M.R.O. 14—13,000—27-9-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2441 Press ~~Mis.~~

146-147

Dated 9-10-1865.

Not to be folded or roughly handled

No. 146. Read the following Proceedings of the Board of Revenue, dated 28th September 1865, No. 6,096.

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 8th June 1865, No. 126 :—

SIR,

1. I have the honor to submit, for consideration, the Statements called for by the Board in their Proceedings of the 26th November 1863, in respect to Moturpha collected otherwise than on behalf of Government, and exclusive of similar collections in the Zemindaries of Venkatagiri and Kalahastri.

2. The Deputy Collector of Nayadupett, Tolasingam Mudaliar, who has collected and examined these voluminous accounts, and whose report, with enclosures, I beg to submit herewith, is of opinion, that Moturpha has been collected in all Inám villages where any resided, who, in accordance to the custom of the country, were liable to the tax, and having ascertained the number of such villages to be 162, of these villages, he gives only thirty-one as able to establish their right to collect Moturpha by documentary evidence.

3. On further examination of the accounts, the Deputy Collector has, however, found reason to change his views in respect to the total number of villages entitled to collect Moturpha according to the documentary evidence produced. In his letter of the 1st June he requests me to strike off the list originally furnished, the three villages noted marginally; and thus reduced, the number of villages of which the claims have to be considered according to the Deputy Collector, would be twenty-eight, which number is again reduced by the omission now of Anamanamuru, disposed of in the Proceedings of Government, No. 274 of the 9th February last, and the inclusion, as one village, by the Inám Commission, of Lakshmipuram and Razupalem holding, under the same original document, but entered in our accounts hitherto and treated by the Deputy Collector as two separate villages.

Somanarappadu, Padamati, Takkellapadu, Gudimillapadu.

4. The number of villages to be actually considered is, therefore, twenty-six; and from the summary of their documentary evidence, drawn up by my Sheristadar, it will be observed that in the cases of the two* villages noted marginally, the deed of gift specifically states that the right to collect Moturpha has been included in the assets made over to the grantees; that for the ten† villages similarly exhibited, Cowles or leases had been given, which in nine instances specify that the grantees were at liberty to collect Moturpha for the period specified, and as regards the tenth village‡ during the term of the lease, the term of

* Kuppumpadu. Madiralapdu.

† Kasipuram. Muddumudi. Ulavapolla. Bhogasamudrum. Chakalakonda. Gottigundala. Tumadu. Baitamunzuluru. Kondapallipadu.

‡ Kantepalli.

* Aravetipalli Kistipuram.

to the village authorities, it is proved that as respects one item of Moturpha viz., the tax on looms the requisite authority to collect had been duly granted; whilst as regards the remaining thirteen villages, the claims rest for seven† villages on the use of the term "all profits," for three villages‡ on the comprehensive nature of the terms used, for one§ village on the use of the word "Suvarnadayam," or ready money collections, for another village Razupalemlakshmipuram "other profits," and for the thirteenth village, Velagapudi, the use of the word "Katanam," which the Deputy Collector considers includes Moturpha.

† Gottapalem. Ramachendrapuram.
Kummarakonduru. Gopalapuram.
Chintalapalem. Amidalapadu.
Lingalapadu.

‡ Pallipadu. Nandipadu.
Gundlapolem.

§ Krishnopuram.

5. Taking the total number of villages, in which collections were made hitherto under Moturpha, the amount so collected annually is shewn by the Deputy Collector in his letter of the 4th January 1865, at Rupees 1,384-4-10. In a subsequent letter, already referred to, in this respect also, he makes a further change, and adds to the 162 villages previously given, three‖ villages held by Bhala Ravu's family, which makes the total number of villages in which Moturpha was collected otherwise than for Government 165, and the total collections so made Rupees 1,481.

