

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 414

Press

~~Mis.~~

472.473

Dated

24 - 2 - 1865.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
24th February 1865.*

No. 472. Read the following Proceedings of the Board of Revenue, dated 9th January 1865, No. 85.

Read the following letters:—

From G. A. BALLARD, Esq., Collector of Malabar, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Calicut, 14th October 1864, No. 261.

1. A considerable extent* of miscellaneous dry cultivation is undertaken every season in Palghat. The rate of 12 Annas the acre is levied only on dry paddy (Modan); but I see

* I cannot give even an approximation to the extent as no account whatever is now kept. If taxed, as I propose, it will be measured as the Ponom cultivation now is.

no reason whatever why the other common dry crops should go entirely free.

Cholam.
Rugi.
Chama.
Kambu.
Horse Gram.

Green and other grams.
Tobacco.
Tomara.
Amaraka.
Castor oil.

2. I therefore propose, with the Board's sanction, directing that the rate of 12 Annas the acre shall be extended to the crops noted in the margin, wherever the land is not taken up on the permanent rate of Annas 6 the acre irrespective of cultivation.

3. The extents of miscellaneous cultivation in most of the other Talooks are petty. It is not, in my opinion, desirable at present to extend the demand absolutely, as this may check a growing tendency to try a more varied cultivation than now generally prevails. But I request sanction to extend the demand to any Talook at my discretion.

From the same Officer, dated Calicut, 24th October 1864, No. 275.

I have the honor to solicit an early reply to my letter of the 14th instant, No. 261, it being desirable to issue orders, as soon as possible, on the subject to which it refers.

1. The Collector has not submitted this question to the Board in a form to allow of their disposing of it without further information, or in the manner that they have a right to expect from officers in his position.

2. The lands in question have *never* hitherto been taxed in Malabar.

3. Buchanan says in his account of Mysore, Malabar, and Canara (Chapter XI.), "The lands capable of cultivation in this province (Malabar) are of two kinds; Paddum or Padda land, and Parum or Parumba.

"The Paddum land is by the Mussulmans called 'Dhanmury.' It comprehends all the lower grounds of the province, which are cultivated almost solely for rice.

"The Parum land consists of the higher grounds generally formed into terraces, and is partly occupied by the houses, gardens, and orchards or plantations; partly reserved for pasture; and partly cultivated with a peculiar kind of rice, and with various pulses and grains (Modun, Ellu, &c.)

"The Namburi Brahmins claim as their Jenm all the land, and before the conquest of Hyder were the actual lords of the whole soil except the Devastanum lands and the Chierical, or lands appropriated for supporting the families of the Rajahs.

"Under the Government of the Rajahs there was no land tax; but the conqueror (Hyder) soon found the necessity of imposing one.

"The low ground (Paddum) was the only part of the arable land on which this tax called 'Neegadi' was imposed. The reason of this seems to have been that had the Parumba or high lands been taxed, almost the whole property of the Namburis would have been annihilated. The 'Neegadi' of course fell upon them first, and the share which they had reserved out of

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"their lands, granted on Kanum to Sulras in consequence of their inability or disinclination to cultivate, being inadequate to pay the tax, the interest of the Jenmakers on the assessed lands entirely ceased, and the balance fell upon the Kanunkars, who were very well able to pay it."

"The small profits arising from the Parumba or high lands, were left entire to the Jenmikars to prevent them from falling into absolute want."

"This kind of land is in general cultivated once in two years only, and requires a year's fallow to recover its strength, but in places near villages where it receives manure, it gives a crop every year."

Cases, however, occur in Buchanan of Parumba land being taxed in the northern parts of the District—see pages 491 and 519.

4. From the Commissioner's Report in 1792-93, the "Perem" or Parumba land seems under Arshed Beg's settlement, to have been taxed only in the form of gardens or plantations including Cocoanut, Betel-nut, Jack trees, and Pepper vines, and the same system was followed, by the British Government.

5. Mr. Rickards's assessment, which was approved by Government in 1804, was follows:—
On Cocoanut trees, one-third of the gross produce.

Betel-nut do. do. do.

