M.R.O. 1—32,090—16-10-29.

# MADRAS RECORD OFFICE.

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## Government of Madras.

Revenue DEPARTMENT.

G.O. No. 3123 Press ~~Mis.~~

227-28 Dated 15-12- 19 1868

***Not to be folded or roughly handled***

3123

No. 227. Read the following Proceedings of the Board of Revenue, dated 24th September 1868, No. 6,793 :—

Read the following letter from the Acting Collector of North Arcot, to the Acting Secretary to the Board of Revenue, dated Chittoor, 13th June 1868, No. 194.

1. Adverting to the Order of Government, dated 18th July 1866, No. 1,774, communicated with the Board's Proceedings of the 21st idem, No. 5,038, I have the honor to submit copy of a letter* from the Acting Sub-Collector, reporting the results of the inquiries instituted by him, to ascertain whether the collection of Moturpha, in the Jaghire of Arnee, was actually suspended, in consequence of the Government Order, dated 9th February 1861. The Board will observe, that Mr. Comyn has made a very thorough inquiry, and that it has been satisfactorily established that the collection of Moturpha in this Jaghire was actually suspended from Fusly 1271 to Fusly 1274, inclusive. I beg, therefore, to recommend that the amount of compensation arrived at by Mr. Comyn, namely, Rupees 18,223-1-4, be paid to the Jaghiredar.

* Dated 22nd May 1868, No. 217.

2. From the penultimate paragraph of Mr. Comyn's letter, the Board will observe, that the Jaghiredar claims compensation up to the end of Fusly 1276. I concur with the Acting Sub-Collector in considering that the claim for compensation for Fuslies 1275 and 1276 is inadmissible, inasmuch as, if the Jaghiredar did not collect the tax when he had the power to do so, it was his own fault.

ENCLOSURE No. 1.

From the Acting Sub-Collector of North Arcot, to the Acting Collector of North Arcot, dated Camp at Trivattoor, 22nd May 1868, No. 217.

1. Adverting to your predecessor's letter, dated 2nd August 1866, No. 550, I have the honor to report the result of my inquiry regarding the claim preferred by the Jaghiredar of Arnee for compensation on account of loss of income sustained by him, in consequence of the Order of Government, dated 9th February 1861, No. 318, prohibiting the collection of Moturpha tax in his Jaghire.

2. The points required to be ascertained by inquiry are the following :—

1*st*.—Whether the Jaghiredar actually suspended collection of the Moturpha tax in consequence of the order above quoted ?

2*nd*.—For how long this collection was suspended in consequence of the same order ?

3*rd*.—What was the actual loss thereby sustained by the Jaghiredar, for which compensation should be given him ?

3. With regard to the first point, it will be seen from the accompanying printed copy of a notice in Telugu, issued by your predecessor, under date 15th May 1861, that all persons paying, or liable to pay Moturpha tax to the Jaghiredar, were, with reference to the Order of Government above quoted, prohibited from paying the tax to him from the commencement of Fusly 1271. The Jaghiredar asserts, that, in consequence of this notice, all persons in the Jaghire, ceased to pay the tax from that date, and that no attempt was made on his part to collect it.

In order to ascertain whether the collection of the tax was suspended or not, I examined the Curnums, Monegars, and Ryots of several villages in different parts of the Jaghire, and from their statements it is clear that no Moturpha tax was collected by the village officers, or paid by the villagers since the commencement of the above Fusly. Moreover, when I was in the Jaghire last September and October, I satisfied myself, by general inquiry among the people, that this was actually the case.

collection of the tax was

4. As regards the second point, the prohibition contained in the previous order, being with drawn by Government Order, dated 25th November 1865, No. 2,906, (paragraph 24,) the purport of which was published for general information in the District Gazette on the 21st April 1866, the number of Fuslies during which the Jaghiredar was actually prevented from collecting his Moturpha tax was four, that is, from Fusly 1271 to Fusly 1274, inclusive.

5. Accordingly, (now we come to the third point,) the Jaghiredar, through his Vakeel, claims Rupees 24,476-15-4 as compensation for his loss during that period. He stated that he had calculated this amount on the average beriz of the tax for the five years preceding Fusly 1271, and produced the Maharatta accounts of those years in support of his claim. These accounts have been verified by comparison with the original village demand accounts.