‖ Mutyalapadu 71 13 0
Suttyavolu 7 14 0
Chinna Pavani 17 4 0
96 15 0

6. And it now only remains for me to give my opinion first, on the soundness of the conclusions arrived at by the Deputy Collector, first as to the villages in which the right to collect Moturpha has been satisfactorily established; and secondly, as to the amount of compensation proposed.

7. Had in no case Moturpha been specified, I should have had no hesitation in agreeing with the Deputy Collector that "all profits" included the collection of Moturpha. I should be equally clear in respect to "other profits," and "Suvarnadayam;" and "Katanam" might also be taken to include Moturpha, more especially as "Suvaranadayam," I am informed, includes Moturpha in other Districts, and notwithstanding that "Katanam" in this District is used to denote the sum paid by Bhala Ravu's family to Government for collecting Russums.

8. But when Moturpha is distinctly specified in some cases, and not in others, I think it is doubtful how far such inferences can be supported, more especially as the grants and other documents relied on shew no great difference in dates; and

thus viewed it seems to me, that as in the case of Anamanamuru, it is only as regards the two villages in which the grantees were distinctly authorized to collect Moturpha that the right can be considered to have been fairly and satisfactorily established; and, adding to these villages the ten villages in which by the terms of the lease similar authority was given completes the total number of villages for which I myself feel justified in recommending compensation. I, however, willingly defer to the Deputy Collector's greater knowledge of the precise meaning to be attached to the terms used in such documents as have had to be examined in the course of this inquiry; and should the Board think fit, it would perhaps be as well to give compensation for all the twenty-six villages shewn, though in this case, it is possible, that the latitude allowed may bring more villages within the scope of the Government Order, and the claims of these villages will have to be decided on as brought forward subsequently.

9. For the twelve villages for which I feel myself justified in recommending compensation, the annual collections as shewn in the margin amount to Rupees 147, and for the fourteen villages for which I do not feel myself in a position to give a positive opinion, the receipts are shewn at Rupees 195-14-0, making in all a total sum of Rupees 342-14-0.

Village.	Moturpha. RS.	A.	P.
Kassipuram	4	0	0
Muddumudi	1	0	0
Ulavapolla	2	14	0
Bhogasamudram	3	8	0
Chakalakonda	34	13	4
Gottigundala	20	8	0
Tumadu	53	8	0
Paitamunjuluru	3	0	0
Kondapallipadu	2	2	8
Kantepalli	5	8	0
Kuppurupadu	8	8	0
Maddirelapadu	7	10	0
	147	0	0

Village.	Moturpha. RS.	A.	P.
Gottapalem	2	0	0
Kummarakonduru	15	14	8
Chintalapolem	3	0	0
Lingalapadu...	0	4	0
Ramachendrapuram	51	12	0
Gopalapuram	0	8	0
Amidalapadu	5	10	8
Pallipadu	33	0	0
Gundlapalem	26	8	0
Nandipadu	19	8	0
Krishnapuram	4	5	4
Razupalem Lakshmipuram... ...	21	11	4
Velagapudi	7	4	0
Aravetipallekistipuram	4	8	0
	195	14	0

10. As regards, however, the mode in which the Deputy Collector has calculated the compensation, I think he has been too hard on the Shrotriemdars. If their claims be admitted, they are not liable to a deduction of fifty per cent. as illegal. And taking the cost of collections at ten per cent., then Rupees 308 would be the net income for which compensation would have to be calculated, should the Board be pleased to allow claims where the item of Moturpha had not been distinctly specified, and Rupees 132 where such specification could be shewn.

11. I agree with the Deputy Collector in thinking it would be better to dispose of such claims once and for all; and I enter in the subjoined Statement the lump sum to be paid in each instance, so as to give the recipient at twelve per cent. the income hitherto received from Moturpha collections, which the Board will observe, involves in the one case the payment of Rupees 1,102-14-8, in the other Rupees 1,468-14-11.

