M.R.O.—50,0 01-10-30.

MADRAS RECORD OFFICE.

Government of Madras.

DEPARTMENT

G.O. No. 2 [illegible] Press

Dated [illegible] Mrs.

Not to be folded or roughly handled

No. 123. Read the following Proceedings of the Board of Revenue, dated 18th May 1869, No. 3,330:—

Read the following letter from the Collector of Malabar, to the Acting Secretary to the Board of Revenue, dated Calicut, 19th February 1869, No. 48.

G. O., 28th August 1867, No. 2,021, communicated with Board's Proceedings, 30th August 1867, No. 5,665.
Memorandum from Board, 2nd September 1867.

Adverting to the correspondence noted, I have the honour to submit a statement* of the quantity of land purchased from Government for coffee planting in Wynaad, since the rules of 7th March 1863 came into operation. The price paid, and the approximate cultivation and waste in each case, are also given.

The statement shows 3,380 acres purchased, of which 600 acres (or about one-fifth of the whole) only, are under cultivation.

The whole is given as having sold for Rupees 12,420, from which, deducting the cost of demarcation and survey, (or Rupees 1,155,) we have a balance of Rupees 11,268, as the excess sum paid.

2. But this result cannot be taken for any practical purpose, for the sum of Rupees 10,250 entered against No. 1 in the statement, represents a nominal transaction. The land had been purchased by the planter from the Tirunelli Devaswom when its claims were under dispute, and a considerable extent was opened by him when Government asserted its rights to the land. It was put up to auction at an upset price, arrived at by valuation of the estate as it stood, including the capital expended, plus the cost of demarcation and survey, and was bought at that price by the planter, no bid in advance being made; consequently there was no cash payment by the planter to Government, save the cost of demarcation and survey.

Deducting then Rupees 10,121, the amount of the nominal sale proceeds in this case, from Rupees 11,268, we have a balance of Rupees 1,147 only as the proceeds on 3,380 acres, besides the cost of demarcation and survey.

3. The Deputy Collector of Wynaad reports that about Rupees 4 per acre for grass, and Rupees 8 per acre for forest land are average selling prices by native proprietors, and on these premises estimates the cost of the 3,380 acres on the statement at Rupees 10,198, or at about Rupees 3-12-0 per acre. I think this quite under estimated for ordinarily good land, and would quote Rupees 15 to 20 the acre, as nearer the mark.

But it will be remembered that the Government land is sold, liable to a tax of Rupee 1 on grass, and Rupees 2 on forest land, or 3,380 acres on an average, only? Deducting this, the land revenue assessed at Rupee 10 acre, or Rupees 3,380 per annum, irrespective of cesses at Rupees 2 per acre per annum, which the land pays to a private proprietor equally with Government, we have a tax of Rupees 8 per acre on actual cultivation to and after fifteenth year.

Again, therefore, if a man cultivates his whole purchase from Government early, he has to pay several years in advance his revenue return, and this will bring it to Government before the sum is below the average taken above, while the annual demand on uncultivated land will be kept down to the extent of the Government purchase, as only leviable on the cultivated area, as in the case of the ryot

... open land, however, has the advantage of only ... when the grass land is cultivated, whereas the ... cultivation, whether the land was originally ...

... of great transactions between private indi... does do not indicate that the Government rates ... I understand that sundry estates, 100 and ... 200 acres, in the Nedambun Rajah's lands ... have been rented at Rupees 2 to Rupees ... 5 per* cawny per annum. In one case ... being the rental on an estate of 3 cawnies, ... generally paid by the lessee in advance. He ... enough, but afterwards pays independently ... Government Land-tax on cultivation. He is ... paid every twelve years as renewal fee. ... has issued some 2,500 acres of the Nellialam ... Rupees, on this rental, is payable ... Government Land-tax. A grant ... and then rent-free for three years, and a ... two years. ... which has been actually done under the ...

