

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 246

Press

~~Mis.~~

139-140

Dated

7-2-1865-

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*Proceedings of the Madras Government, Revenue Department,
7th February 1865.*

No. 139. Read the following Proceedings of the Board of Revenue, dated 16th January 1865,
No. 229 :—

Read the following letter from P. GRANT, Esq., Collector of Coimbatore, to W. HUDLE-
STON, Esq., Secretary to the Board of Revenue, dated 5th December 1864, No. 243.

1. Adverting to paragraphs 13 and 14 of the Order of Government, dated 5th April 1864, No. 571, communicated by the Board under date the 12th idem, I have the honor to forward a Statement showing the extent and assessment of the garden lands in this District proposed to be charged with the first-class Poonjah rates of the villages in which they are situated.

2. A reduction of twelve and fifteen per cent. on the original survey assessment of the gardens exhibited in items Nos. 1 to 3, was made under the sanction of Government, dated 6th October 1854.

3. Item No. 1 shows the garden lands irrigated from wells sunk by the Ryots at their own cost.

4. Item No. 2 exhibits those lands watered from Government sources of irrigation. Although they are not entitled to a reduction of assessment, as observed in paragraph 10 of the Order, still I strongly recommend, in view to removal of the head "Garden" from the accounts, that they be transferred to the head "Poonjah," and charged with the first-class Poonjah rate of the village, subject however to payment of the present assessment; the difference between the garden and first-class Poonjah rates being credited in the accounts as "Fusl-jasty" to avoid loss of revenue consequent on such transfer.

5. On the promulgation of the Board's Circular, dated 25th November 1852, communicating the orders of the late Honorable the Court of Directors to the effect that Ryots are to have the full benefit of their own improvements, wells were dug in some instances by the Ryots at their own cost within a distance of fifty yards from Government works of irrigation. On lands watered from such wells an additional tax is levied in accordance with the rules received with the Board's Circular of the 21st May 1855. These gardens, as well as those watered from wells similarly circumstanced, but sunk prior to the receipt of the Court's order of 1852, and included in item No. 3, it is proposed to transfer to the head of first class Poonjah assessment of the village, subject to the payment of the present assessment; the difference being carried to the head of Fusl-jasty as in the preceding case.

6. The aggregate extent of the several descriptions of gardens exhibited in the three items referred to, is 1,29,288 acres, bearing an assessment of Rupees 4,17,269; the amount of assessment proposed to be remitted, is Rupees 2,31,034, or Rupees 2,26,633 of the settlement.

7. Those garden lands left waste prior to 1854, owing to the dilapidated state of the wells, and on which a reduction of one-third of their original survey assessment was made under the orders quoted above, in view to induce the owners to restore the wells, are exhibited in items Nos. 4 to 6. They have since been brought under cultivation. I, however, deem it right that the assessment on these lands should be reduced to the first-class Poonjah rate of the village subject to the charge of Fusl-jasty on items Nos. 5 and 6, and have accordingly included them in the Statement. The amount of assessment proposed to be remitted on these garden lands is Rupees 17,630, or Rupees 17,453 on the settlement.

8. Certain garden lands on which a reduction of twelve and fifteen per cent. and one-third of the assessment was made, remain as they were; the wells have not been restored, and the lands depending on them are in some instances cultivated with Poonjah produce, and pay dry rates of assessment; whilst in other cases they are appropriated for pasture, and are charged with grass or one-fourth of their survey assessment, the difference between the original

and the present assessment is always deducted under the head "Remission" in Jumabundy Statement No. 3, submitted to the Board of Revenue. I beg to recommend that these gardens be likewise transferred to their appropriate Poonjah head in accordance with the sanction of Government, dated 13th September 1862. By the adoption of this course the unnecessary and nominal remission of 19,392 Rupees will disappear from the accounts, and a small increase of 111 Rupees may be expected, as will be seen from column 14 of the Statement.

