M.R.O. 1—29.000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 530 Press ~~Mis.~~

28-30

Dated 18th March 1869.

Not to be folded or roughly handled

No. 7,196.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 9th October 1868.

Read the following letter from W. McQUHAE, Esq., Acting Collector of the Kistna district, to the Acting Secretary to the Board of Revenue, dated Masulipatam, 10th August 1868, No. 232:—

WITH reference to the Proceedings* of the Board of Revenue, dated 18th June 1868, No. 4,510, I have the honour to report that no evidence can be found in this office of any complaint having been made regarding the over-assessment of the Davaracottah Estate before the collections on account of Durbary charges and Shroff russums were discontinued in 1820.

* Zemindar's Petition No. 77 is returned herewith.

2. Mr. Wilson's abstract of the affairs of the estate, from Fusly 1210 to Fusly 1251, is taken from the Statement, annexed to the Board's Proceedings, dated 11th April 1844. The figures for Fuslies 1252 to 1255 are taken from the Jummahbundy Reports, submitted to the Court of Wards. The figures from Fuslies 1256 to 1275 are taken from the Zemindar's Statement. No detailed accounts accompanied the Statement, or exist in this office. The old detailed accounts of the estate while under the Collector's management must have been destroyed in the cyclone.

3. The minority of Durga Prasada Naidoo ended in February 1830; but the estate remained under attachment till October 1831. At the date of Mr. Dent's Report of the 10th March 1831, the balance of peishcush for Fusly 1238 remaining unpaid was Rs. 20,391, but this had been reduced to Rs. 19,219-3-0 on the date of Mr. Stonehouse's Report, dated 3rd August 1831. The Zemindar paid the sum of Rupees 19,219-3-0 on 31st October 1831, and took possession of his estate. This information is collected from the correspondence only, as there are no detailed accounts relating to the estate in this office.

4. I regret that I am unable, at present, to reply to paragraph 4 of the Board's Proceedings, as no answer has been received from the Zemindar.

ENCLOSURE No. 1.—Petition.

THE Proceedings of the Board above recorded are submitted with reference to the report called for on Government Petition No. 892 of 1866, presented to Government by the Zemindar of Davaracottah, and referred to the Collector through the Board.

2. The Zemindar petitions for compensation in money and for reduction of peishcush on the following grounds:—

I. That the collection of sundry items yielding Rs. 834-6-0 per annum was discontinued by the Court of Wards in Fusly 1230, and that as those items were included in the assets at the Permanent Settlement, compensation ought to be granted.

II. That compensation ought to be given on account of losses incurred by his having been prohibited from levying Cattle-trespass fines which yielded Rupees 1,200 per annum, until the introduction of the Cattle-trespass Act No. III. of 1857, in Fusly 1267.

III. That the arrears of peishcush due by the estate at the expiration of the late Zemindar's minority, in 1830, were not remitted according to law, but collected.

IV. That in granting compensation for the Durbary charges discontinued in 1846, and for the Shroffs' russums discontinued in 1860, the Government unjustly withheld ten per cent. for cost of collection, and further that the Government paid no interest.

V. That the peishcush fixed at the time of the Permanent Settlement is exorbitantly high, and that experience has shown the assets to have been greatly over-estimated.

3. With regard to the first point (I) the Board concur with the Acting Collector, Mr. Wilson, in considering that the Zemindar has no claim to compensation since the Zemindar has failed to show that the sundry items referred to have been resumed.

4. The second claim also, (II,) the Board hold to be untenable, compensation for losses incurred by the introduction of the Cattle-trespass Act having been allowed by Government in two cases only; first, when the fines were entered as part of the assets of an estate; second, when the assets were not specified, and the proprietor had acquired a prescriptive right to the fines. In the case of the Davaracottah Estate the assets were specified, but fines of this nature were not entered therein.

5. On the third point (III) the Board regard the Zemindar's claim as, in part, good and reasonable. When the long minority of Durga Prasada Naidu terminated in 1830, a considerable sum was due to Government on account of peishcush for Fusly 1238, and another and larger sum was also due on account of advances made to meet private demands against the minor in 1824.

The amount claimed by the Zemindar on account of the former is Rupees 19,219-3-0, together with interest: from the Board's records it appears that the sum was Rupees 20,391: it seems, however, that between the date of Mr. Dent's Report, dated 10th March 1831, and the time when the Zemindar actually entered* into possession this sum had been reduced to that claimed by the Zemindar, and accepted as correct by the Acting Collector.

* 31st October 1831.

6. The Board recommend the refund of this† amount, with interest at the same rate as that which was charged by Government at the time upon the amount due by the Zemindar, and with effect from the date on which it should have ceased to be a charge upon the estate.

	Rs.	A.	P.
	19,219	3	0
† Interest thereon at six per cent. for 87 years, that is, from 31st October 1831 to 31st October 1868.....	42,666	3	3
Total...	61,885	6	3

7. The Zemindar's further claim for repayment of arrears due for Fuslies 1240 and 1241, the Board consider to be inadmissible, as the Zemindar was not then a minor.

8. As to the Durbary expenses and Shroffs' russums, (IV,) the Government decided after mature deliberation not to give interest; and with regard to the ten per cent. allowance for cost of collection, with reference to which the Acting Collector strongly supports the Zemindar's claim, Mr. Wilson appears to have laboured under a misconception. The object of this Government and of the Government of India‡ was evidently to make good to the Zemindar that which he was supposed to have lost by the discontinuance of the collection of these sources of incomes, and estimating the cost of collection of revenue at ten per cent. the assets were struck out, *minus* ten per cent. for cost of collection. Even this concession appears§ to have been thought too liberal by the Court of Directors, and by the Secretary‖ of State in 1861.

‡ Ext. Mins. Cons., 3rd January 1845.