It was clear, however, that the *loss* sustained by the Jaghiredar, must be determined, not by the average *demand* of the previous five years, but by the *actual collections* made on account of Moturpha tax during that period; accordingly the Jaghiredar produced an account showing the Demand, Collection, and Balance on this head for the five years, (from Fuslies 1276 to 1280.) The Collection Statement has been carefully compared with the original collection ("Tandal") accounts of several villages staken at random, which accounts have, moreover, been verified by the Statements of individuals who have paid the tax within that period. From this examination, the Statement submitted by the Jaghiredar is found to be correct; and the aggregate collections, for the five years preceding Fusly 1271 (so determined) amount to Rupees 22,778-13-10, at an average of Rupees 4,555-12-4 per annum; or as near that sum as possible. Multiplying this amount by the time the collection of the tax was in abeyance, in consequence of the prohibitory Order of Government above quoted, namely, by four years, we obtain a result of Rupees 18,223-1-4 which may fairly be estimated as the loss sustained by the Jaghiredar; I would, therefore, recommend that this sum, and no more, be paid to him in compensation.

6. He has, however, again addressed a letter to me, (March 9th, 1868,) stating that he wants compensation to the amount of Rupees 36,715-7-1 for loss sustained up to end of Fusly 1276. This amount has been computed on the demand, and not on the collection of the five years preceding Fusly 1271. The claim is, of course, inadmissible, for he had full power to collect the tax from Fusly 1275, and if he did not do so, it was his own fault.

7. Considerable delay has taken place in inquiring into, and reporting upon, the claim which forms the subject of this letter. The inquiry had not been commenced when I came to the district, and subsequent delays were caused, by the non-production of his accounts by the Jaghiredar and by the time necessarily taken up in comparing and examining the accounts, when submitted, in order to test their correctness.

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SUBMITTED to Government, with reference to their Proceedings, dated 18th July 1866, No. 1,774. The information called for was in regard to the Cavetnugger Zemindary and Arnee Jaghire. The letter now submitted refers to the latter estate only. The inquiry regarding the former estate has not probably been completed.

2. The Acting Sub-Collector, whose letter forms an enclosure to the Acting Collector's letter above recorded, distinctly states, that he has satisfied himself after careful inquiry, that the Jaghiredar of Arnee had actually sustained loss by the promulgation of the Order of Government, dated 9th February 1861, No. 318, prohibiting the collection of Moturpha tax in his Jaghire, and that the collection was actually suspended for a period of four years, from Fusly 1271 to Fusly 1274, inclusive.

3. The aggregate collections of the tax for the five years preceding Fusly 1271, are stated to have been Rupees 22,778-13-10. The annual average amount, therefore, was Rupees 4,555-12-4, which multiplied by four, the number of years



the collection was under suspension, gives a result of Rupees 18,223-1-4. The Collector recommends that this sum be granted as compensation to the Jaghiredar, and the Board request the sanction of Government for the same.

4. The Acting Collector will [illegible] settlement of the claims of the Cavetnugger Zemindary.

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No. 228. ORDER THEREON, 15th December 1868, No. 3,123.

Miscellaneous.

1. The Government, by their Order dated 25th November 1865, No. 2,906, withdrew the prohibition against the collection of Moturpha in the Jaghire of Arnee imposed in 1861, when License-tax was first introduced, and in a subsequent Order dated 9th February 1861, No. 318. Order, dated 18th July 1866, No. 1,774, admitted the Jaghiredar's claim to compensation for the suspension of the Moturpha during the interval. The Board were at the same time requested to ascertain and report what would be the proper amount of compensation.

2. The Proceedings above recorded is the Board's reply. The papers submitted shew that the Acting Sub-Collector, Mr. Comyn, has made very careful enquiries on the subject, and it is clear that the Jaghiredar has actually sustained loss by the promulgation of the Order of Government, dated 9th February 1861, No. 318, and that the collection of Moturpha was really suspended for four years, from Fusly 1271 to Fusly 1274 inclusive. The amount of compensation was fixed by Mr. Comyn at Rupees (18,223-1-4) eighteen thousand two hundred and twenty-three, Anna one and Pice four, and, agreeably to the recommendation of the Board, sanction is granted for the payment of that sum to the Jaghiredar. This payment will be made by giving a credit in the account of Peishcush payments.

(True Extract.)

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

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

Exd. G. A. Turton.

collection of the tax was

Revenue Department.

Memo: on N: 3136.

Letter dated 10th Dec.r 1860, N: 5773.

1. When the first License tax bill was about to be passed in 1860, the Board of Revenue requested the orders of Govt. as to the course to be adopted in regard to those Zemindaries in which the Motorphar tax had been included in the assets, at the permanent settlement, or in which the collection of this tax though not so included, has been Knowingly permitted. The Government directed the abolition of the Motorphar tax in all Zemindaries, compensation for the same however being restricted to those cases in which the collection of the tax was

Order dated 9th February 1861 N: 318.