9. In Item No. 11 are exhibited lands occupied as potatoe and vegetable gardens on the Nilgherries. They are watered from natural streams, and are charged with an assessment of 7-0-10 per Bullah, or 1-13-6 an acre. No reduction of assessment has ever been made on them, and I see no reason to recommend any reduction in their assessment; but in view to a simplification of accounts, I beg to suggest that they be transferred to the head "Poonjah" subject to the payment of the present rate of assessment.

10. Certain garden lands which had no wells, or had only ruined ones, were in Fusly 1264 (1854-55) charged with the highest rate of Poonjah assessment, viz., 7-10-3 per Bullah in

Items Nos. 12 and 13.

the Northern, and 8-13-0 per Bullah in the Southern Talooks. Some of these lands have since been brought under cultivation either by the restoration of the wells or by a supply of water drawn from Government sources of irrigation. I think it would be advisable to reduce these gardens to the first-class Poonjah assessment of the village, in which case Rupees 8,403 on the assessment, or Rupees 8,324 on the settlement will have to be remitted, the difference between the highest rate of Poonjah assessment and the first-class Poonjah assessment of the village levied on lands watered from Government sources of irrigation, being credited in the accounts as "Fusl-jasty."

11. Some garden lands which received relief similar to those adverted to in the preceding paragraph, are now cultivated with Poonjah produce, and pay their appropriate dry assessment,

Items Nos. 14 and 15.

whilst others are held on grass or one-fourth of their original assessment, the difference between the former and the present rate is annually remitted. I would, therefore, suggest that they be at once charged with their appropriate Poonjah assessment, as by this arrangement an increase of 103 Rupees is expected, and the necessity for the nominal remission of 10,496 Rupees will be avoided.

12. The orders of Government, dated 5th April last, having been received too late to effect the reduction of twenty-five per cent. during the settlement of the past Fusly, were not carried out.

13. The assessment proposed to be remitted on the several descriptions of garden lands referred to, amounts to Rupees 2,86,957, or Rupees 2,52,197 on the settlement.

14. The orders of Government regarding the levy of two per cent. on the revised assessment have been distinctly made known to the Ryots. The proposed two per cent. road cess on the reduced assessment of 2,51,784 Rupees amounts to 5,035 Rupees.

Total amount of proposed assessment	Rs. 2,52,415
Deduct amount of assessment on the gardens on the Nilgherries on which no reduction was ever made	631
Total....	2,51,784

15. I have only further to remark that the orders of the Board, sanctioning the carrying out of these reductions, will be anxiously looked for in view to their being brought into operation in the coming settlement. The season at one time threatened to be very unfavorable, but the Ryots being aware that Government had sanctioned a reduction of assessment on their garden lands, trusted to be able to stand their losses better than they had hitherto done. The late rains have improved their prospects, and I now hope that even after the proposed reductions have been made, the coming settlement will bear no very unfavorable comparison with that of the past three seasons, whilst in future years, from the improved condition of the people, we may look for a steady increase in Stamps, Salt, Abkary, and Railway receipts.

ENCLOSURE No. 1.
Statement showing the result of adopting the first class Poonjah rate of each village as the maximum assessment for the old well Garden lands in the District of Coimbatore.

As per Settlement of Fusly 1273.									
Bullahs.	Acres.	Original Survey assessment.	Deduct reduction of assessment already made.	Remaining assessment.	Amount of Settlement including Fusl-jasti and Teerwajasti.				
2	3	4	5	6	7	RS.	A.	P.	
33,074 4½	1,26,393	4,73,375 0 4	64,769 2 0	4,08,605 14 4	4,08,605 14 4				
614 13	2,464	8,482 15 7	1,143 2 6	7,339 13 1	7,414 12 9				
112 15½	431	1,517 1 10	193 5 4	1,323 12 6	1,323 12 6				
33,832 1½	1,29,288	4,83,375 1 9	66,105 9 10	4,17,269 7 11	4,17,314 7 7				
4,453 12½	17,020	62,815 5 2	20,964 4 6	41,851 0 8	41,813 5 10				
34 8½	132	459 2 7	148 9 10	290 8 9	300 7 0				
11 11½	45	174 11 1	58 3 2	116 7 11	116 7 11				
4,500 1	17,197	63,429 2 10	21,171 1 6	42,258 1 4	42,230 4 9				
38,332 2½	1,46,485	5,46,804 4 7	87,276 11 4	4,59,527 9 3	4,59,574 12 4				
Total of Items 1 to 6...									

