

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2515	Press Mis.
293-294	
Dated	17-10-1865.

Not to be folded or roughly handled

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

No. 293. Read the following letter from the Acting Secretary to the Board of Revenue, to the Acting Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 18th September 1865, No. 5,780:—

1. With reference to paragraph 18 of the Board's Proceedings, under date 24th February 1865, No. 1,133, I am directed to bring to the notice of Government that the standing orders, on the subject of remissions for withered crops, are not, in the Board's opinion, sufficiently explicit to ensure uniformity of practice in every District.

2. As observed by Government in paragraph 21 of their recent Order, under date 12th May 1865, No. 1,005, the rule, as laid down in the two Orders issued on the subject in 1859 and 1860, is as follows:—"Loss of Nunjah (irrigated) crops, either by deficiency or by excess of water, viz., either in the form of Shavi (withered crops), or of crops flooded, will be regarded as a fair ground of remission, when the damage has occurred clearly from natural causes, and not through any act or neglect of the Ryots or Mirassidars, the remission being granted by a general per-centage according to the character of the season, except in cases where the individual loss is of such magnitude as to be made a matter of separate enquiry."

3. This interpretation of the two Orders was given in the Board's Standing Circular Order, dated 19th June 1863, No. 3,636; but the Board have reason to doubt whether the Orders, as thus interpreted, have been uniformly acted upon in all Districts. A reference to the Government Order, dated 18th June 1859, shews that "the general per-centage," by which remissions were to be granted under that Order, must be taken to mean a per-centage reduction of the assessment on an entire tract on which the crops have partially or wholly failed. For instance, if the settled demand on the irrigated lands in any particular village amounted to, say, Rupees 8,000, and there was reason to believe, from a consideration of the general character of the season, and from inquiry into the circumstances of a certain number of fields held by individuals in that village, that by taking into account the total loss of crop on some lands, and the partial loss of crop on others, about one-fourth of the produce of all the irrigated land of the village had been lost through causes beyond the Ryots' control, then the remission to be allowed, under the interpretation of the rules above referred to, would be twenty-five per cent. of the demand on the entire irrigated land of the village, or Rupees 2,000, and every Ryot who possessed any irrigated land in the village, would receive a remission of one-fourth of his tax on such land, no matter whether he, individually, had obtained a full crop, or whether he had lost his entire crop, or only a portion of it.

4. It seems, however, that, in some Districts, the local officers have put another construction on the Orders referred to, and have held that the "per-centage remission" was to be given to the holders of those lands only on which the crops had actually suffered, a certain per-centage of the assessment on these particular lands being remitted, and this per-centage being arrived at, for each Talook, village, or tract, after a due consideration of the general character of the season, and after inquiring into a certain number of individual cases. Though, under this system, that kind of inquiry into the condition of separate fields which the Government desired to avoid is necessary, the Ryot who suffers a total loss of crop, either

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from drought or inundation, is still placed at a disadvantage in so far as he is only entitled to the same amount of remission as the Ryot who has suffered but a partial loss of his crops.

5. In some Districts again, paragraph 4 of the Order of Government under 10th March 1860, has occasionally been held to authorize Collectors to grant remission for withered crops in accordance with the former practice of their several Districts, though, doubtless, the intention of this Order was to authorize that course in the disposal only of those few cases of *individual loss*, which were of sufficient importance to be made matter of separate inquiry and adjudication. In explanation of this view, however, it may be stated that there is nothing, in the Order of 1860, to shew on what plan remissions for withered crops were to be granted, and the plan of a per-centage remission, which had been prescribed in the Order of 1859, had reference to very different rules to those laid down in the Order of 1860.