CONT. No 1868 SUNDRIES.
REVENUE.
To
THE BOARD OF REVENUE,
&c., &c., &c.,
Dated December, 16th.
Recd.
C. O., 15th December 1863, No 3133.
Returns collection in Lower Joghire
Amount of composition for the non-collection
the Jogheedar for four years, sanctioned.
DESPATCH.
Nos. 22-223.
22-223

was left to the Zemindars, either by including it in the Assets in which the Peishcush was fixed or Assets, or by not specially reserving it where the Peishcush was not so based. The compensation was to be calculated on the present collections, ascertained as carefully as possible, i.e. Accounts (with original Vouchers) to be furnished by the Zemindars for the last three years, and these to be verified by inquiry and by comparison with the actual collections during periods when the estates were under the management of Government. Illegal items of collections, if any, to be excluded from the calculation. Difficulties in the application of these general rules to particular cases were, however to be brought forward when necessary for special orders.

2 Subsequently on a reference made by the Board, the Govt ordered "That the resumption should take effect from the commencement of the (then) approaching Fusly year i.e. from July 1st 1861," immediate notice of the intention being given not only to the Zemindars but to the people concerned. The tax to be collected on behalf of Govt until the Licenses act was passed.

Order dated 23rd Feby 1861, No. 430

3 In August 1861, the Board of Revt brought to notice certain objections which had been

been raised to the order of
Govt, by the Zemindars of
Carvetnugur and Calastry
in North Arcot and recommended
that these proprietors and
the Zemindar of Vencatagherry
be permitted to collect kuds
turpha as usual. They
also pointed out that on
the occasion of the succes-
sion of the present Jaghiredar
to the estate of Annee, Govt
did not think fit to provide
for the resumption of the
kuttupha, but directed
that the Jaghiredar
should be informed, that
Govt reserved to itself
the right of dealing with
this source of income hereafter,
as they might think fit
and

Pm. D/- 26th Augt 61, No 4625

Vide order of Govt dated 30
Augt 1853, No 986.

5
X

and in consideration of
the very lengthened tenure
of the Jaghire and the
very unreserved nature
of the grant, they recom-
mended a similar course
as regarded this Estate.
4. No orders were
passed on the Board's
reference until 1865 when
the Licensetax had
ceased to operate, but
in November 1865 (G. A.
No 2906), the Government
withdrew the prohibition
against the collection of
Kuttupha in the Zemin-
daries under reference,
and also in the Jaghire
of Arni, which although
the "Jodi" or quit-rent
is not based on an
estimate of the assets,
there

there is no reason
to doubt that the
customary Moturpha,
formed from time imme-
morial, on items
of income to the Dis-
Jaghires as, while it
would be impossible
to arrive at any trust-
worthy estimate on
which to adjust compen-
sation for its resump-
tion, were resumption
insisted on. They
remarked also with
reference to certain cor-
respondence submitted
by the Board, that
the

6*

the Govt. order of 9th February
1861 prohibiting the collection
of Moturpha was not
carried out in the Zemindaries
or in the Jaghire of Arni,
that it seemed evident that
the collection of the tax was
never discontinued, and that
no question of compensation
in regard to the interval
since the date of the Govt.
order need therefore be
considered in these cases.

5. In Sanat 1866, however,
the Collector of North Arcot
reported that the Jaghiredar
of Arnee had not continued
the collection of the Moture-
pha after the issue of the
G.O. under date 9th Feby
1861, and that he claimed
Rs. 31,000 as compensation.

The

The Govt admitted the Zemindar's claim to compensation & requested the Collr to ascertain by enquiry what would be the proper amount to be. The 13ds Pro: now submitted is the reply to the Order of 18 July/66, so far as it relates to the Arni Jaghire. The 13d furnish the reports of the Local Officers to show, that the Jaghiredar had actually sustained loss by the promulgation of the Order of Govt of 9 Feby/61, No 318, & that the collection of Inoturpha was actually suspended for a period of four years from Fusly 1271 (July 1861) to Fusly 1274 (June 1865) inclusive, & requiest sanction for the payment of Rs 18,223-1-4 to the Jaghiredar as compensation. This amount is four-fifths of the aggregate actual collection (Rs 22,778-13-10) during the five years preceding Fusly 1271. The Jaghirdar claims compensation for Fusslies 1275 & 1276 also, but the Sub Collr & Collr consider the claim inadmissible, for he had full power to collect the tax from Fusly 1275, & if he did not do so, it was his own fault. The Bd do not allude to this point.

