M.R.O. 14-5,450—23-10-25.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2174 Press ~~Mis.~~

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Dated 14—9—1867.

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Read the following papers:—

No. 270. Proceedings of the Board of Revenue, dated 18th July 1865, No. 4,125.

Read the following letter from the Collector of Salem, to the Acting Secretary to the Board of Revenue, dated 30th May 1865, No. 76.

With reference to the Proceedings of the Board, dated 31st March 1865, No. 1,783, communicating Order of Government sanctioning the continuance of Sucavasi remissions to certain ryots in the Namkul talook, I have the honor to submit a statement shewing the amount of Sucavasi collected from the ryots for Fuslies 1269 to 1273.

Statement shewing the amount of Sucavasi collected from certain Ryots in the Namkul Talook, for Fuslies 1269 to 1273.

No.	Name of the village.	Fusly 1269.	Fusly 1270.	Fusly 1271.	Fusly 1272.	Fusly 1273.	Total.
1	2	3	4	5	6	7	8
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Mohanur	622 9 11	.....	.....	.....	.....	622 9 11
2	Comarapoliem...	147 13 5	97 13 0	95 6 6	94 14 6	85 8 0	521 7 5
3	Valur	101 4 9	101 4 9	101 4 9	101 4 9	111 5 8	516 8 5
4	Nunjeadyar .	23 5 0	23 5 0	23 5 0	23 5 0	23 5 0	116 9 0
	Total...	895 1 1	222 6 9	220 0 3	219 8 3	220 2 6	1,777 2 10

(Signed) D. ARBUTHNOTT,
Collector.

SALEM,
30th May 1865.

The Board do not understand how the amount to be refunded is so large. The total Sucavasi remissions appear originally to have been only Rupees 750, and the petitioners in their address to the Board prayed that the Rupees 500, which had been collected from them in 1859, might be refunded, but did not apply for any other refund.

No. 271. Proceedings of the Board of Revenue, dated 27th November 1865, No. 7,556.

Read the following letter from the Collector of Salem, to the Acting Secretary to the Board of Revenue, dated Tripatoor, 27th September 1865, No. 113.

1. With reference to the Board's Proceedings of the 18th July last, No. 4,125, I have the honor to state that the amount of Sucavasi to be refunded to the Brahmins of the Namkal talook extends over five Fuslies, as will be seen from the statement which accompanied my letter of the 30th May last, No. 76. The Board are aware that the remissions fluctuate with the increase or decrease in the cultivation by Brahmins, and this accounts for the amount being, in Fusly 1269, larger than what was entered in Mr. Brett's Report on the reduction of assessment.

2. In Fusly 1269, the Sucavasi amount was collected from all the Brahmins. In the succeeding four Fuslies, the Brahmins of Mohanoor withheld the payment of the amount, pending the appeal they made to the Board. The amount having, however, been included in the demand, has been recommended in my last Jummabundy Report for remission.

1. The Board observe that the information furnished by the Collector is still incomplete. In the Order of Government, dated 24th March 1865, No. 659, they sanctioned, on the Board's recommendation, the continuance of the Sucavasi remission until the assessment of the locality was revised. This recommendation referred to the Cavery channel lands in the Mohanoor village, the assessment of which had not been reduced at the general revision, but in the statement appended to the Collector's letter, dated 30th May 1865, No. 76, three other villages are entered in which the so-called Sucavasi collections were made from Fusly 1269 to Fusly 1273. There is nothing, however, to shew that the lands in these three villages are similarly circumstanced with those in Mohanoor. The Collector is requested to submit an explanation with as little delay as possible.

2. In the petition presented by the ryots of the Mohanoor village, it was stated that only a sum of Rupees 500 had been collected from them in 1859, but in the Collector's statement above referred to, a sum of Rupees 622-9-11 is entered as collected in Fusly 1269 in that village. This point also requires explanation.

3. The Collector is further requested to state the amount withheld by the ryots of Mohanoor village for each of the Fuslies from 1270 to 1273. Though this sum is said to have been recommended for remission in the Settlement Report for Fusly 1274, no particulars are given.