§ Ext. Mins. Cons., 3rd July 1847, No. 763, R. D.

‖ O. C., 30th April 1861, No. 962.

The Board are, therefore, unable to support the Zemindar's claim on this point.

9. Pending the receipt of the further information called for in their Proceedings of the 18th June last, the Board will defer expressing a definite opinion as to the necessity for reducing the peishcush now charged on the estate, but resolve to submit their recommendations on the other points raised, in order that the sum which the Board, as stated in the 6th paragraph of their present Proceedings, consider to be due to the Zemindar, may be at once set off against the present heavy outstanding arrears.

(A true Copy and Extract.)

F. Brandt
Acting Sub-Secretary.

To the Acting Secretary to Government, R. D,
with petition, and copy of Board's Proceedings, No. 4,510 of 1868.

Copy to the Acting Collector of the Kistna district.

Exd. J. Wright.

No. 4,510.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 18th June 1868.

Read the following letter from W. WILSON, Esq., Acting Collector of the Kistna district, to the Secretary to the Board of Revenue, dated Masulipatam, 30th November 1867, No. 432:—

1. I have the honour to submit the report, called for by the endorsements of the Board and Government, on the enclosed petition, dated 19th March 1866, presented by the Zemindar of the Devaracottah estate, in the Bunder talook of this district.

2. Government desire particularly information on the statements made in paragraphs 3 and 6 of the petition, and generally on the question of the necessity, or otherwise, of a further revision of the peshcush.

3. In his paragraph 3, the Zemindar claims the payment with interest of the aggregate of an annual sum of Rupees 834-6-0 on account of sundry items, which, since the year 1820-21, he has not under the orders of Government been permitted to collect, but which notwithstanding has been continued in his peshcush as a charge against him. The records of this office could give no information of what these sundry items consisted. The Zemindar on being applied to proved to be no better informed, while the accounts of the Curnums from which it might have been derived were reported to have been destroyed in the cyclone of 1864. No such item appears among the assets of the estate upon which the permanent assessment was determined: it is first found in the Abstract Statement of assets prepared in 1838 by the then Collector, Mr. Grant,* at the close of the management of the Court of Wards, during the minority of Durga Prasada Naidu, the petitioner's adoptive father. A careful examination of the detailed accounts of the Circuit Committee, prepared for the purposes of the Permanent Settlement in 1802, with those prepared by Mr. Grant, has led me to the conclusion that the "Sundry Items" of Mr. Grant are the following:—

* Report to Board, 3rd July 1838, No. 65.

Villages.	Items.	Amount. S.P.	F.	C.	Rs.	A.	P.
9. Maracanapully	Bilmucta...	72	37	26⅔	280	3	1⅓
17. Bhatlapanumurru	Shrotriem	10	29	26⅔	40	13	8
31. Maddepatla.....	Bilmucta...	133	16	0	513	5	4
		216	34	52⅓	834	6	1⅓

the amount of which is exactly that of the sundry items. The Curnums of these villages could give no information from former accounts (which were destroyed, they said, by the cyclone) regarding these items, the first two of which no longer exist *es-nomine* in the respective villages. In the first of them Bilmucta or lands held on a fixed money rent has disappeared, and an item of "Sist on Ammavari (Religious) Inams" which is not among the assets of the Permanent Settlement has arisen: in the second there is no longer "Shrotriem" on Inams, but a "Kattoobady sist on Danepooram "Agraharam," which is new in name at least since the date of the Permanent Settlement, but varies in amount, just as Shrotriem does, with the quantity of produce. The third village is now, as at the date of the Permanent Settlement, held on a Bilmucta tenure. The sum of my inquiries regarding paragraph 3, therefore, is that the "Sundry Items" are—

(1.) Bilmucta of Marakanapally village.
(2.) Shrotriem of Bhatlapanumurru.
(3.) Bilmucta of Maddepatla.

That of these the first two no longer exist under that name, but that there is no reason for believing that they do not exist under others, whether Sery, Religious Inam rent, or Kattoobady: the Zemindar cannot say that the sums due on account of them are not paid, for he has declared himself ignorant of what they are composed: that the third item, the Bilmucta of Maddepatla, is collected as it was; that the claim of the Zemindar, therefore, is not made out.

4. The second particular on which Government require a report is the request of paragraph 6 of the petition that a reduction of peshcush be conceded on the ground of losses accruing from the operation of the Cattle Trespass Act No. III. of 1857. Cattle Trespass fines were not an item of the assets on which the peshcush was fixed; but in Extract from Minutes of Consultation, No. 1,251, dated 14th September 1858, Government declared that, even in this case, consideration would be given when the custom of collection was of long standing. On the ground of custom the Zemindar would be entitled to reduction, for in two of the villages, the accounts-particular of which were examined with reference to the allegations in his paragraph 3, pound fines were collected certainly as far back as Fusly 1222. Should Government think that the claim of the Zemindar on this ground is worthy of consideration, the necessary information will be obtained and submitted.

5. On the general question of reduction I have to observe—

(1.) From paragraph 49 of the Special Commissioner's report, it is evident that, even in their estimation, the peshcush they had fixed on Devaracottah was of the nature of a rack-rent, the highest possible to be got under, the best possible management, and, under the most favourable circumstances. Codanda Ram, whose aptitude for management is quoted by the Commission in terms of approbation, lives in the folk-lore as a hard man detested by his ryots; in return for his exactions the tradition goes that the Curnums submitted to the Circuit Committee accounts rigidly true; a thing which happened in the case of no other of the Zemindaries of the district.

27th September 1802.

