M.R.O. 14–5,450—22-10-25.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 746 Press ~~Mis~~

447-448

Dated 26.3– 1866.

Not to be folded or roughly handled

No. 447. Read the following letter from the Secretary to the Board of Revenue, to the Secretary to Government, Revenue Department, dated Madras, 13th February 1866, No. 1,032.

1. With reference to Government Orders, dated 13th and 17th October 1865, and 25th January 1866, on the subject of the abolition of the tax on bamboo felling, I am directed by the Board of Revenue to submit the accompanying file of replies from the Collectors addressed on the subject, for the consideration of Government.

2. It will be observed that the Acting Collector of Ganjam deprecates, in the strongest manner, any re-imposition of the tax, and is supported in his views by the several District Officers.

3. The Collector of Kurnool similarly deprecates it, except in regard to bamboo charcoal made *in the forests*.

4. The Collector of North Arcot would impose a light seigniorage (Annas 8 per cart load) on all bamboos cut, except for local requirements.

5. The Collector of South Arcot apparently sees no need for any restriction on the felling free of tax as at present.

6. The Collectors of Madura, Coimbatore, and South Canara would tax any regular trade in bamboos, leaving local requirements free.

7. The Collectors of Salem and Malabar unreservedly advocate the re-imposition of a tax.

8. The Board come to the conclusion that a discretion should be left in the matter, and that where the Forest Department and the Collector of a District agree as to the expediency of levying a tax, such light rate of seigniorage as the Government may approve be levied; and that in Districts where the Forest Department are not working, a similar discretion be left to the Collectors, local requirements being, as far as possible, left free from any tax.

No. 448. ORDER THEREON, 26th March 1866, No. 746.

Forests, No. 15.

1. The Governor in Council observes that the tax on bamboos was abolished in March 1865, on the ground that in some Districts it was desirable rather to encourage the clearing of bamboo jungles, and that generally throughout the Presidency the bamboo growing luxuriantly and spontaneously, was universally required by the public, and more especially by the poorer classes on whom the tax pressed heavily.

2. The Conservator of Forests has since pointed out that the abolition of the tax will cause an important loss of revenue, that the bamboo will be cut for exportation, for firewood, and for charcoal, so that it is in danger of being exterminated in many places where it is desirable that it should grow, and that the sandalwood tracts will suffer by being denuded of the shelter in which the sandalwood tree thrives best.

3. The Board of Revenue recommend that in Districts where the Forest Department is working, the Collector and the Conservator should consult together as to the expediency of imposing a tax, and that if they agree that a tax should be

imposed, they should propose a light rate of seigniorage for the approval of Government; and that in Districts where the Forest Department is not working, the Collectors should use their own discretion and propose a seigniorage, if they deem it expedient to do so.

4. The Governor in Council, after a careful re-consideration of the whole question, agrees with the Board, and resolves to adopt their proposal for the present.

5. The rule under which villagers are allowed to cut bamboos free of tax for their own use (not for sale), will continue to be carefully observed.

6. At the end of the coming revenue year, or when a sufficient time has elapsed for the working of the new system to be appreciated, the Conservator and the Board of Revenue will report on its results.

7. The Board and Conservator will report, as soon as possible, what addition, if any, should be made to the Budget estimate of Revenue for 1866-67 in consequence of this Order.

(True Extract.)

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

To the Board of Revenue.
„ the Conservator of Forests.

Exd. S. T. Augsutin.

Extract of report by Mr. Overseer Gurzelar to Lieu
C. Walker Deputy Conservator of Forests Salem da
27th December 1865

"I have the honor to report for your information that on the 25 and 26th instants alone nearly fifty bandies arrived at this place, from the Mysore Country, to go to our forests for the purpose of taking away bamboos; exclusive of these, several bandies, belonging to ryots and others residing in British limits, may be seen daily going to the forests for the same purpose, to which of course I have not made any objection, although I view with extreme regret, the result the order of Government on the abolition of tax on bamboos, is producing.

If the Collector of the District or yourself will be pleased to call upon the Karnidars of Forest villages in this taluq, to report upon the results of the operation of the above order of Government, you will therein in some measure, learn the extent of Forest spoliation perpetrated by the Mysore people, and the reckless depredations our subjects have since and are now having-

forests. The Conservancy department are rendered powerless by the above order of Government. Low wood and saplings of the reserved kinds are surreptitiously cut and buried in bamboos and taken away.

I have &c &c.

Signed. P. Cruickshank.

Forwarded by Lt. C. Walker Dy Conservator Salem. for consideration and orders. 2nd January 1866.

Office of Conservator of Forests.
Camp Octacamund. 9th January 66.

No. 15 40

To. Lt. C. Walker. Dy. Conservator of Forests
Salem.

Sir.

Adverting to your demi-official letter of 2nd Instant enclosing the Overseer's report regarding the arrival of numerous bandies from the Mysore Country to remove bamboos from the Perumettai Valley. I consider that the order of Government refers to Local supply and not to exportation. I shall however refer the matter for the decision of Government meanwhile you should curtail the collection and if occasion is long I would recommend that after one week's bamboos be not exported without

written application. If there be only a few carts, it would be better to await the orders of Government.

I have the honor to be &c
(Signed) H. Sconce Hornby
Conservator of Forests.

True Copy.

H. Cockburn
Deputy Conservator of Forests

No. 6,783.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 23rd October 1865.

Read the following :—

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from Captain R. H. BEDDOME, Officiating Conservator of Forests, to W. HUDLESTON, Esq., Acting Secretary to Government, Revenue Department, Fort Saint George, dated Camp, Ootacamund, 12th September 1865, No. 1,410.

1. I have the honor to forward copy of a letter from Lieutenant Walker, Deputy Conservator of the Salem District, as it treats upon several points of Forest administration, which I wish to bring before Government for their Orders.

