M.E. O. 1—82,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No.	2734	Press Mis.-
648-49 Dated	27-10-	No 1868

Not to be folded or roughly handled

No. 448. Read the following Proceedings of the Board of Revenue, dated 24th September 1868, No. 6,837A :—

Read the following letter from the Collector of Coimbatore, to the Acting Secretary to the Board of Revenue, dated 2nd July 1868, No. 189.

To the Special Assistant Collector of Ootacamund, dated 15th May 1868, No. 138.
From do., dated 12th June 1868, No. 52.

1. In forwarding the enclosed copy of correspondence noted in the margin, I beg to express my concurrence in the recommendation made by my Special Assistant on the Neilgherry Hills, for the remission of a portion of the assessment charged on the land held by Captain Richardson and Mr. Short at Seegoor.

2. The history connected with the original acquisition of this estate, its subsequent transfers, and the relinquishment of a portion thereof, is so fully explained in my letter to the Special Assistant Collector, dated 15th May 1868, that it is unnecessary for me to enter into any further details.

3. Under the circumstances represented in my predecessor's Memorandum, dated 12th March 1868, (herewith sent* in original,) and in paragraphs, 8 and 9 of Mr. Roupell's letter, I would recommend that the arrears of assessment due on the portion of the land not actually utilized be remitted, and that the assessment paid on such portion be refunded.

* With Captain Richardson's original letter of 10th March 1868.

4. Two Statements, prepared in my office, shewing the sums to be remitted and refunded, are herewith submitted.

5. The total demand of assessment charged on the portion belonging to Captain Richardson's share of the estate, from Fuslies 1274 to 1277, according to the Settlement accounts of each year, is Rupees 1,113-1-10. The demand as now proposed on the portion actually utilized for the same years, is Rupees 715-4-8 ; the difference being Rupees 397-13-2, which consists of the following items :—

	Rs.	A.	P.
Amount paid in excess by Captain Richardson according to the old demand for Fusly 1274 to be now refunded to him	198	14	7
Arrears for Fusly 1275 according to the old demand, *minus* the sum payable as per assessment now proposed, to be written off the accounts	198	14	7
	397	13	2

Besides the amount to be refunded on account of Fusly 1274, a sum of Rs. 14-3-11 should also be refunded to Captain Richardson on account of the payment made by him, according to the cowle rates for Fuslies 1272 and 1273, or $3\frac{1}{2}$ Bullahs, on $10\frac{1}{8}$ Cawnies, forming a portion of the estate, but for which puttahs were issued in the names of two natives, as stated in paragraph 5 of my letter to the Special Assistant Collector, dated the 15th May 1868, No. 138. Thus the total amount to be refunded to Captain Richardson amounts to Rupees 213-2-6. This sum being deducted from the total demand as now proposed, the net balance to be recovered from him is

Rupees 325-13-9, and not Rupees 312-1-8, as shewn in the Special Assistant Collector's Statement.

6. The total demand against Mr. Short, as per Settlement accounts of each year from Fuslies 1274 to 1277, is Rupees 987-6-9. The demand as now proposed is Rupees 467-7-11. The difference to be written off the account is Rupees 519-14-10.

7. I recommend that the sanction of Government may be obtained for the remission and refund above shewn.

ENCLOSURE No. 1.

From the Collector, of Coimbatore, to the Acting Special Assistant Collector Ootacamund, dated 14th May 1868, No. 138.

1. I have the honor to forward an original letter from Captain Richardson, dated 10th March 1868, with Mr. Grant's notes attached there to ; also the previous correspondence noted in the margin.

From Captain Richardson, dated 1st August 1866.
To do. ,, 25th June 1867.

2. Captain Richardson states that he and his late partner Mr. Short hold 207 and 135 Acres, respectively ; but that quit-rent has been charged and paid on 670 Cawnies, (888 Acres,) and requests that the surplus quit-rent paid over and above the 342 Acres, may be credited in liquidation of what ought to be paid since the commencement of their tenures, and what may be due since quit-rent was last paid.

3. The history of the case, as gathered from the records of this office, is as follows :—

4. In Fusly 1266, Mr. J. A. Schnarrè applied for 300 Bullahs, or 867 Cawnies of jungle land in the Seegoor village, and he was granted a cowle-puttah for it by the late Collector Mr. E. B. Thomas ; the terms of the cowle being as follows :—

For the first five years commencing from Fusly 1266, (A. D. 1856-57) ... Rent free.