(2.) The accompanying abstract of the accounts of the estate since the Permanent Settlement will, I think, prove that the resources of the estate were, for ordinary seasons and average management, over-estimated. The assets were taken at Rupees 1,54,036, from which the Zemindar's third Rupees 51,346 being deducted, there remained the Government peshcush of Rs. 1.02.690. During the first eighteen years subsequent to the Permanent Settlement, the total collections were Rupees 20,67,[illegible] from which the charge for peshcush Rupees 18,48,420 being deducted, there remained for the Zemindar's share Rupees 7,34,041-3-3, or an average yearly sum of Rupees 40,780, instead of the Rupees 51,346 which the calculations of the Committee promised him. From Fuslies 1228 to 1238, (a period of eleven years,) the estate was under the management of the Court of Wards during the minority of Durga Prasada Naidu, the adopted son of Ankeeneed. The results of this management were for the Zemindar's interests still worse. The total collections were Rupees 13,80,862-13-3, charge for peshcush Rupees 11,29,590, leaving an average yearly balance to the Zemindar of Rupees 22,842, not half what, from the accounts of the Committee, he might have expected. For the arrears of peshcush accruing in Fusly 1238, the estate was held under management by the Collector during Fuslies 1239 and 1240: the collections during this period were Rupees 2,37,462-15-3, which, after the Government demand was satisfied, left for the Zemindar an average yearly sum of Rupees 16,041, instead of the Rupees 51,346 of the Committee's accounts. From 31st October 1831, till 8th May 1832, the estate was under the Zemindar's own management. For arrears it was again attached on the latter date, and continued under the Collector during Fuslies 1242 and 1243. The collections for these years amounted to Rupees 1,80,871-14-3, being a deficit for peshcush of Rupees 24,508, and leaving nothing to the Zemindar. On 3rd June 1834, Durga Prasada Row died, and the estate again came under the Court of Wards by whom it was managed up till Fusly 1255, a period of twelve years. This management resulted in a total collection of Rupees 11,52,386 5-0, the charge against which for peshcush alone was Rupees 12,32,280; there was for this period, therefore, an average annual deficit of Rupees 6,657 on account of peshcush, and nothing whatever for the Zemindar. On the 7th August 1846, the present Zemindar got possession of the estate, against which there was then outstanding a balance of Rupees 1,14,186-15-10.

2. The Board wish to know whether any complaint was made as to the harshness of the assessment *before* the collections on account of Durbary charges and Shroff Roossums were discontinued. The estate was managed by the Zemindar from Fusly 1210 to Fusly 1227, and, according to the enclosure to Mr. Wilson's letter, the average income was less than the estimated income by Rs. 10,566; but as far as the Board's records show no complaint was made at the time.

3. The Board also desire to be informed how Mr. Wilson's abstract of the affairs of the Devaracottah estate was prepared, and how its correctness has been tested.

4. The Collector will ask the Zemindar if he is willing to produce his original accounts for the series of years from Fusly 1235 up to the present time. The Board cannot place reliance on his statement that the average income is only Rupees 1,15,667, inconsistent as it seems to be with the accounts furnished in the Collector's letter to the Board, dated 9th March 1867, No. 65, from which it appears that, in Fusly 1273, the estate was *rented out* for Rupees 1,53,030, and that even in the year after the cyclone the revenue was Rupees 1,20,791. It must be remembered that the Permanent Settlement did not guarantee proprietors a minimum income in all time to come, and did not take into account the improveable waste estates. The Board wish to be informed if possible what is the extent of culturable waste in Devaracottah.

Board's Proceedings, 16th August 1867, No. 5,321.

5. Mr. Wilson and the Zemindar both state the balance due at the expiration of the management of the Court of Wards from Fusly 1228 to Fusly 1238 at Rupees 19,219-3-0, and the amount agrees with that given in the enclosures to the Collector's letter to the Board, dated the 31st October 1831, which show that Rupees 19,219-3-0 was paid in Fuslies 1240 and 1241 in full liquidation of the balance for Fusly 1238; but from a letter to the Board, dated 10th March 1831, it appears that the balance was Rupees 20,391. The Collector will examine the accounts and report the correct amount.

6. If the full information required by the Board cannot be submitted without delay, the Collector will report at once on the subject of the last paragraph, in order that [illegible] Government may be obtained for [illegible] the heavy arrears now outstanding.

(A true Copy and Extract.)

(Signed) J. GROSE,
Sub-Secretary.

To the Acting Collector of the Kistna district,
with petition.

Exd. J. Wright.

Requesting further information from Collector of Kistna District in respect to Petition presented by the Zemindar of Davaracottah estate, in Bunder Taluq praying for reduction of Peishcush on account of losses from operation of Cattle Trespass Act No. III of 1857 and sundry items, which he has not been permitted to collect.

Dated 18th June 1868.

No. 4,510.

PROCEEDINGS OF THE BOARD OF REVENUE,

1868. Department.

No.

6. The items of Durbary expenses and Shroff's Roossums were, under the orders of Government quoted in the margin, remitted from the peshcush less ten per cent. the Zemindar's allowance for collection. As there was nothing to collect, the complaint of the Zemindar that this ten per cent. should have been retained as a charge against him is perfectly reasonable. A similar application of logic would saddle a Zemindar, every item of whose peshcush was struck off, with ten per cent. of its original amount, though he had neither estate nor assets to meet it. The retention of the ten per cent. seems to have resulted from a mistaken notion that the Zemindar was being re-imbursed for previous collections, in which case the deduction would have been perfectly just, whereas the object of the revision was to relieve him from a future charge: he could not collect the items after they were struck out of his assets: it was not, therefore, reasonable to saddle him with the charge of collecting them. The peshcush reduced in the manner stated amounted to Rupees 81,397, at which figure it now stands. Since Fusly 1256 the Zemindar has, up to the present day, had the management more or less completely, with average annual collections for the twenty years from Fuslies 1256 to 1275 of Rupees 1,15,667, which, after deducting the Government demand, leaves an average annual sum of Rupees 34,270 as the share of the Zemindar, or Rupees 6,428 less than the third* which the Committee suppose him to get. Scarcely a year has passed since the estate came into the present Zemindar's hands, in which some portion of it has not been attached for arrears. This is due perhaps more to the embarrassed condition of the estate when he came in to it, than to any other cause. He has the reputation of being a somewhat careful manager.