... Upon after their publication, lists of ... grass lands that were believed to belong ... Government, and to be available for ... purposes, were published in the District ... Gazette, and. Most of the lots had been ... demarcated, if not even surveyed, ... served notice from Government for consideration ... for very small areas. No applications were ... received under the demarcation they not seem ... to be over-valued or dear. ... lands believed to belong to Govern... ... the Edamalai, Karrai, Chinnakonnanur, and ... in preparing the lands for sale in three ... generally locally made. The outcries (and ... there have been various) were very great. But ... none had hitherto generally objected to required by law ... and believe remunerative. Claims affecting ... forward, and these claims from their very ... hard to deal with.

The most important as involving a great extent of country were those preferred by the Kurumbranad Rajah, which formed the subject of the correspondence noted, and have since been disposed of by a special Court, under Act No. XXIII. of 1863. The Court disallowed the Rajah's claims, and I presume that, as no other claims were put forward within the time fixed by law, this decision settles the right of Government on the advertised lands against all and every, as well as against the Rajah.

Collector to Board of Revenue, 20th July 1864, No. 1734.
Proceedings of Board of Revenue, 20th October 1864, No. 6,913.
Collector to Board of Revenue, 19th July 1865, No. 186.
Proceedings of Board of Revenue, 21st July 1865, No. 4,201A.
Government Order, 26th July 1865, No. 1,742, communicated with Board's Proceedings, dated 27th idem, No. 4,434.
Collector to Board, 23rd October 1867, No. 239.
Proceedings of Board of Revenue, 24th March 1868, No. 2,101.
Government Order, 17th April 1868, No. 1,010, communicated in Board's Proceedings, dated 5th May 1868, No. 3,295.

7. The delay that took place in disposing of this case led many to withdraw their applications, and the commercial crisis in 1866, and depression in coffee prospects, led to the withdrawal of many more. These causes have tended to check application since, and the terms on which the lands are sold are certainly neither popular nor attractive.

8. I have given this brief review of the subject as an introduction to some remarks on the memorial addressed to Government by the Planters' Association, North Wynaad, and forwarded to me for report by the Board.

Owing to unfavorable seasons, and the extremely depressed state of trade generally, and of coffee particularly, since a year or so after their introduction, the Government rules have doubtless borne heavily on certain purchasers.

At first there were a considerable number of applicants. Lately there have been hardly any, and as above said, the terms are popularly regarded with distaste.

But after much consideration, I cannot see reason for advocating change in the rules.

9. I would support strongly however the first proposition of the planters in their memorial under notice, namely, that for the first two years from sale, no demand of the nature of rent or tax should be made, and indeed I would add to this that only half rates be leviable in the third year.

I believe the demand of rental from the beginning was determined on to some extent with a view to prevent land-jobbing.

But if the Government lands suitable and required for Forest Conservancy, shelterers of springs, tanks and lands for building and public purposes, where towns are likely to spring up, are retained with proper care and discretion, and if lands determined to be sold are put up in moderate sized lots, I believe the fear of speculators taking up land under the rules to the detriment of the public interests may be laid aside.

There is a chance certainly of land being purchased for the timber or other purpose and abandoned before the first payment falls due, if two years fee are allowed. The practicality this would never, or hardly ever, be the case. If there was really much inducement to take up the lands on speculation the rate would probably raise the price so much that would return Government a profit much

That title to Government is small; but the assistance to the purchaser is great; for the demand of the Government dues for the first years when the planter's returns are nil, and his expenses heaviest, does seem likely to act injuriously and repressively on occupation of Government land.

10. The above, however, is the only change I can support. I cannot recommend adoption of the other proposals.

Read G.O. No. 1, Statement.

In this letter the Collector submits his views on the Memorial of certain planters in the Wynaad, who have applied for Government land under the rules of 1862. In their Memorial they complain with reference to the depressed condition of the planting interest, of the present system of exacting a tax of two Rupees an acre on all land within the 4 boundaries (whether cultivated or not) from the date of purchase; and they pray that a system of progressive assessment be introduced, whereby cultivated land shall pay One Rupee Two Rupees Three Rupees in the fourth year; that uncultivated land shall pay One Rupee per acre only from and after the third year; and that all grass land shall remain free.