	RS.	A.	P.
For the sixth year, Fusly 1271, one-fourth rent	243	13	6
For the seventh do., Fusly 1272, half ,, ...	487	11	0
For the eighth do., Fusly 1273, three-fourths ,, ...	731	8	6
From the ninth do., Fusly 1274, full rent at 1-2-0 per Cawny	975	6	0

The land being jungle, was neither demarcated nor surveyed ; but it was supposed that it contained the full area applied for, and Mr. Schnarrè took possession of it at once, and commenced his operations on it. He held it for six years, and during this period he never complained of any deficiency in the area of the land. He also paid the first assessment for Fusly 1271, Rupees 243-13-6.

5. In his letter of the 1st November 1862, Mr. Schnarrè reported that he sold a portion of the above land, amounting to C. 667,* to Captain Richardson and Mr. James Short, and requested that it may be registered in their names. Meantime, Mr. J. Etienne, as Attorney for Messrs. Richardson and Short, forwarded to the Collector's office, with his letter of the 18th November 1862, the deed of sale executed by Mr. Schnarrè, in which the area of the land sold was entered at 667 Cawnies, and the consideration money at Rupees 42,500, and he requested that it may be registered in the names of Messrs. Richardson and Short, and three brothers. He complained that one Assan Babah had squatted upon a portion of the land, and refused to move from it, and requested that he may be ousted from it on

* The remaining 220 Cawnies to Mr. Etienne.

the ground that his (Assan Babah's) title or puttah was of a recent date. The land (667 Cawnies) was accordingly registered in the names of the parties referred to by Mr. Etienne, and on the 22nd November 1862, the Tahsildar was directed to inquire and report as to how Assan Babah came to obtain a puttah for a portion of the land originally granted to Mr. Schnarrè. In his Arzi of the 2nd January 1863, the Tahsildar reported that two individuals, Kadersa, brother of Assan Babah, and Luckagounden held land in that locality to the extent of 1 and 2½ Bullahs, respectively ; that the former's puttah was issued in Fusly 1271, and that the latter's puttah was dated some six or seven years ago. The reason assigned by the Tahsildar for the issue of these puttahs, was that Mr. Schnarrè had not demarcated his boundaries, and that in consequence the then Curnum (since deceased) had issued the puttahs through ignorance. Mr. Grant sent for Kadersa, and endeavoured, both personally and by means of the late Tahsildar, Soondra Moodelliar, to prevail upon him to give up his land ; but he would not do so. Thus matters were left undecided. Meantime the bill for half rent, for Fusly 1272, due on the 667 Cawnies, was served upon the purchasers, Captain Richardson and Mr. Short, and the former paid the amount, namely, Rupees 375-3-0. He also paid the three quarters assessment due for Fusly 1273, namely, Rupees 562-12-6. In Fusly 1274, the term of the cowle expired, and full assessment was charged on the land, namely, Rupees 750-6-0. In liquidation of this sum, Captain Richardson paid his share of Rupees 375-3-0, and referred the Collector to his partner for the payment of the balance. Mr. James Short was written to, but no payment was made by him. For Fusly 1275 no payment was made by any one.

6. On the 1st August 1866, Captain Richardson wrote to say that he and his partner had never had so much land as 667 Cawnies in their possession ; that their coffee ground, buildings, &c., did not cover a space of ground of more extent than about 120 Acres, and that he and Mr. Short were dissolving partnership, each of them retaining a certain portion of the land to be marked off, and requested that their respective portions may be surveyed and mapped. He also requested that credit may be given for any surplus quit-rent paid for the previous four years over and above what the land to be measured should have rightfully paid. The land was accordingly ordered to be surveyed. This was done, and Captain Richardson was written to on the 25th June 1867, to the effect that he and his partner should file a razinamah giving up the portion which they did not want. The razinamah was accordingly presented to the Special Assistant Collector's office, under date the 26th June 1867, wherein the portion surveyed and allotted to Captain Richardson is given at Acres 207·17, and that to Mr. Short at 135·47.

7. From the foregoing it would appear that the land originally granted to Mr. Schnarrè, was never previously surveyed ; that he never complained of any deficiency in the area, but that it was assumed to contain 667 Cawnies as estimated by the original grantee himself ; and that Captain Richardson and Mr. Short purchased it as 667 Cawnies. These latter parties never complained until the 1st August 1866 of any deficiency, and all their previous complaints referred only to the portion occupied by Assan Babah, about one Bullah. The fact is that the late Mr. Schnarrè intended to secure to himself all the available land in that locality by a puttah, but cultivated only a portion of it, and when he found that he would sell his land to advantage, he sold* the whole puttah right.