Ext. Mins. Cons., 27th April 1846, No. 44.
Proceedings of Government, 8th October 1860, No. 1,818.

* Calculated on the peshcush as it now stands.

7. Of the amount (Rupees 46,222) claimed in paragraph 7 to be refunded with interest as an arrear accrued under the management of the Court of Wards and therefore to be written off not retained when the estate was made over by them, I find that Rupees 19,219-3-0 only are due to this head of account: this is the arrear of peshcush for Fusly 1238, while the estate was under the Court while the estate was under attachment for arrears. The retention of the former sum as a charge against the estate is opposed to the provisions of Regulation No. V. of 1804, (vide Board's Standing Circular, No. 98.)

8. I am of opinion that the Zemindar is entitled to credit for this item with interest from the date when, under the provisions of the law, it should have ceased to be a charge, and that on the general question of reduction of assessment the Zemindar is entitled to credit for all sums paid by him on account of the ten per cent. retained as a charge against him for collection of the discontinued Durbary expenses and Shroff's Roossums, and to the permanent future exclusion of the same from the peshcush; and considering the experience of former years' collections as shown above, and that of the present Zemindar during a period of the past twenty years, whereby his average annual receipts of Rupees 1,15,667 are shown to be Rupees 6,428 below the third of the revised assets, and the confessed fact that the peshcush as originally determined was of the nature of a rack-rent, (a demand that could not be paid except under a management beyond the common,) the claim of the Zemindar to a revision of the peshcush, based on the experience of the years subsequent to the date of the Permanent Settlement, is not unreasonable.

ENCLOSURE No. 1.

ABSTRACT.—*Memorandum of the affairs of the Devaracottah estate.*

ENCLOSURE No. 2.—*Petition.*

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1. In paragraph 5, Mr. Wilson states that the Devaracottah estate was evidently over-assessed from the first, and that the accounts of the estate show that the income is much below what it was calculated to be.

Read the following:—

No. 28. Proceedings of the Board of Revenue, dated 18th June 1868, No. 4,510.

Read the following letter from the Acting Collector of the Kistna District, to the Secretary to the Board of Revenue; dated Masulipatam, 30th November 1867, No. 432.

1. I have the honor to submit the report, called for by the Endorsements of the Board and Government, on the enclosed petition, dated 19th March 1866, presented by the Zemindar of the Devaracottah estate, in the Bunder Talook of this district.

2. Government desire, particularly, information on the statements made in paragraphs 3 and 6 of the petition, and generally on the question of the necessity, or otherwise, of a further revision of the Peishcush.

3. In his paragraph 3, the Zemindar claims the payment with interest of the aggregate of an annual sum of Rupees 834-6-0 on account of sundry items, which, since the year 1820-21, he has not, under the Orders of Government, been permitted to collect, but which notwithstanding has been continued in his Peishcush as a charge against him. The records of this office could give no information of what these sundry items consisted. The Zemindar on being applied to proved to be no better informed, while the accounts of the Curnums from which it might have been derived were reported to have been destroyed in the cyclone of 1864. No such item appears among the assets of the estate upon which the permanent assessment was determined: it is first found in the Abstract Statement of Assets prepared in 1838 by the then Collector, Mr. Grant,* at the close of the management of the Court of Wards, during the minority of Durga Prasada Naidu, the petitioner's adoptive father. A careful examination of the detailed accounts of the Circuit Committee, prepared for the purposes of the Permanent Settlement in 1802, with those prepared by Mr. Grant, has led me to the conclusion that the "Sundry Items" of Mr. Grant are the following:—

* Report to Board, 3rd July 1838, No. 65,

Villages.	Items.	Amount. S.P.	F.	C.	RS.	A.	P.
9. Maracanapully	Bilmucta	72	37	26⅔	280	3	1⅓
17. Bhatlapanumurru ...	Shrotriem	10	29	26⅔	40	13	8
31. Maddepatla	Bilmucta	133	16	0	513	5	4
		216	34	52⅓	834	6	1⅓

the amount of which is exactly that of the sundry items. The Curnums of these villages could give no information from former accounts (which were destroyed, they said, by the cyclone) regarding these items, the first two of which no longer exist *es-nomine* in the respective villages. In the first of them, Bilmucta or lands held on a fixed money rent has disappeared, and an item of "Sist on Ammavari (Religious) Inams" which is not among the assets of the Permanent Settlement has arisen: in the second, there is no longer "Shrotriem" on Inams, but a "Kattubady sist on Danepooram Agraharam," which is new in name, at least since the date

of the Permanent Settlement, but varies in amount, just as Shrotriem does, with the quantity of produce. The third village is now, as at the date of the Permanent Settlement, held on a Bilmucta tenure. The sum of my inquiries regarding paragraph 3, therefore is, that the "Sundry Items" are—

(1.) Bilmucta of Marakanapally village.
(2.) Shrotriem of Bhatlapanumurru.
(3.) Bilmucta of Maddepatla.

That of these, the first two, no longer exist under that name, but that there is no reason for believing that they do not exist under others, whether Sery, Religious Inam rent, or Kattubady: the Zemindar cannot say that the sums due on account of them are not paid, for he has declared himself ignorant of what they are composed: that the third item, the Bilmucta of Maddepatla, is collected as it was; that the claim of the Zemindar, therefore, is not made out.

