

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	2514	Press
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	291-292	
Dated	17-10-1865.	

Not to be folded or roughly handled

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*Proceedings of the Madras Government, Revenue Department,
17th October 1865.*

No. 291. Read the following Proceedings of the Board of Revenue, dated 26th September 1865, No. 6,021.

Read the following letter from the Collector of Malabar, to the Acting Secretary to the Board of Revenue, dated Calicut, 16th August 1865, No. 174 :—

1. I have not again had the honor of hearing from the Board on the subject of their reference to Government, dated 4th October 1864.

Their Proceedings reviewed a letter* from me, on the subject of carrying out a rough survey in connection with the preparation of the land registers so much required in Malabar.

* Dated 13th August 1864, No. 198.

There are a few points in the Proceedings which I beg to notice before submitting further remarks.

2. In paragraph 9, the Board remark that though an increase of wet land revenue might be expected from my proposed work by bringing to account land not paying its fair revenue, or any revenue; against this would have to be set off a loss on the garden lands, for the first step in revising the garden assessment must be to abandon the present system of taxing the trees and to assess the tax on the land, *which would result in a reduction of the present demand.*

Again, in paragraph 11 they observe that my scheme is deficient, *inter alia*, in its provision for the *classification* of the land.

3. Now I must observe there is some misconception in the above. I did not propose any general revision† of, or change in, the assessments in the work I sketched.

†Vide paragraph 18 of my letter, dated 13th August 1864.

"I would not propose any general revision of the wet assessments now, because to make such revision effectually, a careful inspection and classification of the lands would be necessary, and this operation is very different from, and infinitely more delicate in its nature than simple measurement and registration. It should, in my opinion, be effected at a subsequent period, and by a different agency."

As a rule, that work was solely measuring and registering the wet gardens and dry lands.

Incidentally if wet lands were found fraudulently under-assessed, or not assessed at all, then, and then only did I wish to meddle with the assessment.

A change in the garden and dry assessments I pointed out to be urgently necessary, but I expressly said that this should be kept as a distinct operation from the measurement and registration which, however, was absolutely a necessary preliminary step.

Vide paragraph 24 of my letter, dated 13th August 1864.

Here, as with the wet lands, I consider classification and assessment should be a perfectly distinct operation.

My scheme did not propose to embrace classification, and can hardly, I submit, be said to be deficient in provision for a work which did not form part of its object.

Further; so far from the abandonment of tree assessment and its impost on the

*Mr. Newill in his letter to the Board (Board's Proceedings, dated 11th February 1862, No. 953) speaks of the substitution of the tax on the soil resulting in an enormous sacrifice of revenue. I am not sure from what he drew this conclusion. I am convinced it was a mistaken one.

The area at present under garden cultivation, as far as our imperfect accounts give us the means of judging, may be stated at about 2,50,000 acres.

The demand is about Rupees 4,86,550, giving an average of Rupees 1-15-2 per acre.

An acre of garden land is usually quoted as capable of being planted with from sixty to ninety cocoanut trees.

Say but half of the lowest number are in full bearing at a time, and that one with another they yield but fifty nuts each annually. This would give 1,500 nuts which at ten Rupees per 1,000 gives Rupees 15 as the gross produce; two-thirds of this, or Rupees 10, may be taken as representing the rental by ordinary custom, and half of this rental, or Rupees 5 as similarly representing the Government demand. These calculations are certainly rather below than above what would be acknowledged a fair average; but I do not contemplate an average assessment of Rupees 5 per acre; without committing myself to a decided opinion as to the exact figure, if we take an average of even Rupees 3 per acre on 2,00,000 acres only of the area now rated as garden (making such allowance for land thrown up in consequence of the transfer of the tax from the trees on the land) we have an increase of above a lac on the present demand!

with, the permanent Revenue Establishments settling them under close supervision.

5. It is unnecessary, I think, to re-discuss whether the wet assessments of Malabar should be generally revised or not, as I conceive it is allowed that very considerable revision is at some period or other desirable. It is allowed that the revision of the garden assessments, or rather a completely new settlement of the garden lands, is urgently and imperatively called for, and that the settlement of the dry land assessments is also much needed.

As a preliminary to each and all of these arrangements, a survey and registration of the lands of the District, is urgently required, and for the satisfactory settlement of the garden and dry lands, this is simply indispensable.

