

# MADRAS RECORD OFFICE.

Government of Madras.

*Revenue* DEPARTMENT.

G.O. No.

786

Press

~~Mis.~~

335-36.

Dated

30. 5. 1870

19

Not to be folded or roughly handled

No. 335. Read the following Proceedings of the Board of Revenue, dated 28th January 1870, No. 626 :—

Read the following letter from the Collector of Malabar, to the Acting Secretary to the Board of Revenue, dated on circuit at Vyttri, 11th November 1868, No. 324.

I HAVE the honour to report on Government Order, dated 29th July last, regarding the assessment of certain land planted with coffee on the Pantaloor Hill in the Ernad Talook of this district.

2. Pantaloor is an isolated hill-ridge, some ten or twelve miles I suppose in length, and perhaps 1,000 to 1,200 feet high at its greatest elevation. It is mostly covered with wood or scrub, interspersed with rock and boulders, and is much broken up by ravines.

The late Captain Blomfield, who had strong horticultural tastes, when stationed at Maliapuram (some six or seven miles from Pantaloor) had a small bungalow on the hill, and experimentalised with coffee and other plants.

Mr. Huxham became possessed of the land, and extended the coffee-planting to some extent. He seems to have paid an assessment of Rupees 14-7-7 per annum for some years on some 7½ Acres planted. In Fusly 1277 a farther extent of some 32½ Acres gross, or of 26½ Acres after deducting rocky and uncultivated spots, was measured in ordinary course by the Revenue Inspectors, and entered for assessment at Rupees 2 per Acre, the rate till then assessed on the former assessed area, making a total demand of Rupees 69-1-1 per annum; and it is to this Mr. Huxham objects.

3. Before going farther I must observe that on a visit I paid the hill some three years ago I found the place in a most neglected state, and the coffee-plants hardly discernible from weeds and jungle. Mr. Huxham, I observe, rather takes credit for experimentalising and endeavouring to introduce coffee-cultivation in the low lands of Malabar. I had no idea that this was his object at Pantaloor, and I must distinctly say that I think experiments conducted in such fashion should be checked rather than encouraged, as setting an example of destruction of timber and slovenly planting (not cultivating) that has already ruined much fine land in coffee-districts. On the ground, therefore, of the plantation being an agricultural experiment, it has no claim whatever to exemption.

4. Indeed, no experimental examples seem required to encourage coffee-planting in Malabar, and I proceed now to the general question of coffee-assessment in the low country.

A good deal of coffee in the aggregate is grown in the enclosures and gardens that surround the scattered dwellings of the people throughout the district.

The extent is not known, as no notice of this cultivation is taken in our Revenue accounts. Almost all of it is in gardens having assessable trees growing in

|                             |     |     |     |     |     |    |    |
|-----------------------------|-----|-----|-----|-----|-----|----|----|
| Formerly assessed 7½ Acres— |     |     |     |     | Rs. | A. | P. |
| Assessment...               | ... | ... | ... | ... | 14  | 7  | 7  |
| Road-cess ...               | ... | ... | ... | ... | 0   | 7  | 3  |
| Total...                    |     |     |     |     | 14  | 14 | 10 |
| Now brought to account—     |     |     |     |     | 52  | 8  | 0  |
| Assessment...               | ... | ... | ... | ... | 1   | 10 | 3  |
| Road-cess ...               | ... | ... | ... | ... | 54  | 2  | 3  |
| Total...                    |     |     |     |     | 69  | 1  | 1  |
| Grand Total...              |     |     |     |     | 69  | 1  | 1  |

*Proceedings of the Madras Government, Revenue Department,  
30th May 1870.*

them, and no separate assessment is levied on the miscellaneous products, as pepper, plantains, coffee, yams, etc., etc., cultivated under and about these trees.

When a land-tax is substituted for the present tree-tax, some consideration may be given to these products. At present I would strongly deprecate interfering with them in any way.

5. The plantation of coffee on the lower hill slopes or ordinary dry land of Malabar proper, away from the dwellings of the people, is very limited.

