

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 708	Press
<u>84-85-</u>	~~Mis.~~
Dated 5th April 1956	

Not to be folded or roughly handled

10

*Proceedings of the Madras Government, Revenue Department,
5th April 1869.*

No. 84. Read the following Proceedings of the Board of Revenue, dated 2nd February 1869, No. 683 :—

Read the following letter from the Collector of Coimbatore, to the Acting Secretary to the Board of Revenue, dated Coonoor, 4th August 1868, No. 217.

With reference to the Board's Proceedings of the 30th March 1868, calling for the report required by Government, in their Order of 9th idem, No. 615, respecting the collections in the Neilgherry Talook, and to the Board's previous Proceedings of the 21st December 1867, No. 8,221, I have the honor to submit an original letter from the Acting Special Assistant Collector of Ootacamund, dated 28th July 1868, No. 78, explaining the circumstances under which no collections were made within the Fusly year 1275, on account of the revenue due by European landholders on the Neilgherry Hills for that Fusly. So far as this Office is concerned, it appears that on the dates noted in the

I.—Register of Quit-rent on the properties at Wellington, on the 10th April 1866.

II.—Register of Quit-rent on the properties at Ootacamund, Coonoor, and Kotagherry, on the 3rd May 1866.

III.—Register of Plantations, 7th May 1866.

margin my predecessor returned the Quit-rent Registers for that year to the Special Assistant Collector's Office, with a request that the amount may be recovered within the end of the Fusly year, that is, 30th June 1866.

2. In paragraph 7 of Mr. Roupell's letter, he seems to be under the impression that properties held on quit-rent tenure, that is, house-sites and compounds, have no Title-deeds issued to them from Government. A reference to the records of my Office shows that when these Hills formed a portion of the Malabar District, Title-deeds were issued by the Collector and Registrar of Government Grants at Madras for many properties in the shape of grants, according to the form then in use. Several sub-divisions and changes of properties have subsequently taken place, and though many of the present owners are not in possession of grants, still these properties must be considered as being held on Title-deeds from Government. After the re-annexation of the Hills to Coimbatore in 1843, several properties were furnished with leases according to the form prescribed in the Manual of Instructions for the disposal of lands on the Neilgherries sanctioned in 1850. Again, permanent puttahs were issued to some properties agreeably to the form sanctioned by Sir Charles Trevelyan in 1859.

3. Mr. Roupell states that some of the quit-rent bills are made out for the Fusly year, while others are charged for the calendar year, and that he is unable to discover how this incongruity arose. The condition of the old grants in regard to the payment of quit-rent was, that the first payment was to be made one year after the date of the grant. Thus, if a grant was issued on the 20th February 1840 the first payment was to be made on the 20th February 1841, and so on, in the subsequent years; but the system pursued while the Hills were annexed to Malabar District was to calculate and collect the quit-rent on the calendar year; and the same system has been, and is followed in regard to properties at Ootacamund, except in a few cases in which lands were acquired from Native puttahdars who paid their assessment on the Fusly year. Coonoor and Kotagherry have always formed portions of the Coimbatore District, and the properties at those stations pay their quit-rent upon the Fusly year, as has been usual for many years past.

*Proceedings of the Madras Government, Revenue Department,
5th April 1869.*

4. There seem to be three kinds of Title-deeds extant. In the first and second, "Grant" and "Lease," respectively, payment is due for the calendar year on the 31st December. In the third form, "Permanent Puttah," (date 1859) the quit-rent is payable for the revenue year on the 31st March, or three months before its expiry, for Ootacamund. Only at Coonoor and Kotagherry are grants of the first and second description payable on or after the 30th June.

5. If an Order of Government were passed for the half-yearly collection of quit-rent revenue, due at Coonoor and Kotagherry, no arrears will occur; otherwise they will, to a certain extent, accrue from the wording of the Title-deeds which is taken advantage of.

ENCLOSURE No. 1.

From the Acting Special Assistant Collector, to the Collector of Coimbatore, dated Ootacamund, 28th July 1868, No. 78.

With reference to your letters of 17th April and 6th July 1868, numbered 118 and—, respectively, and calling for explanation as to why none of the total demand (viz., Rs. 7,175-15-10) on plantations for Fusly 1275 was collected within that Fusly, I have the honor to submit the following information:—

2. Letter from the late Collector, dated 7th May 1866, No. 148, which was forwarded with Register of Assessment on plantations, appears to have been received at this Office on the 10th idem. The talook records show that some bills were forwarded to the Tahsildar with a Takeed from the Special Assistant Collector on the 14th June following; further, that the remainder of the bills, together with the Plantation Register, reached the Talook Cutcherry on the 30th of the same month. None of the bills were served within the Fusly, as it was necessary to refer to the Register which, you will observe, was not received by the Tahsildar until the last day of the Fusly.