	C.
* To Captain Richardson and Mr. Short	667
,, Mr. Etienne	200
	867

8. If the purchasers chose to extend their cultivation to the full extent of their purchase. there was sufficient land available ; but they have restricted themselves to such portion as they found profitable to them. Under these circumstances, Captain Richardson's claim for a reduction of assessment can only be admissible from the 1st August 1866, the date on which he reported that the land did not contain so much as 667 Cawnies. It is, however, reasonable that the purchasers should be refunded the assessment paid by them for the portion occupied by the native puttahdars, amounting to 3½ Bullahs.

9. With a view, however, to some satisfactory decision being arrived at, I request you will make a careful inquiry into the matter, and submit a report containing your views on the subject. The

following is a Memorandum of the Demand, Collection, and Balance on account of the above land :—

Fuslies.	Demand.	Collection.	Balance.	
	RS. A. P.	RS. A. P.	RS. A. P.	
For Fusly 1271, ¼ rent ...	243 13 6	243 13 6	... ...	Paid by Mr. Schnarrè.
,, ,, 1272, ½ ,, ...	375 3 0	375 3 0	... ...	Paid by Captain Richardson through Mr. Etienne.
,, ,, 1273, ¾ ,, ...	562 12 6	562 12 6	... ...	Do. do.
,, ,, 1274, full rent ...	750 6 0	375 3 0	375 3 0	Paid by Captain Richardson.
,, ,, 1275, ,, ...	750 6 0	... ...	750 6 0	
For Fusly 1276.				
On Acres 207·17 occupied by Captain Richardson. ...	176 4 5	... ...	176 4 5	
,, Acres 135·47 occupied by Mr. Short	115 3 7	... ...	115 3 7	
For Fusly 1277.				
,, Acres 207·17 occupied by Captain Richardson ...	176 4 5	... ...	176 4 5	
,, Acres 135·47 occupied by Mr. Short	115 3 7	... ...	115 3 7	
	3,265 9 0	1,557 0 0	1,708 9 0	
Add Road Cess for Fuslies 1276 and 1277	16 13 6	... ...	16 13 6	
	3,282 6 6	1,557 0 0	1,725 6 6	

10. As the matter should be disposed of before the end of the current Fusly, I request that no time may be lost in sending the report called for. The original papers herewith sent, should be returned to this office.

Enclosure No. 2.

From the Acting Special Assistant Collector, Ootacamund, to the Collector of Coimbatore, dated 12th June 1868, No. 52.

1. With advertence to your letter, dated 15th May 1868, giving cover to the correspondence noted in the margin, (herewith returned,) and referring to an application from Captain Richardson, for remission of assessment upon such portion of the area specified in the transfer deed through which his tenure of certain puttah land at Seegoor is derived as may be in excess of the actual holding, I have the honor to report for your information as follows:—

From Captain Richardson, 1st August 1868.
To do. 25th June 1867.
From do. 10th March 1868, with Mr. Grant's notes attached thereto.

2. I would premise that the detailed history of this case, as gathered from the records of your office, and given in your letter under reply, has been fully borne out by the inquiries recently made by me, while I have failed to elicit any further information. The remarks I have to make are therefore but few.

3. Part of Captain Richardson's letter, dated 10th March 1868, to the address of the late Collector, Mr. Grant, is hardly intelligible. He states the facts of the case to be that, at the date of that letter, he held 207* Acres of land, and Mr. Short held 135† Acres, but quit-rent had been charged and paid on 670‡ Cawnies. He continues, "What we ask is but fair and reasonable that the surplus rent paid over and above 342§ Acres should go in liquidation of what ought to be paid since the commencement of our tenure, and what may be due since quit-rent was last paid."

* Accurately. 207·17 } Acres.
† 135·47 }

‡ 667 Cawnies.

§ Accurately. 342·64.

4. The first impression which the above statement would convey would be, that the area of the entire holding, which had been entered in the accounts as 660* Cawnies, had been found to be only 342† Acres, and that upon this ground the charge upon the excess should be refunded. Captain Richardson quite overlooks the fact that the 342 odd Acres abovementioned represented only part of a larger area, the remaining portion of which he and his partner had relinquished to Government. That he and Mr. Short believed this larger area to contain 667 Cawnies is evidenced, if not conclusively by the razinamah, at least, as you observe, by the fact that they had purchased what they must have considered to be that extent of land from Mr. Schnarrè, and that the assessment had been paid on such extent for four years without a murmur.

