M.R.O. 1—89,000—16-10-59.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1322 Press ~~Mis~~

284 - 285

Dated 12th May 1869

Not to be folded or roughly handled

No. 284. Read the following Proceedings of the Board of Revenue, dated 9th March 1869, No. 1,581 :

Read again Proceedings of the Madras Government, dated 23rd May 1868, No. 1,449, recorded in the Board's Proceedings, dated 27th August 1868, No. 6,175 :

Read also the following letters :—

From the Collector of Kurnool, to the Acting Secretary to the Board of Revenue, dated 27th June 1868, No. 241.

With reference to the Board's Proceedings, dated 7th May 1868, No. 3,346, I have the honor to inform the Board that the practice of collecting Talavadhan or Maramut Taffirick Cess on Inam lands, which existed in the talooks of Cumbum and and Markapur, transferred from Cuddapah District, was discontinued by order of Mr. Minchin (*vide* translation of paragraph 4 of his memorandum to the Head Assistant Collector, dated 17th January 1863, No. 6, herein enclosed) from Fusly 1272, after the enfranchisement of the Inams by the Inam Commissioner; and to request the Board to inform me whether the Cess should be again re-imposed or not; and if so, whether arrears should be also collected.

Enclosure No. 1.

Memorandum from J. I. MINCHIN, Esq., Collector of Kurnool, to the Head Assistant Collector of Cumbum, dated 17th January 1863, No. 6.

* * * * *

4. As quit-rent has been charged on the Inamdars, and is being levied on them, neither the Talavadhan—a cess levied for the repairs of tanks—nor the Maramut Taffirick, should be collected on the Inam lands, except the quit-rent charged thereon.

* * * * *

(True Translation and Extract.)

(Signed) T. A. N. CHASE,
Collector

Read letter from the Collector of Kurnool, dated 3rd September 1868, recorded in the Board's Proceedings, dated 13th October 1868, No. 7,322.

From the Collector of Kurnool, to the Acting Secretary to the Board of Revenue, dated 23rd October 1868, No. 373.

In reply to the Proceedings of the Board of Revenue, No. 7,322, dated 13th October 1868, I have the honor to enclose a statement showing the amount of Talavadhan realised in Fuslies 1270, 1271, and 1272, after which year it was discontinued in this district under the orders of Mr. Minchin, referred to in my letter, No. 241, of 27th June last. I have shown the amount of Maramut Taffirick as well, as Mr. Minchin's order affected both these items of demand. He appears to have been under the impression that the quit-rent, recently imposed on the Inamdars, freed them from all their former liabilities irrespective of their nature.

2. In the accounts of Fuslies 1270 and 1271 the amount of Talavadhan is shown under Item No. 2 of Statement No. 4, and the amount of Maramut Taffirick, under Item No. 6 of Statement No. 9. In the accounts of the next Fusly 1272, the amount of Talavadhan is exhibited under item No. 4 in Statement No. 9, agreeably to the orders of the Board, dated 19th June 1863, No. 3,635, and the Taffirick under "Other Items" No. 50.

Revenue Department

No. 7

Proceedings of the Board of Revenue
dated 22d. April 1869.

Read Government Order dated
3d. March 1869 No. 553.

In remarking that Madura was
not the only district in which the Road Fund
had been involved in debt the Board alluded
to North Arcot and Bellary. The state of
the case with regard to the former has been
detailed in Board's Proceedings dated 6th March
1869 No. 1438. In Bellary the Board now find
that the expenditure of the year will not exceed
the income.

A Statement is appended which
shows the Receipts Charges and Balances of
the Road Fund in each district up to Janu-
ary the latest date for which a complete file
of reports has been received. It must be ob-
served however that the expenditure shown
[illegible] ed by the Public Works Department does not
accounts for some of them had not been rendered
by the Collector. A delay of two or three months
generally takes place before these accounts
are passed by the Controller and communicated

by

by him to the Accountant General, and by the Accountant General to Collectors. In their Proceedings dated 20th July 1868 No. 5258 the Board endeavoured to remedy this evil. The statement shows a balance of Rupees 20780 against Kistna. This results from the effect that the year began with a deficit of Rupees 4475 instead of a balance of Rupees 52,800 as was anticipated. The estimated income of the year is Rupees 158,105 & the Collector was warned in para 5 of the Board's Proceedings dated 3d December 1868 No. 8531 not to exceed it.

The Collector will submit without delay the information called for in para 3 of the G. O. but in the meantime the Board hope that Government will accord their formal sanction to the revised budget as the year has closed.