7. The Actg Sub Collr & Mr Compn has made a very careful examination of accounts preparatory to fixing the amount of

1 Pro: of 18 July 1866, No 1774

ag Sub Collr Compn of Coll aprvs

They ought to have noticed this, but have not done it any; because the claim is inadmissible

WDM

We doubt the existing of the Jaghirdar's detailed accounts in order to discover items of illegal collection, would cause a few rupees to be paid, but it would cost much of the time of a highly paid officer; and apart the pain we should cause the Jaghirdar in the enquiry, the salary, subsistence & other means employed elsewhere. But after all, the Jaghirdar might reasonable contest the proposal of the searching officer; and thus each claim might form the basis of a suit. The expense would be of painful length.

WDM

MA

Vide para 12 of the letter from Bd dy 4 Sept 1861, No 4
Pro: of Govt of 9 Feby 1861 No 318.

Our account of these 20 years statements might satisfy us, but I doubt if we could see that the Jaghirdar would be bound to accept compensation at the average drawn from them. We are to consider & report whether the accounts produced before Mr Compn, or those that they are unable to produce, would enable Mr Compn to form a satisfactory judgment.

WDM

MA

of the compensation alreay alluded to, but some of the precautions stated in the Order of Govt dy 9 Feby 1861, No 318 do not appear to have been attended to. They are (1) "comparison with the actual collections during periods when the Estates were under the management of Govt", and (2) "illegal items of collection, if any, to be excluded from the calculation". The Jaghire does not appear to have been under the management of the Officers of Govt for a considerable period; but the Collr and the Board have on their records statements showing the average collections of Inoturpha in the Jaghire during a period of 20 years ending in 1857, and they might have referred to them to see if the compensation now proposed has any reasonable proportion to

to the average proceeds of those years. They do not appear to have done this. The second requisition as to omitting illegal items seems also to be very necessary precaution.

HD

I have again carefully gone through these papers which should now also remember upon the question, and feel driven to the opinion that under the circumstances which attended the prohibition passed by the Govt. the Lazaretto should receive the compensation which has been determined by the Commissioners. I cannot say I do not believe the Lazaretto is making a good thing out of the dilemma we are in, but the affidavit collection before me has been a careful one abundantly and there seems no ground for enquiring into the accounts of which he has arrived at the conclusion that the Lazaretto should receive Rs 18223-1-4, which sum I would order to be paid the claimant.
4 Dec 68.

N. Wood

Ed. Elliott

A. J. A.

Revenue Department

No. 3123.

# Proceedings of the Madras Government under date the 15th December 1868.

Read the following Proceedings of the Board of Revenue.

Requesting sanction of Government for payment to Saghire-dar of Arnee in North Arcot district of Rs. 18,223-1-4 as compensation for loss sustained by him on account of suspension of collection of Moturpha tax in his Saghire.

(G.O. 24 Sept. 68 No. 693)

The Government by their order dated 25th November 1865 No. 2906 withdrew the prohibition against the collection of Moturpha in the Saghire of Arnee imposed in 1861 when Licence tax was first introduced, and in a subsequent order dated 18th July 1866 No. 1774 admitted the Saghiredar's claim to compensation for the suspension of the Moturpha during the

Order 7th Feby 61 No. 318.

the interval. The Board were at the same time requested to ascertain and report what would be the proper amount of compensation.

2 The Proceedings above recorded is the Board's reply. The papers submitted show that the Asst Sub Collr Inft Comyn has made very careful enquiries on the subject, and it is clear that the Sagheredar has actually sustained loss by the promulga-tion of the Order of Govt dated 9th February 1861, No. 318, and that the collection of Inoturpha was actually suspended for four years from Fusly 1271 to Fusly 1274 inclusive. The amount of compensation was fixed by Inft Comyn at Rs. (18,223-1-4 Eighteen thousand two hundred and twenty three, anna one and puice four, and agreeably to the recommendation of the Board, sanction is granted for the payment of that sum to the Sagheredar. This payment will be made by giving a credit in the account of Peishcush payments.

A

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Recd 16 Sept 16

Recd of Revl Depts 16

Ath Genl

Sd/ C. H. Dall

Asst

18/11/79

Revenue 1868 Dept.

No. 3123.

Proceedings of the Madras Government

Dated 15th December 1868.

Moturpha collection in Arnee Sagluies — Amount of compensation for its non-collection by the Sagluiedars for four years, sanctioned. —

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