To be reduced to the first-class Poonjah assessment of the village.

Garden lands on which a reduction of one-third of their assessment was made.

1. Garden lands irrigated from wells
2. Do. do. from Government sources of irrigation
3. Do. irrigated from wells sunk within fifty yards of any Government sources of irrigation
Total...

Garden lands on which a reduction of one-third of their assessment was made.

4. Garden lands irrigated from wells
5. Do. do. irrigated from Government sources of irrigation
6. Do. irrigated from wells sunk within a distance of fifty yards of any Government sources of irrigation
Total...

Statement showing the result of adopting the first class Poonjah rate of each village as the maximum assessment for the old well Garden lands in the District of Coimbatore—(Continued.)

	Amount of proposed assessment.			Remaining amount of assessment to be remitted.			Increase.	
	Assessment.	Fusli-jasti.	Total Settlement.	Assessment.	Settlement.	Assessment.	Settlement.	
	8	9	10	11	12	13	14	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1. Garden lands irrigated from wells	1,81,972 6 11	...	1,81,972 6 11	2,20,633 7 5	2,26,633 7 5	...	...	
2. Do. do. from Government sources of irrigation ...	3,640 13 3	3,773 15 6	7,414 12 9	3,098 15 10	...	...	...	
3. Do. irrigated from wells sunk within fifty yards of any Government sources of irrigation ...	622 2 3	701 10 3	1,323 12 6	701 10 3	...	...	...	
Total...	1,86,235 6 5	4,475 9 9	1,90,711 0 2	2,31,034 1 6	2,26,633 7 5	...	...	
4. Garden lands irrigated from wells	24,359 6 5	...	24,359 6 5	17,491 10 3	17,453 15 5	...	...	
5. Do. do. irrigated from Government sources of irrigation ...	203 10 10	96 12 2	300 7 0	86 13 11	...	...	...	
6. Do. irrigated from wells sunk within a distance of fifty yards of any Government sources of irrigation ...	64 1 10	52 6 1	116 7 11	52 6 1	...	...	...	
Total...	24,627 3 1	149 2 3	24,776 5 4	17,630 14 3	17,453 15 5	...	...	
Total of Items 1 to 6...	2,10,862 9 6	4,624 12 0	2,15,487 5 6	2,48,664 15 9	2,44,087 6 10	...	...	

Statement showing the result of adopting the first class Poonjah rate of each village as the maximum assessment for the old well Garden lands in the District of Coimbatore.—(Continued.)

As per Settlement of Fusly 1273.									
	Bullahs.	Acres.	Original Survey assessment.	Deduct reduction of assessment already made.	Remaining assessment.	Amount of Settlement including Fusli-jasti and Teerwajasti.			
	2	3	4	5	6	7	Rs. A. P.	Rs. A. P.	Rs. A. P.
7. Gardens on which a reduction of 12 and 15 per cent. of their assessment was made...	64 61	216	919 14 1	139 14 10	809 15 3	227 10 11	...	...	...
8. Do. on which a reduction of one-third of their assessment was made ...	3,329 15 1	12,726	48,000 7 11	16,049 9 2	32,010 14 9	14,336 9 3	...	...	...
Total...	3,394 5 1	12,972	49,010 6 0	16,189 8 0	32,850 14 0	14,564 4 2	...	...	...
9. Gardens on which a reduction of 12 and 15 per cent. of their assessment was made...	6 11 1	26	85 15 9	13 4 11	72 10 10	21 3 1	...	...	...
10. Do. on which a reduction of one-third of their assessment was made ...	197 6 1	755	2,801 4 2	938 10 7	1,862 9 7	697 0 1	...	...	...
Total...	204 2	781	2,887 3 11	951 15 6	1,935 4 5	718 3 2	...	...	...
11. Garden lands on the Neilgherries to be transferred to the head of Poonjah assessment without any reduction of assessment...	3,598 7 1	13,753	51,927 9 11	17,141 7 6	34,786 2 5	15,982 7 4	...	...	...
Total Gardens...	89 8 1	312	631 1 8	...	631 1 8	631 1 8	...	...	...
	42,020 2 1	1,00,580	5,99,363 0 2	1,04,418 2 10	4,94,944 13 4	4,75,488 5 4	...	...	...

