M.R.O. 1—38,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT

G.O. No. 2012 Press ~~Mis.~~

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Dated 13 - 12 - 1820

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Proceedings of the Madras Government, Revenue Department,
13th December 1870.

Read the following :—

No. 255. Proceedings of the Board of Revenue, dated 23rd August 1870, No. 5,408.

Read again Board's Proceedings, dated 28th June 1870, No. 4,452.

Read also the following letter from the Acting Director of Revenue Settlement, to the Acting Secretary to the Board of Revenue, dated Madras, 23rd July 1870.

I HAVE the honour to reply to the Board's Proceedings, dated 28th ultimo, No. 4,452.

2. It certainly strikes me that charging with the present rates of assessment, the excess area discovered by the survey is a fair and legitimate proceeding on the part of the State; in fact, the accurate measurements may be looked upon as an examination on an extended scale, which has brought to light concealed cultivation and encroachments—the latter so dear to the heart of the Madras ryot. It may be urged that the former assessment was fixed upon the entire holding or field, irrespective of its area, and that the excess in actual land above the officially recorded extent has enabled the occupant to pay the higher rates of assessment hitherto levied; but this does not hold good with regard to Nellore, as, generally speaking, the assessment is moderate, and as there has been a properly conducted survey in former years, it would not do now to arbitrarily declare that the Survey officers wilfully erred; and then to ratify this declaration by including in these alleged errors all subsequent concealments and encroachments.

3. The next point to be considered is, the mode in which the *ad interim* charge is to be made pending the application of the sanctioned Settlement rates. This temporary demand should not, if it can be avoided, be made in any instance at a higher rate than that which the Settlement will hereafter determine to be the Government assessment; as this temporary enhancement, to be soon again reduced, may seem incongruous and ill-advised. In all other cases, it would appear that the old rates, now standing opposite the correct survey areas in the Jamabandi Chittahs and Puttahs, might be properly applied to these new areas, and thus make the demand correspond with the actual extent taxable. Another incidental advantage of this course is, that the ryots would have the extent and position of the new survey fields at once clearly and practically brought home to them.

4. As Mr. Master remarks, details are not available at present to show what is the actual excess in occupation owing to the correct survey measurements, as the lands newly taken up, which have doubtless been charged upon the correct area, are included in the excess. But when at Nellore, whilst talking over this subject with Mr. Master and Mr. Rundall, I took a few notes, and subsequently had two accounts prepared, from which some results can be gathered as regards the taluqs of the principal division for which details were alone procurable. Thus the enclosed Statement No. 1 shows the result of charging the excess area upon the lands comprised in the anicut-irrigated villages of Nellore and Gudur. From this it will be observed that the annual increase thus derived from the forty-four villages is Rupees 35,969. No doubt the demand will fall apparently heavily on some villages, and, as pointed by Mr. Rundall, “ it so happens that the better of “ the anicut villages are, as a rule, the most lightly assessed, and those that are not

"quite so good, the more highly assessed villages; thus the measure would fall "heavily on the latter villages, and let the former escape easily and continue at "moderate rates." Were the tract under discussion assessed at the old fashioned nunjah rates of 18, 20, and 24 Rupees a cawny, these objections would doubtless act as a bar, or, at all events, be a matter for consideration; but when we see that the average per acre is only Rupees 3-14-0 in Nellore, and that the average of only two villages is above Rupees 5, these cases of unequal incidence practically become of no moment. The same reasoning applies to Gudur where the average is somewhat higher, and where out of fourteen villages there are four villages above 5 Rupees; but then the per-centage of increase in area in Gudur is only sixteen against twenty-two in Nellore. It is also to be noted that the largest increase in the Gudur villages is in those paying under 4 Rupees per acre on the average.

5. Moreover, Mr. Rundall says very truly, "At a great outlay of public money "Government have improved and rendered sure or almost perfect the irrigation "throughout the anicut villages, and have thereby immensely benefited the ryots "and land-holders." With this permanent irrigation and low average, the excess may, therefore, safely be charged with the full knowledge that a higher rate will be eventually fixed at the settlement upon these identical fields. As regards the facilities afforded for charging owing to the low average, we may take the case of the fifth village on the list, viz., Totapully Gudur; it might perhaps seem harsh to put on instantaneously Rupees 2,521 to the present Beriz of Rupees 6,151 on account of the 41 per cent. increase in area; but when we see that the average rate is only Rupees 3-4-0 per acre, and when we know that there is this actual extent in area perfectly irrigated, there is no hardship whatever in fairly realizing the Government dues.

6. Neither is there any apparent difficulty about the lands under tank irrigation, as from Statement No. 2, showing the approximate new wet rates, it will be seen that the latter rule higher than those now paid, so that the excess area may be charged upon these lands without let or hindrance.

7. The accompanying Statement shows the excess discovered in tank nunjah lands by survey in each taluq:—

Taluqs.	Wet.			Per-centage of the increase.
	Old area before Survey as per Revenue Accounts.	As per Survey Accounts.	Difference.	
	ACRES.	ACRES.	ACRES.	ACRES.
1. Nellore...	48,177	60,612	12,435	26
2. Gudur ...	25,715	29,715	4,000	16
3. Rapur ...	4,593	5,411	818	18
4. Atmakur	18,782	22,647	3,865	21
5. Kavali ...	16,528	19,184	2,656	16
6. Oodayaghiri	1,601	1,809	208	13
Total ...	115,396	139,378	23,982	21

It is to be noted that the fine taluq of Nellore shows that it knew well how to enrich itself at the expense of the State, by arrangements at the time of the old survey, and by subsequent contrivances, as no less than 12,435 acres have been brought to light by the recent survey operations in the item of tank nunjah lands alone.