2. With reference to the indiscriminate felling of bamboos, it appears that most of our best Sandal-wood trees grow in the shelter of bamboo forest. I would suggest that where the growth of Sandal-wood depends upon the shelter of the bamboo, our Department shall be authorized to reserve such tracts; this can be arranged by the Deputy Conservator in communication with the Collector.

3. I also request you will inform me whether we are to allow bamboo to be cut for firewood and charcoal free of any tax, as there is a tax upon firewood; if the indiscriminate felling of bamboos is allowed for this purpose, I anticipate that this valuable forest-product will, in a few years, entirely disappear in tracts near the Presidency, on river banks and other localities where it is desirable to preserve it.

4. Alluding to the total abolition of the tax upon bamboos, I do not know whether Government are aware of the very large revenue it has been yielding, this too, without ever taxing the poorer classes or even the rich Ryots; as all Ryots and villagers take as much as they require for building and agricultural purposes, and the tax is only levied on the article when cut for sale (chiefly export from the Districts). By Lieutenant Walker's statement, Government will perceive that the revenue derived from bamboos last year amounted to Rupees 7,630-13-8 in the Salem District only; it is very large also in Cuddapah, North Arcot, Madura, and South Canara, and is a steady increasing revenue and in no way oppressive, and is not even complained of as the tax upon timber often is.

5. With reference to Lieutenant Walker's remarks regarding Sandal-wood growing on Puttah land, I beg to inform you that until a few months ago all Sandal-wood growing on puttah land was reserved by our Department the same as Teak, and I had always been under the impression that there was a clause in all Puttanamas, stating that the reserved timbers belonged to Government. In Government Order No. 966, of the 10th of May 1865, Government recognize the right of Ryots to all Sandal-wood on their Puttahs, and it now appears that the Ryots in the Sandal-wood Districts are regularly entering upon a Sandal-wood trade, and Lieutenant Walker fears that much of our Sandal-wood will be cut by them, and without an enormous Establishment it is, as he states, quite impossible to prevent this. I would suggest that this portion of the Deputy Conservator's letter be referred to the Collector, and that Government pass some Orders on the subject, or I greatly fear that our Sandal-wood revenue will entirely disappear. I may here add that I have never known a single case of a Ryot planting a Sandal-wood tree; it is bird-sown in the Sandal-wood Districts, and comes to maturity in edgerows, because it finds the shade, which seems necessary for its growth, the finest trees are found in these localities.

6. With reference to the concluding portion of the Deputy Conservator's letter, I am aware that throughout our Presidency an immense amount of smuggling is caused by Zemindars, Jaghiredars, and other holders of private forests, never granting any pass or license for timber removed from their forests. Government will not probably order such passes to be granted; but I do think that Collectors might be asked to recommend all holders of private forests to use some regular printed form, when possible, particularly as it will be greatly to their own interests, as they would soon find out after the system was introduced, and we were enabled thereby to bring to light any smuggling in their own as well as in Government forests. Without some orders on this subject the proper conservation of Government forests, and a thorough check against smuggling are impossible, and I am sure the subject deserves the consideration of Government.

From Lieutenant C. J. WALKER, Deputy Conservator of Salem and South Arcot Forests, to Captain R. H. BEDDOME, Officiating Conservator of Forests, dated Camp, Tripatore, 3rd September 1865, No. 214.

1. I have the honor to forward herewith a Statement, showing the amount of revenue derived from the tax on bamboos in this District during the past official year, as requested in your Circular, No. 1,370, dated 5th August 1865.

2. The amount, as you will observe, is large, and I anticipated that it would be still greater this year.

3. I am not aware on what account Government decided on the abolition of this tax but I would respectfully submit that doing so especially in the Districts under my charge is injudicious, and most detrimental to the interests of our Department, both as regards revenue and the proper preservation and conservation of our forests.

4. Salem has always been a District noted for the excellence and quantity of its bamboos, and large quantities are hourly and daily cut for the purpose of supplying the Madras and the Bangalore markets. Our tax on them was not oppressive (12 Annas per bandy-load), and was only imposed on those who cut them for the purpose of sale. Ryots and villagers were allowed to cut as many as they chose for the erection of their houses, &c., &c., and not one complaint having come to my notice on this head. But the *direct* loss of revenue is not what I most fear, our young trees, especially the Sandal, require until they reach a certain height, to be surrounded by bamboos to give them shelter and moisture, and the Sandal-wood tree growing almost invariably in bamboo jungles great care was always necessary in felling bamboos not to deprive the young trees of the shelter they require, and also when the tree was old enough not to require the aid of the bamboo any longer, to fell the latter carefully and in such a manner that it should not in falling damage the more valuable Sandal tree. This we were able to effect by not granting passes for bamboos in jungles where our Sandal trees were young and delicate; and knowing always *where* parties were felling, we could keep a watch that such felling was conducted carefully and without damage to the young trees. Now not only will the bamboos often be felled where we most wish them to remain, but the felling will doubtless be conducted without a thought as to the young trees around, and as we cannot now interfere in any way, I apprehend great danger to the forest trees in general and more particularly to the Sandal, our most valuable tree in this District. These are a few of, but not all, the evils I fear will arise from an Order which is no boon to the Ryot or villager in this District, but only to the merchant of Madras or Bangalore, who doubtless found the trade sufficiently remunerative before, otherwise he would not have continued. Whilst on this subject I would beg respectfully to request that some definite Order be given with regard to Sandal-wood growing on puttah land. By the decision of Government and Order thereon, dated 10th May 1865, No. 966 all Sandal-wood growing on said puttah land belongs to the Ryot who holds the puttah. Now these patches of land are generally surrounded by Government forests in which more or less Sandal wood is growing, and there is nothing now to prevent the Ryot in addition to cutting down his own Sandal-wood trees, to cut down a few of ours also, and pass them all as his own. We cannot sufficiently watch every puttah to prevent this.

