M.R. O. 1—32,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 927 Press Mis.

120-121

Dated 7th April 1969

Not to be folded or roughly handled

No. 120. Read the following Proceedings of the Board of Revenue, dated 13th February 1869, No. 973.

Read the following letters :—

From the Collector of Malabar, to the Acting Secretary to the Board of Revenue, dated on circuit at Chathamungalum, 9th January 1869, No. 3.

As it is requested that the enclosed may be submitted to Government, I have the honor to forward, for that purpose, should the Board see fit, a communication received from the Secretary to the Planters' Association North Wynaad, expressing the opinion of the Association on the introduction of the Road Cess Act (III. of 1866) and on the Wynaad Tolls Act (II. of 1868). The Association seems opposed to the former as involving additional taxation, and to the latter as they consider it will be inoperative.

Enclosure No. 1.

From the Honorary Secretary to the Planters' Association of North Wynaad, to the Collector of Malabar, dated Manantoddy, 21st December 1868.

This Association has had the honor to receive from Government copies of the Proceedings of the Madras Government, Revenue Department, Nos. 440 and 329, dated 29th September and 18th November 1868, respectively, referring to the proposed introduction of the District Road Cess Act of 1866 into Wynaad.

2. The Association deprecates the imposition of any more taxes than are at present levied, and objects to this tax in particular, because, though it is a tax only of the mildest description, it would fall with undue proportions on occupiers of crown lands.

3. Should it be resolved to extend the Road Cess Act to Wynaad, the Association has no doubt but that it will not in any way tend to prevent action being taken by local proprietors under the recently passed Wynaad Tolls Act, as the faults inherent to the Act itself, (Act II. of 1868,) which were pointed out to Government by this Association in November 1867, will effectually prevent owners of land from ever making use of it—at all events in this, the northern, portion of Wynaad.

In South-East Wynaad, where the Act before being passed was approved of, no action has been taken under it, and at the present moment cross-roads are being constructed there by, or with the assistance of large grants from Local Funds.

4. This Association wishes again to reiterate its objections to the Wynaad Tolls Act, and requests that you will be good enough to forward this communication to Government for its information.

From the Collector of Malabar, to the Acting Secretary to the Board of Revenue, dated Calicut, 30th January 1869, No. 33.

I have the honor to acknowledge the Proceedings of Government, dated 21st January 1869, No. 187, calling for my remarks on a letter addressed to the Chief Secretary to Government by Mr. J. Ouchterlony, Ootacamund, objecting to the extension of the Road Cess Act to Wynaad—the only talook of the district of Malabar at present exempt from its incidence.

2. Mr. Ouchterlony quotes the grounds on which the introduction of the Act is advocated as being that no action has been taken under the Wynaad Tolls Act, and that the District Road Cess has been generally introduced elsewhere.

3. As far as my advocacy goes, although I may have mentioned non-action under the Tolls Act in connection with the question at issue, I do not think it really affects it. The object of the Tolls Act seems fairly stated by Mr. Ouchterlony, (paragraph 3 of his letter). It is to make all, using a particular road, contribute their quota to its up-keep, and perhaps, to some extent, recoup persons who have expended private money on it. But it is quite permissive to the Planters to work the Act or not. If the depression of Coffee interest, (which I sincerely hope, and cannot but think is greatly overstated in paragraph 4 of Mr. Ouchterlony's letter,) prevents present action, I am not aware that any one either blames the Planters or the Law for their inactivity or its dormancy, or desires that action should be taken till the good times come.

It seems not improbable the Tolls Act may be applied before long. I have been officially applied to by an energetic Planter for a copy.

Certainly, however, no other class will work the Tolls Act, if the Planters do not. If they do work it, it will be on roads constructed or maintained especially for their peculiar interests; and the possible application of the Tolls Act to a few special roads surely affords no reason why Wynaad, with its enormous Imperial allotments, should continue to contribute so inadequately as it does to District Road Funds. Elsewhere in Malabar, tolls are now levied much more numerously than they are in Wynaad; but this has been no bar to the Road Cess Act being applied. Wynaad has its special Act to meet its special requirements. I see not why it should not on that account be brought under the general local Act to contribute its share to the general local requirements of the district, of which it forms an otherwise highly favored part.