Before the correspondence with Mr. Huxham, I had called for returns which show the results noted. I had not issued any general orders on the subject, and in point of fact in some talooks the limited areas planted have been assessed at Rupees 2 the Acre, which has popularly come to be considered the coffee-tax where any is demanded, whilst in other talooks no tax at all has been levied.

|                    | EXTENT.  |           | Assessment.   |
|--------------------|----------|-----------|---------------|
|                    | Planted. | Yielding. |               |
|                    | AREA.    | AREA.     | RS.           |
| Cherakal ... ..    | 16½      | 16½       | not assessed. |
| Koteyom ... ..     | 26       | 16        | 32            |
| Kurumbranad ... .. | 131      | 78        | 157           |
| Calicut ... ..     | 134      | .....     | not assessed. |
| Ernad ... ..       | *838½    | 828½      | 41            |
| Walluvanad ... ..  | 175      | 10½       | not assessed. |
| Palghaut ... ..    | 154      | 50½       | do.           |
| Ponany ... ..      | .....    | None.     | .....         |
| Cochin ... ..      | .....    | None.     | .....         |

\* Great part of this is the Walaghaut land granted originally to Mr. Hulson free of Government tax for 30 years, from Fusly 1257—*vide* Government Order, dated 20th February 1847.

regard to coffee, the language of the Court of Directors' despatch applies as to other cases: "The cultivation should be left to take its natural course, neither checked on the one hand by undue and unequal taxation, nor on the other unnaturally stimulated by the grant of bounties and privileges."

7. The Board are aware that dry land in Malabar is not assessed unless cultivated with dry rice (modan) or oil-seed (ellu). When modan or dry rice is cultivated an assessment of 12 Annas the Acre of cultivation is levied. Such land is generally only cropped once in three to six years.

Often a crop of oil-seed is raised on the same area after the dry rice is harvested, and then Annas 9 an Acre is charged farther.

Hill rice called "ponam" and corresponding to the Canara "kumari" cultivation is taxed at 8 Annas an Acre. This is the land that has the closest resemblance to that on which coffee is likely to be raised along the low hill slopes.

8. On the whole I think the modan rate of 12 Annas the Acre may be taken as the best representation of the ordinary dry land rate in Malabar, and I would recommend this as the demand per Acre of cultivation in and from the third year of plantation.

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I would apply this rate to land not generally exceeding 2,000 feet in altitude. Any land generally above that may well bear the ordinary Wynaad assessment of Rupees 2 per Acre per annum.

9. I enclose copy of a letter from my Sub-Collector on the subject. Mr. Logan proposes the rates noted. I prefer the arrangement above given, because more in accordance with the principle of taxing the land rather than the product.

- (1.) Exceeding 2,000 feet in altitude, Rupees 2. per Acre.
  - (2.) Do. 1,000 feet in do., Rupees 1-8-0 per Acre.
  - (3.) Under 1,000 feet in do. Rupee 1 per Acre.
- But I would certainly make any assessment distinctly revisable when the question of a land-assessment instead of the tree-tax is discussed, and the final arrangements then determined on introduced.

ENCLOSURE No. 1.

From W. LOGAN, Esq., Sub-Collector, to the Collector of Malabar, dated Tellicherry, 8th August 1868, No. 205.

In reply to your Memorandum, No. 1,708, dated 29th May 1868, I have the honour to enclose three statements showing the extent of coffee-cultivation in each of my talooks, and to state that Rupees 2 per Acre have been levied.

2. With regard to the concluding paragraph of your Memorandum I am of opinion that coffee should not be assessed when grown in parambas along with cocoanut, jack, or areca palm trees but I see no reason why it should be exempted from assessment when grown in the low country or on the slopes of the hills, any more than when it is grown in Wynaad. In fixing the rate per Acre the bearing qualities of the tree in proportion to the height above sea-level where it is cultivated should be kept in mind, and I would recommend that all coffee grown at a height (1) of or exceeding 2,000 feet should be assessed at Rupees 2 per Acre, (2) of or exceeding 1,000 feet should be assessed at Rupees 1-8-0 per acre, and (3) under 1,000 feet should be assessed Rupee 1.