5. I would suggest that the best remedy or preventative for this would be to make a rule that the Ryot must sell his wood to the Department, and not elsewhere; we could afford to give him the fair market price for it, deducting what it would cost us to cart and clear it, he would not therefore be a loser, and we would be gainers; for although we would not *directly* make anything out of wood thus bought, still we could then check exactly the several amounts, as it would be easy to count all the trees growing on the Ryots' puttahs, and we would then know that anything in excess of that belonged to Government, and check it accordingly. Whereas at present, as the Ryot can take the wood where he likes and sell it, we cannot in any way check the evil: as even should we count the trees on the puttah ground, we dare not detain a bandy *said to be puttah Sandal-wood* even to count the number of trees. I spoke to several Ryots about this, and they all seemed to be willing that such a rule should be brought in; they would, as a rule, get more from us than from the merchants, who cheat them. I would also suggest some rule be made with regard to timber cut on Jaghire land; at present we have no check on this at all, the Jaghiredars do not generally give passes, and the Collector says he has not power to make them do so. The consequence is that although we place Tannahs near the Jaghire land, an immense amount of smuggling from Government jungles takes place, as they have only to state at the Tannah that it is Jaghire timber to enable them to pass it without a license. The Peon cannot detain them even for enquiry, unless he is certain it is our wood, and can prove it; for should it turn out to be Jaghire timber, or we could not prove it to be ours, a civil action could instantly be brought against the Deputy Conservator of the District. Surely this could be remedied, either by causing the Jaghiredars to give passes, or by buying up their right to the timber. In either case I am sure the revenue would improve, and much illegal and reckless felling would be stopped.

6. I shall anxiously await your reply on these subjects.

(True Copy.)

(Signed) R. H. BEDDOME, Captain,
Officiating Conservator of Forests.

Statement showing the Revenue derived from Bamboos in Salem and South Arcot Forests, for 1864-65.

Months.	Salem.	Namcul.	Ahtoor.	Oossoor.	Durampuri.	Tripatore.	Utengherry.	Trinamallay.	Chengum.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
May	334 0 0	5 8 0	1 14 0	40 4 0	57 2 0	47 10 0	10 4 0	40 12 0	86 2 0	671 8 0
June	394 14 0	5 2 6	2 15 0	48 14 0	33 6 0	12 10 0	12 6 0	22 14 0	39 2 0	573 3 6
July	387 8 0	14 11 0	0 15 6	51 14 0	67 2 0	18 6 0	20 4 0	12 12 0	39 2 0	612 10 6
August	322 14 11	16 8 0	2 8 0	132 14 0	32 4 0	22 6 0	21 2 0	12 14 0	34 8 0	597 14 11
September ...	378 15 0	2 4 0	0 8 0	75 0 0	32 4 0	58 0 0	10 8 0	19 12 0	19 6 0	596 9 0
October	526 12 2	1 2 0	1 4 0	155 4 0	20 10 0	36 2 0	11 0 0	7 6 0	4 6 0	763 14 2
November	342 0 4	5 6 0	... ...	124 0 0	37 2 0	63 7 9	12 8 0	10 8 0	5 10 0	600 10 1
December	293 10 0	12 3 0	3 6 0	92 2 0	46 14 0	110 12 0	19 10 0	1 6 0	47 12 0	627 11 0
January	535 2 0	7 15 0	1 2 0	211 12 0	77 4 0	90 11 6	11 6 0	5 4 0	13 0 0	953 8 6
February	347 13 0	3 8 0	0 10 0	138 14 0	32 12 0	49 0 0	18 12 0	7 14 0	21 10 0	620 13 0
March...	249 4 0	8 8 0	3 12 0	96 10 0	29 0 0	51 6 0	21 2 0	13 12 0	32 4 0	505 10 0
April	219 7 0	14 12 0	8 4 0	92 10 0	36 10 0	76 6 0	9 6 0	20 6 0	30 0 0	507 13 0
Total...	4,330 4 5	97 7 6	27 2 6	1,260 2 0	502 6 0	636 13 3	178 4 0	175 8 0	372 14 0	7,630 13 8

(Signed) C. J. WALKER, Lieutenant,
Assistant Conservator of Forests.

(True Copy.)

(Signed) R. H. BEDDOME, Captain,
Officiating Conservator of Forests.

ORDER THEREON, 13th October 1865, No. 2,479.

1. Forwarded to the Board for report after communication with the Collectors of Districts.

2. The Government cannot, however, sanction any infringement of the Puttah rights of Ryots.

(True Extract.)

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

Ganjam. Cuddapah. Kurnool. North Arcot. South Arcot. Madura. Coimbatore. Salem. South Canara. Malabar.

Forwarded for report to the Collectors of the Districts marginally noted.

(True Extracts.)

(Signed) C. G. MASTER,
Acting Sub-Secretary.

To G. Thornhill, Esq., Acting Collector of Ganjam.
„ J. R. Cockerell, Esq., Acting Collector of Cuddapah.
„ J. I. Minchin, Esq., Collector of Kurnool.
„ J. D. Robinson, Esq., Collector of North Arcot.
„ G. Banbury, Esq., Acting Collector of South Arcot.
„ V. H. Levinge, Esq., Collector of Madura.
„ P. Grant, Esq., Collector of Coimbatore.
„ the Honorable D. Arbuthnott, Collector of Salem.
„ W. M. Cadell, Esq., Collector of South Canara.
„ G. A. Ballard, Esq., Collector of Malabar.

Exd. R. H. Lee,

Forwarding Proceedings of Government, Revenue Department, requesting report on certain points connected with the Forest administration.

Dated 23rd October 1865.
Despatched
Received

No. 6,783.

PROCEEDINGS OF THE BOARD OF REVENUE.

No. 1865 Department.

6

No. 6,973.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 31st October 1865.