* That is 667.

† That is 342·64.

5. There can be no doubt that, as a matter of strict fairness, Government should receive the full dues (with the exception particularized in the next paragraph) upon 667 Cawnies up to the date on which the excess over 342·64 Acres was formally relinquished by them, the assessment thenceforward being calculated on the retained portion only.

6. The wording of old puttahs is so vague, (that given to the late Mr. Schnarrè for instance, not affecting any specification of boundaries, but speaking merely of "the forest land occupied by him at Seegoor,") that it is difficult to determine with certainty whether the holdings of Kassan Babba's brother, Kadersa, and Luckagounden (mentioned in paragraph 5 of your letter), are situated within the 667 Cawnies purchased by Captain Richardson and his partner. As, however, there appears to be reason for thinking that this is the case, there seems fair ground for deducting from the full demand the charges due upon these petty holdings.

7. From a consideration of the circumstances mentioned in Mr. Grant's notes, attached to Captain Richardson's letter above alluded to, Government may be willing to look favorably upon his case, though the method of relief suggested by him is open to strong objection. It is certain that Captain Richardson has experienced very serious losses in connexion with his Seegoor land. Large sums were laid out in the purchase of the entire original holdings, and on such part as has been brought under cultivation, while the returns have been almost *nil*. Captain Richardson, however, though much disheartened at his ill success, is still unwilling to relinquish any of the portion to which he has devoted labor, as well as pecuniary expenditure, and hopes that events may yet take a more favorable turn for him.

8. I would here advert to the state of the accounts bearing upon this Seegoor land, which it seems to me at once suggests some remedy for Captain Richardson's case. For Fusly 1273 and for previous Fuslies, the full dues (in accordance with the terms of the cowle) upon 667 Cawnies have been paid up. For Fusly 1274 Captain Richardson has paid his share, and thenceforward no claims have been adjusted. I would beg leave to point out, that of the outstanding balances, Mr. Short's share for Fusly 1274, and the amount due by him and Captain Richardson for Fusly 1275, are calculated upon 667 Cawnies, the greater portion of which (or all but 342·64 Acres) they relinquished to Government in the following year ; and such relinquishment was then accepted though certain sums should previously have been liquidated. I doubt whether the 342·64 Acres retained could be held responsible for the unadjusted dues upon the entire original holding of 667 Cawnies, and so there would now appear to be difficulty in compelling the payment of such dues. The amount calculated proportionately on the area all along retained should, of course, be made good. In this view, if Mr. Short is looked to for payment, on account of Fusly 1274, of Rupees 115-3-7 only (due upon 135·47 Acres), Captain Richardson should, correspondingly, receive credit for the difference, namely, Rupees 198-14-7, between Rupees 375-3-0 paid by him and Rupees 176-4-5, the amount due upon 207·17 Acres.

The Memorandums herewith forwarded shew what alteration this arrangement would necessitate in the accounts. The diminution in the return to Government, you will perceive, is, in the case of Captain Richardson, Rupees 397-13-2, and in that of Mr. Short, Rupees 519-14-10 ; total decrease, Rupees 917-12-0.

9. The remission in the original dues as above suggested, would give considerable relief. Should any further assistance to Captain Richardson be deemed proper, it will have to be granted in consideration of the paucity of the out-turn upon his estate, arising, in great part, from causes beyond human control. I cannot but think that some such assistance may fairly be given to Captain Richardson. His means, at the very time when he, doubtless, looked for profits, have, through a series of mishaps, been reduced to a minimum. No pains and trouble have been, or are, spared on his part to improve his prospects; but he has been most unfortunate, and pressure of the claims against him would now tell very severely.

ENCLOSURE No. 3.

ABSTRACT.—Memorandum of Government account with Captain Richardson, relative to land at Seegoor.

ENCLOSURE No. 4.

ABSTRACT.—Memorandum of Government account with Mr. Short, relative to land at Seegoor.

ENCLOSURE No. 5.

ABSTRACT.—Captain Richardson's original application with Collector's endorsement thereon.

ENCLOSURES Nos. 6 and 7.

ABSTRACT.—Statements shewing the Demand, Collection, and Balance on account of lands held by Captain Richardson and Mr. Short at Seegoor.

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1. SUBMITTED for the consideration and orders of Government.