4. The second particular on which Government require a report, is the request of paragraph 6 of the petition, that a reduction of Peishcush be conceded on the ground of losses accruing from the operation of the Cattle Trespass Act, No. III. of 1857. Cattle Trespass fines were not an item of the assets on which the Peishcush was fixed; but in Extract from Minutes of Consultation, No. 1,251, dated 14th September 1858, Government declared that, even in this case, consideration would be given when the custom of collection was of long standing. On the ground of custom, the Zemindar would be entitled to reduction, for in two of the villages, the accounts-particular of which were examined with reference to the allegations in his paragraph 3, Pound fines were collected, certainly as far back as Fusly 1222. Should Government think that the claim of the Zemindar on this ground, is worthy of consideration, the necessary information will be obtained and submitted.

5. On the general question of reduction I have to observe—

(1.) From paragraph 49 of the Special Commissioners' report, it is evident that, even in their estimation, the Peishcush they had fixed on Devaracottah was of the nature of a rack-rent, the highest possible to be got under the best possible management, and under the most favorable circumstances. Codanda Ram, whose aptitude for management is quoted by the Commission in terms of approbation, lives in the folk-lore as a hard man, detested by his ryots; in return for his exactions, the tradition goes that the Curnums submitted to the Circuit Committee, accounts rigidly true; a thing which happened in the case of no other of the Zemindaries of the district.

27th September 1802.

(2.) The accompanying Abstract of the accounts of the estate since the Permanent Settlement will, I think, prove that the resources of the estate were, for ordinary seasons and average management, over-estimated. The assets were taken at Rupees 1,54,036, from which the Zemindar's third, Rupees 51,346 being deducted, there remained the Government Peishcush of Rupees 1,02,690. During the first eighteen year's management by the Zemindar, subsequent to the Permanent Settlement, the total collections were Rupees 25,82,461-3-3, from which the charge for Peishcush, Rupees 18,48,420 being deducted, there remained for the Zemindar's share Rupees 7,34,041-3-3, or an average yearly sum of Rupees 40,780, instead of

the Rupees 51,346 which the calculations of the Committee promised him. From Fuslies 1228 to 1238, (a period of eleven years,) the estate was under the management of the Court of Wards during the minority of Durga Prasada Naidu, the adopted son of Ankeeneed. The results of this management were for the Zemindar's interests still worse. The total collections were Rupees 13,80,862-13-3, charge for Peishcush Rupees 11,29,590, leaving an average yearly balance to the Zemindar of Rupees 22,842, not half what, from the accounts of the Committee, he might have expected. For the arrears of Peishcush accruing in Fusly 1238, the estate was held under management by the Collector during Fuslies 1239 and 1240: the collections during this period were Rupees 2,37,462-15-3, which, after the Government demand was satisfied, left for the Zemindar an average yearly sum of Rupees 16,041, instead of the Rupees 51,346 of the Committee's accounts. From 31st October 1831, till 8th May 1832, the estate was under the Zemindar's own management. For arrears, it was again attached on the latter date, and continued under the Collector during Fuslies 1242 and 1243. The Collections for these years amounted to Rupees 1,80,871-14-3, being a deficit for Peishcush of Rupees 24,508, and leaving nothing to the Zemindar. On 3rd June 1834, Durga Prasada Row died, and the estate again came under the Court of Wards, by whom it was managed up till Fusly 1255, a period of twelve years. This management resulted in a total collection of Rupees 11,52,386-5-0 the charge against which for Peishcush alone was Rupees 12,32,280; there was for this period, therefore, an average annual deficit of Rupees 6,657 on account of Peishcush, and nothing whatever for the Zemindar. On the 7th August 1846, the present Zemindar got possession of the estate, against which, there was then outstanding, a balance of Rupees 1,14,186-15-10.

6. The items of Durbary Expenses and Shroffs' Roossums were, under the Orders of Government quoted in the margin, remitted from the Peishcush less ten per cent. the Zemindar's allowance for collection. As there was nothing to collect, the complaint of the Zemindar that this ten per cent. should have been retained as a charge against him is perfectly reasonable. A similar application of logic would saddle a Zemindar, every item of whose Peishcush was struck off, with ten per cent. of its original amount, though he had neither estate nor assets to meet it. The retention of the 10 per cent. seems to have resulted from a mistaken notion that the Zemindar was being re-imbursed for previous collections, in which case the deduction would have been perfectly just, whereas the object of the revision was to relieve him from a future charge: he could not collect the items after they were struck out of his assets: it was not, therefore, reasonable to saddle him with the charge of collecting them. The Peishcush reduced in the manner stated, amounted to Rupees 81,397, at which figure it now stands. Since Fusly 1256, the Zemindar has, up to the present day, had the management more or less completely, with average annual collections for the twenty years from Fuslies 1256 to 1275 of Rupees 1,15,667, which, after deducting the Government demand, leaves an average annual sum of Rupees 34,270 as the share of the Zemindar, or Rupees 6,428 less than the third* which the Committee suppose him to get. Scarcely a year has passed since the estate

Extract Minutes Consulting, 27th April 1864, No. 44.
Proceedings of Government, 8th October 1860, No. 1,818.

* Calculated on the Peishcush as it now stands.

came into the present Zemindar's hands, in which some portion of it has not been attached for arrears. This is due perhaps more to the embarrassed condition of the estate when he came into it, than to any other cause. He has the reputation of being a somewhat careful manager.

7. Of the amount (Rupees 46,222) claimed in paragraph, 7 to be refunded with interest as an arrear accrued under the management of the Court of Wards, and therefore to be written off, not retained, when the estate was made over by them, I find that Rupees 19,219-3-0 only are due to this head of account: this is the arrear of Peishcush for Fusly 1238, while the estate was under the Court of Wards: the remainder, Rupees 27,003-6-2 is arrears of Peishcush for Fuslies 1240, and 1241, while the estate was under attachment for arrears. The retention of the former sum as a charge against the estate, is opposed to the provisions of Regulation No. V. of 1804, (vide Board's Standing Circular, No. 98.)