Read the following Proceedings of the Madras Government, dated 17th October 1865, No. 2,519, Revenue Department:—

Read the following letter from the Officiating Conservator of Forests, to the Acting Secretary to Government, Revenue Department, Fort Saint George, dated Camp Ootacamund, 11th October 1865, No. 1,463:—

1. In continuation of my letter, No. 1,410, of the 12th September last, I have the honor to inform you that I have just heard from my Assistant in Salem, that owing to there being a considerable tax upon bamboos in the Mysore country, and the tax in Salem having been taken off, *hundreds of thousands* of cart-loads of bamboos are now being cut in his District, and imported into the Mysore country by rail.

2. Many of the streams in ravines near the foot of the Shevaroys and other hills in Salem, North Arcot, and Cuddapah, have no shelter beside the bamboo, and I much fear if this is cut indiscriminately, and to the extent it now appears likely to be, (owing to a very large export having sprung up, and its being used both for firewood and charcoal, now that the tax has been entirely removed,) that the water supply will be seriously affected.

ORDER THEREON, 17th October 1865, No. 2,519.

Forwarded to the Revenue Board, in continuation of Government Order, dated 13th October 1865, No. 2,479.

(True Extract.)

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

Communicated to the Collectors concerned, in continuation of Board's Proceedings, dated 23rd October 1865, No. 6,783.

(True Extracts.)

(Signed) R. A. DALYELL,
Acting Secretary.

To G. Thornhill, Esq., Acting Collector of Ganjam.
„ J. R. Cockerell, Esq., Acting Collector of Cuddapah.
„ J. I. Minchin, Esq., Collector of Kurnool.
„ J. D. Robinson, Esq., Collector of North Arcot.
„ G. Banbury, Esq., Acting Collector of South Arcot.
„ V. H. Levinge, Esq., Collector of Madura.
„ P. Grant, Esq., Collector of Coimbatore.
„ the Honorable D. Arbuthnott, Collector of Salem.
„ W. M. Cadell, Esq., Collector of South Canara.
„ G. A. Ballard, Esq., Collector of Malabar.

Exd. J. Wright.

1865. Department.

No.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 31*st October* 1865.

No. 6,973.

Communicating Proceedings of Government forwarding letter from the Officiating Conservator of Forests reporting that the indiscriminate felling of bamboos is likely to prove injurious to the water supply in certain parts of Salem, North Arcot, and Cuddapah.

From G. THORNHILL, Esq., Acting Collector of Ganjam, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated Chetterpore, 17th November 1865, No. 2,545.

A. J. Stuart, Esq.
Captain C. G. Philipps.
" R. A. Marshall.
" R. A. Stuart, Superintendent of Police, Ganjam.

1. I have the honor to forward copies of letters from the Officers whom I consulted on the subject of the Board's Proceedings, No. CI, Board No. 7,005 of the 23rd October 1865, No. 6,783, and to observe, that I fully concur in their opinion that it would be unadvisable and oppressive to levy a tax on Bamboo.

2. Bamboos are so abundant in this District, that it is desirable to destroy rather than to preserve them. The quantity cut for the general market is small: every one cutting for himself what he requires.

3. There is no Sandalwood in the district which needs protection.

From A. J. STUART, Esq., Acting Senior Assistant Collector, to G. THORNHILL, Esq., Acting Collector of Ganjam, dated Berhampore, 7th November 1865, No. 100.

I have the honor, in reply to your Memorandum No. 2,259 of the 3rd November and its enclosure, to state that in my opinion a tax on Bamboo in this District would yield very little revenue, and productive of no good whatever.

The objects of this tax are (1) Conservancy, and (2) Revenue.

1*st*.—Conservancy appears quite unnecessary, the District seems to me more in want of cleaning than preserving Bamboo.

2*nd*.—As regards Revenue, the proposal is to tax only Bamboo cut for the market, and not such as private individuals obtain from the jungles for their own use.

Bamboos are everywhere so abundant, that a special trade is not required, as in other districts, to bring them within reach of the people generally, and therefore such a trade hardly exists. I find by inquiry that Bamboos are sold in Berhampore by the headload at an average price of two annas the load, these are bought chiefly by the manufacturers of matting, baskets, &c.

The larger kinds such as are used in building are not brought to market at all. When any person requires these, he sends his own servants to the jungles to cut them.

The tax, therefore, would fall entirely on these small headloads; for bamboos are not brought in by the bandy load, and would be paid chiefly by poor coolies, who make it a day's work to cut one bundle in the jungles near, and sell in the market at night. It would be hardly possible to take a tax out of two Annas, and certainly not worth the trouble of collection, and the opportunities of oppression which it would give.

I do not know whether the difficulty about Sandalwood grown on Puttah lands is felt in this District; but if it were, I do not think the remedy proposed would be of much use; for the Forest Department could never check the stamps in each man's Puttah, which would probably be dug out, and if they did a new monopoly would be created, and people subjected to penal provisions in a matter of trade with a scarcely adequate return.

From Captain C. G. PHILIPPS, Executive Engineer, to G. THORNHILL, Esq., Acting Collector of Ganjam, dated Berhampore, 4th November 1865, No. 122.

1. I have the honor to return the Board's Proceedings, No. 6,783, dated 23rd October, received to day with your letter of the 3rd instant, and to state that on the occasion of Mr. Sim's visit to this District, I urged upon him the neccessity of discontinuing the tax *on bamboo*, which led to much ill-feeling, and but little benefit to the revenue.

2. I gave instances of gross abuse of power on the part of the Conservancy Establishment, who levied a tax on the poorest of the poor bringing in a bundle of bamboos, perhaps to mend their own houses with, without any of the nice discrimination taken credit for by Captain Beddome in paragraph 4 of his letter to Government.

3. His objections to the discontinuance of the late tax on "exports from the Districts" applies not to Ganjam, for I have never known Bamboos taken elsewhere for sale.

4. I have seen Oriah "hats" made by the Khonds confiscated by the Forest Overseer, Mr.t P. Guiezler, because the Khonds "could not satisfy him" that they had held his permit to cut the Bamboos, out of which the sun-shades had been made!