6. On a full and mature re-consideration of the whole matter, the Board have grave doubts whether that *mode* of granting all remissions, which is prescribed in the Order of 1859, can properly be followed in granting remissions for withered crops under the rules laid down in the Order of 1860. The former Order was issued on the supposition, that the assessment of all Districts had been so modified and reduced, as to render remissions of any description, as a rule, quite unnecessary. The necessity of allowing remissions, in extreme cases, as in unusually disastrous seasons, was, however, recognized, and, as regarded irrigated lands, the *occasional* necessity of some relaxation of the rule, that "all land in the Puttah is to be paid for," even in years of less general failure, was acknowledged. These occasions would, it was remarked, be few and exceptional, and would best be met by a general per-centage remission of the demand on all the irrigated lands in the affected tract. These Orders were evidently meant to apply equally to land left waste from want of water, as well as to land the crops of which had perished, either wholly or partially, from excess or from deficiency of water.* It is clear, therefore, that when this Order was issued, it was not supposed that constant annual remissions, such as are now found necessary, both on account of land left waste from want of water, and on account of crops wholly or partially destroyed, would be required.

7. The Order of 1859 was strongly objected to by the late Member of Government, Mr. Maltby, then a Member of the Board of Revenue, who recorded his dissent to the effect that the assessments of all Districts had not been sufficiently reduced to allow of the general discontinuance of remissions, and that the plan, on which a remission of assessment was to be granted, in those exceptional cases in which it was allowed, was unsuited to the circumstances of the Ryots as a body. Early in the following year, the late Governor, Sir Charles Trevelyan, made a tour in the Southern Districts of the Presidency, and found reason to modify his views on the same subject, and on his return to Madras, the Order of 1860, referred to in paragraph 5, above, was issued. In this Order it is distinctly provided, that loss of crops on irrigated lands, either from a deficiency or an excess of water, when such loss was in no way occasioned by any act or neglect

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of the Ryots, was to be *invariably* considered a fair ground for remission, and that irrigated land, left waste from similar causes, should be similarly dealt with.

8. Since the issue of this Order, it has not been usual to grant per-centage remissions on irrigated waste. As a rule, full remission has always been given in such cases, and, consequently, it has been necessary to inquire into the state of each field. It is evident that so long as the wet cultivation of the country is largely dependant on rain-fed tanks, remissions for land *left waste* from want of water must be of constant occurrence; and as in such cases the necessity of making inquiries into the state of each field is recognized, the Board see no reason why the same course should not also be followed in cases of remission for *total loss of crop*, whether occasioned by a failure, or by an excess of water. Calls for remission in the one case must be as frequent as in the other, and the Board consider that the enterprising Ryot who, in expectation of the village tank being fully supplied with water, has planted his land, but has obtained no crop from it, should not be placed in a worse position than his more prudent neighbour, who has refrained from cultivating his land till assured of the water supply.

9. The Board are unable to find any good grounds for drawing the large distinction now made between remissions granted for lands left waste, and those granted for crops totally lost, the remission in both cases being rendered necessary by the same cause, viz., a deficiency of the water supply. If it were practicable to carry out the original intentions of Government when the Order of 1859 was passed, and to grant all descriptions of remissions, whenever necessary, under a system which required no investigation into individual cases, or into the circumstances of each field, and which consequently gave no opportunity for vexatious interference by Talook servants, the Board would readily support such a system. They fear, however, that so long as a large portion of our cultivation is carried on by petty landholders, and by means of small rain-fed tanks, the adoption of a system under which, as remarked above, it by no means follows that those who actually suffer loss will, in all instances, obtain a proportionate remission, would be calculated to press with much hardship upon the cultivators of land.

10. The Government will observe that the remarks in the two preceding paragraphs refer to those cases only in which the loss of crop has been complete. Though the term "Shavi," as in general use, is held to include both partially withered crops, as well as those that are wholly lost, the Board have now some doubts whether, in the Orders of 1859 and 1860, which are discussed above, it was not used in the latter sense only. A perusal of paragraphs 6 and 7 of the explanatory Order of 25th July 1859, No. 992, and of the concluding paragraph of the Order of 1860, might lead to this conclusion. In their Circular Order of 1863, however, the Board recognized partial loss of crop as a fair ground for remission, and explained the system on which remission in such cases should be granted. The loss being partial, the remission was to be proportionate. It was to be granted by a per-centage rate for the affected tract, which rate was to be determined by inquiry into a certain number of individual cases. In fact, the system prescribed by Government in the Order of 1859, was to be followed.