8. I am of opinion that the Zemindar is entitled to credit for this item with interest from the date when, under the provisions of the law, it should have ceased to be a charge, and that on the general question of reduction of assessment the Zemindar is entitled to credit for all sums paid by him on account of the 10 per cent. retained as a charge against him for collection of the discontinued Durbary Expenses and Shroffs' Roossums, and to the permanent future exclusion of the same from the Peishcush; and considering the experience of former years' collections as shewn above, and that of the present Zemindar during a period of the past twenty years, whereby his average annual receipts of Rupees 1,15,667 are shewn to be Rupees 6,428 below the third of the revised assets, and the confessed fact that the Peishcush as originally determined was of the nature of a rack-rent, (a demand that could not be paid except under a management beyond the common,) the claim of the Zemindar to a revision of the Peishcush, based on the experience of the years subsequent to the date of the Permanent Settlement, is not unreasonable.

ENCLOSURE No. 1.

ABSTRACT.—Memorandum of the affairs of the Devaracottah Estate.

ENCLOSURES No. 2.—Petition.

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1. In paragraph 5, Mr. Wilson states, that the Devaracottah Estate was evidently over-assessed from the first, and that the accounts of the estate shew that the income is much below what it was calculated to be.

2. The Board wish to know whether any complaint was made as to the harshness of the assessment *before* the collections on account of Durbary Charges and Shroff Roossums were discontinued. The estate was managed by the Zemindar from Fusly 1210 to Fusly 1227, and, according to the enclosure to Mr. Wilson's letter, the average income was less than the estimated income by Rupees 10,566; but as far as the Board's records shew, no complaint was made at the time.

3. The Board also desire to be informed, how Mr. Wilson's abstract of the affairs of the Devaracottah Estate was prepared, and how its correctness has been tested.

4. The Collector will ask the Zemindar if he is willing to produce his original accounts for the series of years from Fusly 1255 up to the present time. The

Board cannot place reliance on his statement that the average income is only Rupees 1,15,667, inconsistent as it seems to be with the accounts furnished in the Collector's letter to the Board, dated 9th March 1867, No. 65, from which it appears that, in Fusly 1273, the estate was *rented out* for Rupees 1,53,030, and that even in the year after the cyclone, the revenue was Rupees 1,20,791. It must be remembered, that the Permanent Settlement did not guarantee proprietors a minimum income in all time to come, and did not take into account the improveable waste estates. The Board wish to be informed if possible, what is the extent of culturable waste in Devaracottah.

Board's Proceedings, 16th August 1867, No. 5,321.

5. Mr. Wilson and the Zemindar, both state the balance due at the expiration of the management of the Court of Wards from Fusly 1238 to Fusly 1238 at Rupees 19,219-3-0, and the amount agrees with that given in the enclosures to the Collector's letter to the Board, dated the 31st October 1831, which shew that Rupees 19,219-3-0 was paid in Fuslies 1240 and 1241 in full liquidation of the balance for Fusly 1238; but from a letter to the Board, dated 10th March 1831, it appears that the balance was Rs. 20,391. The Collector will examine the accounts and report the correct amount.

6. If the full information required by the Board cannot be submitted without delay, the Collector will report at once on the subject of the last paragraph, in order that the sanction of Government may be obtained for setting off the sum which is fairly due to the Zemindar, against the heavy arrears now outstanding.

No. 29. Read the following Proceedings of the Board of Revenue, dated 9th October 1868, No. 7,196:—

Read the following letter from the Acting Collector of the Kistna District, to the Acting Secretary to the Board of Revenue, dated Masulipatam, 10th August 1868, No. 232.

1. With reference to the Proceedings* of the Board of Revenue, dated 18th June 1868, No. 4,510, I have the honor to report that no evidence can be found in this Office of any complaint having been made regarding the over-assessment of the Davaracottah Estate before the collections on account of Durbary charges and Shroff Roossums were discontinued in 1820.

* Zemindar's Petition, No. 77, is returned herewith.

2. Mr. Wilson's abstract of the affairs of the estate, from Fusly 1210 to Fusly 1251, is taken from the Statement, annexed to the Board's Proceedings, dated 11th April 1844. The figures for Fuslies 1252 to 1255 are taken from the Jummahbundy Reports, submitted to the Court of Wards. The figures from Fuslies 1256 to 1275 are taken from the Zemindar's Statement. No detailed accounts accompanied the Statement, or exist in this office. The old detailed accounts of the estate while under the Collector's management must have been destroyed in the cyclone.

3. The minority of Durga Prasada Naidoo ended in February 1830; but the estate remained under attachment till October 1831. At the date of Mr. Dent's Report of the 10th March 1831, the balance of Peishcush for Fusly 1238 remaining

unpaid was Rupees 20,391, but this had been reduced to Rupees 19,219-3-0 on the date of Mr. Stonehouse's Report, dated 3rd August 1831. The Zemindar paid the sum of Rupees 19,219-3-0 on 31st October 1831, and took possession of his estate. This information is collected from the correspondence only, as there are no detailed accounts relating to the estate in this office.

4. I regret that I am unable, at present, to reply to paragraph 4 of the Board's Proceedings, as no answer has been received from the Zemindar.

ENCLOSURE No. 1.—Petition.

THE Proceedings of the Board above recorded are submitted with reference to the report called for on Government Petition No. 892 of 1866, presented to Government by the Zemindar of Davaracottah, and referred to the Collector through the Board.

2. The Zemindar petitions for compensation in money and for reduction of Peishcush on the following grounds:—

I. That the collection of sundry items yielding Rupees 834-6-0 per annum was discontinued by the Court of Wards in Fusly 1230, and that as those items were included in the assets at the Permanent Settlement, compensation ought to be granted.