8. Mr. Master estimates the result of charging the excess universally at half a lac of Rupees, but this I apprehend is under the mark, as when we apply the present average nunjah rates to the excess in each taluq, the result is as follows:—

	RS.
NELLORE.—Excess in anicut villages...	26,481
Do. in tank lands at Rupees 4-1-0, the present average assessment... ...	50,517
GUDUR.—Excess in anicut villages	9,488
Do. in tank lands at Rupees 4-11-0, the present average assessment...	18,750
ATMAKUR.—Excess in tank lands at Rupees 4-7-0, the present average assessment ...	17,151
RAPUR— Do. in tank lands at Rupees 5, the present average rate	4,090
KAVALI— Do. in tank lands at Rupees 4-9-0, the present rate...	12,118
OODAYAGHIRI—Excess in tank lands at Rupees 4-10-0, the present rate	962
Total...	1,39,557

At a liberal computation, deducting one-fourth for lands out of occupation and for those taken up since survey which have been assessed upon their correct areas, the result is an annual gain to Government of Rupees 1,04,668. Of course, we are dealing with averages which are liable to mislead to some extent, but as we cannot now ascertain into what old classes the excess falls, we must base the calculations on the averages available.

9. I must now touch upon the increase in the dry lands as found by the survey. As the accounts for the sub-division have not yet been made up, I am, as in the case of the wet lands, only able to give details for the six taluqs of the principal division as shown below:—

Taluqs.	Dry.			Per-centag of the increase.
	Old area before Survey as per Revenue Accounts.	As per Survey accounts.	Difference.	
	ACRES.	ACRES.	ACRES.	ACRES.
1. Nellore ...	41,506	51,518	10,012	24
2. Gudur ...	36,148	44,039	7,891	22
3. Rapur ...	43,172	49,121	5,949	14
4. Atmakur ...	84,933	100,294	15,361	18
5. Kavali ...	42,918	50,685	7,767	18
6. Oodayaghiri ...	41,869	47,112	5,243	13
Total...	290,546	342,769	52,223	18

Taluqs.	Rates. RS.	A.	P.
1. Nellore	1	0	0
2. Gudur	1	7	0
3. Rapur	1	4	0
4. Atmakur	1	2	0
5. Kavali	0	15	0
6. Oodayaghiri	0	14	0
Average...	1	1	0

10. The present average dry assessment of these taluqs is as per margin.

When considering the rates of assessment, which will hereafter be applied to these taluqs under the new Settlement, it appears that about one-fourth of the villages will fall into the fourth group, and the rest into the third. The *proposed* average dry rate for the third group will be Rupees 1-5-0, and for the fourth Rupees 1-1-0, so that the average of the entire villages may be said to be Rupees 1-4-0, an average rate lower than that now prevailing in Gudur and equal to Rapur. But, although the *average* rates now prevailing, and those hereafter to be fixed, may seem to enable us to charge the excess without any difficulty, still, when we consider the cases of individual classes and not averages, it will be seen that if we *do* charge the excess, a large area of dry land will be temporarily enhanced, and then reduced again at the Settlement, owing to the new rates being lighter than those now paid. When, therefore, we are about to declare that these lands are too highly taxed, and are about to reduce them, is it not somewhat inconsistent to clap on an *ad interim* demand higher than that now deemed excessive? To this it may be answered there is the actual land producing actual grain wherewith to pay the enhanced demand which has hitherto been kept back from Government. I will now give some instances, which I trust will explain my meaning by showing the extent of certain classes of soil in certain taluqs, their present assessment and that hereafter to be paid, the former being higher than the latter :—

Taluqs.	Classes.	Sorts.	Acres.	Present rate.			Future rate.		
				RS.	A.	P.	RS.	A.	P.
Gudur...	5	1	7,925	1	7	0	1	4	0
Do.	4	2	7,703	1	7	0	1	4	0
Do.	7	2	3,596	1	9	0	1	0	0
Nellore	5	2	9,287	0	15	0	0	12	0
Atmakur	4	3	7,178	1	0	0	0	12	0
Do.	5	2	2,864	0	15	0	0	12	0

11. As shown in the Statement annexed to paragraph 9, the total increase in dry area found in these taluqs by the survey is acres 52,223, which, charged at the present average rates, gives a result as follows :—

Taluqs.	Increase in acres.	Present average rate.				Assessment.	Future average.		
		RS.	A.	P.		RS.	RS.	A.	P.
1. Nellore	10,012	1	0	0	=	10,012	1	5	0
2. Gudur	7,891	1	7	0	=	11,343	1	5	0
3. Rapur	5,949	1	4	0	=	7,436	1	3	0
4. Atmakur	15,361	1	2	0	=	17,281	1	4	0
5. Kavali	7,767	0	15	0	=	7,282	1	2	0
6. Oodayaghiri...	5,243	0	14	0	=	4,588	1	2	0
Total...	52,223	....				57,942	....		

I apprehend that a great deal of this excess is in occupation, probably much of it for grazing ; but taking off one-fourth as was done in the case of the wet lands, we obtain Rupees 43,457. This added to the wet assessment similarly chargeable as shown in paragraph 8, gives the following result :—

	RS.
Wet assessment on increased area charged	1,04,668
Dry do do.	43,457
Total ...	1,48,128

12. My present experience of the Nellore District unfortunately does not enable me to advance any opinion with confidence, but I certainly incline to some leniency being shown to the punjah lands, most especially in the poor and jungly taluqs of Rapur and Oodayaghiri. Should it be determined to charge the excess in dry area, it might be expedient to allow in the case of these lands 10 per cent. excess to be enjoyed free, in order to alleviate the *ad interim* enhancement alluded to in paragraph 10 and to increase the allowance to 15 per cent. in the poorer taluqs of Oodayaghiri and Rapur ; in fact, only charging what is found in excess of the 10 and 15 per cent. respectively. I cannot at present give the Board the same information regarding the Kanduker and Kanigiri taluqs, although the survey areas have been introduced, but I could do so doubtless before long, with any other details that might be deemed requisite.

ENCLOSURE No. 1.

STATEMENT No. 1.

STATEMENT showing the result of charging the Survey excess in the Anicut-irrigated villages of the Nellore District, and of levying a varying rate to equalize more closely the average rate throughout the villages.