2. The Collector submits a statement showing the area, etc., of the holdings. From this it appears that there are fifteen proprietors who hold acres between them, having paid for it Rupees 2,302, including [illegible] expenses (Rupees 1,165).

3. The land for which [illegible] land revenue Rupees per acre amounts to Rupees 0,760 or Rupees [illegible] on the land actually under cultivation, [illegible] where [illegible] the whole [illegible] two acres. Plantations have been opened [illegible] and the expenditure [illegible] one Rupee per acre.

4. Persons holding large [illegible] are required to pay two Rupees per acre on cultivated land only, and the [illegible] from the first year after the land has been opened; in other words [illegible] acres.

5. The Collector considers [illegible] a person holding from Government free from a private landlord [illegible] the increase from Rupees 1½ to Rupees 3½ per acre charged [illegible] the [illegible] land the first year it is actually planted, [illegible] every year [illegible] which no rent is paid, in the 4th year rent [illegible], and every [illegible] lease is renewed, with a view to renewal [illegible] one year's rent [illegible] acres [illegible] the security [illegible] from private owner. [illegible] the Government demand on the planted area only.

6. The Collector also [illegible] alteration of the rules in respect to the Government land in Wynaad, [illegible] whereon large numbers of applications [illegible]. To avoid the delay and [illegible] in obtaining the land for sale, the Collector [illegible] Government in search of the land [illegible]

to be vindicated in the Civil Courts, which prolonged the difficulties until the commercial crisis of 1865, and now the extremely depressed state of the planting interest and succession of bad seasons have checked applications and led to the withdrawal of many. Mr. Ballard adds, that "the terms on which the lands are "sold are certainly neither popular nor attractive," and "have doubtless borne "heavily on certain purchasers."

7. The Collector does not advocate a change in the rates, but he strongly supports the prayer of the petition, "that for the first two years from sale, no demand of the nature of rent or tax should be made;" and he adds, that only half rates should be leviable in the third year.

8. The Collector believes that "the fear of speculators taking up land under the rules to the detriment of the public interest may be laid aside;" and he does not anticipate any risk that will not be re-couped in respect to felling the wood and abandoning the land before any revenue accrues. He considers the public risk small; the relief he proposes, great; for the demand of the Government dues for the first two years when expenses are heaviest and returns *nil* acts "injuriously and repressively on the occupation of Government land."

9. The Board would remark that the Government tax is practically a tax on capital; that for every acre opened, say in three years, the planter has to impost six Rupees to meet the Government demand, besides what is needed to open the land; that an entire block cannot be opened at once, and practically never is; that actual plantation is thereby saddled with a demand which it is beyond the intention of the State to impose, and that, therefore, the relief is required as well by sound principle as by the existing circumstances.

10. Under these circumstances, the Board are of opinion that relief is urgently required, and resolve to recommend Government to grant the request of the Memorialists, namely, that all land should be held free for the first two years; that one Rupee per acre should be charged in the third year on puttah land; and that the full tax of two Rupees per acre should be charged in the fourth and subsequent years on all land then planted out; that unfelled forest land should be charged one Rupee per acre, and that grass land included in forest blocks not planted should be held tax-free.

No. 124. Order, dated 7th September 1869, No. 3,526.

Land Revenue.

The Government fully recognise the present depressed condition of the planting interests, and are disposed, at any rate, so far to accede to the request of the Memorialists submitted by the Wynaad planters as to make no claim for quitrent under the Waste Land Rules until the close of the fourth year of possession; that leaving purchasers in occupation for three years clear without any charge for quitrent.

2. Before sanctioning this change in the Wynaad Rules, however, which would, of course, be equally applicable to the rules in force on the Neilgherry and

Proceedings of the Madras Government, Revenue Department, 7th September 1869.