No.	Names of Talooks	Names of Shrotriems.	Average collection.	Net income after deducting ten per cent. as the cost of collection	Lump sum to be paid, which at 12 per cent. per annum would yield the net income shown in Column 3.
	1	2	3	4	5
			Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Guduru	1. Kasipuram	4 0 0	3 9 7	29 15 10
		2. Muddumudi	1 0 0	0 14 5	7 8 2
		3. Kondapallipadu	2 2 8	1 15 2	16 3 9
		4. Kantipalle	5 8 0	4 15 2	41 3 9
			12 10 8	11 6 4	94 15 6
2	Nellore	1. Ulavapalla	2 14 2	2 9 5	21 9 2
3	Atmakuru	1. Bhogasamudram	3 8 0	3 2 5	26 7 7
		2. Kuppurupadu	8 8 0	7 10 5	63 15 7
			12 0 0	10 12 10	90 7 2
4	Udayagiri	1. Chakalakonda	34 13 4	31 5 7	261 3 10
		2. Gottigundala	20 8 0	18 7 2	153 9 1
			55 5 4	49 12 9	414 12 11
5	Kandukuru	1. Tumadu	53 8 0	48 2 5	401 7 7
6	Ongole	1. Baitamunjuluru	3 0 0	2 11 2	22 7 9
		2. Maddirelapadu	7 10 0	6 13 9	57 2 7
			10 10 0	9 8 11	79 10 4
		Total...	147 0 0	132 4 8	1,102 14 8
1	Guduru	1. Amudalapadu	5 10 8	5 1 8	42 8 7
2	Nellore	1. Gottapalem	2 0 0	1 12 10	15 0 3
		2. Pallipadu	33 0 0	29 11 2	247 7 9
			35 0 0	31 8 0	262 8 0
3	Atmakuru	1. Aravetipallekistipuram	4 8 0	4 0 10	33 12 3
4	Kavali	1. Kummarakonduru	15 14 8	14 5 2	119 5 9
		2. Chintalapalem	3 0 0	2 11 2	22 7 9
		3. Lingalapadu	0 4 0	0 3 7	1 13 10
			19 2 8	17 3 11	143 11 4
5	Kandukuru	1. Krishnapuram	4 5 4	3 14 5	32 8 2
		2. Gundlapalem	26 8 0	23 13 7	199 11 10
			30 13 4	27 12 0	231 4 0
6	Ongole	1. Bandipadu	19 8 0	17 8 10	146 4 3
		2 Ramachendrapuram	51 12 0	46 9 3	388 2 5
		3. Razupalem Lakshmipuram	21 11 4	19 8 7	162 12 10
		4. Gopalapuram	0 8 0	0 7 2	3 9 1
		5. Velagapadu	7 4 0	6 8 5	54 6 2
			100 11 4	90 10 3	755 2 9
		Total...	195 14 0	176 4 8	1,468 14 11
		Grand Total...	342 14 0	308 9 4	2,571 13 7

12. When I first received the Deputy Collector's report, I was of opinion that it would be better to make a deduction from the annual quit-rent to the amount of the net income derived hitherto from Moturpha, as in the case of Anamanamuru, in which instance, by an oversight, no deduction was made on account of cost of collections; and should the Board be of this opinion, the results of the deduction from the quit-rent of the net income hitherto derived from Moturpha is shewn in the subjoined Statement. And as regards the Shrotriemdars and their future solvency, this is perhaps the wiser course, whatever may be its results as regards Government.