	Amount of proposed assessment.			Remaining amount of assessment to be remitted.		Increase.	
	Assessment.	Fusl-jasti.	Total Settlement.	Assessment.	Settlement.	Assessment.	Settlement.
	8	9	10	11	12	13	14
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
7. Gardens on which a reduction of 12 and 15 per cent. of their assessment was made	227 10 11	...	227 10 11	582 4 4	...	...	...
8. Do. on which a reduction of one-third of their assessment was made	14,314 8 7	...	14,314 8 7	17,726 6 2	22 0 8	...	...
Total...	14,542 3 6	...	14,542 3 6	18,308 10 6	22 0 8	...	...
9. Gardens on which a reduction of 12 and 15 per cent. of their assessment was made	22 9 9	...	22 9 9	50 1 1	...	...	1 6 8
10. Do. on which a reduction of one-third of their assessment was made	828 11 7	...	828 11 7	1,033 14 0	...	...	131 11 6
Total...	851 5 4	...	851 5 4	1,083 15 1	...	...	133 2 2
11. Garden lands on the Neilgherries to be transferred to the head of Poonjah assessment without any reduction of assessment	15,393 8 10	...	15,393 8 10	19,392 9 7	...	...	111 1 6
Total Gardens...	631 1 8	...	631 1 8	...	...	...	...
	2,26,887 4 0	4,624 12 0	2,31,512 0 0	2,68,057 9 4	2,43,976 5 4	...	...

Statement showing the result of adopting the first class Poonjah rate of each village as the maximum assessment for the old well Garden lands in the District of Coimbatore.—(Continued.)

As per Settlement of Fusly 1273.						
	Bullabs.	Acres.	Original sur- vey assessment.	Deduct reduc- tion of assess- ment already made.	Remaining as- essment.	Account of Settlement in- cluding Fusl- jasti and Teer- wa-jasti.
1	2	3	4	5	6	7
			RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
To be reduced from the highest Poonjah rate to the 1st class Poonjah of the village.	2,807 4½	10,727	39,536 12 10	16,441 10 0	23,095 2 10	23,086 15 0
	21 2¼	81	259 5 7	90 2 7	169 3 0	238 10 5
	2,828 7	10,808	39,796 2 5	16,531 12 7	23,264 5 10	23,325 9 5
To be reduced from the highest Poonjah rate to their appropriate Poonjah rate of assess-ment.	2,355 2¼	9,000	34,050 1 1	14,368 12 0	19,681 5 1½	9,933 7 11
	180 13	691	2,566 7 3	1,085 7 0	1,481 0 3	629 8 11
	2,535 15½	9,691	36,616 8 4	15,454 3 0	21,162 5 4	10,563 0 10
To be reduced from the highest Poonjah rate to their appropriate Poonjah rate of assess-ment.	5,364 6½	20,499	76,412 10 9	31,985 15 7	44,426 11 2	33,888 10 3
	47,384 9	1,81,079	6,75,775 10 11	1,36,404 2 5	5,39,371 8 6	5,09,376 15 7