The explanation and report alluded to in para 6 have not yet been received.

(True Extract)

J Grole
Sub Secretary.

To

The Ag Secretary to Government
Revenue Department
With a Statement.

Lt Colonel Haughton
Offg Secy to Govt

3. The reason why these cesses were exhibited under different items was, that while the Taffirick was a variable demand, dependant upon the necessity or otherwise of the execution of repairs to the tanks under which the Inams were situated, the other cess was a fixed annual demand, payable without respect to the execution of repairs, and was, therefore, thought more fitly to come under "Sundry Revenue."

ENCLOSURE No. 1.

Statement showing the amount of Talavadhan and Maramut Taffirick collected in Fuslies 1270, 1271, and 1272, in the district of Kurnool.

Whether Talavadhan or Maramut Taffirick.	What Fusly.	Under what item included.	Amount.	Remarks.
			Rs. A. P.	
Talavadhan	1270...	No. 2 in statement No. 4...	1,539 2 5	
	1271...	Do.	1,767 12 4	
	1272...	No. 4 in statement No. 9...	1,768 0 0	
Maramut Taffirick ...	1270...	No. 6 in statement No. 9...	183 4 4	
	1271...	Do.	622 8 1	
	1272...	No. 50 in statement No. 9..	623 0 0	

KURNOOL,
October 1868.

(Signed) T. A. N. CHASE,
Collector.

From the Acting Collector of Nellore, to the Acting Secretary to the Board of Revenue, dated 2nd November 1868, No. 3,091.

I HAVE the honor to acknowledge the receipt of the Board's Proceedings, dated 27th August 1868, communicating the Government Order, dated 23rd May 1868, No. 1,449, and calling upon me to state the amount of Talavadhan collected in Fuslies 1276 and 1277, and the item of Land Revenue Miscellaneous in which it was included.

2. The Acting Sub-Collector, in his letter, dated 27th October 1868, No. 256, states that the amount collected as Talavadhan is included in the item Water-tax,* one of the items constituting the "Land Revenue Miscellaneous;" and that he sees no objection to the cess being appropriated to the repairs of the tanks.

* Item No. 46 in Jummahbundy Statement No 5.

3. The following are the details of the collection in Fuslies 1276 and 1277 :—

	Fusly.	Demand.	Collection.	Balance.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
Kanigiri	1276 ...	47 4 6	47 4 6	... ...
	1277 ...	47 15 3	47 15 3	... ...
Total ...	.....	95 3 9	95 3 9	... ...
Nandanavanam	1276 ...	127 1 6	123 13 10	3 3 8
	1277 ...	36 12 0	33 4 0	3 8 0
Total ...	.....	163 13 6	157 1 10	6 11 8

4. I see no objection to the suggestion in paragraph 3 of the Government Order being carried out, and request instructions as to which head the proceeds of the cess should be credited in the accounts.

From the Acting Collector of Cuddapah, to the Acting Secretary to the Board of Revenue, dated 9th December 1868, No. 227.

ADVERTING to the Proceedings of the Board, dated 27th August 1868, No. 6,175, I have the honor to subjoin a statement of the amount collected as "Talavadhan Cess" in Fuslies 1276 and 1277 :—

Talook.	Villages.	Fusly 1276.	Fusly 1277.
		Rs. A. P.	Rs. A. P.
Cuddapah	Pata Cuddapah	393 2 0	383 6 7
	Palampalli	62 7 0	73 10 0
	Wutkur	158 6 0	119 2 0
Madnapalli...	Candukur	339 3 0	270 8 6
Proddatur	Doovoor	206 11 0	183 11 2
		1,159 13 0	1,030 6 3

2. It was included in the Item "Quit-rent on Sundry Personal Inams" under Land Revenue Miscellaneous.

3. There is no objection to appropriate the cess for tank repairs, as suggested by Government in paragraph 3 of their Order, dated 23rd May 1868, No. 1,449, there being no doubt that it was originally charged for that purpose.

IN the first of the foregoing papers, the Government concurred in opinion with the Board in favor of the continuance of the Talavadhan Cess, which is now levied in Nandanavanam and Kanigiri in the Nellore District, against which the Inamdars petitioned the Collector, on the ground that a quit-rent had been imposed on these Inams by the Inam Commissioner. In connection with this subject the Board called on the Collectors of Kurnool and Cuddapah, where similar cesses existed in certain localities, to state the amount annually collected on that account.

2. The replies of the Collectors, recorded above, furnish the information.

Board's Proceedings, dated 29th March 1832, No. 125.
From Chief Secretary to Government, to Board, dated 27th April 1832, No. 775.