11. The Board still consider that partial loss of crop, on irrigated lands, whether caused by a deficiency or by an excess of water, occasioned by no act or

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neglect of the Ryots, is a proper ground for remission in all Districts, the assessment of which has not been revised by the Settlement Department. In the newly settled Districts, the partial loss of crop, occasioned by ordinary variations of season, has been provided for in fixing the assessment. In those Districts, therefore, remission can only be needed for lands left waste; or for crops totally lost, either by a deficiency, or an excess of water. In other Districts remission for partial loss of crop on irrigated land should, in the Board's opinion, be allowed, as well as certain occasional remissions (in years of extraordinary drought) of the assessment on the unirrigated lands. With the Government permission, the Board would propose to issue the annexed rules in substitution of all previous Orders on the subject of remissions.

No. 294.

ORDER THEREON, 17th October 1865, No. 2,515.

Land Revenue.

The Government sanction the publication of the proposed standing Order for remissions of Land Assessment.

(True Extract.)

(Signed) W. HUDLESTON,

Acting Secretary to Government.

To the Board of Revenue.

Exd. S. T. Augustin.

DRAFT CIRCULAR ORDER.

As the Board have reason to believe that in many Districts the Orders of Government, directing that annual remissions should be discontinued, have not received due attention, they resolve to issue the following instructions on the subject, that the same may be followed uniformly in every District throughout the Presidency, during the present year's settlement.

I. Except as provided for in the following rules, the full assessment on all land entered in a Ryot's Pattah must invariably be collected.

II. Remission of the full assessment on irrigated land will be granted when the land is left waste, or when the crop is totally lost owing either to deficiency or excess of water, provided that such deficiency or excess has not been occasioned by any act or neglect of the persons to whom the land belongs.

III. In Districts which have not been re-assessed by the Director of Revenue Settlement, partial remission of the assessment on irrigated land will be granted when crops have been partially lost either by an excess or a deficiency of water, provided that such partial loss of crop is not owing to any act or neglect of the persons to whom the land belongs.

IV. No remission of assessment on unirrigated land will be granted except on the previous sanction of the Board of Revenue.

V. The remission provided for in Rule II. above will be granted for each field which is left waste, or the crop of which has been totally destroyed, quite irrespective of the general circumstances of the person to whom the field belongs, and of the out-turn of the remainder of his holding.

VI. The remission provided for in Rule III. will be proportionate to the general loss incurred, and will take the form of a per centage reduction in the gross demand for the irrigated lands of any particular taluk, village, or tract of country, in which the crops may have been so far injured as to require a remission. In granting this remission no attempt should be made to estimate individual losses, although of course the condition of certain separate fields must be considered in detail before the per centage is determined.

VII. The remission provided for in Rule IV. will only be granted in very exceptional years, or under very exceptional circumstances. Applications to grant such remissions must, as a rule, reach the Board before the end of December in each year, and full particulars of the necessity for granting the remission must invariably be submitted.

VIII. The foregoing rules are to take the place of all previous orders on the subject of remissions of assessment, and are to be strictly enforced in each District.

Exd. J. Wright.

Entered in a letter from the
 City Hall to the Mayor of
 the City of New York
 dated 18th Sept 1865

Rev: 2642/65

*Thos't. Fenwick
Esq.*

No: 18 June 1859 No 1.
 - 10 March 1859 - 77
 - 25 July 1859 - 1849
 - 12 May 1858 - 239/40
 - 12/5/58

Rev. E. 1865
 Department
 No. 2642

From the Acg. Secy. to the Board of Revenue,
 To the Acting Secretary to Government R. D.

Dated 18th September 1865.
 20/9/65
 21.

No. 5,780.

Bringing to notice that the standing orders
 on the subject of remissions for withered crops
 are not sufficiently explicit to insure uniformi-
 ty of practice in every District, and proposing
 to issue a fresh set of rules in substitution of
 those now existing.

11/2/93 + 294.
 11/2/93 - 17/2/93
 11/2/93 and order

The Secy. to the Board of Revenue
 11/2/93

The Secy. to the Board of Revenue
 11/2/93

14/2/93 Board of Revenue

11/2/93