No.	Names of Talooks	Names of Shrotriems.	Quit-rent now imposed.	Net income from Moturpha.	Remainder after deducting Column 3 from Column 2.
	1	2	3	4	5
			Rs. A. P.	Rs A P.	Rs. A. P.
1	Guduru	1. Kasipuram	190 0 0	3 9 7	186 6 5
		2. Muddumudi	243 0 0	0 14 5	242 1 7
		3. Kondapallipadu	244 0 0	1 15 2	242 0 10
		4. Kantepalle	585 11 5	4 15 2	580 12 3
			1,262 11 5	11 6 4	1,251 5 1
2	Nellore	1. Ulavapalla	389 0 0	2 9 5	316 6 7
3	Atmakuru	1. Bhogasamudram	674 2 9	3 2 5	671 0 4
		2. Kuppurupadu	1,249 0 0	7 10 5	1,241 5 7
			1,923 2 9	10 12 10	1,912 5 11
4	Udayagiri	1. Chakalakonda	872 0 0	31 5 7	840 10 5
		2. Gottigundala	742 0 0	18 7 2	723 8 10
			1,614 0 0	49 12 9	1,564 3 3
5	Kandukuru	1. Tumadu	586 0 0	48 2 5	537 13 7
6	Ongole	1. Baitamunjuluru	339 0 0	2 11 2	336 4 10
		2. Maddirelapadu	478 0 0	6 13 9	471 2 3
			817 0 0	9 8 11	807 7 1
		Total...	6,591 14 2	132 4 8	6,459 9 6
1	Guduru	1. Amudalapadu	213 0 0	5 1 8	207 14 4
2	Nellore	1. Gottapalem	613 0 0	1 12 10	611 3 2
		2. Pallipadu	899 0 0	29 11 2	869 4 10
			1,512 0 0	31 8 0	1,480 8 0
3	Atmakuru	1. Aravetipallekistipuram	426 0 0	4 0 10	421 15 2
4	Kavali	1. Kummarakonduru	809 0 0	14 5 2	794 10 10
		2. Chintalapalem	667 0 0	2 11 2	664 4 10
		3. Lingalapadu	258 0 0	0 3 7	257 12 5
			1,734 0 0	17 3 11	1,716 12 1
5	Kandukuru	1. Krishnapuram	254 0 0	3 14 5	250 1 7
		2. Gundlapalem	733 0 0	23 13 7	709 2 5
			987 0 0	27 12 0	959 4 0
6	Ongole	1. Nandipadu	522 0 0	17 8 10	504 7 2
		2. Ramachendrapuram	555 0 0	46 9 3	508 6 9
		3. Razupalem Lakshmipuram	560 0 0	19 8 7	540 7 5
		4. Gopalapuram	373 0 0	0 7 2	369 8 10
		5. Velagapudi	80 13 6	6 8 5	74 5 1
			2,087 13 6	90 10 3	1,997 3 3
		Total...	6,959 13 6	176 4 8	6,783 8 10
		Grand Total...	13,551 11 8	308 9 4	13,243 2 4

13. And having thus submitted for the Board's consideration, the cases other than the Venkatagiri and Kalahastri Zemindaries, in which Moturpha has been hitherto, customarily collected otherwise than on behalf of Government, and on what grounds the right to collect this tax is based in the said cases, I beg, in conclusion, to explain, that the delay in making this report, and the report on the Russoms just submitted has been occasioned in part by the intricate nature of the accounts to be examined and my having found it necessary to defer sending on the Deputy Collector's reports till my return to Nellore enabled me to have the necessary references made of the records, and an opportunity was afforded of discussing both questions in detail with the Deputy Collector, the Tahsildars, and my Sheristadar.

14. The collection of the Moturpha herein noticed was prohibited in the District Gazette of the 20th April 1861 and 3rd August of the same year. Orders will again be issued prohibiting its continued collection, as reported by the Deputy Collector, in the villages specified in the list which accompanied his letter of the 4th January now forwarded.

ENCLOSURE No. 1.

ABSTRACT.—Statement shewing the particulars of the grants under which are held the Shrotriems included in Statement No. 1, submitted by the Deputy Collector of Nayadupett with letter, dated 4th January 1865, No. 1.

ENCLOSURE No. 2.

From A. TOLASINGA MUDALI, Acting Deputy Collector, Nayadupetta, to J. W. B. DYKES, Esq., Collector of Nellore, dated 4th January 1865.