N. B.—For facility of reference the letter (paragraphs 3, 4, and 5), and a translation of the Order are printed with these Proceedings.

3. The origin of these cesses for irrigation and share of expenses for repairs (*Maramut Taffirick*) is traced from the correspondence, noted marginally, to certain Rules laid down by the Principal Collector of the Ceded Districts (Colonel, afterwards Sir Thomas Munro,) dated 22nd January 1806. He therein ordered that (*Taffirick*) a proportionate share of the expenses of repairs of tanks, from which they derive benefit, should be collected from all Inamdars, where the contribution had been customary, with the proviso that for Inams paying Jody or quit-rent the amount of the quit-rent should be deducted from the assessment on which the share was to be calculated. These Rules

N. B.—In 1824 the Collector of Bellary proposed to revise the Rules; but it was negatived by the Board.
Proceedings, dated 29th December 1825, paragraph 32.

were, however, only partially enforced in the Cuddapah District, and not at all in the Bellary District, and the Board sought instructions, whether the Rules should be enforced generally, in their Proceedings, dated 29th March 1832, No. 125.

From Secretary to Government, to Board, dated 27th April 1832, No. 775.

4. In reply, Government held that the principle of taxing Inamdars throughout the Ceded Districts in aid of tank repairs, in a due proportion to the amount of land they hold free, was perfectly equitable, but referring to the indigence of the Inamdars, to certain practical difficulties and general expediency, the Government considered it better to forego the project of enforcing a general *Tuffrick* demand on this account. But they ordered that "as the power of calling upon the inhabitants for such contributions has been universally recognised, and has rested with the Government of India from a remote era," the Collector should enforce the demand whenever the area of the Inam equalled one-fourth of the whole cultivation.

5. Referring to the matter immediately before the Board, it appears that the Inam Commissioner has reported that the cesses where existing have not been dealt with by him. It must be observed that the Inam quit-rent is for a totally different purpose—the commutation of the reversionary claim of Government—and the Government have decided, in regard to the villages of the Nandanavanam and Kanigiri Talooks of Nellore, that existing cesses should not be interfered with.

The Acting Collector reports that the collections under the head of Water-tax (*Tularadhan*) for the Fuslies 1276 and 1277 amounted on the average to Rupees 126-2-9, and recommends that the amount be carried to account for the intended object.

		Rs.	A.	P.
Fusly 1276		171	2	4
„ 1277		81	3	3

6. The Collector of Kurnool now brings to notice that, on the 17th January 1863, the late Collector ordered that, in consideration of the quit-rent charged under the Inam Rules, neither *Talaradhan** nor *Muramut Tuffirick*,† which are practically the same tax under different names, having reference to a different mode of computing rates, and are a share of tank repairs hitherto collected in the two talooks transferred from Cuddapah to that district, should be collected any longer, and it appears that collections have since ceased. The Collector of Kurnool asks instructions whether the demand shall be revived.

	Rs.
* Average of three years from Fusly 1270 to 1272 ...	1,692
† Do. Do.	476
	2,168

7. The Board observe that the Collector committed a grave error in remitting, without reference to them, a cess which, though exceptional and unequally distributed, involved an important principle, and had already been the subject of distinct orders of Government as above shown. But the Board would add that as six years have passed since the irregular order took effect, and that as the matter must shortly be disposed of in a comprehensive manner by the Public Works Commission, it will not be advisable to revive the cess at present.

Proceedings of the Madras Government, Revenue Department,
12th May 1869.

8. The Collector of Kapaa reports that the collection of Talavadhan Cess amounted on the average of Fuslies 1276 and 1277 to Rupees 1,095.

		Rs.	A.	P.
Fusly 1276		1,159	13	0
„ 1277		1,030	6	3

9. With reference to the two districts of Nellore and Cuddapah, the Board readily admit that it is anomalous thus to tax only a few Inamdars in parts of two districts; but the general question of raising funds for the repair of tanks by a cess on the holders of land irrigated by them is under the consideration of a Commission appointed by Government, and meanwhile the Board consider that any existing usage of this nature should not be disturbed.

No. 285. ORDER THEREON, 12th May 1869, No. 1,322.

Miscellaneous.

As observed by the Board of Revenue in paragraph 7 of the foregoing Proceedings, Mr. Minchin exceeded his powers and committed a grave error in remitting the "Talavadhan Cess" and "Maramut Tafflirick" without special sanction in the two talooks transferred from the Cuddapah to the Kurnool District; but the Right Honorable the Governor in Council concurs with the Board in considering that it will not be advisable to revive either cess at present.