No.	Survey number and name of villages.	Present accounts.			Per-centage of increase of area by Survey.	Assessment increased to extent of Survey excess.			Modified proposal for increasing the assessment.							
		Wet area.	Wet assessment.	Average rate.		Total amount of assessment.	Average rate.	Actual increase, Cols. 4 and 7.	Rate of increase.	Total assessment.	Average rate.	Actual increase.	Rate of increase.	Total assessment.	Average rate.	Actual increase.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Nellore Taluq.															
1	97 Chintareddipalem	1,021	2,177 13	2 2	15	2,503 13	2 7	326 0	2 0	4,219 13	4 2	2,042 0	2 0	4,219 13	4 2	2,042 0
2	125 Kondayapalem	605	1,535 1	2 9	4	1,596 1	2 10	61 0	2 0	2,745 1	4 9	1,210 0	2 0	2,745 1	4 9	1,210 0
3	105 Kettapalem	447	1,367 10	3 1	22	1,667 10	3 12	300 0	1 0	1,814 10	4 1	447 0	1 8	2,038 2	4 9	670 8
4	113 Venkanapalem	610	1,988 5	3 4	39	2,763 5	4 8	775 0	1 0	2,598 5	4 4	610 0	1 8	2,903 5	4 12	915 0
5	120 Totapalli Gudur	1,895	6,151 2	3 4	41	8,672 2	4 9	2,521 0	1 0	8,046 2	4 4	1,895 0	1 8	8,993 10	4 12	2,842 8
6	134 Nellore	1,983	6,417 8	3 4	19	7,636 8	3 14	1,219 0	1 0	8,400 8	4 4	1,983 0	1 8	9,392 0	4 12	2,974 8
7	93 Gudipallipad	411	1,412 15	3 7	12	1,581 15	3 14	169 0	1 0	1,823 15	4 7	411 0	1 4	1,926 11	4 11	513 12
8	95 Allipuram	355	1,225 9	3 7	21	1,482 9	4 3	257 0	1 0	1,580 9	4 7	355 0	1 4	1,669 5	4 11	443 12
9	91 Nidimusali	492	1,714 15	3 8	28	2,194 15	4 7	480 0	1 0	2,206 15	4 8	492 0	1 4	2,329 15	4 12	615 0
10	121 Varigonda	1,295	4,498 1	3 8	17	5,262 1	4 1	764 0	1 0	5,793 1	4 8	1,295 0	1 4	6,116 13	4 12	1,618 12
11	123 Kakupalli	1,446	5,060 4	3 8	11	5,616 4	3 14	556 0	1 0	6,506 4	4 8	1,446 0	1 4	6,867 12	4 12	1,807 8
12	104 Pallapudi	506	1,799 1	3 9	22	2,194 1	4 5	395 0	1 0	2,305 1	4 9	506 0	1 4	2,431 9	4 13	632 8
13	98 China Cherukur	807	2,891 15	3 9	17	3,382 15	4 3	491 0	1 0	3,698 15	4 9	807 0	1 4	3,900 11	4 13	1,008 12
14	100 Pedur	1,414	5,049 11	3 9	25	6,311 11	4 7	1,262 0	1 0	6,463 11	4 9	1,414 0	1 4	6,817 3	4 13	1,767 8
15	92 Narukur	393	1,449 12	3 11	24	1,796 12	4 9	347 0	1 0	1,842 12	4 11	393 0	1 4	1,941 0	4 15	491 4
16	114 Kodur	1,396	5,325 10	3 13	25	7,188 10	5 2	1,863 0	1 0	6,721 10	4 13	1,396 0	1 0	6,721 10	4 13	1,396 0
17	112 Kontur	654	2,584 5	3 15	30	3,359 5	5 2	775 0	1 0	3,238 5	4 15	654 0	1 0	3,238 5	4 15	654 0
18	126 Fanumartipad	665	2,677 13	4 0	12	2,998 13	4 8	321 0	1 0	3,342 13	5 0	665 0	1 0	3,342 13	5 0	665 0
19	102 Anguluru (South.)	1,000	4,089 5	4 1	20	4,906 5	4 14	817 0	0 8	4,589 5	4 9	500 0	0 12	4,839 5	4 13	750 0
20	116 Idur	1,518	6,176 12	4 1	25	7,720 12	5 1	1,544 0	0 8	6,885 12	4 9	709 0	0 12	7,315 4	4 13	1,138 8
21	89 Maderasipalem	360	1,513 10	4 3	44	2,178 10	6 1	665 0	0 8	1,693 10	4 11	180 0	0 12	1,783 10	4 15	270 0
22	93 Lekur	1,985	8,505 9	4 5	21	10,291 9	5 3	1,786 0	0 8	9,498 1	4 13	992 8	0 12	9,994 5	5 1	1,488 12
23	82 Kudalipalem	373	1,639 13	4 6	37	2,245 13	6 0	606 0	0 8	1,826 5	4 14	186 8	0 12	1,919 9	5 2	279 12
24	96 Peda Cherukur	434	2,171 11	4 6	7	2,322 11	4 11	151 0	0 8	2,418 11	4 14	217 0	0 12	2,542 3	5 2	370 8
25	118 Indukur Pettah	1,563	6,929 5	4 7	18	8,181 5	5 4	1,252 0	0 8	7,710 13	4 15	781 8	0 12	8,101 9	5 3	1,172 4
26	109 Komarika	563	2,530 4	4 8	41	3,567 4	6 5	1,037 0	0 8	2,811 12	5 0	281 8	0 8	2,811 12	5 0	281 8
27	90 Pumur	455	2,038 4	4 8	18	2,404 4	5 5	366 0	0 8	2,265 12	5 0	227 8	0 8	2,265 12	5 0	227 8
28	119 Totapalli	1,010	4,562 6	4 8	22	5,565 6	5 8	1,003 0	0 8	5,067 6	5 0	505 0	0 8	5,067 6	5 0	505 0
29	110 Somarajupalli	265	1,214 0	4 9	24	1,505 0	5 11	291 0	0 8	1,346 8	5 1	132 8	0 8	1,346 8	5 1	132 8
30	88 Gangapatam	1,196	5,605 5	4 11	26	7,062 5	5 14	1,457 0	0 8	6,203 5	5 3	598 0	0 8	6,203 5	5 3	598 0
31	111 Maipad	853	4,009 1	4 11	28	5,131 1	6 0	1,122 0	0 8	4,435 9	5 3	426 8	0 8	4,435 9	5 3	426 8
32	118 Anantpuram, etc. ...	748	3,607 2	4 13	19	4,292 2	5 12	685 0	0 8	3,981 2	5 5	374 0	0 8	3,981 2	5 5	374 0
33	86 Vurukur anicut portion ...	127	672 8	5 5	26	846 8	6 7	174 0	......	672 8	5 5	......	......	672 8	5 5	......
34	138 Pottepalem	637	2,925 15	5 7	22	3,568 15	6 10	643 0	......	2,925 15	5 7	......	......	2,925 15	5 7	......
	Total...	29,442	1,13,518 4	3 14	22	1,39,999 4	4 12	26,481 0	......	1,37,680 12	4 11	24,162 8	......	1,43,801 4	4 14	30,283 0