4. The Board also wish to know how there could have been any increase above the sum specified in the Collector's letter, dated 1st November 1858, as the whole amount remitted in Fusly 1267 (Rupees 750) of this kind of remission was discontinued from receipt of the Government Order, dated 11th May 1859, No. 648.

No. 272. Proceedings of the Board of Revenue, dated 25th October 1866, No. 7,715.

Read again the following letters:—

From the Collector of Salem, dated 30th May 1865, recorded in the Board's Proceedings, dated 18th July 1865, No. 4,125.

From do. do., dated 27th September 1865, recorded in the Board's Proceedings, dated 27th November 1865, No. 7,556.

Read also the following letter from the same Officer, dated 22nd May 1866, No. 82.

1. With reference to the Board's Proceedings, dated the 27th November last, No. 7,556, I have the honor to inform you that Mohanoor as well as the other three villages, referred to in my letter of the 30th May 1865, No. 76, are situated on the banks of the Cavery river, and their lands are irrigated by the channels of that river. The Brahmins of these villages in common with those of Mohanoor enjoyed the Sucavasi remissions from Colonel Reid's time, and as the Cavery channel lands in these villages also, like Mohanoor, have not had the assessment reduced, they are similarly circumstanced with Mohanoor, and are therefore entitled to Sucavasi remissions.

2. The sum of Rupees 500, stated in the petition presented by the Brahmins of Mohanoor, is incorrect. The petitioners have given a deposition before the Tahsildar of Namkul, stating that that sum was entered in their petition by an oversight or clerical error, and that the correct sum was Rupees 622-9-11, which was the amount collected from them in Fusly 1269, and entered in the statement sent with my letter, dated 30th May 1865, No. 76.

3. The amount withheld by the Brahmins of Mohanoor village, for each of the Fuslies, from 1270 to 1273, is as follows:—

Fusly.	Amount. Rs.	A.	P.
1270	597	6	6
1271	597	4	6
1272	595	12	11
1273	587	11	0
Total ...	2,378	2	11

This amount has been included in the irrecoverable balance recommended for remission in the last Jammahbundy Report.

4. With regard to paragraph 4 of the Board's Proceedings under reply, I beg to state that the sum of Rupees 750, referred to in paragraph 96 of Mr. Brett's letter, dated 1st November 1858, was the Sucavasi remission on the Cavery channel lands, the assessment on which Mr. Brett did not intend to reduce.

5. The Board, on referring to Jummahbundy accounts, may be at a loss to know why these remissions did not appear in the Jummahbundy accounts, as, on a reference to the accounts of Fusly 1267, it will be seen that only 757* Rupees, or that appertaining to other than Cavery channel lands, appear. On this point I beg to state that I find, from enquiry, that it has been the rule in regard to these Cavery channel lands, to enter in the accounts the assessment, *minus* the Sucavasi remission. It is owing to this that these remissions did not appear in any account.

* Mr. Brett entered this in round numbers 750 in his Report.

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1. Resolved that the foregoing papers be submitted for the orders of Government.

2. In their Proceedings, dated 8th March 1865, No. 1,326, the Board, for reasons stated, recommended the continuance, pending the introduction of the revised assessment, of certain "Sucavasi" remissions (to Brahmins and others) which had been discontinued in the village of Mohanoor, in the Namkul talook, with reference to paragraph 16 of the Order of Government, dated 11th May 1859, No. 648. The recommendation above referred to, was made on a petition presented to the Board by certain inhabitants of Mohanoor, praying that the Sucavasi assessment, which the Collector had required them to pay in arrears for the past four years, on account of their lands under the Cavery channels, might be remitted; that the amount of Rupees 500 and odd, already collected from them in 1859 on this account might be refunded; and that no higher rate than Rupees 14 per acre should be collected from them, until the assessment of the district might be revised by the Settlement Department. It did not appear, from the correspondence then before the Board, that this Sucavasi remission existed elsewhere than in the village of Mohanoor, and there only to the extent of Rupees 750; and the amount to be refunded to the inhabitants of the village appeared to be Rupees 500 and odd. In their Order, dated 24th March 1865, No. 659, the Government approved the recommendation of the Board, for the continuance of the Sucavasi remission of Rupees 750, until the assessment of the locality should be revised.