2. The Government also concur with the Board in considering that, for the reasons stated in the concluding paragraph of their Proceedings, it will be expedient to leave the existing arrangements in regard to those cesses in the Nellore and Cuddapah Districts untouched for the present.

(True Extract.)

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

To the Board of Revenue.
the Officiating Inam Commissioner.

Rad. E. C. Shunker.

Revd. 1869 Civil Dept.

REVENUE.

To

THE BOARD OF REVENUE.

&c. &c. &c.

Dated May, 12th.

Recd.

G. O. 12th May 1869, No. 1,322

MAY.

Nos. 284-285.

Talaxatlian Cess in Nellore, Cuddapah and Kurnool Districts.—Pending orders on the feasibility of reviving this cess.

Rec'd April 1832 No 4-5
23d May 1868 No 558

Revd. Gen'l
No. 856

1869.

Board of Revenue,

MADRAS.

PROCEEDINGS, 9TH MARCH 1869, No. 1,581.

Dep. 16 Dec. — Encls. 4

Received 18 —

G.O. No. 322 Dated 12th May 69

MARCH.

No. 1,581.

Talaxatlian Cess,—Letters from Collectors of Nellore, Cuddapah and Kurnool, furnishing information called for, relative to collection of, in their Districts, submitted to Government with remarks against revival of cess for present, in Kurnool District where it has been discontinued for last 6 years, and against disturbing existing usage in regard to tax in Nellore and Cuddapah.

9th March 1832.

has presented itself
Inamdars a portion
, shall be enforced
ncipal Collector in

isions of the Ceded
ler some collections
ever in full of the
094-0-1 on a total
o collected. From
nditure of Rupees

91,573-14-11 was
ck.

2811

Dep. May 69

Talavadhan Cess in Nellore, Cuddapah, and Kurnool Districts.—Passing orders on the advisability of reviving this cess.

No. 125.

Extract from the Proceedings of the Board of Revenue, under date the 29th March 1832.

3. In considering the case of these parties a question of some importance has presented itself to the Board, namely, whether the right of the Government to collect from Inamdars a portion of the expenses of repairing tanks, etc., from which they thence derive benefit, shall be enforced throughout the Ceded Districts, according to the rules laid down by the Principal Collector in Fusly 1215.

4. There is this difference to be noticed in Bellary and Cuddapah Divisions of the Ceded Districts: that in the former the Rules have never been enforced; and in the latter some collections have been made every year, without, indeed, any approach to regularity, and never in full of the sum stated to be due. From Fusly 1214 to 1217, the Taffirick was Rupees 22,094-0-1 on a total expenditure of Rupees 2,89,898-7-6, and of which only Rupees 8,871-12-9 were collected. From Fusly 1231 to 1239 the Taffirick was Rupees 24,213-12-4 upon a total expenditure of Rupees 1,81,729-1-0½, and of which only Rupees 5,685-1-6 were collected.

5. It must be observed that during the same period the sum of Rupees 91,573-14-11 was expended in the repairs of tanks irrigating Inam lands not liable to pay Taffirick.

No. 6,175.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 27th August 1868.

Read the following Proceedings of the Madras Government, dated 23rd May 1868, No. 1,449, Revenue Department:—

ABSTRACT.—Concurring in opinion with Board that there is no reason for discontinuing collection of Irrigation cess named "Talavadan" in Nellore and Cuddapah districts, and desiring to know why receipts from this cess are credited to "Miscellaneous Land Revenue."

Communicated to the Collectors of Nellore, Cuddapah, and Kurnool. They will state what amount was collected in Fuslies 1276 and 1277 as Talavadan cess, and in what items it was included under Land Revenue Miscellaneous. They will also inform the Board whether there is any objection to carry out the suggestion contained in paragraph 3 of the Government Order.

(A true Extract.)

(Signed) A. MACGREGOR,
Acting Secretary.

To the Acting Collector of Nellore.
" the Acting Collector of Cuddapah.
" the Collector of Kurnool.

Exd. J. Wright.

7

No. 7,322.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 13th October 1868.

Read the following letter from T. A. N. CHASE, Esq., Collector of Kurnool, to the Acting Secretary to the Board of Revenue, dated 3rd September 1868, No. 310:—

In reply to the Board's Proceedings, dated 27th August 1868, No. —, I have the honour to state that no collection was made in this district on account of the Talavadam Cess, in Fuslies 1276 and 1277, for the reason assigned in my letter, No. 241, dated 27th June last, copy of which is herewith sent in case the original may have miscarried.