STATEMENT showing the result of charging the Survey excess, etc.—(*Concluded.*)

No.	Survey number and name of villages.	Present accounts.			Per-centage of increase of area by Survey.	Assessment increased to extent of Survey excess.			Modified proposal for increasing the assessment.							
		Wet area.	Wet assessment.	Average rate.		Total amount of assessment.	Average rate.	Actual increase, Cols. 4 and 7.	Rate of increase.	Total assessment.	Average rate.	Actual increase.	Rate of increase.	Total assessment.	Average rate.	Actual increase.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Gudur Taluq.															
1	8 Pedatapolur	571	1,980 3	3 7	15	2,277 3	4 0	297 0	1 0	2,551 3	4 7	571 0	1 4	2,693 15	4 11	713 12
2	3 Krushnapatam	496	1,839 3	3 11	58	2,905 3	5 14	1,066 0	1 0	2,335 3	4 11	496 0	1 4	2,459 3	4 15	620 0
3	11 Survepalli	2,066	7,673 13	3 11	11	8,517 13	4 2	844 0	1 0	8,203 7	4 13	668 0	1 4	10,256 5	4 15	2,582 8
4	31 Idugali	668	2,535 7	3 13	26	3,194 7	4 13	659 0	1 0	11,189 12	4 14	2,371 0	1 0	8,203 7	4 13	668 0
5	30 Ipur	2,371	8,818 12	3 14	26	11,110 12	4 11	2,292 0	1 0	9,739 13	4 11	2,066 0	1 0	11,189 12	4 14	2,371 0
6	10 Vallur	865	3,556 1	4 2	11	3,947 1	4 9	391 0	0 8	3,988 9	4 10	432 8	0 12	4,204 13	4 14	648 12
7	1 Paisampuram	455	1,925 5	4 4	16	2,233 5	4 15	308 0	0 8	2,152 13	4 12	227 8	0 12	2,266 9	5 0	341 4
8	4 Mutukur	777	3,447 5	4 5	20	4,136 5	5 5	689 0	0 8	3,835 13	4 13	388 8	0 12	4,030 1	5 1	582 12
9	13 Anikepalli	650	2,923 13	4 8	16	3,390 13	5 3	467 0	0 8	3,248 13	5 0	325 0	0 8	3,248 13	5 0	325 0
10	9 Bramhadevam	1,224	5,995 12	4 14	8	6,474 12	5 4	479 0	0 8	6,607 12	5 6	612 0	0 8	6,607 12	5 6	612 0
11	35 Narikelapalli	542	2,933 2	5 7	7	3,138 2	5 13	205 0	......	2,933 2	5 7	......	......	2,933 2	5 7	......
12	12 Penubarti	858	4,696 13	5 8	13	5,306 13	6 3	610 0	......	4,696 13	5 8	......	......	4,696 13	5 8	......
13	2 Nelatur	451	2,638 15	5 12	24	3,271 15	7 2	633 0	......	2,638 15	5 12	......	......	2,638 15	5 12	......
14	33 Pudiparti	556	3,227 15	5 13	17	3,775 15	6 13	548 0	......	3,227 15	5 13	......	......	3,227 15	5 13	......
	Total...	12,560	54,192 7	4 5	16	63,680 7	5 1	9,488 0	......	62,349 15	4 15	8,157 8	......	63,657 7	5 1	9,465 0
	Grand Total...	42,002	1,67,710 11	4 0	20	2,03,679 11	4 14	35,969 0	......	2,00,030 11	4 12	32,320 0	......	2,07,455 11	4 15	39,748 0

MADRAS,
23rd July 1870.

(Signed) G. BANBURY,
Acting Director of Revenue Settlement.

ENCLOSURE No. 2.

STATEMENT No. 2.

Statements of the average rates ruling in each taluq and the proposed Settlement rates.