5. In Kimedy I have had a whole village follow me with petitions for Bamboos to re-build a burnt street, and which they could not get without payment from the Forest Overseer: within a mile and a half of that village there was the densest bamboo jungle!

6. I trust sincerely, that the tax will never be re-imposed in this District, and I think it a pity the Forest Department should be so intent on adding to the revenue, instead of devoting their surplus cash and energies to the re-production of the forests that they are so speedily clearing.

From Captain R. C. A. MARSHALL, Junior Assistant Agent, to G. THORNHILL, Esq, Acting Agent to the Governor, Chetterpore, dated Russelcondah, 7th November 1865, No. 167.

1. With reference to your Official Memorandum of the 3rd instant, No. 2,361, I have the honor to inform you that sandal-wood is not known in the forests of Gumsur and Suradah, and Bamboos are not indiscriminately felled, as they are only used in these parts for building houses and making mats, tats, &c., and as far as I am informed there is no export of this article. It is never cut here for firewood or charcoal, there being abundance of rotten wood available in the jungles for that purpose. I am of opinion that re-establishing the tax on Bamboos in the forests here is not necessary, as the revenue derived therefrom is very trifling, and there being no necessity to restrict the felling.

2. The copy of Proceedings received with your Memorandum under reply is herewith returned.

From Captain R. A. W. C. STUART, Superintendent of Police, to G. THORNHILL, Esq., Acting Magistrate of Ganjam, dated Chetterpore, 13th November 1865, No. 614.

1. I have the honor to acknowledge yours No. 2,360, dated 3rd instant. I regret press of work has prevented me replying to your letter earlier. In my opinion, so far as this District is concerned, the more indiscriminate felling of Bamboo is encouraged so much the better. In no way would I prevent such cutting. I am not aware that sandal-wood grows in this District, so that to preserve Bamboos for the protection of such trees is unnecessary.

2. To tax Bamboos would inflict on the poor of this District especially, a considerable tax; for the whole population it may be said construct their huts of Bamboo, and such houses are perpetually being burnt down. To tax Bamboos would be felt by them very heavy. I would in no way check the clearing of jungles below ghats in the Government Taluks, it is not desirable; the most feverish portions of this District are those where Bamboo grows. Bamboos growing on hills and hill-sides might be protected. These, with the supply grown in the Zemindaries, will suffice for many generations.

3. In this District I am aware the very poorest portion of the population have paid Bamboo tax, those I, mean who live by making baskets and basket-hats, &c.

4. The Copy of the Board's Proceedings, enclosed in your letter under reply, is herewith returned.

(True Copies.)

(Signed) G. THORNHILL,
Acting Collector.

Exd. R. H. Lee.

From J. I. MINCHIN, Esq., Collector of Kurnool, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated 30th October 1865, No. 154.

1. I have the honor to reply to the Board's Proceedings, dated 23rd October 1865, forwarding a letter from the Officiating Conservator of Forests on certain points connected with the Forest Administration.

2. With reference to the tax on bamboos, recently abolished by Government, nothing has been advanced by Captain Beddome to do away with the strong objection to its taxation which I have always entertained.

3. Captain Beddome remarks on the large Revenue thus raised having never taxed the poorer classes, or even the rich Ryots, as it was only levied on the article when cut for sale.

4. Such was theoretically the case. But with regard to the rich Ryots they were always expected to take out free licenses before removing the bamboo, and the trouble and vexation caused by the system was infinitely more harrassing than the payment of a trifling seigniorage.

5. With reference to the poorer classes, basket-makers, and other jungle tribes, to whom bamboo working is the only honest calling, these people never applied for licenses, and were simply a prey to the subordinates of the Forest Department.

6. Cases have occurred in which seigniorage was openly levied from them and had to be refunded, and as they were quite ignorant of their rights, the restrictions placed upon their only honest pursuit must have repeatedly driven them to crime.

7. The amount of Revenue realised by the taxation in this District was trifling, while the vexation caused was great; while with twenty-thousand square miles of bamboo jungle in the District, the idea of the "indiscriminate felling" causing the "entire disappearance of this valuable Forest product" is perfectly illusory.

8. With regard to the free use of bamboo for charcoal, I consider that bamboo charcoal should be free of taxation when manufactured outside the Forests, but as it is found difficult to levy the tax on other charcoal, if that made from bamboo be permited to be removed from the Forests free, I consider that as a Forest Revenue measure it is necessary to levy the tax on all charcoal removed from the Forests, whether made of bamboos, or ordinary timbers.

9. Although sandal-wood has been found in the northern portion of the Nalla Malla Forests in this District, it has not become an article of trade, and the felling of the bamboo on the skirts of the jungles can in no way interfere with its growth if such be found naturalisable in this District.

10. The holders of lands containing jungle in this District are in the habit of giving passes for the removal of timber and firewood, as suggested by Captain Beddome. There are no large Zemindars or Jaghiredars holding land in the Forest localities.

Exd. R. H. Lee.

From J. I. MINCHIN, Esq., Collector of Kurnool, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated 7th November 1865, No. 158.

With reference to the Board's Proceedings, dated 31st October, and in continuation of my letter, dated 30th October 1865, No. 146, I have the honor to state that in this District there is not the slightest fear that the felling of the bamboos can in any way prove injurious to the water supply in the streams in the Nulla-Mullas.

Exd. J. Wright.

From J. D. ROBINSON, Esq., Collector of North Arcot, to R. A. DALYELL, Esq., Acting-Secretary to the Board of Revenue, dated Chittoor 8th November 1865, No. 223.

1. I have the honor to acknowledge the receipt of the Proceedings of the Board, dated 23rd October 1865, No. 6,783, in which I am called on to give my opinion as to the expediency of the recent Order which exempts bamboos from seigniorage.