II. That compensation ought to be given on account of losses incurred by his having been prohibited from levying Cattle Trespass fines which yielded Rupees 1,200 per annum, until the introduction of the Cattle Trespass Act No. III. of 1857, in Fusly 1267.

III. That the arrears of Peishcush due by the estate at the expiration of the late Zemindar's minority in 1830, were not remitted according to law, but collected.

IV. That in granting compensation for the Durbary Charges discontinued in 1846, and for the Shroffs' Roossums discontinued in 1860, the Government unjustly withheld ten per cent. for cost of collection, and further, that the Government paid no interest.

V. That the Peishcush fixed at the time of the Permanent Settlement is exorbitantly high, and that experience has shewn the assets to have been greatly over-estimated.

3. With regard to the first point (I) the Board concur with the Acting Collector, Mr. Wilson, in considering that the Zemindar has no claim to compensation, since the Zemindar has failed to show that the sundry items referred to have been resumed.

4. The second claim also, (II,) the Board hold to be untenable compensation for losses incurred by the introduction of the Cattle Trespass Act having been allowed by Government in two cases only; first, when the fines were entered as part of the assets of an estate; second, when the assets were not specified, and the proprietor had acquired a prescriptive right to the fines. In the case of the Devaracottah Estate, the assets were specified, but fines of this nature were not entered therein.

Proceedings of the Madras Government, Revenue Department, 1st March 1869.

5. On the third point (III,) the Board regard the Zemindars claim as, in part, good and reasonable. When the long minority of Durga Prasada Naidu terminated in 1830, a considerable sum was due to Government on account of Peishcush for Fusly 1238, and another and larger sum was also due on account of advances made to meet private demands against the minor in 1824.

The amount claimed by the Zemindar on account of the former is Rupees 19,219-3-0, together with interest: from the Board's records, it appears that the sum was Rupees 20,391: it seems, however, that between the date of Mr. Dent's Report dated 10th March 1831, and the time when the Zemindar actually entered* into possession, this sum had been reduced to that claimed by the Zemindar, and accepted as correct by the Acting Collector.

* 31st October 1831.

	RS.	A.	P.
	19,219	3	0
† Interest thereon at six per cent. for 37 years, that is, from 31st October 1831, to 31st October 1868	42,666	3	3
Total ...	61,885	6	3

6. The Board recommend the refund of this† amount, with interest at the same rate as that which was charged by Government at the time, upon the amount due by the Zemindar, and with effect from the date on which it should have ceased to be a charge upon the estate.

7. The Zemindar's further claim for re-payment of arrears due for Fuslies 1240 and 1241, the Board consider to be inadmissible, as the Zemindar was not then a minor.

8. As to the Durbary Expenses and Shroffs' Roossums, (IV,) the Government decided after mature deliberation not to give interest; and with regard to the ten per cent. allowance for cost of collection, with reference to which the Acting Collector strongly supports the Zemindar's claim, Mr. Wilson appears to have labored under a misconception. The object of this Government and of the Government of India‡ was evidently to make good to the Zemindar, that which he was supposed to have lost by the discontinuance of the collection of these sources of incomes, and estimating the cost of collection of revenue at ten per cent. the assets were struck out, *minus* ten per cent. for cost of collection. Even this concession appears§ to have been thought too liberal by the Court of Directors, and by the Secretary‖ of State in 1861.

‡ Extract Minutes of Consultation, 3rd January 1845.

§ Extract Minutes of Consultation, 3rd July 1847, No. 763, Revenue Department.

‖ O. G., 30th April 1861, No. 962.

The Board are, therefore, unable to support the Zemindar's claim on this point.

9. Pending the receipt of the further information called for in their Proceedings of the 18th June last, the Board will defer expressing a definite opinion as to the necessity for reducing the Peishcush now charged on the estate, but resolve to submit their recommendations on the other points raised, in order that the sum which the Board, as stated in the 6th paragraph of their present Proceedings, consider to be due to the Zemindar, may be at once set off against the present heavy outstanding arrears.

Proceedings of the Madras Government, Revenue Department, 1st March 1869.

No. 30. ORDER THEREON, 1st March 1869, No. 539.

Land Revenue.

1. The claims brought forward by the Zemindar of Devaracottah for compensation, and a reduction in the amount of his annual Peishcush under five heads, are clearly stated by the Board, in paragraph 2 of their Proceedings.

2. As regards the Items I, II, and IV, the Government concur with the Board that the claims of the Zemindar are untenable.

3. As regards Item III, it appears to the Government that the then Zemindar might justly have claimed that the arrears accruing during the management of the estate by the Court of Wards which terminated in 1830, should have been written off when the estate was restored to him. The opinion of the Sudr Adalut to this effect, as contained in the Board's Standing Circular No. 98, is very clear on this point, but it is observed, that this opinion bears date 7th December 1831, or at least one year after the management of the Devaracottah Estate by the Court of Wards had terminated.

4. It does not appear that the Zemindar put forward any claim to have these arrears deducted from the balance due by him, but this omission on his part was probably, the result of ignorance of his own rights, and in dealing with his case, the Government do not wish to take advantage of the fact that the Statute of Limitations would now bar his remedy.

5. They are prepared, therefore, in accordance with the recommendation of the Board, to authorize the full sum of Rupees 19,219-3-0, with interest at six per cent. per annum, being refunded to the Zemindar.

6. The Board will issue the necessary orders for deducting the amount of the refund now sanctioned from the amount of arrears due by the Zemindar, and report how much still remains to be paid by the Zemindar on account of arrears of Peishcush, and whether there is a fair prospect of the whole being realized within a reasonable time.

(True Extract.)

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

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

Exd. G. A. Turton.