	Amount of proposed assessment.			Remaining amount of assessment to be remitted.		Increase.	
	Assessment.	Fusl-jasi.	Total assessment.	Assessment.	Settlement.	Assessment.	Settlement.
	8	9	10	11	12	13	14
{ To be reduced from the highest Poonjah rate to the 1st class Poonjah of the village. {	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
	14,762 13 5	... ..	14,762 13 5	8,332 5 5	8,324 1 7	.. ..	... ..
	98 2 11	140 7 6	238 10 5	71 0 1	... ..	... ..	... ..
	14,861 0 4	140 7 6	15,001 7 10	8,403 5 6	8,324 1 7	... ..	... ..
Total ...							
{ 14. Garden lands paying their appropriate Poonjah rate to their assessment. {	9,940 0 7	... ..	9,940 0 7	9,741 4 6	... ..	... ..	6 8 8
	726 4 6	... ..	726 4 6	754 11 9	... ..	... ..	96 11 7
	10,666 5 1	... ..	10,666 5 1	10,496 0 3	... ..	... ..	103 4 3
	25,527 5 5	140 7 6	25,667 12 11	18,899 5 9	8,220 13 4	... ..	... ..
Grand Total ...	2,52,414 9 5	4,765 3 6	2,57,179 12 11	2,86,956 15 1	2,52,197 2 8	... ..	... ..

COIMBATORE, 5th December 1864.

(Signed) P. GRANT, Collector.

1. I have received the Board's Official Memorandum of the 21st instant, No. 1,080, and lose no time in submitting the information called for.

3. As I am anxious to commence the Jumma bundy in the early part of next month, I trust the sanction of Government for the reduction of the garden assessment may be obtained at an early period.

2. The Collector now submits a Statement showing what will be the result of the reduction of the old well assessment to the first class Poonjah rate ordered by Government, and in order to get rid altogether of the "Garden" distinctive class from the District accounts, he proposes to extend the change of class to certain high garden land which is irrigated by pacotahs and similar appliances from river channels, the difference between the present assessment and the Poonjah rate being charged as "Fusi-jasti." This last arrangement he also proposes to adopt in the case of the lands under wells sunk at less than the prescribed distance from Government irrigation works. The so-called garden land on the Neilgherries will be classed as Poonjah without any change in the assessment.

3. The following Abstract Statement gives in brief the results which are now fully shown in the enclosure to the Collector's first letter:—

Class.	Extent in Acres.	Registered Assessment as Garden.	Settlement of Fusly 1273.	Assessment as Poonjah.
<i>Ordinary well lands.</i>		RS.	RS.	RS.
Item No. 1	1,26,393	4,08,606	4,08,606	1,81,972
" 4	17,020	41,851	41,813	21,359
" 7	12,972	32,851	14,563	14,542
" 8				
" 9	781	1,935	718	851
" 10				
" 12	10,727	23,095	23,087	14,763
" 14	9,000	19,681	9,933	9,940
" 15	691	1,481	629	726
Total ...	1,77,584	5,29,500	4,99,349	2,47,153
<i>Garden lands watered by Pacottahs, &c., from Government Sources.</i>				
Item No. 2	2,464	7,340	7,415	{ 3,641 3,774 Fusal-jasti. 7,415
" 5	132	290	300	{ 203 97 Fusal-jasti. 300
" 13	81	169	239	{ 98 141 Fusal-jasti. 239
Total...	2,677	7,799	7,954	{ 3,943 4,012 Fusal-jasti. 7,954

Class.	Extent in Acres.	Registered Assessment as garden.	Settlement of Fusly 1273.	Assessment as Poonjah.
<i>Well lands watered from wells within prescribed distances from Government works.</i>		RS.	RS.	RS.
Item No. 3	431	1,324	1,324	{ 622 703 Fusl-jasti. 1,324
„ 6	45	116	116	{ 64 52 Fusl-jasti. 116
Total...	476	1,440	1,440	{ 686 754 Fusl-jasti. 1,440
Grand Total...	1,80,737	5,38,739	5,08,743	2,56,547
<i>Garden lands on the Neilgherries.</i>				
Item No. 11	342	631	631	631

4. In regard to the ordinary well lands, Items 7, 8, 9 and 10, it is to be remarked that under the former orders they are now *charged* as cultivated with Poonjah crops, and under grass, with an amount somewhat *less* than what is proposed, the Poonjah cultivation being charged at dry rates, and the grass land at quarter of the survey assessment.