Class and soil.		DRY.									WET.										
		Nellore.	Gudur.	Rapur.	Atmakur.	Kavali.	Udayagiri.	Average rate.	Proposed rates		Nellore.	Gudur.	Rapur.	Atmakur.	Kavali.	Udayagiri.	Average rate.	Proposed rates.			
		Average rate.	Average rate.	Average rate.	Average rate.	Average rate.	Average rate.		3rd Class.	4th Class.	Average rate.	Average. rate.	Average rate.	Average rate.	Average rate.	Average rate.		1st Class Irrigation.	2nd Class Irrigation.	3rd Class Irrigation.	4th Class Irrigation.
2	1	1 12	2 0	1 10	1 7	1 6	1 12	1 9	4 0	3 8	6 5	6 6	5 3	5 10	7 2	3 12	6 4	10 0	9 8	9 0	8 8
	2	1 11	1 14	1 7	1 8	1 5	1 6	1 8	3 0	2 8	5 12	7 0	5 15	5 11	7 4	6 9	6 8	8 0	7 8	7 0	6 8
3	1	1 4	2 3	1 3	1 11	1 9	0 8	1 11	3 0	2 8	4 14	5 6	6 2	5 11	8 7	6 11	5 2	7 0	6 8	6 0	5 8
	2	1 4	1 13	1 6	1 8	1 8	1 10	1 8	1 12	1 8	4 1	4 6	6 3	4 11	4 10	4 11	4 7	6 0	5 8	5 0	4 8
	3	0 15	1 1	1 3	1 3	1 4	1 5	1 3	1 4	1 0	3 6	4 3	4 15	3 11	4 5	...	3 13	5 0	4 8	4 4	3 8
	4	0 7	...	...	0 13	0 8	...	0 8	0 12	0 10	3 9	4 2	5 7	2 11	3 8	...	3 9	4 0	3 8	3 4	3 0
4	1	1 10	1 11	1 9	1 10	1 7	1 10	1 10	2 4	2 0	5 8	5 13	5 7	5 15	7 8	6 1	5 13	8 0	7 8	7 0	6 8
	2	1 2	1 7	1 5	1 4	1 2	1 1	1 4	1 4	1 0	4 8	5 1	5 3	4 11	5 4	5 8	4 11	6 8	6 0	5 8	5 0
	3	0 14	0 15	1 4	1 0	0 13	0 15	0 15	0 12	0 10	3 8	4 10	4 13	3 11	4 4	4 14	3 14	5 4	4 12	4 8	3 12
5	1	1 2	1 7	1 4	1 4	1 2	...	1 4	1 4	1 0	4 5	5 0	5 4	5 3	4 15	...	4 9	6 8	6 0	5 8	5 0
	2	0 15	1 2	1 3	0 15	1 3	1 7	1 0	0 12	0 10	3 5	4 6	5 2	4 5	3 14	...	3 11	5 4	4 12	4 8	3 12
	3	0 10	0 14	0 3	0 15	0 10	1 0	0 12	0 6	0 4	3 1	4 1	5 4	2 12	3 2	2 2	3 4	3 8	3 4	3 0	2 8
6	1	...	...	...	1 2	...	...	1 2	1 8	1 4	...	...	...	4 15	5 12	...	5 10	6 0	5 8	5 0	4 8
	2	...	...	...	0 13	...	...	0 13	1 0	0 12	...	...	...	2 0	...	...	2 0	5 0	4 8	4 4	3 12
7	1	1 15	1 12	1 5	1 8	1 7	1 2	1 7	2 0	1 8	5 2	6 6	5 5	4 14	6 5	5 6	5 10	7 0	6 8	6 0	5 8
	2	0 14	1 9	1 3	1 0	0 13	0 14	1 0	1 0	0 12	4 12	5 1	4 14	4 11	5 0	4 2	4 12	5 8	5 0	4 12	4 0
	3	0 10	1 6	1 1	0 12	0 9	0 10	0 12	0 10	0 8	3 9	4 3	4 9	3 6	3 13	3 11	3 13	4 8	4 0	3 12	3 4
8	1	...	1 13	1 7	1 4	1 1	...	1 8	1 8	1 4	...	5 9	5 3	4 11	6 2	...	5 5	6 8	6 0	5 8	5 0
	2	0 10	1 7	1 2	0 15	0 11	0 10	0 14	0 10	0 8	4 8	5 3	4 14	4 3	5 3	3 1	4 12	4 8	4 0	3 12	3 4
	3	0 6	1 4	1 0	0 12	0 8	0 8	0 9	0 6	0 4	3 9	4 7	4 13	2 6	3 1	2 4	4 8	3 8	3 4	3 0	2 8
12	1	1 3	1 13	...	...	0 11	...	1 13	1 4	1 0	5 0	5 9	...	...	4 0	...	5 3	6 8	6 0	5 8	4 8
	2	0 14	1 5	...	...	0 15	...	1 2	1 0	0 12	3 15	4 8	...	...	3 6	...	4 2	5 4	4 12	4 8	3 12
13	1	1 1	1 4	...	...	0 14	...	1 2	1 0	0 12	3 1	3 11	...	...	2 15	...	3 10	5 4	4 12	4 8	3 12
	2	0 15	1 2	...	...	1 4	...	1 0	0 12	0 8	2 12	3 10	...	...	4 0	...	3 6	4 12	4 4	4 0	3 4
14	1	0 14	1 6	...	...	0 8	...	1 2	0 12	0 8	4 4	2 4	...	...	...	...	2 4	4 12	4 4	4 0	3 4
	2	...	1 0	...	...	...	...	1 0	0 4	0 4	4 3	0 11	...	...	3 0	...	3 13	3 8	3 4	3 0	2 8
Average.		1 0	1 7	1 4	1 2	0 15	0 14	1 1	1 5	1 1	4 1	4 11	5 0	4 7	4 9	4 10	4 5	5 11	5 3	4 14	4 4

REVENUE SETTLEMENT OFFICE,
Madras, *23rd July* 1870.

(Signed) G. BANBURY,
Ag. Director of Revenue Settlement.

IN his letter, dated 18th May 1870, No. 1,090, the Collector of Nellore brought earnestly to notice the annual loss of revenue which is being incurred in Nellore from not assessing to revenue the uncharged areas disclosed by the Survey. The Director of Revenue Settlement was requested to report on the matter, and his reply is the letter now under review.

2. Mr. Banbury endorses the Collector's proposal, and would at once extend an *ad interim* assessment to excess areas, on the basis of the existing average acreable assessment of the district, because he considers the rates fair and moderate as a rule, and not likely to prove, in regard to wet land at least in excess of those which will be adopted under the new Settlement. He estimates the loss accruing from deferring this measure considerably higher than the Collector has done.

3. Information as to the actual excess in holdings of irrigated land under anicuts cannot as yet be shown, it appears, in full detail. That it is very considerable, the statement submitted conclusively proves, and there is no doubt that the average acreable assessment of such holdings may safely be extended to the excess areas found therein, without danger of its being either excessive in itself or likely to exceed the future demand under the Settlement in progress.

4. The same conditions and considerations apparently hold good in respect to tank-irrigated land. The excess areas disclosed by survey in such holdings are large, and the average acreable assessment is, as a rule, moderate and likely to be exceeded in most parts by the new Settlement rates.

5. Mr. Banbury reckons that upwards of Rupees 1,00,000 would be realized under these two heads of wet land revenue by merely assessing excess areas at the existing average acreable rates of similar assessed lands, and the Board think that the measure may be fairly adopted and the enhancement of demand reasonably insisted on.

