M.R.O. 1—29,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2647 Press ~~Mis.~~

453-54 Dated 29-7-1868.

Not to be folded or roughly handled

No. 453. Read the following letter from W. HUXHAM, Esq., to the Secretary to Government, Revenue Department, Fort St. George, dated Calicut, July 1868.

1. I beg to enclose, for your information, copies of correspondence with the Collector of Malabar, regarding a tax of 2 Rupees per acre levied by him on a few acres of land planted with Coffee, as an experimental measure, on the small isolated hill of Punthulur, situated in South Malabar near Malliapoorum.

2. I am induced to believe that it never was the intention of Government that these attempts to introduce the cultivation of Coffee in the low-lands of Malabar should be liable to be taxed, as in Wynaad, at the outset of these trials, the impolicy of which must be obvious, and would effectually check the spread of Coffee cultivation. I am sure I need not point out to you, Sir, the advantages which must accrue from due encouragement being given to the introduction of Coffee, Tea, Chinchona, Nutmegs, &c., all of which may be profitably grown in many parts of Malabar, although the yield may be very much smaller than in the more favored regions of Wynaad, Coorg, and Mysore. To tax Coffee land in Malabar, when the produce cannot equal one-third of what it is in Wynaad, would be manifestly unjust. You are doubtless aware, Sir, that Natives are particularly sensitive in this respect, as was proved in Travancore some years ago, when the Sircar desired to establish Coffee cultivation throughout the country. Many thousands of plants were distributed gratis among the land-holders; soon after which a report prevailed that the Sircar intended to levy a tax on Coffee trees when at maturity on which, all the plants set in were in two or three days pulled up by the Natives and cast into the roads and rivers.

3. In conclusion, I wish to remark that I have been unable to discover any authority for this impost, and it will be observed that the Collector in his *Memoranda* gives me no information whatever, although it is clearly indicated that he intends to continue it.

4. I trust that this matter will meet with the favorable consideration of his Lordship and Council.

From W. HUXHAM, Esq., to the Collector of Malabar, dated Calicut, 14th May 1868.

1. I beg to state that two papers, of which the enclosed are copies, were sent to me, claiming payment of tax on Temple land which I hold at Punthulur, and for which I pay an annual rent of 1 Rupee per acre.

2. It appears to me that the Government tax of 2 Rupees per acre, levied on land in Wynaad planted with Coffee, as per Regulation, No. 788, dated 16th May 1860, does not apply to Coffee land in Malabar out of Wynaad, more especially as the bearing of the trees is not more than one-third of what it is there, owing to the great inferiority of soil and climate. A few months since, some of the district authorities went, without giving me any notice, and measured some ground at Punthulur, part of which never had been planted with Coffee. In other places, some Coffee plants had been set in, but died off almost immediately from excessive drought, and had disappeared altogether two years before the ground was measured. Lately, when the authority went to the estate, one of my people was there engaged in preparing Coffee. In one or two spots he observed they were measuring ground they ought not to have done, and told them so. After all was finished, they brought him an Olla to sign, which he declined doing, as he had not been present. A few Rupees had before been

paid as tax, but as the amount was trifling, I did not consider it worth noticing, and was not then aware that the Regulation was limited to Wynaad.

3. I trust the above will receive your full consideration.

Memorandum from the Collector of Malabar, to W. HUXHAM, Esq., dated Calicut, 20th May 1868, No. 1,615.

Adverting to his letter, dated 15th instant, Mr. Huxham is requested to send in a statement of the extent of Coffee land at Punthulur which he considers taxable, with a return of the whole area planted with Coffee, and reason for exempting any portion.

(Signed) G. A. BALLARD,
Collector.

From W. HUXHAM, Esq., to the Collector of Malabar, dated Calicut, 23rd May 1868.

1. I have the honor to acknowledge the receipt of your Memorandum, dated 20th instant.

2. The nature of the land at Punthulur and the varied small plantings that have been made from time to time are such, that it is scarcely possible for me to furnish anything like an accurate report of the extent thereof under Coffee cultivation, if liable to be taxed as in Wynaad.

3. In explanation I would beg to represent that the Temple land I hold at Punthulur is a portion of the summit of the hill, with a considerable extent of bare granite rocks in different places.

4. Other parts of the rock are covered with a few inches of soil only, in which grass and brushwood grow during the rains.

5. In other situations there, there are large isolated masses of granite separated a few yards only. Coffee has been planted between these masses. There are also many large trees growing among those rocks, and, at least, two-thirds of the surface are occupied by them, leaving a very limited space for Coffee.