1. In submission to your Vernacular Official Memorandum, No. 2, dated 20th August 1864, transmitting the reports, together with enclosures *from* all the Tahsildars of this District connected with the subject of Moturpha collected by Zemindars, Poligars, and Shrotriemdars and others in their respective Zemindars, Poliputs, and Shrotriems, &c., and directing me to report thereon, I have the honor to state, that on perusal of the above records, as well as the former correspondence both in English and Vernacular in the Hoozoor, I observe that the Board in their Proceedings, as per margin*, require distinct Statements of Moturpha collections made by other Zemindars, Poligars, and Shrotriemdars, &c., otherwise than those by the Zemindars† of Venkatagiri and Kalahastri, and explain fully on what grounds the asserted right to collect this tax is based, and whether the District records support their claims, and whether the collection is still continued, and how, and I therefore submit herewith Statement A., with its enclosures Nos. 1 and 2, for your kind approbation.

* Government Order, dated 9th February 1861, No. 318.
Do. do. dated 23rd February do. 470.
Board's Standing Circular, dated 3rd April 1861, No. 1,668
Board's Proceedings, dated 7th June 1864, No. 8,195.
† Do. do. do. 3,408.

2. Statement A. shews the description of each holding, the total number of Talooks and villages in which collections are made, the average amount of collections for the last three years, and the total amount of compensation recommended.

3. Enclosure No. 1 shews in detail the description of each holding as supported by documents, the number and names of Talooks and villages in which collections are made, the average collection for the last three years, and the amount of compensation recommended, &c.

4. Enclosure No. 2 exhibits a detailed description of each holding as unsupported by any documents, the number of Talooks and villages, and their names, where no collection is made, and

of villages where collection is made and their names, and the average amount of collection for the last three years.

5. Further, it will appear from Statement A., that there are 595 villages in the Government Talooks of this District, which were granted by former Government on Inám tenure to Zemindars, Poligars, Shrotriemdars, Amaramdars, and Kattubadi Peons under different denominations of Zemindary, Vadavattu village, and Kattubadi village, Shrotriem Amaram. Of these, two are Zemindary villages, two Talooks, eighteen Vadavattu villages in three Talooks, five hundred and forty-eight Shrotriems in nine Talooks, nineteen Amarams in one Talook, and eighteen Kattubadi villages in one Talook. The Shrotriems are of two classes, one is the full village, and the other part of a village called generally Kandrigas. Zemindaries were held by Zemindars, Vadavattu villages by Poligars, Shrotriems by Brahmins, Pagodas by Mussulmans and Sudras, Amarams by Sudras, and Kattubadi villages by Kattubad Peons.

6. The emoluments derivable from the source of Moturpha in the above villages are collected and enjoyed by their respective holders. The collection of this tax was only introduced in 162 villages, (which pay annually Rupees 1,384-4-10) out of the above 595 villages, but not in 488 villages, as they were not inhabited by such that are liable to pay that tax.

7. Before I give an account of Moturpha collected by Zemindars and others in this District, I deem it necessary to describe on what principle this item of revenue was originally formed and regulated, and how the rates of each item was fixed. The imposition of this tax had been originally proposed by the Mahomedan Government, and the rate fixed as a Makta on each village and collected by them. Our Government, however, were not furnished with any accounts on the subject of this revenue at the time of cession of this District. Hence, the rate and mode of taxation, which vary in almost every village, is uncertain. I, therefore, find it difficult to mention exactly the principles of the origin of the tax, and the individual rates assessed. However, it appears from the old records of this District, that the origin of this impost was to tax those who had not contributed to the land tax, and otherwise paid no direct revenue to Government; the same principles of taxation seem to have been applied to the estimated profits of merchants, weavers, and others.