Jack do. half the Patoom or landlord's rent on good trees, or else 40 Reas per tree generally.

Pepper Vines, one-third of the ascertained annual produce, reduced by Government on Mr. Rickards's recommendation to one-sixth.

Rice grounds, six-tenths or sixty per cent. of the Patoom or landlord's rent.

The only other produce to which he alludes as taxable is "Gingelee and Hill Batty" (the ~~Elu and Modan~~ cultivation,) which he states to have been taxed formerly at various rates in different parts of the District from two-tenths to four-tenths of the Patoom, the reason for which difference not being apparent, he considers that the rates require revision.

He specially provides for the free enjoyment by the Ryots of the full produce of the "terse Perem lands," or waste uplands they may be induced to cultivate under the settlement. The Board infer from these papers that rice lands, and Gingelee, and "Hill Batty or Modan or Hill rice" on high lands with Cocoanut, Betel-nut, Jack and Pepper gardens were the only kind of cultivation assessed to the Land Revenue.

It seems probable that the heaviness of the *Garden* tax may have induced the relinquishment of all demand on inferior produce in these lands.

6. From the correspondence that passed in 1813 to 1816, on the subject of the administration of Malabar, it appears that Mr. Rickards's revised assessment was not introduced, and in Extract from Minutes of Consultation, dated 3rd February 1816, the Government expressed "themselves decidedly averse to any change in the assessment of the land, or in the revenue system in Malabar."

7. The views expressed at that time by the Collector, the Board, and Government, are identical with those recorded in the Board's Proceedings dated 11th February 1862, No. 953, on the suggested introduction into that District and Canara of the operations of the Revenue Settlement Department at the present day, and the Board see no reason to attach less weight now than formerly to the considerations that then influenced their decision.

8. Mr. Ballard himself has offered none in support of his proposal, and if he desires to press that proposal, the Board must require him to submit it with detailed information, and in a more matured state.

No. 473.

ORDER THEREON, 24th February 1865, No. 414.

Land Revenue.

1. The Governor in Council cannot approve of paragraph 7 of the Board's Proceedings. The Collector has proposed that certain crops, hitherto cultivated free of tax, should in future be

*Proceedings of the Madras Government, Revenue Department,
24th February 1865.*

moderately taxed. It is for the Board to call for such further information as they may require in order to form a correct opinion of the propriety or otherwise of the proposal, instead of leaving the further consideration of the question optional with the Collector.

2. Owing to the great rise in prices and to other circumstances the assessment in Malabar is now extremely moderate, and the Collector's proposal is not therefore, *prima facie*, unreasonable.

(True Extract.)

(Signed) J. D. SIM,
Secretary to Government.

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

Exd. S. T. Augustin.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 9th January 1865.

Read the following letters:—

From G. A. BALLARD, Esq., Collector of Malabar, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Calicut, 14th October 1864, No. 261.

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Bagi.	Tobacco.
Chama.	Tomara.
Kambu.	Amaraka.
Horse Gram.	Castor oil.

2. I therefore propose, with the Board's sanction, directing that the rate of 12 Annas the acre shall be extended to the crops noted in the margin wherever the land is not taken up on the permanent rate of Annas 6 the acre irrespective of cultivation.

3. The extents of miscellaneous cultivation in most of the other Taluks are petty. It is not, in my opinion, desirable at present to extend the demand absolutely, as this may check a growing tendency to try a more varied cultivation than now generally prevails. But I request sanction to extend the demand to any Taluk at my discretion.

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(True Copies and Extract.)


Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D.

Copy to G. A. Ballard, Esq., Collector of Malabar.

„ to R. E. Master, Esq., Officiating Director of Revenue Settlement.

Exd. J. Wright.

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PROCEEDINGS OF THE BOARD OF REVENUE,

from the 12th of June.

1888-89

Dated 9th January 1865.

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No. 85.

Nov 14. 24. February -

Passing orders on letter from the Collector of Malabar requesting sanction to extend to any Taluk at his discretion, the rate of 12 Annas the acre on all common dry crops, where the land is not taken up on the permanent rate of Annas 6 the acre, irrespective of cultivation.

With an Order