6. Several trials have been made, but these often failed, as the soil proved poor and the depth insufficient; in these a plant may be seen here and there stunted and of sickly growth.

7. As a proof of the unfitness of the locality, it is known that a native of Malliapooram set in several thousand plants on the side of the hill close to my ground; these are now all dead and abandoned.

8. The last payment made by me to the Zamorin Rajah, as rent for one year, was 12 Rupees 2 Annas and 8 Pies at a Rupee an acre, indicating an area of about 13 acres.

9. If all the Coffee plants now growing were collected in one place, I do not think the extent would much exceed this.

10. It may be as well for me to mention that Coffee planting in Punthulur was introduced by the late Captain Bloomfield on 4 acres only as an experiment. I have continued these trials ever since at a loss to myself.

11 I would beg to express a hope that Government will not consider it necessary to levy a tax on these small endeavours to introduce the cultivation of Coffee in Malabar, where the crops must be so very uncertain and limited, the elevation being low, and the climate and soil not so suited for Coffee as in Wynaad.

12. It must be obvious that any tax imposed under these adverse circumstances must tend to retard the growth of Coffee by the Natives and Europeans in the low country of Malabar which it is so desirable to promote.

Memorandum from the Collector of Malabar, to W. HUXHAM, Esq., dated Calicut, 9th July 1868, No. 2,237.

With reference to Mr. Huxham's letter of the 23rd May last, the Collector requests Mr. Huxham will depute some one to point out to the local Revenue Authorities the precise extent of Coffee lands lately planted in Punthulur, distinguishing the old plantation from the new. The person deputed

must also be able to afford any other local information required by the Tahsildar, and attend the Tahsildar's Cutcherry within one month from date for the purpose.

(Signed) G. A. BALLARD,
Collector.

W. HUXHAM, Esq.... ... ... *Dr.*
To arrears of revenue on land at Munassery Umsham of Ernad Talook for Fusly 1277... Rs. 69-1-1.

The contents received.

(Signed) Talook Sheristadar.

4th May 1868.

ORDER THEREON, 16th May 1860, No. 788.

1. In his Minute on Wynaad, dated February 29th, 1860, the President stated his opinion that the proper mode of taxing the Coffee lands in that district would be to tax the cultivation only; that being considered the only basis of settlement suited to the circumstances of Wynaad. He also expressed the opinion that two Rupees an acre would be a just and moderate rate. The tax to take effect in the third year of the plant.

2. The subject has since been fully considered in Council, and the Government agree with the President. They are of opinion that to tax Coffee estates in the lump, including uncultivated land, would be an infringement of the rights incident to the peculiar tenure of the landed property prevailing in Wynaad.

3. If, however, a Coffee planter should wish his estate to have a fixed annual assessment, and should offer suitable terms, the Government will be prepared to give liberal consideration to such application.

4. The rate of tax will be two Rupees an acre of land actually planted with Coffee, and the tax will be imposed in the third year of the plant, the year of planting, and the succeeding year, being exempt from demand.

5. This tax will be first imposed in the reviewing year 1860-61 being Fusly 1270; it will be levied on all land on which the plants are more than two years old.

6. Land in a Coffee estate planted with other crops than Coffee will be assessed at the same rate as similar land in the talook generally.

7. The Board will report to Government, after communication with the Collector, as to the necessary means for carrying this resolution into effect.

8. The Collector will be instructed to make this order known to all owners and occupiers of land in Wynaad.

(True Extract.)

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

No. 454.

Land Revenue.

ORDER THEREON, 29th July 1868, No. 2,047.

Referred to the Collector of Malabar for early report through the Board of Revenue.

(True Extract.)

(Signed) H. SEWELL,
Acting Under Secretary to Government.

To the Collector of Malabar.
,, the Board of Revenue.

Exd. F. R. Bantleman.

Peronne 1868. Oct 5th
Tax & Customs Duty
No. 2483.

From
W. Blackburn Esqre
Calcutta

Dated 2 July/68.
Recd 24th ?
To-J.
Ans 29th July/68
Subject Mr Blackburn's Memorial

Forwarding for orders
copies of correspondence
regarding the Tax on Rafts for
saw timber felled by Messrs
of Mallabar and Canara
Gutta Percha and an applic.
material suspension
W. Blackburn Esqre

No 2047

Referred to the Collector of
Malabar for early report thereon
the Board of Revenue

4 Copies to the Collr of Malabar Dept of Rev. 29 July/68
14 — Bd of Revt

No. 53-4-57