto doubted of the propriety of abandoning this inheritance from our Mussulmen predecessors, the facts developed by the last five years will satisfy them that Pulari is not necessary to secure the interests of Government, and however valuable common pasturage may be, the rate of increase in the area taken up for private occupation, is proof and more than proof, that common rights cannot stand before private interests, and notwithstanding our restrictive policy in favor of the villagers, the pasture lands will be appropriated for private occupation so far as the Ryots have the means to pay the assessment.

5. The rain-fall will fix the height of the river, and the money paid into the District for agricultural produce, will determine the level of the treasury stream with equal accuracy. We shall get all that falls in the basin, save what is absorbed by the soil; and the last five years prove, that there is nothing that renders a heavier drainage necessary for Nellore than is found sufficient for the rest of the Presidency.

6. The soil is too dry for deep draining to be of any use, even if judicious.

The Board regret the delay which has unavoidably taken place in the disposal of the foregoing letters.

2. In their Order, dated 29th August 1864, No. 1,561, the Government observed that it was a matter for consideration by the Collector, in communication with the Board, whether the Ryots of certain villages in the Kanigiri Talook should not be called upon to pay the lighter grazing tax which was in existence throughout the Nellore District, in lieu of a tax on shepherds which had been formerly collected under the head of Moturpha when this Talook was attached to the Kurnool District, and which Mr. Dykes had continued to collect under the head of Pulari or grazing tax without authority after the Moturpha tax had been abolished.

3. Notwithstanding the explanation given both in Mr. Minchin's letter and in the Board's Proceedings on which the Order of Government above referred to was passed, that the tax was distinctly a professional tax, being levied not on the cultivating class generally, but on the shepherds alone, Mr. Dykes apparently is still under the erroneous impression that the tax was of the nature of a grazing tax, and that his proceedings in continuing it without authority were not irregular.

4. It is, however, unnecessary to discuss this question further, as both the Board and Government have already pointed out to Mr. Dykes that he exceeded his powers in acting as he did. The only matter at present left for discussion is whether or not the grazing tax, existing in other parts of the Nellore District, should be introduced into the Kanigiri Talook, and not as Mr. Dykes erroneously puts it "whether there are not Ryots making a livelihood by sheep who have not paid hitherto any tax on their sheep, and ought to be made to pay in future."

5. In the Order of Government, under date 2nd May 1860, No. 701, it was ruled that the tax on the sheep and goats belonging to persons not holding land should be abolished, but that the other items of the Pulari or grazing tax in Nellore should be continued until the introduction into the District of the new Survey Settlement. In reference to this order, Mr. Dykes addressed the Board, and recommended* that the tax should be continued with certain modifications and improvements, as he considered it a protective tax. The Board, however, observed in paragraphs 11 and 12 of their Proceedings, under date 21st January 1862, No. 488, in which they disposed of this letter, that the matter could not be treated separately from the general revision of the land assessment of the District, but expressed their opinion that it was desirable that the assessment on the unirrigated lands should be so low as to enable a Ryot in ordinarily good circumstances to retain a portion of his holding in grass without loss.

* Letter dated 26th October 1861, No. 231.

6. The objectionable nature of the Nellore grazing tax has been long acknowledged, and upon this ground, and upon the ground that the tax has now fallen considerably below what it was, while the land Revenue has steadily increased; in other words that the land devoted to agricultural purposes has increased in quantity, while that devoted to the feeding of stock has been diminished, the Collector now recommends that the tax should be abolished. He explains that while in 1860-61, the revenue of the District was 29 lacs of Rupees, one lac being derived from the grazing tax, it is now nearly 34 lacs, and only Rupees 93,000 is obtained from this tax.

7. Though the Board consider that Mr. Dykes has shewn excellent grounds for the eventual abolition of the grazing tax in his District, they are still of the opinion expressed in those paragraphs of their Proceedings, under date 21st January 1862, No. 488, which are referred to above, and they are not prepared to request the Government to re-consider their orders directing that this tax should be continued until the introduction of the revised assessment. Mr. Dykes will accordingly give due consideration to the matter when submitting his proposals. Though no special mention of pasture is made in the Government Order, under date 12th December 1864, No. 2,243, which contains the instructions of Government for the re-assessment of the Nellore District, the Board believe that if the Collector is prepared to shew that an allowance should be made for pasture in the same way as for fallows, that no objection will be made to that course.

8. So far as the Kanigiri Talook is concerned, it will not be necessary to make any change in the present system of the taxation of the land, but the question of pasture will of course be considered here as in the other parts of the District when the assessment is revised.

No. 28. Proceedings of the Board of Revenue, dated 3rd August 1865, No. 4,612.

Read the following letter from J. W. B. DYKES, Esq., Collector of Nellore, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated 21st July 1865, No. 172 :—

SIR,

1. I have the honor to acknowledge the receipt of the Board's Proceedings of the 13th instant,* directing that the question of Pulari receive due consideration when I submit my proposals for the revision of the assessment, and observing that no objection, the Board believe, will then be made to an allowance for pasture, in the same way as for fallow, if it should be shewn that such a course is necessary.

* No. 3,970.

2. The Government in their Order in 1860, 2nd May, No. 701, Revenue Department, to which the Board refer, resolved to postpone the abolition of Pulari "until the introduction of the Survey Settlement now about to be made in Nellore;" and a change having taken place since that Order was passed, in regard to the mode in which the Survey Settlement shall be introduced, which has perhaps not been taken into consideration by the Board in the Proceedings under acknowledgment, I beg respectfully to suggest, that further orders are required as to whether the abolition keep pace with the introduction of the Survey Settlement as now ordered Talook by Talook, be postponed till the assessment of the whole District shall have been revised, or, the revision having been commenced, be carried into effect at once.

