

*Proceedings of the Madras Government, Revenue Department,
13th September 1871.*

No. 172. Read the following Proceedings of the Board of Revenue, dated 19th August 1871, No. 3,546:—

Read the following letter from the Collector of Tinnevely, to the Acting Secretary to the Board of Revenue, dated 28th June 1871, No. 278.

I HAVE the honour to bring to the notice of the Board certain anomalies in the revenue-system of this district, and request to be favoured with instructions regarding them before the general revision of assessment is commenced.

I.—Mahajanam remission, or a favourable assessment on lands held by brahmins, still prevails in six talooks, and involves an annual loss of 17,870 Rs. of revenue. This remission, known elsewhere as Minaha and here as Mahajanam reyayet, was abolished in some districts years ago, and does not exist in the three talooks of Tenkasi, Nanguneri, and Tinnevely, of this district; it does exist, however, in the other six talooks to the extent above stated, and I only became aware of it this year when making the jamabundi of the two northern talooks myself.

II.—There are 9,564 acres of garden-land in this district, assessed at 35,000 Rs., or an average of $3\frac{1}{2}$ Rs. an acre for a first crop. Two-thirds of this area is, however, classed as double crop garden-land, and is further assessed with 15,000 Rs., whether a second crop is grown or not. Of this latter area, 1,180 acres, assessed at 2,950 Rs. for a second crop, are known never to grow a second crop, and it would save much confusion in the accounts if this area was brought at once to its proper head of "single crop." No second crop in garden-land is recognized at settlement, and it would only be anticipating the settlement by a year or two if this portion of the double crop area is brought to its proper head now.

III.—2,213 acres of so-called garden-land, assessed at 6,237 Rs., are lying waste from excessive assessment or the ruined state of the wells. I can treat this area under the Board's Orders of 4th February 1871, No. 544, as ordinary dry land, charging it at the highest dry rate of the village; but I show it here as one of the paper assets of revenue that should be swept off before settlement.

IV.—Quit-rent is now charged on nearly 32,000 houses built outside the ayakat nattams, or recognized building sites, for want of room or on account of the caste of the occupants. As a rule, the very poorest people are charged quit-rent, and I passed a colony of chucklers recently living in huts hardly bigger than Wudders' tents, which were all charged quit-rent as being built outside the village.

The Local Funds Act allows of the exemption of such people from the school rates proposed to be levied, and now that the Act is in force, I request sanction to remit quit-rent everywhere throughout the district. The areas thus paid for have all been included as nattam by survey, and will cease to be charged for at settlement.

V.—2,460 acres of single crop wet land are registered as ayakat double crop, and hence 16,780 Rs. are collected annually for a second crop that is never grown, and the ryots have to clamour at jamabundi every year to get this remitted, but the remission is not always made.

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2. The alterations in revenue that I therefore propose are—

No.	Increase.	Decrease.
I...	17,870	...
II...	...	2,950
III...	...	6,240
IV...	...	5,290
V...	...	16,780
Total...	17,870	31,060

3. The net decrease, amounting to 13,190 Rs., is a nominal rather than real reduction; Items III. and V. only appearing on paper as revenue, and having to be yearly remitted, while the charge of full assessment for brahmins (Item I.) will increase the revenue by 17,870 Rs., and far more than cover the *bona fide* reductions of Items II. and IV.

This letter will be submitted for the orders of Government.

2. Mr. Puckle recommends the abolition of certain anomalies which disfigure the revenue administration of his district. They are as follow:—

1. Mahajanum remissions on land held by brahmins in six talooks, Rs. 17,870.
2. Second-crop charge for garden-land on which no second crop can be grown, Rs. 2,950.
3. Excessive assessment on land kept waste in consequence, Rs. 6,240.
4. Quit-rent on houses built outside the Gramanattam, Rs. 5,290.
5. Second-crop charge for wet land on which a second crop is never grown, Rs. 16,780.

Of these the fifth item is a permanent remission, and there can be no objection to striking it off the accounts.

Item No. 3 can never appear in the accounts, and it will be advantageous even in a financial point of view to give it up.