3. With advertence to paragraph 1 of your letter of 17th April last, I have the honor to inform you that before the 30th June of this year, all the bills for the current Fusly, and nearly, if not quite, all of the bills in arrears for previous Fuslies, were served upon the parties concerned. The current collections for Fuslies 1277, 1276, and 1275, were, respectively, Rupees 3,104-9-2, naught, naught; while the outstanding balances, after the close of the above-mentioned Fuslies, were, respectively, Rupees 7,049-14-2, Rupees 7,756-1-10, and Rupees 7,175-15-10. The greatly increased demand for Fusly 1277 was due to the large number of lands which, in the course of that Fusly, were included in the Permanent Demand Register.

4. The results of the past three years, so far as the balances are concerned, are most unsatisfactory; and it is my firm belief that the result will always be unsatisfactory under the system at present in force. From my short (three months') experience of revenue charge of this division, I can bear testimony to the great difficulty encountered in collecting the Government demand upon

quit-rent and plantation holdings; while the realisation of the dues* upon lands held upon ryotwary tenure common in the plains is effected without difficulty. To explain this by saying that it is a harder task to obtain dues from Europeans than from Natives is to fall very far short of the real causes at work. The main broad reason of the difference in the two causes lies in this, that under the ryotwary tenure in this district the various kists, with one exception, if not paid within the period prescribed, become arrears before the close of the Fusly. Any instance of neglect in payment is at once taken notice of under Act II. of 1864, and this circumstance, and the frequency of the kists, accustom the ryots to punctual payments. On the other hand, quit-rent and plantation assessment are payable in a lump sum on account of each Fusly, and thus cannot be treated as arrears until after the close of the Fusly. Of this last named fact the land-holders are too well aware, as is evidenced by the

* These dues for Fusly 1277 amounted to Rupees 16,954-2-8, of which were collected Rs. 16,822-1-5, leaving a balance of Rupees 132-1-3 outstanding for special reasons.

*Proceedings of the Madras Government, Revenue Department,
5th April 1869.*

common practice of returning bills unpaid on the ground that *the amounts charged are not due till the last day of the Fusly*. Owing to the scattered character of the estates on these Hills, as well as to the frequent absence of their owners, the work of serving the bills is laborious and slow, and, as a matter of fact, if undertaken within the Fusly, is almost certainly thrown away; as few, if any, will settle payments before the date on which they consider them to be due, and the Revenue Officer has no alternative but to wait till the expiration of the Fusly for receipt of the Government Demand.

5. I have not called attention to the advantage of kist payments from any idea that the system of quit-rent and plantation payments should be placed upon a similar footing. Such a course would be neither necessary nor advisable; not necessary, because the object in view, (namely, punctual collection of dues,) would be equally well obtained by fixing a single date within the Fusly, after which unadjusted dues might be treated as arrears; not advisable, because frequent applications for (in many cases when thus sub-divided) paltry sums would be only productive of annoyance to European land-holders, as well as entail much extra work on the talook establishment.

6. The foregoing remarks will, I trust, show that the difficulty of collecting the quit-rent and plantation dues for each Fusly within such Fusly is no imaginary difficulty. The best, if not the only, effectual remedy appears to be, as suggested in paragraph 5, to alter and fix the latest date for payments; so that in the event of dues not being by that time settled, the Revenue Officer will have it in his power, (which now he certainly has not,) to enforce their liquidation before the close of the Fusly year. It is a significant fact, that hitherto most of the collections in each Fusly have been of the nature of arrears.

7. Unfortunately, however, a serious obstacle will be found in applying the remedy above alluded to in the case of plantation lands, sold under the Special Rules for the Neilgherries, dated 6th March 1863, No. 478A. In Deed, Form X., granted under these Rules, it is expressly prescribed that the annual assessment for the land therein specified shall be paid *"on or before the 30th day of June in each year,"* after which date only may it be treated as an arrear. Where the wording of a Deed is so express, there would seem to be no option but to act strictly up to its provisions.

