

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

No. 123. Read the following Proceedings of the Board of Revenue, dated 18th May 1869, No. 3,386.—

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.

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 Wynnad, 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.

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.

* *Vide* Enclosure.

The statement shows 3,380 acres purchased, of which 689 acres (or about one-fifth of the whole) only, are under cultivation.

The whole is given as having sold for Rupees 12,429, 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. 4 in the statement, represents a nominal transaction. The land had been purchased by the planter from the Tirunelli Devassam 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 Wynnad reports that about Rupees 4 per acre for grass, and Rupees 5 per acre for forest land are average selling prices by native proprietors, and on these premises makes the cost of the 3,380 acres on the statement at Rupees 19,195, or at most Rupees 3,120 per acre. I think this quite under-estimated for ordinary good land, and would quote Rupees 15 to 20 the acre, as higher the mark.

But it will be remembered that the Government land is sold, liable to a tax of Rupees 1 on grass, and Rupees 2 on forest land, per acre, per annum, immediately after purchase. All the land purchased by the Government, which has the land tax, is sold at Rupees 2 per acre per annum.

Now, if the 3,380 acres were sold, on the land, per acre, per annum, immediately after purchase at Rupees 2 per acre, the Government would have received a sum of Rupees 6,760 per annum. This is a private property, liable only to a tax of Rupees 2 per acre on annual cultivation in and after the first year. It is, therefore, if a man cultivates his whole purchase from Government, and is liable to pay several years tax before he gets any return, and this will bring the Government price to not much below the average value of the land, which is an annual demand on the land, and the Government will be able to sell the land at a price which may be made on the cultivation in the case of the other

open land, however, has the advantage of only being cultivated, whereas the other, whether the land was originally

at real transactions between private individuals do not indicate that the Government rates are, I understand that sundry estates, 100 and 200 acres, in the Nizam's lands have been rented at Rupees 2 to Rupees 5 per ^{annam} ^{per annum}. In one case being the rental on an estate of 800 acres.

generally paid by the lessee in advance. He then pays the Government Land-tax on cultivation. It is paid every twelve years as renewal fee.

has been some 2,500 acres of the Nizam's lands. Two Rupees an acre rental is payable to the Government Land-tax. A year's rental is then rent free for three years, and a year's rental.

of what has been actually done under the

Even after their publication, lists of these lands that were believed to belong to Government, and to be available for purchase, were published as the *Madras Gazette*. Most of the lots had been advertised, but none surveyed.

received some from Europeans for consideration, but very small ones. No applications were made, and the Government does not seem to have been able to sell any.

lands believed to belong to Government.

the Nizam's lands, and the Nizam's lands.

in preparing the lands for sale in most cases, the work was very great. But the work has been finally completed, and the law is now being enforced. Claims affecting the land are being dealt with.

The most important as involving a great extent of country were those preferred by the Kurumbranad Rajah, which

Collector to Board of Revenue, 20th July 1864, No. 173A.

Proceedings of Board of Revenue, 20th October 1864, No. 6,913.

Collector to Board of Revenue, 13th July 1865, No. 136.

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.

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 claim; 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.

7. The delay that took place in disposing of this case led many to withdraw their applications, and the commercial crisis in 1865, 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 Wynnad, 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. Latterly 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 rates.

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, sheltering opening roads, etc., 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 at moderate sized lots, I believe the fear of speculative taking up land under the rules as the detriment of the public interests may be laid aside.

There is a chance certainly of land being purchased for the timber or other purposes, and abandoned before the first payment falls due, if two years be allowed. But practically this would never, or hardly ever, be the case. If there was really much inducement to take up the land, compensation as a sale would probably raise the price to a sum that would secure Government against much loss.

The risk 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 plan-
to's returns are nil, and his expenses heavy, does seem likely to act injuriously
and remissively on occupation of Government land.

14-10. The above, however, is the only change I can support. I cannot recommend alteration of the other recommendations.

