M.R.O. 14-5,450—22-10-25.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1799 Press ~~Mis.~~

381-382

Dated 20-7— 1866.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 20th July 1866.

No. 381. Read the following letter from the Officiating Inám Commissioner, to the Acting Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 13th July 1866, No. 52:—

1. I have the honor to submit, for the consideration and orders of Government, two cases of land at present held free of assessment in the old Talooks of Wallavanad and Chowghat, in the District of Malabar.

Talook.	Amsbem.	Extent.	Assessment. Rs. A. P.
Wallavanad.	Eledatha Madamba.	7·10	4 3 7
Chowghat.	Kadikad.	6·35	13 3 11

2. They are lands occupied by the houses and gardens of two Nambury Brahmins, and their area and assessment are shewn in the margin.

3. These lands are not entered as Ináms in any of the old accounts of fifty years' standing, nor are any documents produced to prove that they are valid Ináms. They appear, however, to have been enjoyed tax free, the first portion up to 1827, and the second up to 1824. From what date they were so enjoyed is not known; but in the years mentioned, they were measured and fully assessed.

4. Upon this, the holders of the lands appealed to the Collector of the District, who after an enquiry, issued orders in 1831 and 1834, directing the Tahsildar not to take any steps for the recovery of the tax until further orders. Ever since, the assessments of these lands have been entered as remitted in the annual accounts; and the lands have been virtually held tax-free.

5. Mr. Ballard states these Namburies are Brahmins of the highest order in Malabar, and recommends the continuance of the lands tax free, so long as they are occupied by the present holders or their families, on the ground that the lands are their house sites, and that the payment of revenue thereon has not been insisted on for such a length of time out of respect to their rank.

6. The Illoms of Namburies throughout the District are not held tax free, and the lands under notice are the only two instances in which exemption from revenue is allowed as special cases.

7. I at first considered that it would be desirable, as being in accordance with the general practice of this Department, to confirm the lands as personal, and enfranchise them on one-fourth assessment, the rate applicable to all Ináms not clearly proved to be fifty years old, although the probability may be that they are so. But Mr. Ballard is of opinion that the remission of the revenue should be granted to the present Inámdars as a mark of distinction, on the same principle on which exemption from assessment was allowed* by Government on the land on which the Zamorin's palace is situated.

* Order of Government, dated 26th May 1865, No. 1,113.

8. Mr. Ballard has fully assessed all similar lands which hitherto enjoyed exemption from revenue, but on which houses are not now standing, or which are not now held by the original families.

9. Under these circumstances, I beg to support Mr. Ballard's recommendation for the continuance of the lands tax free, only so long as they are occupied by the present holders or their families.

Proceedings of the Madras Government, Revenue Department,
20th July 1866.

No. 382. ORDER THEREON, 20th July 1866, No. 1,799.

Land Revenue.

1. The Government see no analogy whatever between the cases in question and that of the site of the Zamorin's palace; but with reference to paragraph 8 of the above letter, they desire to know how all similar lands in the District, which have hitherto enjoyed exemption from taxation, and on which houses *are* now standing, and which *are* held by the original families, have been dealt with by the Collector.

2. If the fact of a demand having been, for the first time, assessed on these holdings some forty years ago, but never collected, or only for a very brief period, is the sole ground for hesitating to maintain the free tenure, the Government consider the reason to be insufficient.

(True Extract.)

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

To the Officiating Inám Commissioner.
„ the Board of Revenue.

Exd. S. T. Augustin.

No. 1799. ✓

The Govt. see no analogy whatever between the cases in question & that of the Zamorin's palace. But with reference to para. 8 of the above letter, they desire to know how all similar lands in the Dt. which have hitherto enjoyed exemption from taxation & on which houses are now standing & which are held by the original families, have been dealt with by the Collr.

If the fact of a demand having been for the first time assessed on these holdings some 40 years ago

Should be granted to the present Incumbents as a mark of distinction on the same principle on which exemption from assessment was allowed by Government on the Land on which the Zamorin's palace is situated.

× Order of Government dated 26th May 1865. No 1113.

8. Mr. Ballard has justly assessed all similar lands which hitherto enjoyed exemption from revenue, but on which houses are not now standing or which are not now held by the original families.

9. Under these circumstances, I beg to support Mr. Ballard's recommendation for the continuance of the Lands tax-free only so long as they are occupied by the present holders or their families.

I have the honor to be
Sir
Your most obedient Servant

W. W. Bain
Offg Inam Commissioner

Compared

Copies to Mr. Inam Commissioner
Dated 20th July 1868.
No 2011
Approved

Pro. 26 May 65 A454-5

7-102

No 381-382

Rev. 1866 Pro of Govt for July
From No. 2093.

The Offg. Asst Commissioner

To

The Actg Secretary
to Government. N. C.
Fort Saint George

Dated 13th July 1866
Received 16th do
From the Offg Inam Comr
dy 30 July 66 No. 2328
No. 52

Submits for the consideration and Orders of Government two cases of land at present held free of assessment in the old Talugs of Nellivanad and Chonghat in the District of Malabar, and supports the recommendation of the Collector for the continuance of the lands tax-free so long as they are occupied by the present holders.

dd 1799. 20th July