M.R. O. 1—39,000—16-10-23.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	2 5 28	Press ~~Mis.~~
26-27 Dated	1 — 10 —	19. 1868

Not to be folded or roughly handled

No. 26. Read the following Proceedings of the Board of Revenue, dated 18th July 1868, No. 5,212:—

Read the following letter from the Collector of Tinnevelly, to the Secretary to the Board of Revenue, dated 29th October 1867, No. 577.

1. In reply to the Board's Proceedings, No. 5,610, dated 29th August 1867, I have the honor to inform you that there will be no difficulty in charging a water cess on the *dry lands* to be brought under wet cultivation by the Strivycuntam Anicut, as the greater part must be irrigated by channels distinct from those supplying tanks under which the existing wet cultivation lies.

2. Classification is now in progress, and the lands will be classed as ordered; there is nothing to prevent the entire valley of the Tambrapurni being assessed as dry, *plus* a water-rate for the water supplied should the Board think fit to order it; the only practical difficulties are, first, that the dry assessment must be based on fictitious data, no dry crops being produced; and second, that a fixed charge of, say, 4 Rupees per acre for water would press heavily on the poorer or more remotely situated or higher level lands, and would be unduly low for rich low lying fertile lands. The classified value of dry land would range from, say, 3 Rupees to 8 Annas an acre; this with a water cess of 4 Rupees would give an assessment of from 7 to 4½ Rupees an acre, and would not sufficiently mark the difference between the best and worst lands; the classified value of which *as irrigated* would (according to my proposed scheme) range from 9 to 3 Rupees an acre. Even this scale does not represent sufficiently nearly the relative value of lands which in some localities yield twenty-five fold, and in others hardly five fold. Some may be worth 600 Rupees an acre, and others less than 60 Rupees. The best and worst may both get a fair share of water; but soil, situation, and *quality of water* may be widely different; however, the *average* assessment would be much the same in either case, say 6 Rupees an acre for single crop, but the burden of this assessment would undoubtedly fall on the poorer lands if good and bad are charged the same water-rate.

3. This argument only applies to lands already irrigated; the dry lands to be brought under irrigation hereafter by this particular work are very much alike, and may be charged all alike; they consist of a tract of hard sandy soil which would be highly assessed at 8 Annas an acre as dry, but with water the case is different, and a few annas more or less all round will not be felt. On receipt of the Board's instructions, I will have all lands likely to be affected by the anicut classified and shewn distinctly and separately, when submitting my proposed scheme of settlement for the Tenkarei Talook.

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1. The foregoing letter, containing the Collector's views on the imposition of a water cess on the lands irrigated by the Strivycuntam Anicut, will be submitted for the consideration and orders of Government.

2. The question of imposing a separate and uniform water-rate wherever practicable has been fully discussed on previous occasions and decided in the affirmative, and the only point for consideration is whether there are circumstances peculiar to this anicut, which render the application of the water-rate principle inexpedient in this particular case.

3. The Board consider that Mr. Puckle has adduced valid reasons against the application of this principle to lands already irrigated. They have been always assessed with a consolidated Nunjah assessment, and the re-assessment of them irrespective of irrigation would have to be calculated upon fictitious data, the lands never producing dry crops.

4. The Board would, therefore, deprecate the introduction of a separate water cess, not only as regards the lands now actually irrigated, but also as to dry lands in the same tract, and under the same channels and tanks, and bearing a consolidated assessment. It is obviously inconvenient that two systems should be in operation in the same locality.

5. These objections do not operate with the same force as regards distinct tracts of dry lands to be brought under irrigation hereafter, such as that of 25,000 acres of marsh; but even in respect of them it appears questionable policy to depart from a system which has prevailed from time immemorial, and which is familiar and acceptable to the people, particularly in consideration of the small proportion this area bears to the irrigated lands of the district.

