

MADRAS RECORD OFFICE.

Government of Madras.

Revenue

DEPARTMENT.

G.O. No. / 788

Press
~~Mis.~~

225-26

Dated 16-11-1870 19

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
14th November 1870. 16

Read the following papers:—

No. 225. Endorsement of the Acting Secretary to Government, Revenue Department, dated Ootacamund, 21st September 1870.

Read the following letter from W. HUXHAM, Esq., to the Secretary to Government, Revenue Department, dated Calicut, 15th August 1870.

I BEG to enclose, for your information, a copy of my letter to the Collector of Malabar, under date 18th July 1870, also copy of his reply, under date 26th July 1870, regarding a tax levied on a little experimental coffee estate I have in low Malabar. On this matter, I had the honour of addressing you on the 20th July 1868. As these letters will explain the case, I need not encroach on your time by entering into details, but I would respectfully submit, for the consideration of Government, that if it shall be found the sum of Rupees 83-13-6 was claimed from me without authority, at the rate of two Rupees per acre, it should, in equity, be returned to me, as the order in Council applies to coffee land in Wynaad only, where a coffee tree bears three times as much as in low Malabar; therefore, to tax both lands equally would be manifestly impolitic and unjust. I trust, if Government consider that, notwithstanding the absence of any order in Council, my little patch of coffee should pay a tax from the beginning, it should not exceed one Rupee per acre, being the rate recently established for coffee lands in low Malabar, and on this principle the sum of Rupees 41-14-9 should be returned to me.

In order to avoid discussion, and to prove my desire to obey a Government order, I paid the Collector's demand of Rupees 22-6-3.

ENCLOSURE No. 1.

From W. HUXHAM, Esq., to the Collector of Malabar, dated Calicut, 18th July 1870.

I BEG to acquaint you that, on the 16th instant, a Revenue Inspector personally stated that he was ordered by the Tahsildar of Chernaad to obtain from me the sum of Rupees 22-6-3, as a tax on my coffee estate at Puntalore, regarding which I had the honour of addressing the Secretary to Government on the 20th July 1868, copy enclosed herewith. I have lately understood that Government have ordered a tax of one Rupee per acre on all coffee planted land in Malabar, where the elevation does not exceed 2,000 feet. The tax in Wynaad being 2 Rupees per acre, I wish to represent that, from the year 1863 to August 1868 both inclusive, a total sum of Rupees 83-13-6 was demanded of me by the Tahsildar of Chernaad, being at the rate of 2 Rupees per acre, which I paid without inquiry under the erroneous supposition that there was some authority for making this claim as in Wynaad, and never supposed that this demand would have been made, unless there was sufficient authority for making it; whereas it appears that there was really none whatever, so far as I have yet been able to discover, and that he apparently acted in error. As the order in Council is confined to Wynaad only, I would, therefore, submit that, in equity, this sum of Rupees 83-13-6, which appears to have been levied illegally, should be returned to me. My liability to pay a tax of one Rupee per acre, from the date of the recent order to this effect, I fully admit.

*Proceedings of the Madras Government, Revenue Department,
14th November 1870.*

2. I respectfully hope that a liberal view will be taken by Government of this statement, and that, if correct, it may receive your favourable attention and recommendation.

ENCLOSURE No. 2.

From the Collector of Malabar, to W. HUXHAM, Esq., dated Calicut 26th July 1870, No. 2,165.

In reply to your letter of the 19th instant, I must decline to admit that you have shown any cause for a refund, or that you are entitled to withhold the tax due between the date of your addressing Government and the date of their order. I consider, however, you are entitled to the lower rate for the latter period, and the demand against you stands at Rupees 22-6-3, which I request you will pay at once.

Forwarded to the Collector of Malabar for report, through the Board of Revenue.

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

No. 225A. Proceedings of the Board of Revenue, dated 1st November 1870, No. 6,412.

Read the following letter from the Collector of Malabar, to the Acting Secretary to the Board of Revenue, dated Calicut, 29th September 1870, No. 331.

I HAVE the honour to report, with reference to petition* No. 2,504 and the Government Secretary's endorsement thereon, dated 21st instant, that Mr. Huxham claims that the tax on Coffee land, levied from him, at Rupees 2 an acre, previous to Government Order, 30th May 1870, No. 786, should be refunded as an unauthorized collection, or that at least half of it should be refunded, so as to adjust the demand at the rate now fixed by Government at 1 Rupee an acre.

2. As regards the former claim, there is nothing in the Order of Government to show that they considered that the Collector had exceeded his powers in assessing Coffee lands in the low country, and in regard to the latter, it would appear to be a dangerous precedent to admit to a reduction of assessment a retrospective effect.

3. The case had to be considered with that of a considerable amount of native cultivation similarly situated, and it appeared to me that the rate prescribed in the late Order of Government should take effect from the date of its promulgation.

ENCLOSURE No. 1.—Endorsement of Government, dated 21st October 1870, on petition from Mr. Huxham.

ENCLOSURE No. 2.—Copy of correspondence.

*Proceedings of the Madras Government, Revenue Department,
14th November 1870.*

SUBMITTED to Government with reference to their endorsement of the 21st September 1870.

2. The Board concur with the Collector in thinking that the reduction of assessment should not have retrospective effect.

N. 226.

ORDER THEREON, 14th November 1870, No. 1,788.

Land Revenue.

With reference to paragraph 3 of the Collector's letter, the Government desire to know what area of Coffee land was charged with Rupees 2 per acre previous to the issue of the G. O., under date 30th May 1870, No. 786, fixing the rate at one Rupee per acre.

2. It would appear from paragraph 5 of Mr. Ballard's letter, under date 11th November 1868, No. 324, that the extent so charged was very limited.

(True Extract.)

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

To the Board of Revenue.

Exd. F. R. Bantleman.

fixing

N-1788.

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 14th Jan. 1870Read the following. Proceedings of the
Board of Revenue

Subj: Collr's report on claim
presented by Mr. Fuxam to refund
of tax levied on his Coffee
estate in Malabar.

H.L. 1st Nov. 1870. No 6412

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charged with Rs 2 per
acre previous to the
issue of the G. O. under
date 30th May 1870 No 786
fixing

No 344/71

CONT. OF 1870

REVENUE.

THE BOARD OF REVENUE.

Chief Secretary, M.L.

No.

G. O. 144 November 1870, No. 1755.

108
105, 200, 200

Mr. Fuxam's Coffee Estate in Malabar
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issue of the Order fixing the rate at one Rupee per
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21/11/68

11/11/68

14 Letter 18 of 1868, Sept 21.

1868