5. The change will get rid of an annual nominal remission, and cause a small increase of Rupees 111 over the Settlement of Fusly 1273.

6. Item No. 12 includes garden land, the wells in which were ruined in 1854-55, and which was charged with the highest Poonjah rate of the *division* of the District in which the land is situated. Under the Government Order it will be charged with the highest dry rate of the village. The wells have been partly restored.

7. Items 14 and 15 include similar lands which are now cultivated with dry crops, or are under grass, and now pay the dry or grass rate. The change in their case will get rid of a nominal annual remission, and lead to a slight increase of Rupees 103 in the Settlement.

8. The result of the Government Order in the case of the well lands will be a reduction of Rupees 2,82,347 in the registered assessment and of Rupees 2,52,196 as compared with the actual settlement of Fusly 1273. The amount of the Road Cess on the land will be Rupees 4,942 at two per cent. on the reduced assessment, so that the total charge on the land will be Rupees 2,52,095.

RS.	RS.
6,29,509	4,99,349
2,47,153	2,47,153
2,82,347	2,52,196

9. In the case of the garden land irrigated from channels by pacottahs, &c., the result of Mr. Grant's proposal would be a nominal reduction of Rupees 3,857 in the assessment, but no actual loss of revenue, as the difference between the Settlement of Fusly 1273 and the Poonjah rates would be charged as Fusl-jasti.

RS.
7,799
3,942
3,857

10. The Board consider that the proposal is wrong in principle, as well as complicated. The land should be classed as Nunjah at the existing rates of assessment on it.

11. Mr. Grant proposes to deal similarly with the case of Poonjah lands watered from wells sunk within the prohibited distance of Government works, viz., to reduce the assessment by Rupees 754 to the highest Poonjah rate of the village, instead of the consolidated special rate now charged in accordance with the Board's

RS.
1,440
686
754

Circular Order, dated 21st May 1855, and to levy the amount of the reduction under the designation of Fusl-jasti. The proposal is in accordance with the spirit of the rules laid down in the Circular Orders, which were approved by Government; but the extra charge should be levied as Tirwa-jasti, *not* Fusl-jasti, which is inappropriate to the case of dry land converted into wet.

12. The proposal to class the Neilgherry gardens as Poonjah, which involves no reduction of assessment, seems appropriate.

13. Mr. Grant proposes to introduce the revised assessment, if approved, in the Settlement for the current Fusly.

14. Early orders are, therefore, requested on these Proceedings.

No. 140. ORDER THEREON, 7th February 1865, No. 246.

Land Revenue.

1. With these Proceedings the Board of Revenue submit the report of the Collector of Coimbatore accompanied by an explanatory statement, showing the result of reducing the assessment on the old well lands in the District to the first class Punjah rate of the village, instead of by a per-centage on the assessment as called for in the Proceedings dated 5th April 1864, No. 571.

2. The lands alluded to amount to acres 1,77,584, assessed at Rupees 5,23,500. The actual settlement on these lands in Fusly 1273 was Rupees 4,99,349, and the proposed Punjah assessment will amount to Rupees 2,47,153. The loss of Revenue under the original proposal was calculated at Rupees 55,200, but the sum to be given up by the reduction, according to the order of 5th April last, will be Rupees 2,82,347 on the survey assessment, and Rupees 2,52,196 on the actual settlement. This loss is no doubt considerable, but the relief is equitable and necessary for the reasons fully explained in the order quoted. The Board of Revenue will therefore instruct the Collector to carry out the reduction at once from the current Fusly.

3. The Board submit also a proposal made by the Collector in regard to the garden lands of the District, viz., that garden land irrigated by pacottahs and similar appliances from river channels or from wells sunk at less than the prescribed distance from Government irrigation works be classed as Punjah and assessed accordingly, the difference between the present assessment and the Punjah rate being charged as "Fusal Jasti." Mr. Grant's object in recommending the change is to remove the head "Garden" from the accounts, and it will entail no loss of Revenue. But, as stated by the Board, lands irrigated from rivers or works belonging to Government should be classed as Nunjah with the continuance of the present assessment, unless revised hereafter. The other description of garden land should be classed as Punjah, and the additional assessment levied on account of the private wells from which they are watered being situated within the prohibited distance of Government works should be carried to account under "Tirwa Jasti."