6. As regards dry land holdings, it appears that a like large average excess of area has been disclosed by Survey, and, as a rule, the average acreable demand is moderate throughout the district. But the Director of Revenue Settlement thinks that in some parts at least the coming settlement of dry land will have the effect of introducing a lower acreable rate of assessment than the existing average; and he very properly deprecates running the risk of raising the demand now with the prospect of again having to reduce it on the introduction of the new Settlement acreable rates. He, therefore, considers that in extending an *ad interim* assessment to excess areas of dry land a somewhat different treatment is required, and he recommends that 15 per cent. of the excess areas be allowed to pass free of tax in the poor taluqs of Rapur and Oodayaghiri and 10 per cent. in all others; in other words, that 85 per cent. of the excess areas only should be assessed in the former, and 90 per cent. in the latter.

7. The Board do not think that the principle of the adjustment proposed is quite sound. A somewhat analogous arrangement is made in respect to excess areas in Inam lands, but the reason thereof is uncertainty in respect to commuting customary areas stated in seed areas into acreable areas; and a margin of this kind has been adopted to meet the uncertainty. In the matter under consideration, however, the charge is an acreable one throughout. True acreable areas have been ascertained, and should not be discredited when the question at issue is what

is a thoroughly safe acreable assessment? The Board would, therefore, assess excess areas disclosed on dry holdings on the full acreage; but would order that in the case of Rapur and Oodayaghiri, 70 per cent. of the average acreable rates of assessment only be charged; and in the case of all other taluqs 80 per cent. only. If in any case the Collector should be of opinion that the per-centage should be higher or lower, he should be allowed discretion to alter it. This arrangement will obviate all risk of over-assessment in any case, operate as a moderate cowle in cases of land which will be more fully charged when the new Settlement is introduced, and at once secure a fair increase of revenue from the operation of the Survey Department.

8. The Board resolve to submit these Proceedings for the early orders of Government.

No. 256. Proceedings of the Board of Revenue, dated 28th October 1870, No. 6,385:—

Read the following letter from the Acting Director of Revenue Settlement, to the Acting Secretary to the Board of Revenue, dated Madras, 13th October 1870, No. 1,697-51.

In reply to the Board's Proceedings, dated 17th September last, No. 5,780, I have the honour to state that the sum of Rupees 56,000, therein referred to as the contemplated increase of revenue by settlement, is exclusive of the increase derivable from the anicut-irrigated villages, which brings up the total anticipated enhancement to Rupees 1,40,000, nearly equivalent to 12 per cent. upon the existing assessment of the taluqs of the principal division now under settlement. This advance upon the present revenue does not include the extra cesses, nor have the rates which yield this increase yet been submitted for primary supervision in this office before undergoing scrutiny by the Board and Government. Mr. Rundall likewise truly points out that as the incidence of the present assessment is so unequal, we cannot anticipate that the revenue by the new settlement should increase in equal ratio with the increase by Survey areas. If this were the case, there would not be the great necessity for a new settlement.

2. I much regret that owing to a misapprehension which arose as to the present average assessment, the aspect of affairs as regards the assent to Mr. Master's proposition of charging the Survey excess, is altogether altered. The facts are thus:—In order to furnish the required information to the Board, I requested Mr. Rundall to send me a statement showing the present average rates for each taluq, in order that I might see whether they were less than those hereafter to be imposed, as in that case the *ad interim* assessment might be levied. Mr. Rundall accordingly sent the average rates which were given in my reply* to the Board's Proceedings, and upon which I based my recommendations to charge; but these averages are, I now find, not, as I supposed and intended, the present assessment on Pymash areas, but the present assessment on new Survey areas, the latter average of course being lower than the former owing to larger area to which the old assessment is applied. The following will, I trust, explain matters:—

Taluqs.	Dry.			Wet.		
	Average Pymash rates on Pymash area, which must be applied to the Survey excess.	Average Pymash rates on Survey areas as furnished to, and taken by me in the proposals to charge the excess by Survey.	Contemplated average by Settlement.	Average Pymash rates on Pymash area, which must be applied to the Survey excess.	Average Pymash rates on Survey areas as furnished to, and taken by me in the proposals to charge the excess by Survey.	Contemplated average by Settlement.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Nellore	1 3 0	1 0 0	1 0 0	5 8 0	4 2 0	5 0 0
Gudur	1 11 0	1 6 0	1 2 0	5 9 0	4 13 0	4 14 0
Rapur	1 7 0	1 4 0	1 3 0	5 14 0	5 0 0	4 14 0
Atmakur ...	1 5 0	1 2 0	1 1 0	5 6 0	4 7 0	5 1 0
Kavali	1 2 0	0 15 0	1 0 0	5 4 0	4 9 0	4 13 0
Udayagherry ...	0 15 0	0 14 0	0 13 0	5 4 0	4 10 0	5 2 0
Total...	1 5 0	1 1 0	1 1 0	5 6 0	4 7 0	4 15 0

Note.—As the dry rates in column 3 were found to bear a somewhat similar average to those contemplated by settlement, it was proposed to apply the *ad interim* rates with certain modifications to the dry lands likewise.

It will be noted that, with the exception of the anicut-irrigated villages hereafter to be spoken about, the old average assessment, we should have to apply to the increased areas, is higher than that contemplated by the new settlement, and thus the old *ad interim* demand would be greater than the assessment by the settlement. As the Board state in paragraph 6 of their Proceedings, dated 23rd August 1870, No. 5,408—"The Acting Director * * * very "properly deprecates running the risk of raising the demand now, with the prospect of again having to reduce it on the introduction of the new settlement "acreable rates"—the proposed temporary enhancement must be abandoned.

3. Even supposing that this insurmountable barrier in the shape of temporary enhancement did not exist both in the case of tank-irrigated and dry lands, Mr. Rundall is quite opposed to the measure upon the following grounds, which I quote from his letter:—

"(1.) That such an assessment is necessarily most unequal in its incidence, based as it is on the inequalities of the assessment at present in force, the burden of charge falling heaviest where the rates already are high and the soil over-assessed.

"(2.) That, as regards dry lands, it is the poorer soils that, as a rule, are over-assessed, and therefore the burden on these soils will, in a great measure, be still more enhanced.