8. The case of quit-rent tenures is different. Here all that the land-holder possesses by way of title from Government consists usually of a map or plan of his holding, furnished from the Collector's Office, and entries in the Register having reference to the ground detailed in such plan, and describing it as liable to a fixed annual demand. I have used the expression "annual," for I would observe that some of the quit-rent bills are made out for the Fusly, while others are charged for the calendar year. How this incongruity arose I have been unable to discover. It would be well if it were put a stop to at once (except in the event of any special deed providing for the payment of dues for the calendar year; but I have never yet met with such a deed) by charging such bill-holders for the half-year, that is, from January 1st till June 30th, and thence forward serving bills for the Fusly only. I conceive that Section 3 of Act II. of 1864 could be made applicable to the case of quit-rents in the way above suggested, by altering the latest date for payment from 30th June to 31st March, or such other date as may appear convenient. I am convinced that some change of this nature will be found necessary if the quit-rent collections within the year are to be at all equal to the demand.

SUBMITTED to Government, with reference to paragraphs 21 and 2 of their Proceedings, dated 25th September 1867, No. 2,244, and 9th March 1868, No. 615, respectively.

2. In the letter above recorded the Collector explains the circumstances under which no collections were made within the Fusly year 1275, on account of the revenue due by European land-holders on the Neilgherries. He states that there are three kinds of Title-deeds extant on the Hills, that in the first and second ("Grant" and "Lease," respectively) payment is due for the calendar year; while in the third form, "Permanent Puttah," it is payable for the revenue

Proceedings of the Madras Government, Revenue Department.
5th April 1869.

year on the 31st March for Ootacamund. It is only at Coonoor and Kotagherry that there are grants of the first and second description payable for the Fusly year, or after 30th June. Mr. Wedderburn observes that if an Order of Government were passed for the half-yearly collection of quit-rent due at Coonoor and Kotagherry no arrears will occur; but it appears to the Board that even under this arrangement one-half of the amount will fall in arrears as the amount due for the second half of the Fusly will be paid only after its close.

3. The Board would not advocate any alteration in the periods of payment entered in the Title-deed, or sanctioned by long usage.

4. The real cause for the apparent accumulation of arrears is, that sums are entered as the demand for each Fusly which become due only on the last day of the Fusly. They are consequently at no time during the Fusly realisable as arrear, and the remedy appears to be to enter them in future as the demand of the succeeding Fusly.

The proper course appears to be to write off the demand for the current Fusly as an irrecoverable arrear.

5. The account will then represent the actual state of things, and no sums recoverable in the following year will appear in the accounts of the preceding year. If the Government approve of this orders will be issued accordingly.

6. The explanation submitted by the Collector does not touch the fact of arrears being due for several Fuslies. The Board look to the Commissioner to enforce the punctual payment of the revenue in future.

7. In his Settlement Report for Fusly 1275 the Collector stated that the balance was owing to some of the parties having withheld payment on the ground that the actual area of their lands is less than the quantity charged for, and that a survey was being made of their property. In the letter recorded at the head of these Proceedings no allusion whatever is made to this subject, notwithstanding that information was called for as to the exact amount, of which payment was refused on account of disputed areas, and as to whether the refusal was warranted by the circumstances of the case. The Commissioner should now ascertain and report upon the matter.

No. 85.

ORDER THEREON, 5th April 1869, No. 908.

Land Revenue.

THE Board's proposals are approved
and sanctioned.

2. The report called for in paragraph 7 of the Proceedings should be submitted for the information of Government.

(True Extract.)

(Signed) R. A. DALYELL,

Acting Secretary to Government.

To the Board of Revenue.

Exd. F. R. Bantleman.

No 908
Proceedings of the Madras Government
Under date the 5th April 1869
Read the following Prop^s
of the Board of Revenue
A.B. 2nd February 1869, No. 85

The Board's proposals
 are approved and
 sanctioned

The report called
 for in para 7 of the
 Prop^s should be submitted
 for the information of
 Govt

[Signature]

11 Copies to the Secy to Govt

[Signature]

27/3

Genl. Of 1869, 20th April

REVENUE.

To

THE BOARD OF REVENUE.

Dated April, 5th.

Recd.

Per.

G. O., 4th April 1869, No. 908.

Prop^s of the Board of Revenue 4th April 1869, No. 908.

APRIL.

Nos. 84-85.

Revenue due by European land-holders on
 the Neilgherries.—Proposals of the Board of
 Revenue with reference to the arrears, approved.