M.R.O. 1—88,000—16-10-23.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1877 Press Mis.

409-10
Dated 29-11-1870 N.

Not to be folded or roughly handled

No. 409. Read the following Proceedings of the Board of Revenue, dated 26th August 1870, No. 5,459 :—

Read the following letter from G. LEE-MORRIS, Esq., Collector of Tanjore, to the Acting Secretary to the Board of Revenue, dated Negapatam, 19th May 1870, No. 156.

WITH reference to the Board's Proceedings, dated the 8th June 1869, No. 4,107, I have the honour to submit the following report :—

2. Individual fields in Mottafysal villages are not now separately assessed, nor has any other change taken place in the assessment of lands in these villages, which renders the reasons urged by Mr. Forbes against the sale of the best land of a defaulter no longer applicable.

3. So long as lands of different qualities remain, as they now are, subject to an average rate of assessment, the anomaly pointed out by Mr. Forbes must continue an unavoidable incident of sales of land for arrears of revenue ; for it is next to impossible to take a proportionate share out of every field in a defaulter's holding, comprising, as holdings in Tanjore mostly do, portions of lands of different qualities. Generally, only a small portion of a defaulter's holding has to be sold for arrears, and if such portion were to be made up of numerous little bits, as it would then necessarily have to be made up, it would be of very little value to the purchaser, and, indeed, it would be very difficult to find a purchaser for it.

4. The only remedy for this anomalous state of things, which suggests itself to me, is the apportionment of the existing lump assessment over the several fields according to their relative productive capabilities—a measure obviously desirable also on other administrative grounds. As a convenient plan, this apportionment might be left generally to the Mirassidars themselves under such rules and restrictions as would guard against sharp practices, such as charging lands of inferior quality with an unduly large share of the assessment, with the intention of afterwards abandoning them under the Razinamah Rules. It would, of course, now and then happen that the Mirassidars would not agree amongst themselves, and in such cases it would be necessary to employ the agency of the officers of Government, and also of arbitrators selected from among disinterested landholders in the neighbourhood. This was the plan adopted in the main by Mr. Kindersley in carrying out the detailed field assessment, which now obtains in parts of the district, and of which the present Mottafysal settlement was only a preliminary.

5. Until this desirable object is accomplished, unequal distribution of assessment on sales of land for arrears of revenue can be avoided, to some extent, by selecting, as far as possible, land of an average quality, whether in one or more plots, out of a defaulter's holding. It will be rarely possible to find one single plot (supposing that one sufficient to realize the arrear could be had) that would bear an average value, but two or three different plots representing a fair average on the whole might generally be easily selected. This is what is supposed to be done now, though, from the selection being necessarily left to the Curnums, there is no guarantee that this obviously proper course is really followed.

6. Mr. Forbes, in the passage quoted in the Board's Proceedings, states that "in the rented and Amani villages of Tanjore, good and bad lands must be sold

together, and we do not recognize the private sale of either one or the other exclusively." It is true, that to guard against collusive transfers, with the view of bringing bad land only under a division of crop for short produce,* it was the rule formerly not to register transfers, where a Mirassidar retaining the good had sold the bad land or *vice versa*; but this rule, with the Oolungu system of which it formed a part, has ceased, and, indeed, I doubt whether such a rule could be legally enforced now; for under the Ryotwar system, where a transfer of registry is asked for by both the transferer and transferee, I do not see how the Revenue authorities can refuse to do what is asked.

*N.B.—It was a rule of the Oolungu system that where the actual yield was below 70 per cent. of the standard, it was to be harvested and divided between the Government and the Mirassidars under the Amani Rules; but this indulgence was allowable only where the entire holding was brought under a division of crop.

By Section 44, Madras Act II. of 1864, it is provided that when land is sold for arrears of revenue, no larger section should be sold than is sufficient to discharge the arrears and expenses.

2. Under the Mottafysal system in Tanjore, the lump sum at which the village is assessed is distributed amongst the villagers according to their holdings, and the portion which appertains to each field in the holding has never been settled. As each holding consists of good, bad, and indifferent land, so as to be of average value on the whole, it is found necessary, when the Collector acts under Section 45, Act II. of 1864, to sell the whole holding, or a great part of it, when, if the fields were separately assessed, a small portion of it would be sufficient. Thus, in one of the cases referred to in Board's Proceedings, dated 7th January 1868, No. 46, ten fields were sold for Rupees 1,459 more than the arrears, and in the other five fields, were sold and realized Rupees 99 more than was wanted.