2. In the foregoing letter, the Collector recommends the remission of a portion of the assessment charged on certain land held by Captain Richardson and Mr. Short at Seegoor. The circumstances are these.

3. In 1856, 867 Cawnies of land were granted on cowle to a Mr. Schnarrè; the terms of the cowle being that, for the first five years, the land should be held rent-free, assessment being chargeable for the four succeeding years, at a gradually increasing rate of one-fourth, half, and two-thirds until the ninth year, when full rate was to be charged.

4. Mr. Schnarrè held the land for six years, and then disposed of a portion of it (namely, 670 Cawnies, or 888 Acres) to Captain Richardson and Mr. Short who were then in partnership; Mr. Schnarrè having in accordance with the terms of his cowle paid one-fourth assessment for the sixth year.

5. The assessment was paid by the new proprietors in accordance with the terms of the original cowle up to 1865, since when no payments have been made.

6. In August 1866, Captain Richardson wrote to the Collector stating that he and Mr. Short were about to dissolve partnership, and that they wished their respective portions of the land to be surveyed; he also stated that they had never had possession of so much as 888 Acres, but had paid assessment for that amount of land, and requested that the assessment paid by them in excess of that due on the land actually occupied and cultivated might be refunded.

Proceedings of the Madras Government, Revenue Department,
27th October 1868.

7. Captain Richardson was informed that he could relinquish such portion of the land as was in excess of that required by him, and he accordingly did so retaining 207 Acres, which, together with 135 Acres retained by Mr. Short, were duly surveyed.

8. A further claim for refund of assessment was made on the ground that two natives had obtained puttahs for, and had occupied a small portion of the 888 Acres originally purchased by Captain Richardson and Mr. Short. Those puttahs were granted by the Revenue authorities in ignorance of the exact limits of Captain Richardson's property, which had never been properly surveyed.

9. The Collector proposes to remit such portion of the assessment paid by Captain Richardson for Fusly 1274 as is due on the land relinquished to Government in August 1866, together with such assessment as has been paid on the land for which the puttahs abovementioned were granted; a similar course being pursued with regard to Mr. Short, who has, however, not yet paid any assessment for Fusly 1274.

10. The Board consider that both Captain Richardson and Mr. Short are, strictly speaking, chargeable with the entire assessment of the 888 Acres up to the date of their formal relinquishment of that part which was not utilized by them; but in consideration of Mr. Richardson's heavy losses on the land, the Board would recommend that this should not be enforced, and they accordingly support the Collector's proposal "that the arrears of assessment due on the portion of the land not actually utilized be remitted, and that the assessment paid on such portion be refunded." This concession to be in full of all claims, and the property to be at once surveyed, demarcated, and mapped, if this has not already been done.

11. On this last point the Commissioner will at once inform the Board.

No. 449. ORDER THEREON, 27th October 1868, No. 2,734.

Land Revenue.

Under the circumstances set forth in the correspondence recorded in the Board's Proceedings, the Government are pleased to sanction the adoption of the course proposed by the Collector and supported by the Board in paragraph 10 of their Proceedings.

(True Extract.)

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

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

Exd. S. T. Augustin.

Rev. Department

No. 2734.

Proceedings of the Madras Government
Under date the 27th October 1868

Read the following Proceedings of the Board of Revenue -

Supporting recommendation of Coll[r] of Coimbatore that arrears of assessment due on uncultivated portion of land held by Capn Richardson and Mr Short at Seegoor be remitted; and that assessment paid on such portion be refunded and requesting Commissioner for Nilgherry Hills to state whether the land has been surveyed demarcated and mapped.

(Here enter 24th Septr/68 No. 6837A)

Under the circumstances set forth in the correspondence recorded in the Boards Proceedings the Govt are pleased to sanction the adoption of the course proposed by the Collector and suggested by the Board in para 10 of their Proceedings.

14 Copies to the Bd of Rev. Desptch
6 " " Asst Secy

Govt. of Madras.

1868.

REVENUE.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated October, 27th.

Recd.

Encl.

G. O., 27th October 1868, No. 2,734.

OCTOBER.

Nos. 448-449.

Land held by Captain Richardson and Mr. Short at Seegoor.—Board's proposal to refund the assessment paid on the uncultivated portion of it, sanctioned.

Revenue 1868 Despt
Pro of Govt of 27 Octr

No 2734

Pro of the Madras Govt
dt 27 October 1868.

Rec 448-449