4. The proposal to class Neilgherry gardens as Punjah without any reduction of assessment is approved.

(Signed) C. G. MASTER,
Under Secretary to Government.

Memo.

7

The question of producing the improvement on the old well lands of Coimbatore was long under consideration because otherwise the owners of these lands would be placed in a most unfair position in respect to the owners of unimproved lands, for under the orders of the Hon. Secy to the Govt. well lands are made free from additional taxation. This was decided in the affirmative.

The next point to be decided was how the relief should be afforded. The late Col. Mr. Thomas advocated a uniform reduction of 25 per cent. He could object to this on the ground that

the well cultivation had increased 20 per cent in fifteen years. They therefore limited the relief to the unoccupied garden lands, proposing that those which had no wells be classed and assessed as "unirrigated" and those which had wells capable of being used be granted on such conditions as would lead to their re-occupation, and that their assessment be permanently reduced when so heavy as to repress cultivation.

The Govt were of opinion that the course proposed by the Board did not calculate to meet the object of the relief proposed, and they therefore sanctioned the reduction of 12 per cent in the northern and 15 per cent in the southern Taluqs, further reduction being conditional on its being more fully shown to be desirable for the different classes of soil. The Govt also confirmed the measures ordered

by the Board in regard to occupied land. The result of the relief was a remission of Rs 1,57,58 on an aggregate assessment of Rs 7,51,100 but much of this was merely nominal, the remission on lands actually paying full garden assessment having been only Rs 65,408.

Mr Grant the present Collector strongly urged the full measure of relief proposed by Mr Thomas, 25 per cent, and the Board supported his recommendation. The necessity for the further relief was pointed out by the fact that even since the remission of 12 and 15 per cent was granted, lands assessed at 24,733 were given up, while only lands assessed at Rs 2709 have been taken up. The total amount of the remission proposed by the Collector amounted to Rs 55,250, less a charge of one anna per acre or Rs 8080 proposed to be reserved as a road

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The Govt. after a careful consideration of the subject agreed with the Board that as circumstances permit, the special tax on well lands should be remitted in all cases where those wells were not dug at the expense of the State and the lands receive no supply from a Government source of irrigation; and considered, the land revenue having so largely increased of late, that the relief may, with propriety and advantage, be conceded. But the Government did not approve the mode of granting relief proposed

Order dated 5th April 1864 No 571.

by

by the Collector and the Board. There was no principle on which 25 per cent on the original assessment was fixed upon for the remission. They stated therefore that the proper course is to bring the old assessment down to the first class Buzjah assessment of each village, and desired the Board to report the result accordingly without

delivered

delay, authority
being given at the
same time to the Col-
lector to make the
reductions proposed
by him, provided the as-
sessment is not thereby
reduced below the first
class Punjab of the village.
The road cess of 2 per
cent on the assessment
was also sanctioned.

The report of
the result of the
reductions decided upon
by Govt. is now
submitted by the Board
the

The lands on which
the relief is to be granted
amount to acres 177,684
assessed at Rs. 5,24,800.
Actual settlement on these
lands in Susti 1273 was to
4,99,349 and the proposed
Kanjah assessment will
amount to Rs. 2,47,153. The
revenue to be given up by
the reduction will be Rs. 2,82,347 on the survey assess-
ment and Rs. 2,52,196 on the
actual settlement. Mr. Grant
original plan involves a
cess of Rs. 1000 of only Rs. 1000
per acre and add - 1000
are requested and whether
effect can be given to the
larger remission without
any modification.