3. The same difficulty occurs when a Mirassidar wishes to sell a part of his holding. Formerly a transfer, when the land sold was above or below the average, was not recognized, but, as the Collector points out, such a transfer could not be prevented now. Mr. Morris does not state whether any such transfer has hitherto taken place. If it has, the Board presume that the lump assessment due on the holding has been fairly apportioned to the parts into which it has been divided. It would always be possible to do this, and the necessity of selling an excessive "section" of land for arrears might thus be obviated; but it is clear that it must be most inconvenient both to the Revenue Department and the ryots to have to perform this calculation every time a transfer or a sale takes place, and it is obviously desirable, if no special objections exist, to assess fields separately in accordance with the usual Ryotwary system.

4. The Mottafysal system, when first instituted, was not intended to be final or permanent. In 1828 it was determined to supersede the Oolungu assessment, and the Collector proceeded to fix a lump assessment in money on each village and left the landholders to distribute it on the fields. When about half the district had thus been dealt with, the Board of Revenue interfered, and all proceedings were stopped. At the time there were many villages in which the lump assessment had been fixed, but not distributed amongst the fields, these villages were left in *statu quo*, and termed Mottafysal. Others still remained under the Oolungu settlement.

Proceedings of the Madras Government, Revenue Department, 29th November 1870.

5. In 1859 it became necessary to give heavy remissions to the Oolungu ryots. There were then supposed to be 1581 Oolungu and about 1,200 Mottafysal villages. The Government considered it proved that the Oolungu assessment was repressive, and determined to change it for the Mottafysal system.

G. O., dated 22nd July 1859, No. 979.

6. In their Proceedings of the 5th December 1859, No. 5,017, the Board expressed a hope that the change would be carried so far as a fieldwar assessment, but Government declined to accede to this recommendation, because a field settlement would take so long to effect, and would perhaps not be so acceptable as the Mottafysal system.

G. O., dated 10th February 1860, No. 212.

7. In a despatch, dated the 9th August 1860, No. 53, the Secretary of State called for further information on this point. He observed that the Board's recommendation deserved the best consideration, and that the decision against it was probably based on the strongly expressed opinion of the President that "no further change should be made in the existing assessment of the land-tax in Tanjore."

8. In their Proceedings of the 27th February 1861, No. 1,064, the Board remarked that the Mottafysal system was almost identical with the Ryotwary system in its operation, because the lump assessment was distributed amongst the villagers according to their holdings by well-known rules, and they were individually as responsible for it as they would be under a regular field assessment. They added: "The Board are of opinion that it was very impolitic to stop at the Mottafysal arrangements as now recognized, but they consider that an attempt to fix rates of assessment on the fields by Government officials would be attended with much difficulty and risk; such a proceeding would disturb the present practice under which the ryots pay the assessment, and would seriously affect the land transactions which have taken place." They advised, however, that a correct register should be made of each holding, showing the demand on it and the fields composing it. They felt "satisfied that further proceedings, which would involve measurement and classification of the fields and the imposition of new rates of assessment, were to be deprecated."

9. Government agreed with the Board, and pointed out that the proposed register had been made by the Deputy-Collector who had introduced the new settlement.

10. It is now more than four years since this discussion took place, and the Mottafysal system was introduced into all of the 1,669 villages affected by Government Order, 22nd July, except 13 where it had been retarded.

11. The Collector now recommends that a field assessment should be introduced. He thinks it might be done as Mr. Kindersley did it by leaving the distribution of the assessment as much as possible to the villagers, taking all necessary precautions against fraud. This would obviate the principal objections stated by the Board in their Proceedings of the 27th February 1861, and a sufficient time has now elapsed to prevent the unsettled feeling which would have been called into existence if the Mottafysal arrangements had been modified immediately after they had been made.

12. The Board concur with the Collector as to the expediency and feasibility of superseding the Mottafysal system by a field settlement, and resolve to submit the question for the orders of Government.

13. In the meantime, the Collector must arrange for apportioning assessment when holdings are divided, either through private sale and gift, or by public sale for arrears of revenue.

14. The Second Member is not a party to these Proceedings, and has recorded a separate Minute on the subject.

No. 410. ORDER THEREON, 29th November 1870, No. 1,877.

Land Revenue.

THE Government concur in opinion with Mr. Robinson that it is not desirable to attempt the introduction of a field assessment in Tanjore, except in conjunction with a scientific survey and revision of the assessment.

(True Extract.)

(Signed) W. HUDLESTON,

Secretary to Government.

To the Board of Revenue.

Exd. F. R. Bantleman.

Govt. of 1870 Proceedings.

REVENUE.

To

THE BOARD OF REVENUE.

Dated November, 29th.

Recd.

G. O., 29th November 1870, No. 1,877.

Encl.

NOVEMBER.

Nos. 409-410.