Shervaroy Hills, the Government resolve to request the Commissioner of the Neilgherry Hills and the Collector of Salem to report, through the Board of Revenue, how far this concession would meet the requirements of their planting districts. These officers, after communication with those chiefly interested, should also send a full report of the complaints and wishes of those who have invested capital in planting operations on the Neilgherry and Shervaroy Hills.

(True Extract.)

(Signed) R. A. DALYELL,

Actg. Secretary to Government.

Govt. of [illegible] Madras.

REVENUE.

To

THE BOARD OF REVENUE.

Dated September 1[illegible]

Read

G. O. No. [illegible] 1869, [illegible]

SEPTEMBER.

Nos. 123-124.

Leases to be given under Waste Land Rules to Weavers.

Board of Revenue to report on the request of the planters that no quit-rent should be charged until the close of the fourth year of possession.

which is almost immediately buried and rotted in the land. The value of the timber may [illegible] for fencing building and fire wood must be considered. If at any [illegible] with the outlay in planting the [illegible] land may certainly [illegible] value for grazing gardening or clothing in the first three years but the outlay will be considerable at the return cannot be expected with the view of relieving a burdened and diminished interest I think that the Govt may well waive all claim to taxation for three years.

In the fourth year I would take only half of the whole area of the Forest land and 1/3 of the grass. In the fifth year the coffee plant should be making some trouble return on the area fully brought under cultivation and that area can afford to pay for the area of Forest land [illegible] planted with tea. In the fourth year the grass land will also [illegible] fully for any purpose for which it may be made available. The [illegible] will be [illegible] and the fields will be brought under cultivation, which [illegible] be [illegible]. I see no reason why the Govt should give grass land [illegible] valuable it would [illegible] taken the Govt need not give value for nothing.—

If may be urged that

forest land and pasture land ought to
appear to pay some tax in the third
year and the depreciation after to pay
it. I in all uncleared forest land
in the 3d year. I would not accept
it. It would imply the necessity of
enquiry and intervision - the year
should not admit the ~~difference~~
distinction of cultivated and uncultivated.
The conception of this is, in our Province,
simple and a simple one
given a liberal and a simple one
exemption from tax till the
honest industrious planter can
the nature of things get ~~some~~ valuable
return for the ground he takes up
duck of it till the 4th year.

Two dangers present themselves
attached to the course which I
advocate & the chief of
which are the danger of
and loss of the forest land would
be lost for ever to
for other useful purposes.

2

for the purpose of felling timber
after which it would be abandoned.

Both dangers are, I think
illusory. There is little danger of
land speculation now, even if there
was more danger I would not
allow this at the cost of present
a conception which would I think
be just and beneficial to the
planting interest. The contingency
of land being taken up for
felling & selling timber is also
I think scarcely to be feared. I have
been through most of the Wynaad
and also in the Nedigherry and
the Travancore Provinces and I
never saw a single place in
which the trees had not been
burned on the ground. The
difficulty and expense of
hauling timber and carrying it