8. During the Mahomedan Government, it appears from the records that there existed several items of this tax; but a few of them was, subsequent to the assumption of this District, excluded from our accounts, and, therefore, there exist now, according to the Jummahbundy accounts up to the Fusly 1270 in the records, forty-three items. Of these, the Zemindars, Poligars, Shrotriemdars, Amaramdars, except Kattubadi Peons, enjoy now twenty-one items hereunder entered.

Loom.

1. Loom of Mala.
2. Do. of Sali caste people.
3. Do. of Jandra caste people.
4. Do. of Kakkila caste people.
5. Do. of Togata caste people.

} At so much per loom.

Taxes on Trade.

6. Komatla pannu, at so much per house.
7. Gazulavandla, bangle sellers, at so much per house.
8. Nuneganega, oil press, at so much per press.

Professional Tax.

9. Kamanlu, cotton clearers, at so much per bow.
10. Rangurizu, dyers, at so much per house.
11. Nulibanalu, Indigo dyers, at so much per house.
12. Satuvandlu, hemp-makers, at so much per house.
13. Kumpatlu, blacksmith, at so much per stove.
14. Kummaravandlu, pot-makers, at so much per house.

Miscellaneous Tax.

15. Balajavandlapannu, a fixed amount on proposal received to settle caste disputes, &c.
16. Lingabalajavandlu, do.
17. Chakalavandlu, washermen, at so much per house.
18. Mangalavandulu, barbers, at so much per house.
19. Chucklers, on their profession.
20. Gollalu, shepherds, at so much per house, for being the head of the caste.
21. Indravandla, toddy-drawers, at so much per house.

9. The following abstract will shew the number of Talooks and villages, the different items of Moturpha, and the amount of their collections in each holding of different descriptions.

Abstract.

Description of each holding.	Number of Talooks.	Number of Villages.	Items of Moturpha.	Amount of collections.	Remarks.
1	2	3	4	5	6
				RS. A. P.	
1. Zemindary.....	2	2	Mala Maggalu .... Cannathapannu .... Camanlu .... Chakalavandlu .... Mangalavandulu .... Gollalu .... Kummaravandlu .... Chucklers .... Indralu...	19 7 4	
2. Poliputs.....	3	12	Malamagalu	50 4 4	
3. Amaram.....	1	18	Loom of Mala caste people ..... Do. of Salivandlu ... . Do. of Jandravandlu ..... Comatlu .... Camanlu .... Balizalu .... Lingabalizalu	41 10 0	
Shrotriems.....	...	...	Loom of Malalu .... Do. of Sali caste people ..... Do. of Jandra caste people ... Do. of Kakkila caste people... Do. of Togela caste people ...	...	
4. Brahmins.....	8	88	Comatlu .... Kamanulu .... Salevandlu .... Balejavandlu .... Nuneganege .... Rangurajulu .... Gazulavandlu .... Nelebanalu	878 9 4	
5. Mussalmans.....	5	16	Loom of Mala .... Do. of Salevandlu ... . Do. of Jandra caste people..... Comattu .... Satuvandlu	270 8 0	
6. Pagodas.....	2	3	Loom of Mala .... Do. of Salevandlu ... . Comatlu .... Kamanulu .... Kumpatlu	38 10 0	
7. Redlu.....	4	5	Loom of Malalu .... Comatlu .... Kamanulu	85 6 8	
			Total Rupees.....	1,384 4 10	

10. Having already described, in the preceding part of this report, the different items of Moturpha, their origin, and the rates fixed thereon, the description of each holding, and the number of Talooks and villages in which they exist, it remains to state on what ground the asserted right to collect this tax is based, and the rate and the amount of compensation to be given.