2. From the subjoined Statement, the Board will gather that the annual average sacrifice of Forest Revenue, consequent on this measure, will, in this District, be between Rupees 2,500 and 3,000. I am aware that the object aimed at in placing our forests and jungles under conservancy is rather to maintain a supply of timber and fuel in the country, than to raise a revenue from this source.

Names of Taluks.	Average amount of seigniorage collected on bamboos during the Official years 1861-62, and 1862-63.
	RS. A. P.
Polur (recently transferred to the Forest Conservancy Department.) ...	1,300 0 0
Vellore (Thelle and Arasambat jungles have recently been placed under the above Department.)	1,200 0 0
Chendraghiri (Forests tracts north to Tirpathi and Karambadi have formerly been placed under the above Department.)	400 0 0
Total...	2,900 0 0

3. As the Board may recollect, I set my face against the Departmental rates, which I then thought, and still think, too high for the size and quality of timber found in the jungles of this District. In their present protest, I think, however, that the Department are right, and that the absolute exemption of bamboos from taxation was under existing rules unnecessary, and may lead to mischievous consequences.

4. The matter had in fact already come to my notice in connection with some of our jungles on the Cuddapah frontier, where some of the rangers reported that a large exportation in bamboos, conducted by outside and non-resident dealers, had set in on the promulgation of the Order exempting bamboos from seignorage. I accordingly thought it right at once to put a stop to these wholesale transactions, and declared the exemption from taxation applicable only to *bona-fide* local requirements.

5. Under existing rules, as published in District Gazette, dated 1st July 1865, head-loads and ass-packs of bamboos brought for daily sale by the needier classes, such as Irulars, Yenadis, and Karavars, are free of tax, and a similar indulgence is allowed to Ryots and villagers who may cut gratis as many bamboos as they require for building and agricultural purposes.

6. The original rate fixed by me for bamboos was five annas per bandy load. I think the Departmental rate too high. A rate of six Annas or eight Annas is quite heavy enough for the inferior kind of bamboo found in the jungles under our management. At the same time, I go so far with the Forest Conservancy Department that I consider this most useful and much prized product should be protected by *some* tax. The rate I have just proposed would answer this purpose.

7. The Zemindars and Poligars in this District levy seigniorage within their respective estates. I propose requiring them to make use of printed permits, which might be cheaply supplied to them from the District Press, and which they would probably be only too glad to put in circulation under the same system as obtains in Government forest tracts.

8. Adverting to Captain Beddome's remarks (paragraph 5) regarding Sandal-wood growing on Puttah holdings, I strongly deprecate any reservation. It is objectionable in principle, and could not be enforced without mischievous consequences.

There is in fact very little Sandal-wood growing in reclaimed tracts, and the trees scattered about in the more open parts of the Palamanair Taluk never attain any girth or height.

ENCLOSURE No. 1.

From R. W. BARLOW, Esq., Sub-Collector of North Arcot, to J. D. ROBINSON, Esq., Collector of North Arcot, dated Vellore, 13th November 1865, No. 616.

1. In acknowledging your letter, No. 589, dated the 1st instant, enclosing Proceedings of the Board of Revenue, No. 6,783, dated the 23rd ultimo, as well as their Proceedings, No. 6,973, dated 31st ultimo, just received, I have the honor to report, first, that I not only consider it advisable, but imperatively necessary that some restriction should be put on the felling of bamboos, and that a seigniorage should be again levied, except when cut by the Ryots *bona fide* for their building and agricultural purposes. If this is not done our hills will be simply stripped, and water supply, bad enough already, decreased. Immense numbers of bamboos have been cut lately on the Jawaddi Hills, and I was about to address you on the subject.

2. I think the course proposed by Lieutenant Walker, in paragraph 5 of his letter, with reference to the sale of Sandalwood cut on Puttah lands, a good one.

3. There are no forests in or near Arni, the only Jaghire in the Sub-division to the evil alluded to, though a probable one, has never come under my notice.

True Copy forwarded to the Board of Revenue, with reference to the Collector's letter, dated 8th November 1865, No. 228.

(Signed) J. D. ROBINSON,
Collector.

CHITTOOR, 17th November 1865.

Exd. R. H. Lee.

From C. W. READE, Esq., Collector of South Arcot, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Cuddalore, 18th December 1865, No. 289.

1. With reference to the Board's Proceedings, dated 23rd October 1865, No. 6,783, forwarding, for report, the Order of Government, on a letter addressed to them by the Officiating Conservator of Forests, regarding the injury to the growth of Sandalwood arising by the indiscriminate felling of Bamboos, I have the honor to state, that Sandalwood trees in this District are very rare, and may be said to be confined to one Poliaput, comprising about ninety-three villages, located in the hilly parts of the Cullacoorchy Taluk to the west, and where also they are not very numerous, and are not dependent in any way for their protection on the shelter of the Bamboo. I have, therefore, nothing to urge against the felling, as usual, of the latter tree.

2. Adverting to paragraph 6 of Captain Beddome's letter, I have to state that passes are invariably given, by the Poligars of the two Poliaputs in this District, for all timber removed from the jungles within their respective properties.

Exd. J. Wright.

From V. H. LEVINGE, Esq., Collector of Madura, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated Turuppatur, 22nd November 1865, No. 313.

1. In reply to the Board's Proceedings, marginally noted, I have the honor to submit herewith copy of a letter from the Sub-Assistant Conservator of Forests, Madura, dated 16th instant, No. 104.

23rd October 1865, No. 6,783.
31st do. „ „ 6,973.

2. As Mr. Turnbull has furnished information on the several points contained in the Board's Proceedings, I have only to add that I think the indiscriminate felling of Bamboo should be put a stop to, otherwise I fear the plant will disappear altogether from our jungles, where too it is not very abundant.