From this correspondence it appears that the Collector of Malabar charged Mr. Huxham assessment at 2 Rupees per Acre on a small coffee garden on the Pantaloor hills, a low isolated range of hills, 1,000 to 1,500 feet high, in the Ernad Talook.

2. The late Captain Blomfield planted a few Acres of coffee around his hut on the summit of these hills. The garden has passed into the hands of Mr. Huxham who has extended the cultivation to about 26 Acres. Its condition is most neglected, and the experiment has not tended to prove that coffee can be successfully cultivated in the locality.

3. The Collector takes occasion to discuss the matter of assessment of coffee-cultivation in the low country of Malabar, which has not yet been determined.

4. By Government Order, dated 16th May 1860, No. 788, the assessment of coffee estates in Wynaad was fixed at Rupees 2 per Acre on actual cultivation, to commence from the third year after opening the estate. But this Order was not extended to Malabar below the ghaut where the extent of coffee-cultivation is still insignificant, between 500 and 600 Acres exclusive of the Walaghaut estate in the Koondahs (Yernad), and little of it is assessed to revenue.

*Proceedings of the Madras Government, Revenue Department,  
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5. The Collector very properly excludes from consideration the coffee-trees planted in private gardens (*parambas*) which pay a tree-tax on cocoanut, areca-nut, and jack.

6. According to the custom of the country the ordinary cultivation of hill-lands (*modan*) is assessed at 12 Annas per Acre, and the Collector recommends that coffee grown on the slopes of the hills—the usual site of hill (*ponam*) cultivation—

|                  |                        |                                         |
|------------------|------------------------|-----------------------------------------|
| Above 2,000 feet | Rupees 2-0-0 per Acre. | be treated in the same manner and       |
| 1,000 "          | " 1-8-0 "              | charged 12 Annas per Acre. The Sub-     |
| Under 1,000 "    | " 1-0-0 "              | Collector proposes a graduated scale of |

rates adjusted to the altitude at which the land is situated, but the gradation is inconvenient and most land so opened in the low country would fall under the lowest rate of the scale.

7. The Board therefore recommend the adoption of the rate proposed by Mr. Ballard, viz., 12 Annas per Acre, to take effect in the third year of the plantation, with the distinct understanding that the rates are subject to revision, should the industry become more important or other considerations arise.

No. 336.

ORDER THEREON, 30th May 1870, No. 786.

Land Revenue.

UNDER the circumstances represented by the Board the Right Honourable the Governor in Council is of opinion that the lands referred to may be dealt with exceptionally.

2. A rate of Rupee 1 per Acre will be sufficiently moderate, and it will be advisable to limit the concession to lands under 2,000 feet in elevation.

3. The Board are accordingly authorized to notify that the assessment of such coffee-lands will be charged at the rate of one Rupee per Acre as a temporary arrangement.

4. With advertence to paragraph 4 of their Proceedings it will be pointed out to the Board of Revenue that the Order quoted has reference only to the assessment of lands purchased from private proprietors, ordinary coffee-land being assessed under the Waste Land Rules sanctioned on 7th March 1863.

(True Extract.)

(Signed)

R. A. DALYELL,

Acting Secretary to Government.

To the Board of Revenue.

Exd. F R. Pattleman.

*Handwritten notes at top right, including "Note" and "R.L."*

This is all that I meant. Any one reading have 4 of the W.D. Kiro: would infer that this was the rule as regards all Estates - where as it is the rule only as regards private peasant lands. This I do not wish to put out to be sent for time and conception.

The question of giving free tenure for 3 years in all

With reference to the Revenue Order by the Hon. Mr. Simon on the draft Order attached, it is observed that the Board appear to be correct in referring to G.O. dated 15 May 1900, No. 88, as the authority by which the taxation of land cultivated with Coffee in the Wynnaad is settled, provided that land was not brought under the special rules for the sale of unassessed waste land in the Wynnaad. The latter rules were not sanctioned till 1st March 1903 and Mr. Thackeray acquired the land.