Mottafysal villages in Tanjore District.—The introduction of a field assessment in them considered undesirable, except in conjunction with a scientific survey and revision of assessment.

No. 5,459.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 26th August 1870.

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3. So long as lands of different qualities remain, as they now are, subject to an average rate of assessment, the anomaly pointed out by Mr. Forbes must continue an unavoidable incident of sales of land for arrears of revenue, for it is next to impossible to take a proportionate share out of every field in a defaulter's holding, comprising, as holdings in Tanjore mostly do, of portions of lands of different qualities. Generally, only a small portion of a defaulter's holding has to be sold for arrears, and if such portion were to be made up of numerous little bits, as it would then necessarily have to be made up, it would be of very little value to the purchaser, and indeed it would be very difficult to find a purchaser for it.

4. The only remedy for this anomalous state of things, which suggests itself to me, is the apportionment of the existing lump assessment over the several fields according to their relative productive capabilities—a measure obviously desirable also on other administrative grounds. As a convenient plan this apportionment might be left generally to the Mirassidars themselves under such rules and restrictions as would guard against sharp practices, such as charging lands of inferior quality with an unduly large share of the assessment, with the intention of afterwards abandoning them under the Razinamah rules. It would, of course, now and then happen that the Mirassidars would not agree amongst themselves, and in such cases it would be necessary to employ the agency of the Officers of Government and also of arbitrators selected from among disinterested landholders in the neighbourhood. This was the plan adopted in the main by Mr. Kindersley in carrying out the detailed field assessment, which now obtains in parts of the district, and of which the present Mottafysal settlement was only a preliminary.

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* N. B.—It was a rule of the Oolungu system that where the actual yield was below 70 per cent. of the standard, it was to be harvested and divided between the Government and the Mirassidars under the Amani Rules; but this indulgence was allowable only where the entire holding was brought under a division of crop.

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Government Order, dated 22nd July 1859, No. 979.

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9. Government agreed with the Board, and pointed out that the proposed register had been made by the Deputy Collector who had introduced the new settlement.

10. It is now more than four years since this discussion took place, and the Mottafysal system was introduced into all of the 1,663 villages affected by Government Order, 22nd July, except 13 where it had been retarded.

11. The Collector now recommends that a field assessment should be introduced. He thinks it might be done as Mr. Kindersley did it by leaving the distribution of the assessment as much as possible to the villagers, taking all necessary precautions against fraud. This would obviate the principal objections stated by the Board in their Proceedings of the 27th February 1861, and a sufficient time has now elapsed to prevent the unsettled feeling which would have been called into existence if the Mottafysal arrangements had been modified immediately after they had been made.

12. The Board concur with the Collector as to the expediency and feasibility of superseding the Mottafysal system by a field settlement, and resolve to submit the question for the orders of Government.

13. In the meantime the Collector must arrange for apportioning assessment when holdings are divided either through private sale and gift, or by public sale for arrears of revenue.

14. The 2nd Member is not a party to these Proceedings, and has recorded a separate Minute on the subject.

(A true Copy and Extract.)

Acting Secretary.

To the Acting Secretary to Government, Revenue Department.

Copy to the Collector of Tanjore.

" to the Director of Revenue Settlement.

Exd. J. Wright.

Revenue Deptt. 6

Memo: for Orders on No. 2694

In these Pros. the Board recommend the lump assessment placed upon each village by the Mottafysal settlement be apportioned to each field.

2. The reasons which prevented the adoption of this measure on former occasions, and its advantages and disadvantages are given in the Proceedings.

3. The second member of the Board would defer the

I do not think it Expedient to introduce a field-wise settlement, until it can be done sec: artem. There is nothing to show that the landholders desire it, and Mr Morris' letter to the Board dy 22 April 69 No. 67 shows that it is not necessary in order to remedy

No. 2694
Rev 1870. Deptt
Board of Revenue,
MADRAS.
PROCEEDINGS, 26TH AUGUST 1870, No. 5,459.
Dep. 22 Sept 1870
Received
Encl.

Sept 1877. 29 Nov 1870
AUGUST.
No. 5,459.

Mottafysal villages—in Tanjore District.—Collector's proposals for introduction of fieldwar assessment in, submitted for orders of Government, with recommendation for its adoption.—Collector requested in the meantime to arrange for apportioning assessment when holdings are divided either through private sale and gift, or by sale for arrears of Revenue.

the measure until the District has been regularly surveyed, and it is submitted that probably this would be the safest course.

4. No serious inconvenience has been brought to notice as arising from the existing system.

the anomaly which led to this discussion -

J. D. S. 26/10

A. J. A.

I agree

[illegible]

survey and revision of
the assessment

14 Tothe Bd of Revl Dec 30