3. I observed on the Kodaikanel ghat that the Bamboo plant seeded and died down two years ago, and is just now springing up; as the young shoots appear they are being cut and carried off, if this is allowed to go on before the clumps become matured, the plant will shortly disappear altogether, and, therefore, I think indiscriminate felling should be put a stop to. In Periakolam, several persons live by making bamboo baskets, mats, &c., they make a good profit by their art. I do not see why the Government should furnish such persons the Bamboo free of tax, while they can afford easily to pay a light tax.

ENCLOSURE No. 1.

From Mr. T. N. TURNBULL, Sub-Assistant Conservator of Forests, to V. H. LEVINGE, Esq., Collector of Madura, dated 16th November 1865, No. 104.

1. With reference to your two communications, Nos. 1,888 and 1,912, dated 1st and 3rd November respectively, enclosing copy of the Board's Proceedings, No. 6,783, dated 23rd October 1865, I have the honor to inform you that the revenue derived from the taxation of Bamboo is as follows:—From 1st May 1864 to 30th April 1865, Rupees 71-10-4; from 1st May 1865 to August 1865, Rupees 173-13-0. The amount collected during the *four months* in this official year, you will observe, is considerably larger than that collected during the *whole* of the last official year, and had the tax remained I anticipated a much larger revenue.

2. The Conservator of Forest very justly remarks, that the tax on Bamboo was in no way oppressive, nor even complained of. The people complain more of the tax upon timber, and from my own experience I concur with Captain Beddome.

3. Agriculturalists, artisans, and villagers have been permitted always to have Bamboo free. Merchants are the only ones that were taxed, and justly so; for if they found it profitable they should pay a tax. Whereas, now, in consequence of the abolition of the tax, indiscriminate felling is carried on, thus ruining our bamboo forests, and I fear, at the same time, the water supply of the surrounding country; but what is more to be dreaded its total eradication, thereby augmenting the sufferings of the poorer classes, and as natives are ever anxious to profit by the indulgence, they spare neither the full grown bamboo, nor the stoles. I am of opinion that its abolition is both unwise and unprofitable.

4. In this District, the growth of sandal trees is limited to the Poolathoor hills, and as the Bamboo affords shelter to young sandal, as stated in Lieutenant Walker's communication, recorded in the above Proceedings of the Board, it is the duty of the Forest Department to protect the Bamboo as much as possible, although I cannot appreciate the danger so keenly felt by Lieutenant Walker, as the growth of Bamboo in this District is confined only to the Virpatchy hills.

5. I am not aware that there are any sandal trees on Puttah lands. Durkhasts are always referred to me for report before the land is given up for cultivation, hence I can always and have obviated the necessity of giving up valuable forests either of sandal, or any other timber trees to the Durkhastdars.

6. Smuggling is, I regret to say, very rampant in localities where valuable Government forests surround Durkhast lands. The establishment at my disposal is so limited that it is impossible to expect the Conservancy Department to watch over Durkhast lands, as well as the Government forests.

(True Copy.)

(Signed) V. H. LEVINGE,
Collector.

Exd. R. H. Lee.

From P. GRANT, Esq., Collector of Coimbatore, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated 17th November 1865, No. 246.

1. With reference to the Proceedings of the Board of Revenue, dated 23rd and 31st October 1865, Nos. 6,783 and 6,973 respectively, I think that in those localities in which much sandalwood is growing, the cutting of Bamboo should not be permitted without the sanction of the Conservator's Department. At the same time, this restriction should be enforced with discretion, as there are probably, in the Collegal Taluk, for instance, parts of the country in which few bamboo jungles are to be found without a certain number of sandalwood trees, interspersed amongst them, and in such cases to put a veto on all Bamboo felling would be a hardship.

2. I have often seen Bamboos brought to the market for sale as firewood; but these Bamboos have always consisted of the stumps left by the annual fires which pass through most of the large jungles in this part of the country. To cut down green Bamboos for the purposes of firewood and charcoal, would, I should think, be too expensive a process; but on this point I confess I do not feel that I can give an opinion of any value.

3. Government should reserve to themselves the right of imposing a restriction on Bamboo felling, when and wherever they may wish to do so. In the event of a brisk export trade in Bamboo springing up, the imposition of a light tax on them seems a very legitimate way of raising Forest Revenue.

4. The people of the District should be protected in the free use of the Bamboo so long as they are meant to be used in the District; but if they are intended to be exported, then they may, without hardship, I think, be called on to pay a small tax per bandyload.

Exd. R. H. Lee.

From the Honorable D. ARBUTHNOTT, Collector of Salem, to R. A. DALYELL, Esq. Acting Secretary to the Board of Revenue, dated Poothrugoundenpolliem, 14th November 1865, No. 146.

With reference to the Board's Proceedings, No. 6,783 and No. 6,973, dated 23rd and 31st October 1865, I have the honor to state that in my opinion there is no reason for exempting bamboos from moderate taxation when every other kind of wood is taxed. This tax did not press with nearly the same severity on the poor as that on firewood, the price of which in Salem has doubled since the tax was imposed.

Exd. J. Wright.

From W. M. CADELL, Esq., Collector of South Canara, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Mangalore, 12th December 1865, No. 203:—

1. With reference to the Proceedings of the Board of Revenue, marginally noted, I have the honor to state that Sandalwood trees do not grow to any considerable extent in this District, and I do not, therefore, consider it necessary or expedient again to re-impose the tax on bamboos solely on this score, so far at least as the circumstances of this District are concerned.

23rd October 1865, No. 6,783.
31st October 1865, No. 6,973.

2. The recent abolition of the above tax was looked upon as a great boon by the Ryots and agricultural classes generally, who, in the ordinary course of their occupations, only fell what is required by them for immediate use.

3. The case of the trader or dealer is, however, different, and I conceive, that, in order to prevent wasteful and indiscriminate felling, it is desirable that a light tax or seigniorage should be imposed on the quantity felled for commercial purposes; the felling should, however, I think, be regulated by the Forest Department, in communication with the Collector; but judging from what I have lately seen of the operations of the former Department, I am not at all prepared to recommend a recurrence to the voucher and license system, as it has hitherto obtained in this District.