5

Rev. Revenue

3 Jany 1868 Nos 4-5
3 July 1868 — 18
30 Septr 1868 — 478-479.

Petition

No. 298-/69.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 9th October 1868.

Despd 3 Feby/69.
Encl 3 Petitions
Encl. 1 to Sel. no. 298
18 Jany/69 Sel. no. 298

No. 7,196.

Case 1280 Mulavadi

Petition, from Devaracottah Zemindar in Kistna District for compensation in money and for a reduction of Peishcush on account of losses accruing from operation of cattle Trespass Act &c. Report to Government on,

Encl. 1 to Sel. no. 298

Copy sent to Rev. Dept. 23 Oct 68

23-8-16

From the Bd of Rev
D/12 Dempr Nos. 3608.

Govt. of {1869} Madras.

REVENUE.

To

THE BOARD OF REVENUE,

&c, &c., &c.

Dated March, 1st.

Recd. *Encl.*

G. O., 1st March 1869, No. 530.

Pro. of the Board of Revenue
Augt/69 Cyc 2657

MARCH.

Nos. 23-30.

Bd Board of Revenue D/
18 Jany/69 Case 1647

Devaracottah Zemindary in Kistna District.—Board of Revenue authorised to refund to the Zemindar certain arrears of Peishcush, with interest at six per cent. per annum.

Revenue Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the February 1869

Read the following. Proceedings of the Board of Revenue

Reporting to Govt on Petition from Devaracottah Zemindar in Kistna Dist for Commutation in money & for a reduction of Peishcush on acct of loss accruing from operation of Cattle Trespass Act Vau

(M. E. J. Govt 6/8/69 No 196)

1. The claims brought forward by the Zemindar of Devaracottah for Commutation and a reduction in the amount of his annual Peishcush are clearly stated by the Board in para 2 of their Proceedings.

2. As regards the items I. II. & IV. the Govt concur with the Board that the claims of the Zemindar are untenable.

3. As regards item III.

under five heads.

Nov

it appears to the Court that the then Zemindar might justly have claimed that the arrears accruing during the management of the estate by the Court of Wards which terminated in 1825 should have been written off when the estate was restored to him. The opinion of the Sudr Adalut to this effect as contained in the Board's Standing Circular No. 98 is very clear on this point, but it is observed that this opinion was not communicated to the Court until the year date 1831 or at least one year after the management of the Birraccha estate by the Court of Wards had terminated.

It does not however appear that the then Zemindar made any claim to have these arrears deducted from the balance due by him on the Contrary, the Zemindary was held under attachment for a year and a half on account of these very arrears and in October 1831 the then Zemindar appears to have paid the whole balance without demur.

5. Under these circumstances the Court are unable to recognize any legal liability on their part to make good to the present Zemindar the amount of arrears which accrued from 1819 to 1830, under the management of the Court of Wards though the fact that such arrears did accrue may be a strong argument for permanently

Sam doubtful about this refusal to allow any interest? Legally, it cannot of course be claimed; for it has been shown, the late minor on recovery of possession of his estate from the Court of Wards, actually paid without demur, a balance which to have been written out-right would have been rather hard ground for living him interest on the money dismissed from his pocket? WM

Sam Would give the interest. It is the more generous course N.

permanently by reducing the Peishcush payable by the Zemindar - In this latter point the Govt will await the further report promised by the Board in para 9 of their letter

6. Meanwhile the Govt will be prepared as an act of favor to refund Rs 19,219-3-0 the amount found by the Board to have been claimable (though not claimed) by the Zemindar in 1831. but they cannot for the reasons stated above allow interest on this sum.

X 6 The Board will issue the necessary orders for deducting the amount of the refund now sanctioned from the amount of arrears due by the Zemindar

Zemindar and report how much still remains to be paid by the Zemindar on account of arrears of Peishcush and whether there is a fair prospect of the whole being realized within a reasonable time.

HW

Revenue Department.

No. 530.

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 1st ~~February~~ August 1869.

Read the following. Pro: of the Bd of Revt

Reporting to Govt upon petition from Zemindar of Kistna Dist for compensation in money & for a reduction of Peishcush on account of losses accruing from operation of Cattle Trespass Act &c.

(M. E. G. Oct 6/68 No 1196)

1. The claims brought forward by the Zemindar of Devara-cottah for compensation and a reduction in the amount of his annual Peishcush under five heads are clearly stated by the Board in para 2 of their Proceedings.

2. As regards the items I, III, & IV, the Govt concur with the Bd that the claims of the Zemindar are untenable.

3. As regards item III it appears to the Govt that the then Zemindar might justly have claimed that the arrears accruing during the management of the estate by the Court of Wards which terminated in 1830, should have been written off when the estate was restored to him - The opinion of the Sudr Adalut to this effect, as contained in the Board's Standing Circular No. 98, is very clear on this point, but it is observed that this opinion bears date 1st Dec. 1831, or at least one year after the management of the Devarakottah estate by the Court of Wards had terminated.

4. It does not appear that the Zemindar put forward any plaint to have these arrears deducted from the balance due by him but this omission on his part was, probably, the result of ignorance of his own rights, and in dealing with his case, the Govt do not wish to take advantage of the fact that the Statute of Limitations would now bar his remedy.

5. They are prepared therefore in accordance with the recommendation of the Bd to authorize the full sum of Rs 19,219-3-0, with interest at six per cent per annum, being refunded to the Zemindar.

6. The Bd will issue the necessary orders for deducting the amount of the refund now sanctioned from the amount of arrears due by the Zemindar, and report how much still remains to be paid.

by the Zemindar on account
of arrears of Peishcush and
whether there is a fair prospect
of the whole being realized
within a reasonable time.

14 Copies to the Bd of Rev Dep[t]
6 " " Accts Genl's Dep[t]
1 Copy " Petitioners Dep[t] with Petitioners

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Dalrymple