Exhibit No. 1. Statement

In the latter part of the year 1903, the views of certain planters in the Wynad, who have acquired Government land under the rules of 1863. In their Memorial they complain of 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 holding, whether cultivated or not, from the date of purchase, and they pray that a more progressive scheme be introduced, whereby the Government shall pay the first Rupee two pence in the fourth year, that until the third year the Government shall pay only from and after the third year, and that all waste 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 8,481 amongst them, have spent for it Rs. 2,312 including charges & expenses (Table A, 1, 150).

land. The land was not yet cleared, and the trees were still standing. The land was not yet cleared, and the trees were still standing.

Two different business entities can be used to protect your business and your family's assets. Only you and the other owners can control the business. If you own the land, you can use a trust to protect your assets.

[illegible]

6. The following also indicates a possible link between the impact to the economy and a demand shift that would be the direct result of a decrease in the demand for the product. It is possible that the demand shift could be caused by a change in the demand for the product, which would be caused by a change in the demand for the product.

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 recouped 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 impose 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 patta 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. 184. CHURCHILL, WILLIAM, 7th September 1869, No. 1,520.

Line 3 Deleted

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

2. Before encountering this change in the Wyoming Rules, however, you would, of course, be equally applicable to the rules in force on the day they were

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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.

Acting Secretary to Government.

To the Board of Revenue

the Commissioner of the Neilgherry Hills
and the Collector of Salem.

Memorandum in reference to a Memorial from
the North Weymouth Planters' Association requesting
a reduction of the rates on which they hold land.

The Planters' Association in North Weymouth on a Memorial dated August 8th 1864, after citing the depressing influences which have lately operated upon Coffee Cultivation, submitted the following reports for the favorable consideration of the Board.

(1) That for the first time in the history of the plantation the yield of the coffee crop was so small that it was not worth the trouble of harvesting.

(2) That for the third year running there was no coffee crop at all, and that the only thing that was payable in all the world was the coffee crop.

(3) That the yield of the coffee crop was so small that it was not worth the trouble of harvesting.

(4) That for the third year running there was no coffee crop at all, and that the only thing that was payable in all the world was the coffee crop.

End of the world
1864

Sept. 11 1864

REVENUE

THE BOARD OF REVENUE

Board September 11

1864

Sept. 11 1864

SEPTEMBER

Nov. 123-124

As the Board of Revenue is composed of the
officers of the Board of Revenue, it is the duty
of the Board of Revenue to report on the
state of the coffee crop in the plantation
and to recommend the rates on which the
coffee crop should be assessed.

1 Board's Proceedings dated Jan.
18th 1864)

4. We enclose a Statement which shows that 3380 acres of land have been purchased for the growth of Coffee in Mysore since the order of March 9th 1865 came into operation. Of this amount only 649 acres were actually realized. The remaining 2731 acres were not realized for the whole year. It is to be noted that the sum of Rs 14,500 was paid by a contractor to the Government for the purchase of the land, and the same was not actually realized until the end of the year.

18. The *Callitriche*
 is a small tree, but in
 some of the *Callitriche*

But he
has a long
American
and private
gentle heart.

as regards lightness of
terms. Further, two
copies will be gathered
from the Collector's letter
incorporated with the
Board's Proceedings and
immediately before Govt.
of India. Mr. Balfour
has no name for an
acting in charge in the
interim but would appear
strongly the first proposition
of the Committee, that
the first two years from
date of demand of the
costs of the first year
should be made, and
the second would be like
that only half paid be
chargeable in the third year.
He also in the fourth
which falls in the fourth
year.

of India forwarded to the
Govt copy of a resolution
relative to

At the sale of waste lands
in perpetuity discharged
from all prospective
demands on account
of Land Revenue

[illegible]

that the power of redeeming
the land revenue by
paying in advance the
assessment of 20 or 25 years
should be confined to
lands required for
dwelling houses, plots, or
gardens, plantations, &c.
The Madras Govt has
previously assumed
at a similar custom
12. The Proceedings
of the Madras Govt
dated 20th September 1861
the Board are directed
to move the draft rule
by the rule of a
land, and to refer
them to the revenue
the