"(3.) That it would be invidious to insist on any *ad interim* assessment affecting certain villages and certain tract of land only.

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* *Vide* Board's Proceedings, dated 23rd August 1870, No. 5,408.

"If any reason or justification for thus opposing the proposed measure of an *ad interim* assessment which has been submitted to, and supported by, the Board, should be explained, I must respectfully plead my experience and knowledge of the district, now extending over a period of ten years, and the insight I have been able to attain during these years respecting the existing assessment and the circumstances of the district. Finding, as I do, that Mr. Fraser's settlement of a good part of the western villages was, a few years after being introduced, regarded by Mr. Thackery, a Member of the Board, when deputed to this district as being in some places too high, and as having tended very much to the decline of the western taluqs, and as the villagers have, save and except, the general reduction of dry assessment, borne the burden of these high rates for the last sixty years, and are now looking forward to a fair and equitable adjustment of the assessment, I am reluctant to see their burden increase still further for the last few years, without setting forth the strong claims they have on the consideration of the Board and Government."

4. As regards the anicut-irrigated villages, I must request the Board to reperuse paragraphs 4 and 5 of my letter, contained in Board's Proceedings, dated 23rd August, and which explain how the old assessment can be applied to the excess by survey. The average rates with which we have to deal for these anicut-irrigated villages are as follow :—

——	Average of Pymash assessment on Pymash area.			Average of Pymash assessment on Colonel Priestley's area.			Estimated proposed settlement average rate.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Nellore	4	11	0	3	14	0	6	0	0
Gudur	5	0	0	4	5	0	5	12	0

As the Pymash assessment on the pymash areas is less than the estimated settlement average, the course at first advocated of charging the excess might be adopted, and by this measure an annual increase of Rupees 33,546 can be realized as shown below :—

Items.	Excess area.	Average rate by Pymash Assessment area.			Amount of Assessment on excess.
	RS.	RS.	A.	P.	RS.
Irrigated villages of Nellore ...	5,309	4	11	0	24,886
Do. do. Gudur ...	1,732	5	0	0	8,660
Total ...	7,041	4	13	0	33,546

Mr. Rundall, however, although opposed generally to this system of *ad interim* assessment, is of opinion that if the charge must be made, it should be so graduated as to obviate the unfair incidence resulting from the highest excess rates being levied upon the worst villages, and *vice versa*, owing to the inequalities of the Pymash assessment. The scheme suggested by Mr. Rundall is as follows :—To raise the average demand of each village to a rate nearly approaching Rupees 5, and then to charge the excess acreage at this additional but varying rate. Mr. Rundall's proposed rates are as follow :—

First proposal.

			Proposed additional rate per acre.		
			RS.	A.	P.
For villages with an average rate of assessment of less than Rupees 3 ...			2	0	0
Do.	do.	of Rupees 3 and less than Rupees 4	1	0	0
Do.	do.	of Rupees 4 and less than Rupees 5	0	8	0
Do.	do.	of Rupees 5 and more	....		

Second proposal.

		RS.	A.	P.
For villages with an average rate of assessment of Rupees 3 and under.		2	0	0
Do.	more than Rupees 3 and up to Rupees 3-4-0	1	8	0
Do.	more than Rupees 3-4-0 and up to Rupees 3-12-0	1	4	0
Do.	more than Rupees 3-12-0 and up to Rupees 4	1	0	0
Do.	more than Rupees 4 and under Rupees 4-8-0	0	12	0
Do.	of Rupees 4-8-0 and under Rupees 5	0	8	0
Do.	of Rupees 5 and more	....		

5. This modification was recommended by Mr. Rundall in the first instance, but as the whole question was one of applying the "old Pymash assessment to the correct survey area," and as this modification was in reality a new temporary settlement with newly framed rates hitherto not in existence and shortly to be abrogated, I did not recommend the proposition. But as Mr. C. G. Master advocates this scheme as an alternative, I now submit it for information. Mr. Rundall's rates by his modified schemes for the anicut villages yield by the first method an approximate increase of Rupees 32,320,* and by the second an increase of Rupees 39,748, and it is now to be determined whether this modified plan should be adopted; whether the Pymash assessment should be demanded on the excess, or whether matters should remain as they are until settlement, in unison with the rest of the district.

* *Vide* Statement No. 1 enclosed in Board's Proceedings, dated 23rd August 1870, No. 5,408.

6. I must admit that, although in the first instance I was anxious to support Mr. Master's proposition, and to levy a fair State demand temporarily upon this excess area, further consideration and further discussion have induced me to agree with Mr. Rundall, who, in his last letter, states as follows :—" Since first writing, the more I have examined how this measure will apply, the more have I become impressed with its impolicy." It will, therefore, probably be best for me to use my utmost endeavours to place the Settlement Report now about to by submitted by Mr. Rundall before the Board as early as possible, and then lose no time in

immediately applying the *boná fide* sanctioned settlement rates with their accompanying enhanced revenue to the anicut villages.

In their Proceedings of the 23rd August 1870, No. 5,408, the Board proposed to increase the Revenue demand in Nellore with reference to the excess areas brought to light by the survey without waiting for the introduction of the new Settlement.

2. This proposal was based on the statement of the Director of Revenue Settlement that the *ad interim* enhancement effected by charging the present rates on excess areas would be less than the enhancement which will be caused by the settlement. It now appears that this was a mistake. Mr. Banbury had called for a return of the present average rates, meaning the rates obtained by dividing the old assessment by the number of acres in the old areas. Instead of this, he received a Return showing the rates obtained by dividing the old assessment by the *new* areas as shown by the survey, and he did not perceive the mistake.

3. From the statements now submitted, it appears that throughout the greater part of the district, the rates which the Settlement Department intend to propose for dry land, are less than the existing rates. It would, therefore, be obviously wrong to increase them temporarily.

4. Of course, it is a matter for grave consideration that for all practical purposes it is proposed to abandon the results of the survey as far as regards improvement of revenue, but this is a subject to be dealt with when the Settlement Report is submitted.