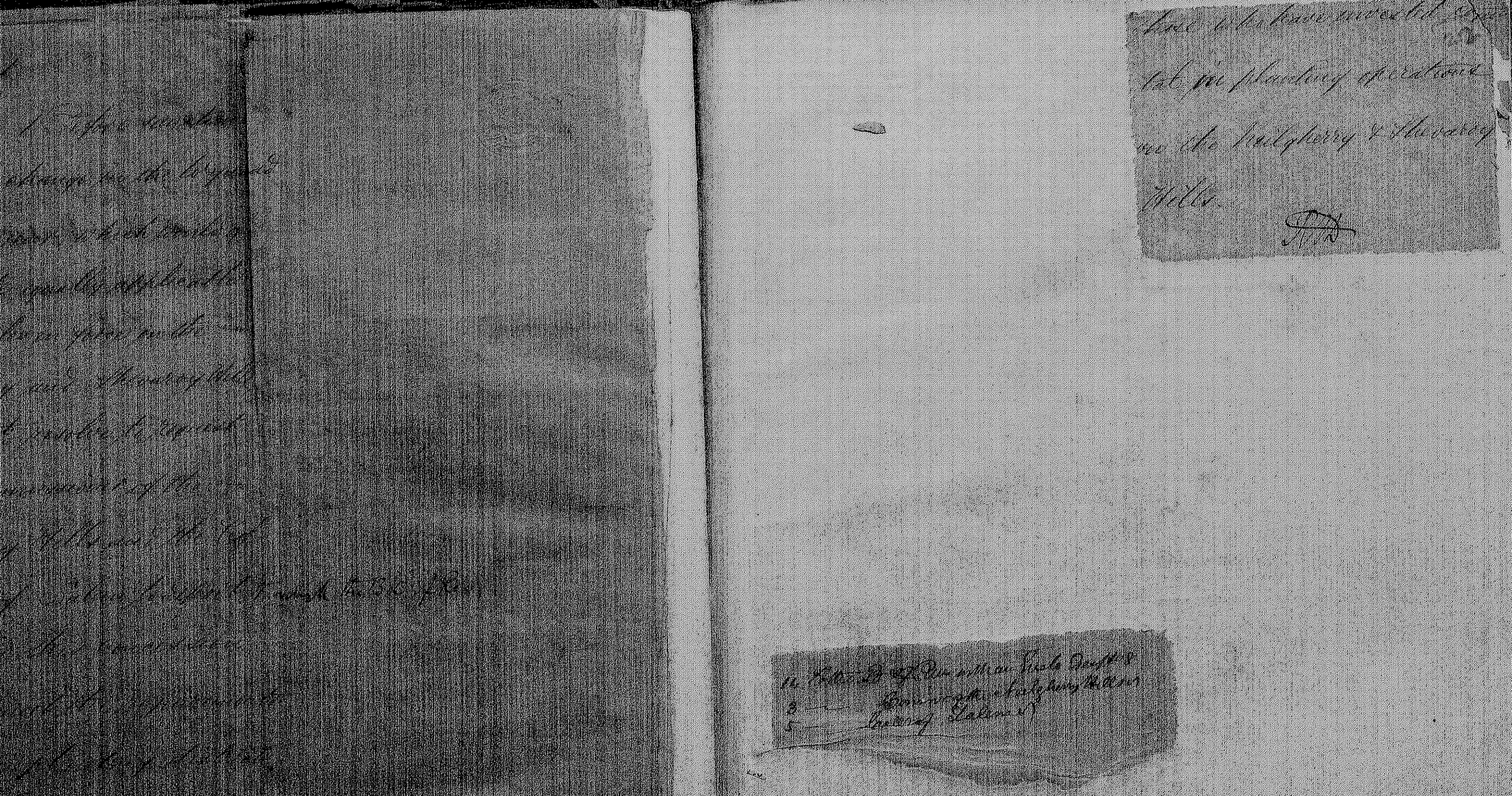
a Market are so great that
it would rarely be allowed.
I think, however,
that the
danger might be met by a suitable
expression in the Sale
of Forest Land should occur
that the extent of the Forest
Dept. in the Dept. considered
that the Book contained timber
of a saleable description it would
be reserved. Should the Dept.
think fit upon the report of
interfering at the moment the
felling commenced and of securing
sufficient trees - at their
discretion - for Govt. purposes.
This would effectually set the
apprehension of forest land for
felling purposes.

Re

in. Dispensing of the Superintendence
Bombay Revenue has noticed
in the Collectorate of Ratnagiri in Sept.
and September 1869. Mr. Ballard's
report upon the Sale held
Board then took the
taken three months
till May 1869. Applications
letters of Madras in August

No 2526

1826



MADRAS RECORD OFFICE
Government Records.

Revenue Department.

G. O. (Printed).
Dated 7-9- 1869.
No. 2526