The Board sub-
mit also a proposal
made by the Collector in
regard to the garden lands
of the district, vizt. that
garden land irrigated by
facottan

cottages and similar ex-
penses from rivers
canals or from wells
bank at less than the
prescribed distance from
irrigation works be
classed as Kanyah and
assessed accordingly, the
difference between the
present assessment and
the Kanyah rate being shown
as "Kasal Jasti." Mr. Grant
object in recommending the
change is to remove the
head "Garden" from the
accounts and it will re-
sult in no loss of Revenue.
But the Board's view that
lands irrigated from rivers
or works belonging to Govt.
should be classed as Kanyah with the continu-
ance of the present assess-
ment, and that other dis-
cription of garden land
should be classed as Kanyah, the additional assess-
ment levied on account

of the private wells from
which they are watered
being situated within the
prohibited distance of
Govt. works being ear-
ned to account under
"Kasal Jasti" appears to
be correct.

There is another ex-
proposal, viz. to class
orchard gardens as
Kanyah without any re-
duction of assessment.
Perhaps this may be
allowed.

3/4/55

For order -

CGL

Revenue Department

246-

Proceedings of
Board

Madras Government

to the 7th July 1865

Read the following Proceed-
ings of the Board of Revenue

Submitting with remarks to the
the Collector of Coimbatore a statement
in statement showing the extent
and assessment of the garden
lands in the District proposed
to be charged with first class
Punjabi rates of the village in
which they are situated

Here enter 16 January 1865
No 229

With these Proceed-
ings the Board of Revenue
submit the report of the Collector
of Coimbatore accompanied
by an explanatory statement
showing the result of reducing
the assessment on the old
well lands in the District
to the first class Punjab
rate of the village, instead
of the percentage on the
assessments

W.M. P

assessment as in
the Progs dat 10
April 1864 (p. 57).

The lands allua
amount to acres 177,584
assessed at Rs. 5,29,500.

The actual settlement
on these lands in Fushli 1273
was Rs. 4,99,349 and the
proposed Punjab assess-
ment will amount to Rs.

2,47,153. The loss of Revenue under the original proposal was
given up by the reduction calculated at Rs. 55,200 but the
according to the order of 5th April last, sum to be
will be Rs. 2,82,347 on the

survey assessment and Rs.
2,52,196 on the actual settle-

ment. This loss is no doubt
considerable but the re-

duction is ~~not~~ equitable
and necessary for the ^{reasons} ~~general~~

fully explained in the order quoted.

~~of the 5th April last but~~
~~is one that can be safely~~

~~granted without any fi-~~
~~nancial inconvenience~~

~~the land Revenue has of~~
~~late years largely increased~~
~~and there is every probability~~

any reduction
from the current
Fushli.

3 The Board submit
also a proposal made by
the Collector in regard to
the garden lands of the
District; viz. that garden
land irrigated by Ocot-
tahs and similar appli-
ances from river channels
or from wells sunk at
less than the prescribed
distance from foot irri-
gation works be classed
as Punjab and assessed
accordingly, the difference
between the present assess-
ment and the Punjab rate
being charged as "Jawal
jasti". Mr. Grant has
in recommending the
is to remove the head "Jis"
from

by the owner.
irrigated from rivers or
works belonging to Govt.
should be classed as kharaj
with the continuance of the
present assessment
unless revised hereafter.
The other description of
garden land should be
classed as Buzjah and
the additional assessment
levied on account of the
private wells from which
they are ^{water} ~~instead~~ being
situated within the pro-
hibited distance of Govt.
works should be car-
ried to account under
"Sirwa jaste".

The proposal to class
kelgherry gardens as Buzjah
without any reduction
of

14. B^d of Revenue. Secy^r Sub.
r. Collector of Coimbatore.

gll

Revenue 1865 Dept.
Pro. of Govt. for Feby

N^o 246

Pro of the Madras
Government
9 February/65-

Pro. No. 3
29-7-1852

" 9-12

6-10-1854

" 77-78

5-1-55

Today

Approving the pro-
posal to class Steilgherry
Gardens as Pungah without
any reduction of assessment

N^o 139 H40