6. Such survey and registration would probably result in an increase to the annual revenues of upwards of Rupees 20,000, in bringing fraudulently untaxed or under-taxed lands to light, and the settlements on the garden and dry lands when made (to which as above-said survey and registration are indispensable preliminaries) will certainly enhance the annual revenues to a very considerable degree. When completed they will assuredly yield an increase of a lac over the present demand, and might (and I believe will) result in a yet further enhancement.

land, a step which I strongly advocate when we are prepared for it, resulting* in a reduction of the present demand, I confidently believe that, in the present state of the District, an increase of about a lac of Rupees or more in the annual revenue might be looked for from the measure.

4. Sometime after the receipt of the Proceedings above noted, I received the Board's Proceedings of the 22nd December last, and though apparently they do not in detail apply to Malabar and Canara, yet many of the principles adopted for guidance elsewhere will apply with equal force here, and I think two important general principles may be deduced, viz:—

1stly.—That lands should be surveyed and registered as a preliminary measure, and one quite distinct from classification and assessment; and,

2ndly.—That, with regard to classification and assessment, it is essential to success to utilize local knowledge to the utmost; and to carry out the work gradually by, or in close communication with, the permanent Revenue Establishments taking up small areas at a time, and

7. If we look beyond the mere fiscal question, the benefit to the District of a correct survey and registration of the lands will be indeed enormous. The ease with which ordinary revenue affairs will be managed; the precision with which conveyances of real property will be effected; and the definiteness and security that will be given to such property; are advantages, as it appears to me, that will outweigh even a more serious expenditure than an accurate survey and registration are likely to entail.

Vide his letters to the Board, dated 4th June 1858, No. 98a, and to the Superintendent Revenue Survey, dated 2nd idem, forwarded to the Board with Mr. Grant's letter, dated 30th August 1858, No. 118a.

8. I would beg attention to Mr. Robinson's strongly expressed views, as well as to what I have said, as to the present unsatisfactory state of our Revenue accounts in Malabar.

It is true that some of the most glaring evils exposed by Mr. Robinson have been partially corrected, but it is equally true that much remains to be done.

9. I trust, therefore, the Board will see fit to urge on Government that a Revenue Survey of Malabar be commenced without delay. I would suggest, that in communication with the Revenue Survey Department, it should be considered whether, with the requisite superintendence supplied, the details could not be carried out somewhat in the manner I have previously proposed.

I am inclined to think this could be satisfactorily done.

But if not, then I would urge that the Superintendent of Revenue Survey be called on to submit a proposal for the survey of this District forthwith, and that the survey be commenced as soon as an approved scheme can be sanctioned.

10. As the survey is proceeding, the question of classification and assessment in all its branches can be discussed, conclusions arrived at, and orders issued by Government, so as to be ready for application when the survey, &c., of Talooks, or suitable portions of land, has been completed.

These surveyed portions would be handed over from time to time for such classification and revisions of assessment as may be determined on, which should be carried out under the Collector and his Assistants with the necessary strengthening of the Revenue Establishments of all grades till the work is completed.

The scheme thus generally indicated would be in entire accordance with the main principles lately recognized by Government, and I earnestly advocate their elaboration and application to Malabar.

1. The foregoing letter will be submitted for the consideration and orders of Government in continuation of the Board's Proceedings to which the Collector refers in paragraph 1.

2. Mr. Ballard explains that in his letter disposed of in those Proceedings, he contemplated nothing beyond a survey, and that, therefore, the scheme submitted could not be properly characterized as defective, because it did not provide for the classification of the land. He then expresses an opinion, that, so far from the substitution of an assessed charge on the garden lands in lieu of the present tree-tax resulting in a reduction of the revenue, he calculates that an assessment,

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17th October 1865.

levied with reference to the present produce of the gardens, would give a large increase on the present demand.

3. In conclusion, Mr. Ballard strongly urges that the Revenue Survey of Malabar should be at once taken in hand, any revision of the assessment which hereafter may be deemed advisable being kept quite distinct. He also suggests that the details of the survey should be carried out somewhat in the manner proposed in his former letter.

4. The Board observe that their objections to the Survey Department being employed in Malabar, have been all along based upon the belief that it could be more usefully employed in other Districts. The survey of a District has hitherto been considered only preliminary to a revision of its assessment and the Board were of opinion that any general revision of the assessment in Malabar, even if expedient, would result in a considerable decrease of revenue.