4. On this point, however, and especially on the conservancy of *village* jungles, I intend doing myself the honor shortly to address the Board.

Exd J. Wright

From G. A. BALLARD, Esq., Collector of Malabar, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated Tellicherry, 31st October 1865, No. 231.

1. Adverting to the Board's Proceedings, dated 23rd October 1865, No. 6,783, I have the honor to observe that as far as Malabar is concerned, I consider the levy of a stamp fee on the felling of bamboos on Government lands quite unobjectionable, and indeed desirable.

2. There is no Sandal-wood grown on Government lands in Malabar, and no Orders are here required on this subject.

3. Nor do I see any reason at present to insist on passes being given for felled timber belonging to private proprietors when being carried.

Exd. R. H. Lee.

Encr in a letter from the Secy Sec of Rev to the Secy to Govt A.D. dated 13th Feby 1866 No 1032.

Rev - 561/66

Regarding Tax on Bamboos.

Recd March 1866 Dub 447

No 561 of 1866

For orders. 18

V - A

In G.O. 27 March 1865 No 670, Govt Rs. rected the abolition of the tax on Bamboos cut in State Forests in Jungleurahals the District being overrun with Bamboos and the tax being very oppressive levied.

In G.O. 31 July 1865 No 1767. Govt on a representation from the Collr of Rungpore abolished the tax universally - for the reasons given in para 4 of G.O.

The Conservator of Forests to have whom Govt

V. paper marked

monstrated - pointing out the loss to Revenue (7000 in Salem alone), the injury to the Sawlog trade to be by the clearance of Bamboos &c &c. He also reported that owing to there being a heavy tax on Bamboos in the Salem Bamboos here being rapidly cleared for sale in that Country -

The subject was referred to the Bd for report after Consulting the Collrs.

The Bd. have also had laid before them a letter from the Collr of Salem replies & re-

light Sea-ranger, be approved by Govt. be limited whenever the Collector & Conservator agree as to the Expediency of the measure.

One important point must not be lost sight of - viz that the right to have always enjoyed the privilege of cutting Bamboos free of tax for their own use - the article taxed falls only on cutting for sale & there seems no reason why Govt should not relinquish a Revenue on Bamboos

If a Collector can satisfy himself, in consultation with the proper Forest-Officer, that a light-sea-ranger can be applied without detriment to the wants of the cultivating classes of the neighbourhood I think we should adopt the Board's liberal proposal - But I feel that practically much confusion will arise, and this, no doubt will be followed by a good deal of undue solicitation by the people of the Forest Establishment - whose duties are even now a cause of loud complaint -

If an order to the effect suggested by the Bd, be adopted, it should require collectors most carefully to hear all local interests &c.

12.2.06 WH

I would adopt the Board's proposal, experimentally at least, and see how it works. JP

Yes WD

Forest Products.

Retaining the rule as to the fee from taxation for Bamboos cut for home use; I do not see why first should hesitate to reimpose the tax except in favour of Ryots cutting for their own use, where the Exemption

The question of Ryots are pretty sure to notice the reduction in our Budget, or Assessments on giving up the tax.

S. D.

The remark made by me on Mr. Marshall, Har, 6th Consequence reference to these Accounts was, as in Memorandum Havyam, the Collectors are more backward

W. D.

Revenue Department

No. 746.

Proceedings of the Madras Government

Under date the 26th March 1866.

Read the following letter from the Secretary to the Board of Revenue.

Submitting with remarks, a file of replies from Collectors on the subject of the abolition of the tax on bamboo felling. } (Here enter 13th February 1866 No. 103)

The Governor in Council observes that the tax on bamboos was abolished in March 1865 on the ground that in some districts it was desirable rather to encourage the clearing of bamboo jungles, and that generally throughout the Presidency the bamboo grows luxuriantly and spontaneously, was universally required by

W. D.

the public and more especially by the poorer classes on whom the tax presses heavily.

The Conservator of forests has since pointed out that the abolition of the tax will cause an important loss of revenue, that the bamboo will be cut for exportation, for firewood, and for charcoal so that it is in danger of being exterminated in many places where it is desirable that it should grow, and that the sandalwood tracts will suffer by being denuded of the shelter in which the sandalwood tree thrives best.

The Board of Revenue recommend that in districts where the Forest department is working the Collector and

the Conservator should con-
sult together as to the expe-
diency of imposing a tax, and
that if they agree that a tax
should be imposed, they should
propose a light rate of seignorage
for the approval of Government,
and that in Districts where the
Forest department is not working
the Collector should use their
own discretion and propose a
seignorage, if they deem it expe-
dient to do so.

The Governor in Coun-
cil after a careful reconsidera-
tion of the whole question agrees
with the Board and resolves
to adopt their proposal for
the present.

The rule under which
villages are allowed to cut
Bamboos free of tax for
ther

their own use, (not for sale) will continue to be carefully observed.

At the end of the coming revenue year or when a sufficient time has elapsed for the working of the new system to be appreciated, the Conservator and the Board of Revenue will report on its results.

The Board and Conservator will report, as soon as possible, what addition, if any should be made to the Budget Estimate of Revenue for 1866/7 in consequence of this order.

I.R.

To the Board of Revenue Dated March
The Conservator of Forests.

46

Pro. 432-433 — 25-1-66
302-303 — 17-10-65
223-224 — 13-10-65

Revenue 1866 Deptt.
Pro: of Govt for March

No. 746.

Pro: of the Madras Govt
Dt 26 March 66.

From the Offg Conservator
of Forests - Dt June 66 A 1651 -

From the Conservator of Forests
Dt 29 June 1866 A 1925 -

From the Conservator of Forests
Dt 10 July 66 A 1502 -

Passing orders on -
Board's Proceedings regarding
the removal of the Sirur and
Dambool taluks from the Coll[r]
and Conservator of Forests -
shall deem it necessary.

No 447 & 448