Govt. of 1870  
REVENUE.  
THE BOARD OF REVENUE

Dated May, 1904.  
G. O., 30th May, 1870, No. 786.

From Mr. Thackeray by Mr. 15 Aug 1870.  
Dro of the Board of Revenue  
November 1870 1873 1850

Coffee lands under 2,000 feet elevation in Malabar District.—Heard of Revenue authorized to notify that the assessment on such lands will be charged at the rate of one Rupee per Acre as a temporary arrangement.

land in question from a third party, who very lately gained possession of it before the waste land rules were passed.

Under the order referred to by the Board, two years free tenure was allowed; but not under the rules for the sale of waste land in the Mynaad. Only land purchased from private proprietors <sup>now</sup> is exempted from the tax during the first two years of tenure. This subject is treated at length in Mr. Ballard's letter printed with G.O. dated 7th Sept. 1826.

It has been referred to by the President & Mr. Adair and are also sent up for the Board.

cases being still under consideration. I want not here to say much more to be decided by the Commission.

All we have to decide now is whether 1 Rs. or 12 as I have been the assessment of such lands as are here to be paid to in the Mynaad.

I would charge 12 Rs. as all coffee lands below the ghats.

Proceedings of the Madras Government Under date of the 10th

Read the following Part of the 18th of Revenue 20th Jan 1826.

Under the circumstances represented by the

Board of Revenue and the late Collector, the Rt. Honble the Gov. in Council sanctions the change of these

12 annas per acre in Coffee gardens on the slopes of the hills in the Madras District as a temporary arrangement.

J. D. I would suggest 1 Rs. per acre - which is very moderate for Coffee - & to retain the restriction "under 2000 ft elevation" in preference to the indefinite term "slopes".

Is not the first part of para 4 of the Board's proposal? when I talk of Madras, 2 yrs free tenure was allowed only private lands - because the Government above.

J. D.

I have been thinking  
 in addition to the  
 address which I have  
 put in your name, the  
 fee merge in the ad.  
 I am sure it is  
 pay after the other two  
 If I am correct in  
 my collection of  
 the ad. the other two  
 take I should be bound  
 out, to avoid future  
 complications I should  
 like to see you with  
 your own eyes  
 I am sure you will  
 be satisfied with the  
 results of the  
 work. I should like to  
 be in connection with  
 the work. I am sure  
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 the results of the work.

R.D.

786.  
 Prop: of the Madras Govt.  
 Under date the 30th May 1886.  
 Read the following  
 Prop: of the B. of Rev.  
 (H.C. 28 Jan. 1886 p. 626)  
 ... the following  
 ... represented by  
 the Board. The Rev. Mr. Hable.  
 The Council is  
 of opinion that the  
 lands referred to may  
 be dealt with exceptionally.  
 2. A rate of Rs 1 per  
 acre will be sufficiently  
 moderate and will  
 be advisable to limit  
 the enclosure to land  
 under 2000 ft. in elevation.  
 3. The Board  
 are accordingly authorized  
 to state that with private

J.D.

From notes  
 in Council  
 J.D.

I have made a statement  
 when cultivated with  
 coffee in the district  
 at the rate of 1000 per  
 acre, as a temporary  
 arrangement.

I fancy the Bd  
 mean to allow  
 it to all lands  
 of such <sup>class</sup> as  
 mile h

With advantage to  
 have a of their Proceeding  
 it will be pointed out  
 to the Bd of the, that  
 the order quoted has  
 reference only to the  
 assent of lands purchased  
 from private proprietors,  
 within any coffee land being  
 assessed under the Waste  
 Land rules. I am, Sir,  
 Y<sup>rs</sup> March 1063

14 For the Board of Revenue Dec 31 1867

PA

1871  
Admission to the  
Garden in the  
New District

Admission

Sept 11