Wendell Phillips
Jenny Lee

introduced into Myraad viz that Govt waste should be sold by auction without any reserve price save that of demerit and duty, but subject to an annual payment from the tenant of 10s per acre for rent and 10s per acre for ground in the whole and the amount be payable at any time by payment of bank for times it annual amount. There can be no doubt said the Govt in their own mind that there is great need of a light especially when the day is passed and evening is at hand the Govt must come in general and immediate and the Govt must

the following remarks on
the paragraph quoted above:
"I trust that the application
of the Sulphuric system of
notes to the Thymus gland
will be a step towards get-
ting rid of the objectionable
plan of limiting the application
only on the cultivated area,
which involves the necessity
of periodical inspections
of the vacuole."

16. Then the matter
with the plaster from
Lynch will now be more
more certainly, and the
order by which they were
brought with them in
dinner with the same
themselves. The other
part of the dinner
the original explanation
the same for the
of the effect of the
the same.

Barren and
the land included in
coffee-holding may be
reclaimed by the tenant
except from assessment
if the intent is not more
than 1/4 of the estate.

It will be seen
that the Congo culture
falls far more lightly on
the planter than those of
Madagascar. The only advan-
tages which the Congo
has over the Congo plant
is that he pays no
rent for the land and
one of the best of the
land is the only one
of the Congo culture
that Congo is on the whole
the most desirable field
for the planter to grow
20.

On comparing the
work of the Congo planter
the planter himself
is not so much
concerned with the
work which he will
do in the Congo
and the facility of reformation

221.

present in the state irregular.
- we all band
- when not sa-
- all day part of the
- acclimating in
- if
- in smelter of the
- proportion of
- subject to an en-
- d of treatment of
- one Purple Heron.

[illegible]

The introduction of
critical changes would
be effected by adopting the
Gong rules. It seems to me to
be out of the question.
I doubt further. She then
said he had to state
before I of State
whereas desirable
concepts in our culture
that selected by the
on the historical No. 3. She
would involve
personal
of all

afforded for land & for
buying and the necessity
of periodical inspection
etc. The Congress
gave the fairest - made
them no deduction in
made for penitentiary
land, but the excitement
is not introduced at the
outlet and since when
introduced is progressive,
so that the struggle is not
further hard while the
reform is in process of
development.

Firstly it may be ob-
 served that however light
 may be the resistance in
 place of the system of rollers
 as shown by section with light
 but rollers must resist the
 nature of bent in the end
 of the beam the way the
 ground for hand will be placed
 consequently the pressure
 changes with the height the
 is standing when it is
 bent rather than when
 it is straight or horizontal
 as the bent position is
 shown the rollers must

Cut in the forest
two years. I am not sure
about this, but
never suspect for
Heller's or his
agent's. I am not
positive in this
matter.

I think that there can be no
question but that the
proposition as now framed
out for (offer cultivation in
Hymn) is a tax upon capital
at all events up to the fourth
year, for it is not until the
fourth year that any return
is obtained by the planter
and therefore I should be disposed
to apply the principle of the
law rather of a tax upon
capital, or back to square
one, or at least to require
that the planter should be
entitled to the return and
should be able to recover
his capital. I am not
satisfied that I am properly
framed to require the planter
to be able to give a receipt
in each year for the return
of his capital, and I am
not sure that I am not
framing it in a way that
will be of no use.

The Spence

The image shows a dark, textured surface, likely the cover or endpaper of an old book. The texture is grainy and uneven, with subtle variations in tone from dark grey to black. A vertical crease or fold is visible on the right side, suggesting the spine or a hinge of the book. There are no text or other markings present.

The image shows the front cover of a book. The cover is a dark, charcoal grey color with a fine, woven texture, characteristic of buckram or a similar heavy fabric. On the right side of the cover, there is a faint, embossed illustration of a classical building facade. The illustration includes a pediment supported by columns, with a central arched entrance and smaller windows or niches above. The embossing is subtle, creating a slight relief against the textured background. The overall appearance is that of an antique or vintage book binding.