ENCLOSURE No. 1.—Copy of a letter.

THE Collector is requested to state, with reference to his letter of the 27th June 1868, what amount was annually collected on account of the Talavadam Cess prior to Fusly 1276, and in what items under Land Revenue Miscellaneous the sums collected were credited, and what was the amount collected in three years. An early reply is requested.

(A true Copy and Extract.)

(Signed) A. MACGREGOR,
Acting Secretary.

To the Collector of Kurnool.

Exd. J. Wright.

Dated 13th October 1868.

No. 7,322.

Talaiadam Cess in Kurnool District.—Collector to furnish certain information regarding collections on account of,

PROCEEDINGS OF THE BOARD OF REVENUE,

No. 1868 Department.

Translation of a Tukeed from Colonel MUNRO, Principal Collector of the Ceded Districts, to the Sheristadar, regarding the Maramut Tuffrick, dated 22nd January 1806, Fusly 1215.

In your talook ascertain the extent of Circar and Inam land under Circar tanks and channels, deducting the proportion to be realised from the Circar land on account of the expenditure. You must collect the share leviable from Inam land according to the following rules:—

FIRST EXAMPLE:

Lands under a tank.

	Acres.	Turum.	Amount of tank repairs.
		C. PS. FS. AS.	C. PS. FS. AS.
Deduct the proportion to be realised from the Circar lands.	100	400 0 0	200 0 0
Remainder is the proportion chargeable on the Inam lands.	60	250 0 0	125 0 0
	40	150 0 0	75 0 0

This share, 75 c. ps., should be apportioned on the assessment of 150 c. ps., and the collections should be made from each individual according to the assessment of their Inams.

SECOND EXAMPLE:

Lands under a tank.

	Acres.	Turum.	Amount of tank repairs.
		C. PS. FS. AS.	C. PS. FS. AS.
Deduct the proportion to be realised from the Circar lands.	100	400 0 0	500 0 0
Remainder is the proportion on the Inam lands...	60	250 0 0	125 0 0
	40	150 0 0	187 5 0

In this case the whole is not to be collected, but only three-quarters of the Inam assessment.

	C. PS.
Whole assessment...	150
The Tyaxar teervah or three-fourths...	112½
The remainder...	75

is not to be levied from the Inamdars; but the three-fourths must be collected from each individual on the assessment of his Inam.

1. Wherever it has been customary to collect Taffirick from the Inams of the Bara bulloty or village servants, such is to be continued, and wherever no such custom has been observed, to be omitted.

2. When the Taffirick is to be collected from Inamdars paying Jodi, deduct the amount of Jodi and collect the Taffirick on the net Inam.

3. Wherever grain is collected regularly year by year from the Inamdars, they being not otherwise called upon on account of repairs, ascertain the practice, and if well founded, no Taffirick is to be collected from them.

4. Where the repairs of a channel, for instance, are required every year, and it has not been customary to collect from the Inamdars, no Taffirick is to be levied.

5. No Taffirick to be levied from the Inamdars on account of the Maramut expenditure in Fuslies 1212 and 1213.

6. For the amount of repairs in Fuslies 1214 and 1215, the Taffirick is to be collected as above directed.

7. You will collect half the amount in Fusly 1215, and the other half in Fusly 1216.

8. Provided the Inamdars agree in writing the Taffirick is to be collected from them in those two Fuslies.

2. If any Inamdar from poverty is unable to cultivate his land and to discharge the said rate and voluntarily resigns his land, you must get the same cultivated by Circar ryots from whom the amount must be collected and restore the land after the said claim has been adjusted.

You will act according to the aforesaid rules.

Exd. F. R. Bantleman.

At 1322

Proceedings of the Madras Govt.
Under date the 12th May 1819

Read the letter from Secretary
of the Board of Revenue
N.D. 4th March 1819

As observed by the
Board of Revenue
[illegible] of the foregoing
proceedings Mr. Ravenshaw
[illegible] for pursuing
[illegible] the Talukdars
[illegible] of Nandiwaram Tasildars
without special sanction
in the two talooks transferred
from the Cuddapah to the
Kurnool District, but the
Govt think the Govt in Council
concurs with the Board
in considering that it
will not be advisable to
revive either case at
present.

The Govt also concur
with the

and committed a grave error

WDM

Board in considering
that for the reasons
stated in from the
considering part of
this Resp, it will be
be expedient to issue
the existing arrangement
in regard to the same
as the Letter of Credit
for the present

14 To the Bd of Revenue
8 Ch Exam Comm

4/
11

[illegible]