The other three items require more detailed consideration—

I. —Mahajanum remissions on land held by brahmins. Mr. Puckle observes that these remissions were abolished in some districts years ago. This was in accordance with Extract Minutes of Consultation, 26th June 1854, No. 748, (Board's Circular Order, 31st August 1854), paragraph 25 of which runs thus, "It appears also to Government to be right and advisable that the allowance of 10 per cent. to certain privileged classes should, as recommended, be abolished upon the general remission taking place."

The Board do not think that the proposed abolition of Mahajanum remissions in Tinnevely can be effected without harshness until the revised settlement is introduced. The privilege has been enjoyed so long that it ought not to be destroyed without giving long previous notice to those who possess it.

II.—Second-crop charge for garden-land on which no second crop can be grown. This is an anomalous and improper charge, and the Board think it should be abolished at once; but it involves a loss of Rs. 15,000 of revenue, and it

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is possible Government may consider that this, too, should be postponed till the new settlement is introduced.

IV.—It has been the universal practice of Government to grant sites for houses rent-free when the Gramanattam is fully occupied and more room is wanted. The quit-rent of which the Collector speaks is therefore an anomalous charge, which is all the more obnoxious because it is collected from the poorest classes. The Board think it should be abolished at once. The revenue involved is Rs. 5,290.

No. 173. ORDER THEREON, 13th September 1871, No. 1,592.

Miscellaneous.

EXCLUDING the question of the Mahajanum remission, which will merge in the general revision of the assess-

ment, the Government sanction Mr. Puckle's proposals, which, it is observed in regard to the second item, do not go so far as the Board's suggestion, but apply only to that limited area, amounting to 1,180 acres, out of the "double-crop garden" land, which it is known can never grow a second crop.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.

Exd. E. C. Shunker.

No 1572

13 Sept 71

Dr. H. W. 35 Feb.

g. 19. Aug. 71.

Regarding the question
of the Malagasy
Emission Dr. H. W.
has in the general
direction of the subject.
The for. Sanctions
Dr. H. W. has proposed.
Dr. it is observed
in regard to the
second item. Dr. H.
has proposed
the for. suggestion.
but apply to only
that limited area

Ag
JOS

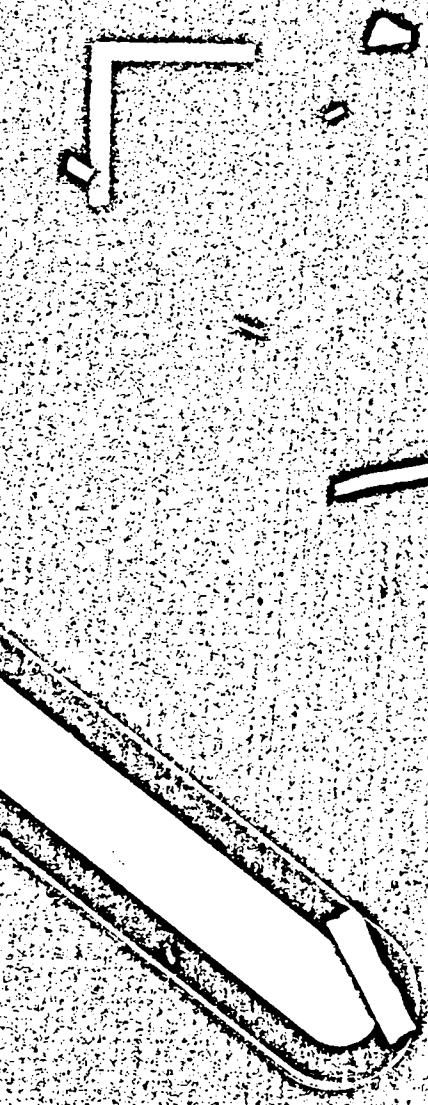
and 1/2 1180 acres.
on the south side
of the line, 1/2
it is known as
the first section
of the
1/2

4.9.71

14 Feb 1880

Ms. 172.173

Almanac of the
American Republics
for the year 1880



c. 8. Sept. 71 A. 13. Sept.