I would only recognize two
kinds of land as at present
Forest land and grass land,
declining all consideration of
cultivation or non cultivation.

With reference to Forestland and grass land alike I understand ~~that the wishes of the Master~~ by taking no tax whatever for the period of these years. During that period the Forestland is simply a source of expenditure with no appreciable return ^{except no potential} for timber and there is no need for timber

which is almost universally burned
and rotted on the land. The value
which the timber may have for sawing
lumber and fire wood need not be
considered. It is as they compared
with the other in clearing a
plantation. The grass land may
certainly have some value for grazing
gardening or cropping in the first
three years but the other even
here will be considerable and the
return insignificant. With the
view of relieving a burdened
and discouraged interest I think
that the govt may well waive
all claim to taxation for three
years.

In the ^{first} year I would take
^{proportionate} half tax on the whole area,
1/2 on the Forest land and
1/4 on the grass. In the ^{second} year

year the coffee plant should be making
some tolerable return on the area fully
brought under cultivation and that
area can afford to pay for the
area of Forest land ~~confined~~ or
planted with trees still unproductive.
In the fourth year the grass land
will also have been rendered available
fully for any purposes for which
it can be made ^{available}. The ^{first} year
^{it is proposed that} stock will be purchased and will
have begun to multiply, the
fields will be brought under
cultivation, if such there be,
the garden will be formed. I
see no reason why the govt. should
give grass land ^{gratis} for nothing. It is
valuable or it could not be
taken. The govt. need not give
value for nothing. —

It may be urged that with

forest land and grass land might
afford to pay some tax in the third
year and the apportionment office to pay
R. 1. on all undeared forest land
in the 3^d year. I would not accept
it. It would imply the necessity of
enquiry and supervision. The govt
should not admit the ~~difference~~
distinction of cultivated and uncultivated.
The conception of R. 1. is very doubtful.
It is a liberal and a simple one
exemption from tax till the
honest industrious planter can -
the nature of things get some value
return for the ground he takes up
which ought to be in the 4th year!

Two dangers would be
attached to the course which I
advocate. 1st The danger that
good plots of forest land would
be taken up for speculation purposes,
not for the purpose of a profit.

2/

for the purpose of felling timber
after which it could 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 apprehension to prevent
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 Wyand
and also in the Redgerry and
the Travancore Plantations 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 to

No 2526

Proceedings of the Medical Commission
London date the 7th Sept 1854

Read the following
Part of the 1st 3rd of 1854

I have the honor to
comply with the request of certain
gentlemen to send a letter to
the effect that in consequence of the
change in your last letter I have
been unable to do so.

(The 1st 3rd of 1854)

W.H.

The Clerk of the Commission
has the honor to inform you
that the Commission has been
informed of the request of the
gentlemen to send a letter to
the effect that in consequence of the
change in your last letter I have
been unable to do so. The
Commission has been informed
of the request of the gentlemen
to send a letter to the effect
that in consequence of the change
in your last letter I have been
unable to do so. The Commission
has been informed of the request
of the gentlemen to send a letter
to the effect that in consequence
of the change in your last letter
I have been unable to do so.

The water
 above the bridge
 was not much
 more than
 the water in the
 river. The water
 in the river was
 not much more
 than the water
 in the river. The
 water in the river
 was not much more
 than the water in
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 not much more than
 the water in the
 river. The water in
 the river was not
 much more than the
 water in the river.

These who have invested
 in the standing operations
 in the Perry & Harvey
 Mills.
 J. D.

11. John D. Perry in the Perry & Harvey
 Mills.
 12. John D. Perry in the Perry & Harvey
 Mills.
 13. John D. Perry in the Perry & Harvey
 Mills.

Abstract of
the Court
from the
the Court

MADRAS RECORD OFFICE

Government Records.

Revenue Department

G. O. (Printed).

Dated *7-9-* 18*69*.

No. *2526*