6. As regards the inquiry of Government, what effect the application of the water cess system will have on the probable returns of the anicut work, the Board observe that it cannot be stated until the proper rate of water cess has been determined. This will have to be regulated by the average enhanced value of the land consequent on the irrigation, and by the cost incurred by the State in the construction of the work. As soon as the Government decide upon the principle which should be adopted in the imposition of a water cess, Mr. Puckle will be instructed to make a series of careful investigations in view to determining the proper rate of water cess.

7. The Collector is requested to state whether the Water Cess Rules of the Godavery and the Kistna Deltas will need any modification to suit local peculiarities. He should especially report whether any, and if so, what conditions should, for the fair protection of the State, be attached to the option of taking or refusing water, which is a characteristic of the water cess principle.

No. 27. ORDER THEREON, 1st October 1868, No. 2,528.

Irrigation, No. 1.

The Government concur in the views expressed in paragraphs 3, 4, and 5 of the foregoing Proceedings, and resolve to request the Board to issue the necessary instructions to the Collector.

(True Extract.)

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

To the Board of Revenue.
„ the Public Works Department.

Exd. S. T. Augustin.

=ment dated 24 February

Govt. of India.

REVENUE.

To

THE BOARD OF REVENUE

&c., &c., &c.

Dated October, 1st.

Recd. Encl.

G. O., 1st October 1868, No. 2,529.

OCTOBER.
Nos. 23-27.

Lands irrigated by the Srivaikuntam Anicut in Tinnevelly District.—Views of the Board of Revenue with reference to the imposition of a Water Cess, approved.

Revenue Department 3

No 2470

Memo for Orders.

In the orders issued for the recess of the assessment in Tinnevelly.

" 12 Dec 1864 a separation of the land ass.t for the water rate does not seem to have been contemplated

There seems no doubt of the correctness of the Board's views as to the inexpediency of introducing the system of charging a water rate in exceptional instances, and Mr. Pickle seems to have made all his arrangements for classifying the lands of the District on the same plan as he did those of Trichinopoly. Unless the whole district be assessed as dry and a water-rate imposed for the wet lands it certainly would not be desirable to adopt this course in the case under notice. On the other hand the orders of the Home Govt. have been very decisive upon the point and even in the despatch on the Trichinopoly Assessment dated 24th February 1864

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it is stated that Her Majesty's Govt attach the greatest importance to the separation, wherever practicable, of the land revenue from the water rate.

The Secretary of State, it is true, has made the objection and made protest on the ground here mentioned; but, on a later date, viz on the 31 May 1865, he has shown himself not to be aware from abstaining should actual course of a consolidated net assessment.

The aggregate Municipal area of the Presidency is 201,000 acres, the whole of which is assessed with a consolidated assessment.

It would cause many practical inconveniences, if while a large area is subjected to the ordinary and well known practice are determined to abandon it and apply a new system. Doubt also whether it would be fair, unexpectedly to impose the separate water tax on lands for the improvement of which the Ryots themselves have voluntarily contributed the large sum of Rs 20000 as

their donation towards the cost of the Anicut by means of which the improvement is to be effected. Native cultivators who have acted with such uncommon liberality, must, I think, have understood that they were contributing to the continuance of a system they knew, and with which we have no reason whatever to believe, they were dissatisfied. I am disposed, therefore, to consider that there ought to be no sudden change of system, and that the rule hitherto in force as regards the main area of the well-cultivation of the District, should also apply to the land for the commencement of which such large sums have already been given by those who are likely to become the cultivators of the newly irrigated tract. I do not see how fault can be found with a decision of this kind in regard to the land should under no circumstances be the intention of the Secretary of State towards the separate water cess. I would therefore adopt the views of the Board of Rev: as stated in para 4 of their proc: and request them to frame such detailed instructions as may be necessary.

11 Septr 1868.

I have

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Ex-2028

No 2740

1st Oct /68

Dist
Trim ridden

The first enclosure in the
Memo enclosed in paras 3. 4 & 5.
of the proceedings Preceding
and resolve to request the
the Board to issue such
necessary detailed instructions as
to the Collector
may be necessary

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Recuque 1868 Depte
Pro of Capte Jon Coats

No 2528

Pro of the Acadia Capte
Dy 1 October 1868

No 26-27