3. In paragraph 12 of the Board's Proceedings above referred to, the Collector was requested, in the event of Government granting their sanction to the Board's proposal, to submit, for their orders, a statement shewing the amount to be refunded to the parties concerned on account of these remissions, as it appeared from the petition that upwards of 500 Rupees had been collected from them; and with reference to this requisition, the Collector in his first letter above recorded, submitted without a word of explanation a statement, shewing the amount of Sucavasi collected from certain ryots in the Nunkul talook, for Fuslies 1269 to 1279. The amount of collections in the five Fuslies was shewn to be Rupees 1,777-2-10 in the four villages named in the margin. The collections of Mohanoor referred only to Fusly 1269, while those of the other three villages referred to Fuslies 1269 to 1273. As the total Sucavasi remissions had originally appeared to be only Rupees 750, the Board called upon the Collector to explain how the amount to be refunded came to be so large, while also the petitioners applied for a refund of only 500 Rupees and odd.

	Rs.	A.	P.
1. Mohanoor...	622	9	11
2. Comarapoliem... ...	621	7	5
3. Valur	516	8	6
4. Nunjeadyar	116	9	0
Total...	1,777	2	10

4. In the second letter above recorded, the Collector submitted a very insufficient explanation. He simply stated that the remissions fluctuate with the increase or decrease in the cultivation by Brahmins, and that this circumstance accounts for the amount being, in Fusly 1269, larger than what was entered in Mr. Brett's Report on the reduction of assessment. As this information was altogether inadequate, the Board again called upon the Collector to explain how three other villages came to be entered in the statement, and how the collections of the Mohanoor village came to be entered as Rupees 622-9-11, while the petitioners claimed the refund of only Rupees 500 and odd.

5. In the present letter, the Collector submits the explanation called for. It appears from this, that the three villages referred to are similarly circumstanced with Mohanoor, the lands in them being also situated under the Cavery channels, and enjoying the Sucavasi remissions; and the assessment on them also not having been reduced in the general revision of the district. The reasons for the continuance of the Sucavasi remissions in the Mohanoor village being thus equally applicable to the other three villages, the inhabitants of them are similarly entitled to the remission and to the refund of the amount paid by them from Fuslies 1269 to 1273. The Brahmins of the Mohanoor village paid the Sucavasi assessment for only Fusly 1269, after the orders for its collections were issued, and withheld the payment from Fusly 1270 pending orders on their representation as to the unreasonableness of the collection, while the inhabitants of the other three villages, though similarly circumstanced, continue to pay the assessment up to Fusly 1273 without demur. They do not appear to have applied for the refund of the money paid by them; but the Board consider that they are in fairness equally entitled to a refund as the inhabitants of Mohanoor.

6. It also appears, from paragraph 4 of the Collector's letter, that the sum of Rupees 750 entered as Sucavasi remission in paragraph 96 of Mr. Brett's letter, dated 1st November 1858, appertained to other than the Cavery channel lands, and

that the remissions granted for the Cavery channel lands never appeared in any accounts, the rule in regard to these lands being to enter in the accounts only the net assessment after deducting the remission on account of Sucavasi. The Board are not aware under what orders this exceptional rule was adopted in regard to the Cavery channel lands. The practice is, however, irregular, inasmuch as it keeps out of sight the remissions granted every year. The proper course is to enter the full assessment in the accounts, and then to shew separately the remissions in the list of remissions. The Collector is directed to adopt this course in his future accounts until the remissions shall be discontinued on the revision of assessment, or until their permanent exclusion from the accounts has been sanctioned.

7. As the period in which the collections were made in the four villages referred to, extends over more than two years, the Board resolve to request the sanction of Government, for refunding the amount of Rupees 1,777-2-10, alluded to in paragraph 3 of these Proceedings.

No. 273. ORDER THEREON, 14th September 1867, No. 2,174.

Land Revenue.

The Government sanction the refund of Rupees 1,777-2-10 as recommended by the Board.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.
,, the Accountant General.

Exd. S. T. Augustin.