5. In estimating the result of placing an assessment upon the garden lands of Malabar, Mr. Ballard has overlooked the fact, that under present principles, the assessment of the land is made with reference to its general productive powers, and not with reference to the value of any specially valuable product. If the gardens of Malabar were assessed on this principle, the Board much doubt whether the average rate would be found to exceed Rupees 2 per acre, for the soil of a large proportion of these gardens, many of which are in close vicinity to the coast, must be of a very poor description. As observed by Mr. Newill, a large portion of the revenue of the District is derived from the lands under rice cultivation, the tax on which has been in force at the present rates since 1784, and has assumed a permanent character by prescription, though, since the translation of the old Mahratta accounts, and a comparison of the entries found therein, some increase has been made in this branch of the revenue by the discovery of encroachments. With regard to dry lands other than garden, the Board believe that a new assessment would lead to but little increase on the revenue obtained at present from such land, for the dry lands of Malabar are but of little productive value.

6. On the whole, therefore, the Board can see no reason to anticipate that any important increase of the revenue could be fairly obtained by a re-assessment of the Malabar Province. At the same time they admit that the lands of the District might with much advantage be surveyed with a view to the land registers being made really trustworthy documents, and if a survey could be carried out without an exorbitant outlay, the Board would gladly support Mr. Ballard's proposition that it should be at once undertaken by the professional Department, any revision of the District assessment being left as a matter for future consideration.

7. So far as the Board are aware, no reply has yet been received from the Acting Superintendent of Revenue Survey to the Government Order, dated 30th January 1865, No. 146, requesting him to report whether he was in a position to undertake the survey of Malabar. But before making any decided recommendation on the subject, the Board would desire to be placed in possession of Major Hlessey's views as to the probable cost of the survey, and as to the best and most simple means of carrying it out. The Board are of opinion that a survey shewing each

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estate, as at present recognized, with the gross details of wet, garden, dry, and waste land, would probably be sufficient, without any attempt at a field survey.

They deem it, however, advisable to place on record the remarks made by Mr. Robinson on this subject in 1858* :—

"As regards the degree at least of minuteness to be gone into in the survey, the fiscal system of the District, as well as the requirements of the public, indicate that this must be Nillomwar and Parambawar. Each parcel of land and each plantation must be separately surveyed and mapped. As remarked in paragraph 4, the settlement of Malabar is Nillomwar and Ryotwar. The ancient demand on each land (Nellom) will be found to differ slightly, and although the fee-simple of twenty parcels (Nelloms) of land may belong to the same individual, each of this may be, and generally is, the subject of a different conveyance as well as a different rate of assessment or lease. The same is the case of every garden. The proprietor owns the land, but all the improvements are the occupants,' who generally pays the revenue and his legal tenant right is an acknowledged line. Without this Nillomwar and Parambawar detail, the survey would be merely useless from the commencement, as well as in the fiscal as a general point of view."

No. 292. ORDER THEREON, 17th October 1865, No. 2,514.

Land Revenue

1. The Government are disposed to concur with the Board.

2. They have always contemplated the eventual survey of Malabar and Canara, but the measure must be deferred until the survey of those Districts, of which the assessment urgently calls for re-adjustment, has been completed.

3. It may safely be assumed that no Districts need this less than Malabar and Canara so far as the people are concerned, and the result in a revenue point of view to Government is not likely to be very remunerative.

(True Extract.)

(Signed) W. HUDLESTON,

Acting Secretary to Government.

To the Board of Revenue.

„ the Officiating Director of Revenue Settlement.

„ the Officiating Superintendent of Revenue Survey.

Exd. S. T. Augustin.

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(A true Copy and Extract.)

W. H. H.
Acting Secretary.

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

- Copy to R. E. Master, Esq., Officiating Director of Revenue Settlement.
- .. to Major W. H. Hessey, Officiating Superintendent of Revenue Survey.
- .. to G. A. Ballard, Esq., Collector of Malabar.

No. 2574

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17th Oct 1865

14. F. the Board of Revenue
13. F. the Board of Revenue
10. F. the Board of Revenue
Exd. J. Wright.

*Copy to
10/10/65
11/10/65*