5. On wet lands, the Settlement Department propose to raise the assessment and an *ad interim* increase *might* be adopted, but the inequalities of the existing rates would give rise to much confusion, and the Board are of opinion that the experiment ought not to be tried.

6. In the anicut-irrigated villages there is a large margin, but even here the exigencies of the case suggest an entirely new scheme of assessment which is in accordance neither with the old system nor with the new one which is about to be introduced. Moreover, there is not sufficient information before the Board to enable them to judge of the practical results of the change.

7. Under these circumstances, the Board resolve to withdraw their recommendation for an *ad interim* enhancement of the Revenue demand in Nellore. Pending the introduction of the new Settlement (and Mr. Banbury should submit his report as soon as he possibly can) no change should be made.

8. Mr. Banbury will be requested to submit in full, communications received from local officers when reporting on important questions of this sort. If he had done this in the present instance, it is possible that the mistake which is now corrected would not have been made.

No. 257. ORDER THEREON, 13th December 1870, No. 2,012.

Land Revenue.

THE Government agree in opinion with the Board that it is inadvisable to introduce the suggested temporary modifications, pending the determination of the revised assessment of the district.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.

Exd F. R. Bantleman.

V No 13117

Govt. of (1870) Madras.

REVENUE.

To

THE BOARD OF REVENUE.

Dated December 1870.

Read.

G. O., 13th December 1870, No. 2,012.

DECEMBER.

Nos. 255–257.

Excess area disclosed by Survey in Nellore District—Temporary modifications of assessment in connection with, considered inadvisable, pending the determination of the revised assessment of the district.

I agree in the [illegible] min.

A/A.

Rev. Dept.

10th October 70 *Memo: for orders, out No 2680*

The revision of assessments now in progress will be the joint result of two distinct processes - an accurate measurement of the land and a correct appraisement of its value. In Nellore the first process has been completed and has shown that the actual ~~[illegible]~~ are pretty in excess of the reported areas. The second process is still incomplete. As matters stand therefore one element of the future assessment has been determined - viz. - what the Board terms "the true acreable areas" - but the other no less important element - what the A/.

The Survey of the Nellore District shows that the reported area under cultivation is considerably [illegible] than the real area. The existing assess^t is on the reported area, and the question now submitted is, whether the excess discovered is to be taxed at once, or whether the general introduction of the revised assessments for the whole District shall be awaited. The Ag Director of Rev Settlement considers that the excess areas in irrigated land may

may be taxed, at once, at the average acreable assess^t. which is moderate, and will probably be slightly increased on the introduction of the revised assessment. The Board concur with Mr Bunbury - As regards the ascertained excess in dry land, the Director would only charge 85 per cent in some talugs, & 90 per cent in others, as he is of opinion that an average assessment would probably be found to be in excess of that which will be imposed by the Settlt Dept. The Board, however, think that the whole of the excess should be charged but that only 85 & 90 per cent of the existing average assessment should be levied upon it. It is estimated that an immediate increase to the Revenue of the District of about £10,000 to £15,000 will be obtained by the proposed measure and it is submitted that it may be sanctioned as recommended by the Board.

designate "a thoroughly safe acreable assessment" has yet to be arrived at.

It is now proposed to charge the ryots for the excess land shown by the Survey to be in their possession - without waiting for the result of the second process - the charge being made "on the basis of the existing average acreable assessment of the District"

The rule hitherto, I believe, has been (R.B.C.O.) to disregard variations in area as far as 10% of excess or defect - Thus if a ryot complained that his field which was assessed as containing 10 acres really contained only 7 acres - it was measured - if it was found to contain 9 acres no reduction was made, & if it contained 11 acres no addition was made - but if it contained more than 11 or less than 9, the difference was charged for or remitted as the case might be. The ground of this was that the assessment was not fixed on the area alone but on a variety of other circumstances, and that the survey as then conducted did not profess to yield rigidly accurate measurements.

Now however that the District of Nellore has been accurately surveyed, the rule may, I think, be safely & properly superseded. Care being taken however that the resulting assessment per Acre be just & proper - & not generally in excess of what is likely to be the future rate.

From ~~Mr Master &~~ Mr Bunbury's reports it appears that as regards the irrigated lands the last condition is not likely to be violated and I ~~would~~ therefore direct

Memo.
Questions re
Nellore Dist

Soon

that all proved excess be charged for at the existing rates. the maximum for a single crop being taken at 12 Rs per acre.

As regards the unirrigated lands of the District the case is different. It appears that the present average assessment is generally higher than the average of the rates at which the Settlement Officers have arrived. The result of charging for the excess area would therefore seem to be that the Govt would often be imposing on the lands a higher assessment than - so far as they have the means of now judging - it can & ought to bear. I would leave the dry lands alone until the Settlement Dept can furnish more accurate statistics or until their report on the revision generally is laid before Govt. which must, I presume, be soon the case. Mr. Hanbury writes hesitatingly of the unirrigated rates & certainly the averages given in para 11 of his letter seem higher. In reality how can the Govt. have no means supplied to them of forming any safe judgment on the matter.

J. D. S.

C.B. D.D.C. y'ack.

R.K.

Nos 2580 & 3440

The second letter seems hardly to justify this.

J. D. S.

A. J.

I think we had better abandon the temporary additional demand. There are many claims impending on the agricultural interest.

N

Under the circumstances brought to notice in the second Procg. above recorded, the proposal to make an ad interim enhancement of the revenue demand in the Nellore District will be abandoned.

Revenue Department

No. 2012.

Proceedings of the Madras Government
Under date the 13th December 1870.

Read the following Pro: of the Board of Revenue

Sub: with remarks, letter from Actg. Dir: of Revn. Settlt. reporting on subject of assessing excess areas in Nellore Dist. disclosed by survey.	(B.E. 23rd August /70 No. 5408)
Withdrawing Bd.'s recommendation for enhancement of Revenue demand in Nellore Dist. with reference to excess areas brought to light by survey.	" 28th Oct. " " 6385)

N.

Apd
J. D. S.

The Government agree in opinion with the Board that it is inadvisable to introduce

The

the suggested temporary modifications, pending the determination of the revised assessment of the district.

L.H.

14 Letter Bd. of Revl Dept-14