4. The second reason for the application of the Road Cess Act to Wynaad—namely, that it has been brought into operation both in the rest of Malabar and elsewhere—seems *primâ facie* a good one. Mr. Ouchterlony argues that Wynaad is so different from the rest of the world that ordinary rules do not apply. Two lines of this class of argument are often followed, leading with much consistency to one goal. Wynaad is exceptional, and requires exceptional expenditure. It is exceptional, and the demands, which are proper enough elsewhere, must not be introduced in this peculiar district. Mr. Ouchterlony, indeed, pushes the peculiarity so far as to argue that North, South, and South-East Wynaad can find no interest in any district or cross-road not leading to its own coast line. Whatever they may say with regard to the Road Cess Act, I do not think his brother-planters would bear him out in this. Besides, we must take into consideration what other cultivators would say. I am quite sure that Local Fund money, if judiciously and impartially expended, would subserve the general utility as much in Wynaad as elsewhere.

5. That district roads would probably not do as much for the Ouchterlony valley estates as for some others, I allow. These estates are situated at the very corner of South-East Wynaad, and have the grand Government line from Mysore by the Karkur Ghaut to the coast at their feet, with the Government line to Ootacamund above.

The connection of an estate with a public road (whether Government or District) is an expense which every estate has to meet in a greater or less degree, and

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

I think few will agree with the argument, that because a congeries of estates has expended Rupees 18 to 20,000, or, indeed, any other sum, for its own interests, it is a grievous hardship that it should be called on to meet a general local cess. It is impossible to meet out to all exactly equivalent returns for their shares of any public burdens; but I do not see that the levy of the District Road Cess would benefit some in an extraordinary degree, or mulct others unfairly. The inequalities incidental to all taxation would be felt, but no more.

6. I am unable to see how the objection, that the introduction of the Road Cess Act in Wynaad would be a special tax on Coffee cultivation, can hold. If the cess is levied at all, it would be levied on cultivation of every sort that paid assessment to Government.

7. With reference to Mr. Ouchterlony's last paragraph, I submit that the great public (Imperial) expenditure that has been incurred on the great trunk lines in Wynaad, has been so incurred primarily and directly to promote Coffee interests, not, of course, on account of Coffee interests alone, but because the just and due promotion of Coffee interests is believed by Government, (in which belief I humbly but most sincerely concur,) to promote the more general public welfare. So the term "public," as applied to the main Government roads in Wynaad, becomes almost interchangeable with the term "Coffee;" and Coffee estates, which are close to these great public (Coffee) roads, have, it seems to me, no grounds to grumble, if they are called on to bear a light cess which will go in part probably to assist their more distant and less fortunate, but equally taxed, neighbours in improving their connection with the great Coffee roads provided by Government.

RESOLVED that the foregoing letters be submitted to Government, with reference to their Proceedings, dated and numbered, respectively, 29th September 1868, No. 2,505, and 18th November 1868, No. 2,896.

2. With their Proceedings, dated 17th August 1868, (embodied in the first of the above-named Government Proceedings,) the Board submitted a letter from the Collector urging the extension of the Road Cess Act of 1866 to the Wynaad.

Government, when introducing the Act* into Malabar, made an exception in favor of Wynaad, in anticipation of the passing of an Act, to enable land-holders themselves to levy a cess for the construction and repair of cross-roads.

* G. O., 10th October 1866, No. 2,736.

3. The Board observed, when submitting Mr. Ballard's letter, that they agreed with him in considering that no good reason existed why the land-holders of Wynaad should continue to be exempted from local taxation for purely local roads. They also remarked that the public expenditure on roads in and for Wynaad was far in excess, both of the revenue of the talook and of grants made to other districts of like area, revenue, and population, and that the three principal ghauts and the main lines of road on the plateau were to be constructed at the expense of Government.

4. The Board, therefore, expressed their opinion that the Road Cess Act should be extended to the Wynaad District.

5. Government, in their Proceedings quoted* above, stated their willingness to reconsider the question, should it appear (after the lapse of some months) that no action had been taken by those interested, under the provisions of the recently passed Wynaad Tolls Act (referred to by the Collector).

* 29th September 1868.

6. With reference to this the Collector stated, in his letter, dated 12th October 1868,† that he did not consider that the introduction of the Road Cess Act would in any way interfere with any action which land-holders might wish to take under the provisions of the Tolls Act.