11. It will also appear from Statement A. that documents for 162 among 595 villages, where this tax is collected, are forthcoming. Besides these, several Takeeds issued by Mr. Collector Dighton of this District, during his (statement) ? regarding Zemindaries, Poliputs and Shrotriems, &c., were found on the records of this District. As I carefully went over them, I observed that the Takeeds issued by the above gentleman, and the documents produced by the parties, and those found on the records for 131, out of 595 villages, except thirty-one, support the claim of the individuals

to have the Zemindaries, Poliputs, and Shrotriems, &c., but do not authorize the Moturpha collection. However, the right of the holders of the above thirty-one villages, which pay annually Rupees 399-7-4 to collect this tax, is established by authenticated documents which were produced by them and borne out by the District records.

12. To establish the right of this collection, it seems expedient to take into consideration two conditions, viz., whether the right to collect this is supported by authenticated documents, and whether the collections are actually being made. The authority to collect carries much weight to warrant the collection, and in the absence of any one of the above conditions, the claim to levy the tax is illegal.

13. The parties mentioned in Enclosure No. 1 hold authenticated documents, and collect and enjoy, and thus their claim is legally established; whereas those in Enclosure No. 2 have only to plead that, as they are allowed to levy the tax for years, they have a right to collect it, and I consider the simple fact of their collecting a tax without any authority is illegal, inasmuch as in the days of former Government, it was not matter of any difficulty for any one who had the least shadow of any authority to extort money he pleased under the colour of tax.

14. As the Government do not wish to levy no more tax on arts and trades, I suppose the granting of compensation is unnecessary; but on consideration of the long enjoyment of this tax by the holders, as given in Enclosure No. 1 of Statement A., whose rights are supported also by legal documents, I am inclined to recommend the grant of compensation for them.

15. The amount of compensation recommended in Column 5 in Enclosure No. 1 of Statement A. is carefully calculated on examining the accounts of the amount of collections for the last three years, furnished by the Zemindars and others, and comparing the same with the actual amount of collection during periods when the Shrotriems and others were under the management of Government.

16. The calculation of the amount of compensation is based upon two principles; first, to pay annually a sum equal to the income derivable; secondly, to pay a sum in lump which would capitalise the net income annually derived. But by adopting the latter method, much time and labor and expense, &c., will be saved, and the claims of parties will also be settled once for all, and I, therefore, recommend compensation accordingly. The amount of compensation to be given, as detailed in the annexed abstract, is Rupees 1,198-6-4, being nearly three years present annual income after deducting the necessary expenses, such as cost of establishment requisite for collection at twenty-five per cent., and also allowing a deduction of fifty per cent. from the annual collection, for reasons stated below; so that the interest at twelve per cent. of the amount of compensation recommended now may fetch as much as the net amount that would be derived annually after making the above provisions. Thus, this amount will yield them a moiety of the income they derived annually from the taxation after deducting the cost of establishment. The rate has been fixed at half, considering this as an item of revenue which Government have decided to be an illegal imposition on the people, and as the parties would earn this even without any trouble whatever.

Abstract.

Whole average amount of Moturpha collection annually.	Amount deducted for cost of establishment at 25 per cent.	Balance.	Amount deducted at 50 per cent. as proposed.	Balance.	Amount of capital to be given for compensation.	Interest on the amount in Column 6 at 12 per cent. per annum.
1	2	3	4	5	6	7
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
399 7 4	99 13 10	299 9 6	149 12 9	149 12 9	1,198 6 0	143 12 0

17. In conclusion, I respectfully beg to state that few of the Shrotriemdars and others still continue the collection of this tax contrary to orders, and I therefore submit herewith a separate list, shewing their names and the places where they collect, for such further orders as may be deemed necessary.

(True Copy.)

(Signed) J. W. B. DYKES, *Collector.*

ENCLOSURE No. 3.

ABSTRACT.—Statement A. with Enclosures Nos. 1 and 2, enclosed in a letter from the Acting Deputy Collector of Nayadupett, dated 4th January 1865.

ENCLOSURE No. 4.

ABSTRACT.—List shewing the names of Talooks and villages where the holders of Moturpha still continue collections, enclosed in a letter from the Acting Deputy Collector of Nayadupett, dated 4th January 1865, No. 126.