3. If the Pulari were abolished Talook by Talook as the revision is made, we should secure the tax remitted being transferred on to the land in occupation where such a course may be necessary, and so secure Government from loss in this respect. But we should have the Pulari continued in one part of the District, and abolished in another, which is a mixed system of administration, the advantages of which are scarce counterbalanced by the Rupees at issue; and we should further have the disadvantage of framing a prospective assessment instead of assessing lands under cultivation where the tax has to be re-placed by increased occupation.

4. If the abolition were postponed till the assessment of the whole District had been revised, we should have the anomaly of men paying an assessment fixed with reference to the abolition of Pulari, and paying Pulari as well, a way well calculated to secure uniformity, but unfair to those who pay the tax.

5. And finally, if the abolition of Pulari be considered part and parcel of the revision of the assessment and carried into effect at once, we shall be liable to lose some portion of the tax while the revision is in progress, and so far the measure may be deemed contrary to the orders of Government; but on the other hand, where the tax is not to be transferred to the land in occupation, but to be recovered by an extension of occupation, we shall secure this extension being to a great extent assessed by the Special Department as land actually in occupation; and considering

that in round numbers three-fourths of the District is unoccupied, the advantage of having this extension included in the revision of the assessment can be readily recognized, and is of such importance as to render it advisable to make the change at once for the whole District, and thus secure not only uniformity, but as much time as possible for the extension in the Talooks to be taken in hand subsequently.

6. In the Sub-division, instead of grazing the waste in common, much of the arable land available has been portioned out amongst the Ryots; and this year I found, when I made the Jummahbundy of the Ongole Talook, that the difficulties thus attending the taking up of land were completely upsetting the demarcation. A man holding Pulari waste, as it is called, does not like to take it up himself at the ordinary rates, for he would still have to pay his share of the sum fixed on the village for Pulari, and the assessment for the land as well. Neither is he willing to hand it over to another; and, supposing the area demarcated does not correspond, as frequently happens, with the Pulari waste, the rest of the land if applied for, must be given with reference to certain arrangements, neither recognized by our accounts, or the demarcation; and having delayed bringing this matter to the notice of the Board, pending the orders under acknowledgment, I now beg to submit this difficulty in respect to demarcation as another reason why I would respectfully urge that the Government be requested to re-consider their orders in respect to Pulari, and with reference to recent changes as to the mode in which the Survey Settlement is to be introduced, decide whether the abolition of Pulari shall be carried into effect Talook by Talook, or when the assessment of the whole District has been revised, or, at once, the introduction of the Survey Settlement having been already commenced.

7. Myself, I feel convinced, that the immediate abolition of Pulari throughout the District would greatly facilitate the satisfactory carrying out of the measures in hand; and should the Board be pleased to support me in this view, I beg that the matter may be referred for orders at an early date, so as to allow of the effects of the abolition of the tax, if sanctioned, being brought to bear on the area to be taken up this year with reference to the resources thus left at the Ryots' disposal, and pretty certain to be used in paying for an increased area of occupation that would thus be brought within the scope of the Survey Settlement, instead of following it, and furnishing a test of its efficiency that is not required, and had better be avoided.

The Board must adhere to their decision as expressed in the Proceedings to which the Collector replies. When Mr. Dykes' proposals for the revision of the assessment of one Talook are approved, the question of the immediate abolition of the Grazing tax in the other Talooks may again be considered with reference to Mr. Dykes' remark in paragraph 6 above.

No. 29. ORDER THEREON, 2nd September 1865, No. 2,071.

Land Revenue.

The Government concur in opinion with the Board in this matter.

(True Extract.)

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

To the Board of Revenue.
" the Officiating Director of Revenue Settlement.

Exd. T. O'Connor.

29 August 61 Nos 103-104
4 " 164-75-76
2 May 61 28 & 32
C. No. 1762 &c

Rev.
1865. Department.
Pro: of Govt for Collr

No. 1962.
PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 13th July 1865.
Read
Rec'd 18

Further Pro: from Bd of Rev: dated 4th Augt 15 Nos 2181.
Sent 20th to Collr

No. 3,970.

Passing orders on letters from Collector of Nellore, recommending abolition of Pulari tax from 1st July 1865.

Copy

Copies Augd Rec

Revenue Department.

No. 2071.

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 2d August 1865

Read the following Proceedings of the Board of Revenue.

Passing orders on letters from Collector of Nellore, recommending abolition of Pulari tax from 1st July 1865. (Here enter 13th July 1865 No. 3970.)

Adhering to the decision already expressed regarding the abolition of the Pulari taxes in Nellore; and observing that when the Collector's proposal for the revision of the assessment of some Taluk are approved the immediate abolition of the grazing tax in the other Taluks may again be considered.— (Here enter 3d August 1865 No. 4612.)

The Government concur in opinion with the Board in this matter.—

To the Board of Revenue
1st Dy to the Secy of Govt

Revenue 1865 Septr.
Pro: of Govt for Septr

No 2071.

Pro: of the Allahabad Govt.
Dated 2d Septr 1865.

15.9 ort

Approving the Proceedings Board of Revenue on the subject of the abolition of the grazing Tax in Oudh.

No 27029.