† Embodied in Government Proceedings of 18th November 1868, No. 2,896.

7. It will be seen, from paragraph 3 of the enclosure to Mr. Ballard's letter, dated 9th January 1869, that the "Planters' Association" do not anticipate that the introduction of the Road Cess Act will interfere with the operation of the Tolls Act, simply because, in their opinion, the Act must, in consequence of inherent defects, remain as it has hitherto been inoperative. They state that no action has been as yet taken under the provisions of that Act, even in South-East Wynaad, where its provisions were at first approved of.

8. In his letter of the 30th January the Collector of Malabar gives his opinion on the letter, on the same subject, from Mr. Ouchterlony, forwarded for his observations with the Government Order, 21st January 1869, No. 187.

9. The Board agree with the views expressed by Mr. Ballard, and consider that the mere circumstance of an estate being on the line of an Imperial road affords no ground for exempting the proprietor thereof from bearing a share of local taxation. Lands lying along the Imperial roads elsewhere enjoy no such exemption.

10. In paragraph 6 of his letter, Mr. Ouchterlony enumerates the various advantages which may in the plains be generally reaped from a local road, and argues that there is a speciality about Coffee which excludes it from deriving benefit from these means. The Board, however, think that to the list should have been added the advantage conferred by cross-roads in multiplying the available carriage, and thereby diminishing one of the principal difficulties and expenses attendant on Coffee planting.

11. In conclusion, the Board have only to state that they see no reason to alter the opinion previously expressed, that Wynaad should be no longer exempted from a tax to which the rest of the Presidency has been subjected to for two years.

No. 121. ORDER THEREON, 7th April 1869, No. 927.

Miscellaneous.

THE Government are not prepared at present to sanction the introduction of the District Road Cess Act into Wynaad.

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

2. In their Order of this date, No. 926, on the Board's Proceedings of the 6th March 1869, they have intimated that, pending the introduction of the Act in question, Local Funds, raised under its provisions, are not to be expended in Wynaad.

(True Extract.)

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

To the Board of Revenue.

Exd. F. R. Bantleman.

No. 10 Relating to 242 245
- 29 Sept 1868 - 440-441
- 18 Nov 1868 - 529-530
- 25 Jan 1869 - 291-292

Revenue Board

No. 245

BOARD OF REVENUE, MADRAS.

1869.

PROCEEDINGS, 13TH FEBRUARY 1869, No. 973.

Encl

Received 23 Feb

FEBRUARY.

No. 273.

Read 27 February

Road Cess Act.—Letters from Collector of Malabar relative to proposed extension of, to Wynaad, submitted to Government with recommendation of Board's recommendation for its introduction into that Division.

Rd. T. Cartledge.

Govt. No. 1869 Revenue

REVENUE.

To

THE BOARD OF REVENUE.

Dated April, 7th.

Read. Encl.

G. O., 7th April 1869, No. 927.

APRIL.

Nos. 190-191.

District Road Cess Act.—Sanction for its introduction into Wynaad declined for the present

11. In conclusion, the Board have only to state that they see no reason to alter the opinion previously expressed, that Wynaad should be no longer exempted from a tax to which the rest of the Presidency has been subjected to for two years.

(True Copies and Extract.)

(Signed) A. MACGREGOR,
Acting Secretary.

To the Acting Secretary to Government, Revenue Department.

Copy to the Collector of Malabar,
with original enclosure, returned.

Exd. T. Cartledge.

BOARD OF REVENUE, MADRAS.
1869.

PROCEEDINGS, 13TH FEBRUARY 1869, No. 973.

Encl.

Received

FEBRUARY.
No. 973.

Road Cess Act,—Letters from Collector of Malabar relative to proposed extension of, to Wynaad, submitted to Government with re iteration of Board's recommendation for i introduction into that Division.

Introduction into Wynaad, declined for the present.

R. D.

927.

Proceedings of the Madras Government
Under date the 7th April 1869
Read the following Proc.
of the Board of Revenue
No. 13, February 1869 pt. 973.

The Govt are not
prepared at present
to sanction the introduction
of the District Road
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In their order of
this date on the Beh
Papers of the 6th March
1869 No., they have
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the introduction of the
Act in question, local
funds raised under
its provisions are not
to be expended in Wynaad

× Where within

× D°

WOH

14 Copies to the Bd of Rev. Dept 81

WD.