1. Resolved that the foregoing letter be submitted for the orders of Government, with the Board's recommendation that the reductions in quit-rent proposed in paragraph 12, amounting to Rupees 308-9-4, be sanctioned as compensation for the abolished Moturpha tax.

2. It will be observed that this tax has been collected by the holders of favorable tenures to the amount of Rupees 1,481 in 165 villages; but that in the case of twenty-six villages only is any authority produced for the collection of the tax.

3. The Collector is of opinion that as positive permission to collect Moturpha is shown to have been given in the case of twelve villages only, the holders of these villages alone are entitled to compensation. The Board, however, concur with the Deputy Collector in considering that a liberal reading of the documents produced in the other fourteen cases entitle the proprietor of the villages to consideration.

4. The Deputy Collector calculates his compensation by deducting twenty-five per cent. from the average collections of the last three years and capitalising fifty per cent. of the balance. The Board concur with Mr. Dykes in considering that this plan is not sufficiently liberal; but for the reasons given in paragraph 12 of his letter, they consider that the best form which the compensation can take is that now recommended, viz., a deduction from the quit-rent, payable in each case, equal to the average receipts from Moturpha during the last three years less ten per cent. for the cost of collection.

5. The Board cannot consider the explanation given by Mr. Dykes, as to the extraordinary delay which has been allowed to take place in disposing of the matter, as at all satisfactory. Mr. Dykes should satisfy himself that the collection of the tax has really ceased in every village in the current Fusly.

No. 147. ORDER THEREON, 9th October 1865, No. 2,441.

Land Revenue.

The reduction of the quit-rent by the amount of Rupees 308-9-4, as detailed in paragraph 12 of the Collector's letter, is sanctioned, in compensation for Moturpha resumed.

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

17. In conclusion, I respectfully beg to state that few of the Shrotriemdars and others still continue the collection of this tax contrary to orders, and I therefore submit herewith a separate list, showing their names and the places where they collect, for such further orders as may be deemed necessary.

(True Copy.)

(Signed) J. W. B. DYKES, Collector.

ENCLOSURE No. 3.

ABSTRACT.—Statement A. with Enclosures Nos. 1 and 2, enclosed in a letter from the Acting Deputy Collector of Nayadupett, dated 4th January 1865.

ENCLOSURE No. 4.

ABSTRACT.—List showing the names of Talooks and villages where the holders of Moturpha still continue collections, enclosed in a letter from the Acting Deputy Collector of Nayadupett, dated 4th January 1865, No. 126.

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5. The Board cannot consider the explanation given by Mr. Dykes, as to the extraordinary delay which has been allowed to take place in disposing of the matter, as at all satisfactory. Mr. Dykes should satisfy himself that the collection of the tax has really ceased in every village in the current Fasli.

(True Copies and Extract.)

Acting Secretary.

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

Copy to J. W. B. Dykes, Esq., Collector of Nellore.

Exd. R. H. Lee.

Pro 9th July 1861 Nos 120-121
23 " " 345-6
9 " " 765-794-5

11-5-65 ✓

Rev. 1865. Department
Pro. of Govt for October

No. 2788
PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 28th September 1865.

Dept 3 days
Rec 4 "
Desp 3 days Oct

No. 6,096.
Pro. of the Board of Rev
dt 24 October 1865 No 3678

Submitting letter from the Collector of Nellore; and recommending that sanction be granted for the proposed reduction in the quitrent of certain Shrotriums as compensation for the abolition of the Moturpha tax.

No 2441 — 9 October
With order

No. 146 & 147.

Desp 5/10/65

No. 2441.
Reduction of the Quitrent by the amt of Rs. 308-9-6 as detailed in para 12 of the Coll.r's letter is sanctioned, in consideration for the abolition of the Moturpha tax.
9 Oct. 1865.

14 Feb Board of Rev with Cancl. Dec 10 Oct.
5 " Ac Accountant General ✓