

*Proceedings of the Madras Government, Revenue Department,
15th March 1871.*

No. 187. Read the following letter from the Acting Secretary to the Board of Revenue, to the Secretary to Government, Revenue Department, dated Madras, 8th February 1871/No. 597.

WITH reference to Government Order, 29th June 1870, No. 966, I am directed to submit the accompanying reports on the subject of raising funds by local taxation to afford relief on occasions of extraordinary scarcity.

2. The Commissioners appointed to inquire into the famine in Bengal and Orissa in 1866 argue that as society advances the dependence of the poorer classes on daily wages instead of land, and their consequent inability to withstand calamities of season increases, whilst the ties between the poor and rich are weakened, and the sources of voluntary relief are probably diminished.

3. This argument is inapplicable to the circumstances of the Madras Presidency. Two-thirds at least of the population are raising their own food. The land is divided amongst them in comparatively small portions, and there is no sign that this condition of things is altering. Private charity is rendered by the rich to the poor, and even by the poor to one another in a "marvellous and admirable way;" and if this *local* charity withers, as it must, under the proposed system of taxation, it would be impossible to devise any tax short of confiscation which would furnish the same amount of assistance to the poor. They would lose and not gain by such a measure.

4. The Commissioners argue that the Zemindars in Bengal are bound to support the poor of their estates in times of scarcity, *because* they relieved Government from this obligation when they took their Sanads. This being the case, it follows that in the Madras Presidency, where Government have retained the obligation, they must meet it from their general revenues.

5. But if it is determined to levy the tax on ryots, it must be levied on the greatest sufferers at the time when they can least bear the pressure.

6. It is in the nature of a scarcity that it should impoverish the resources of its victims, and oblige them to look for aid to others who have escaped the same misfortune.

7. It would be a cruel law which would tax poor districts where scarcities often occur, such as Bellary and Ganjam, whilst it let rich districts, where famines never occur, such as Tanjore, go scot free.

8. It seems to the Board to be a national duty for the whole Empire to aid any portion of it, which is crushed by calamities such as scarcity or war, and the expenditure, being eminently re-productive, might well be met by loans.

9. The extravagance which occurs in the administration of State money is an undeniable evil, but the Board believe it to be less when grants-in-aid are given in times of scarcity and famine than it is when grants are made for any other purpose.

No. 188. ORDER THEREON, 15th March 1871, No. 450.

Miscellaneous.

The Government agree generally in the views stated by the Board, and the papers will be forwarded to the Government of India with an expression of their concurrence.

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to the pro
was a last

The purpose of the
Com^{rs} seems to me
impossible & un-
practicable. As for
as Madras in consequence
The native com-
munity is undoubtedly
fulfill the obligation of
repaying their loans
in a most creditable
manner and any
King-like compulsion
would be most mis-
chievous & would defeat
its own purpose.

The County assumes that
at the American Settlement
for the purpose of the Junior
the obligation previously
existing on them to
support the poor in the
Juniata. They assert
that they have ignored
the same and pointed
out the obligation
to the County that
it is a breach of contract
in making it a legal charge
on Juniata & Co.
In this we show
the County principle
to be wrong in the
greater part of the
but this condemnation
of the conduct of the
Juniata in the late

(Signed)

Secretary to Government.

Exd. F. R. Bantleman.

Lesser of famine is certainly
not deserved here. But as
a rule, the Juniors showed
a highly creditable appreciation
of the claims of suffering humanity
in their position as a position
of affluence and did as
much to relieve the poor &
rich as perhaps could have
been expected from their position.

The objections of Mr. Woodhead
present themselves apparently
to all who have considered
the proposed suggestion are

That their plan will dry up the
sources of voluntary charity
without providing any equivalent
substitution.

That it will substitute a comparatively
expensive & imperfectly the direct
economical system of relief.

That it will be a great robbery
to the poor & only those who
are distressed are most affected
by famine resulting from
disturbances season or has suffered
the strength of the locality & support
calamity.

That it will tax the landowners
the class of people who the cultivation
of the soil suffers most from
disturbances seasons, leaving
untouched those who benefit
by famine prices.

That it will positively offer
a premium for inaction
in the way of voluntary

that famine does
as much as under
any previous
obligation to sub-
stantially by
scarcity or famine.

This acts as an
the community in
accordance with
their means. The
Juniors are

not as a rule
men of wealth
and in times of
famine they
also -

I am decidedly
of opinion that
the famine tax
should be the
of - but that it
should be so levied
by the state from
the general revenue

aided by the contri-
butions of the com-
munity. If any
tax is to be levied
it surely ought to
be levied from those
who are not suffering
from the famine - but
from those who are.

L. O. S. 9.3.

Agree with Mr. Woodhead

human efforts. 36
That the assumption of the
transfer of the state obligation
is not well founded - at
least to the extent to which it
would carry it.

That it is impossible
to prevent the Juniors
from receiving their share
proportionate to their income by
raising their demands on
the state.

That the ultimate & spreading
must rest on the state &
its own life.

That a famine stricken
district has perhaps great
prima facie claims on the
state in the same obvious
degree as a greater or less
degree as compared to
other parts of the country.

That the object of the
tax should be to stimulate private charity
not make it the interest
of those affected to not
voluntarily - so to obviate
poverty in the future.

The reply of this Govt. has
been of the character
that I began drafting
it in accordance with
the authorities - but the
subject is so important
that I think it ought to

Letter under first of

23rd Feb 71

Mr. P. S. S. S. S.

Sumo to be paid
by local tax
to afford relief
on occasions of
extraordinary scarcity

Let all letters
to be sent to
the Secy to the Govt
of India

Spence Cooper Esq
18th Feb 71

Revenue Department

No. 450

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 15 March 1871.

Read the following letter from the

Ag Secretary to the H of Revenue

Submitting with remarks,
reports of Collectors on subject
of raising funds by local
taxation to afford relief on
occasions of extraordinary scarcity.

H. E. 8 February 1871 No. 597.

The Government agree
generally in the views stated
by the Board and the papers
will be forwarded to the
Government of India with
an expression of their concurrence.

2. The Government desire
to direct the Board's attention
to the remarks of Mr J. H.
Master (para 5) as to
the frequent sales of
unfranchised

enfranchised Indians for
arrears of quit-rent, on
which subject they wish
to receive further information
and to learn whether the
same state of things exist
in other districts. Also to
Mr Whiteside's report
(paras 20-21) of the dissatis-
faction felt by the Zemindars
of North-west as to the mode
in which the District Road
Cess is expended where by
their Estates derive no benefit
at all. Commensurate with
the Contribution received from
them. This state of things
will (it is hoped) be remedied
in great measure by the
Amended Act; but the Govt
desire to know how far
similar grounds of Complaint
exist in other Zemindaries.

3. The Board's attention
is also called to Mr Roswell's
remarks

remarks (para 15 of his letter)
as to the oppressive effect
of the revised Settlement of
the Revenue demand on some
parts of his District. In the
G.O of 30th September 1864,
Sanctioning its introduction
the Govt anticipated that some
further revision might prove
necessary, and the Bd were
authorised to Confirm any
reduction which might be
found necessary in carrying
out the Settlement. The recent
and continuing fall in
prices will aggravate any
over valuation of the capabilities
of the land, and close attention
should be given to the subjects.
4. The remarks of the Bellary
Dy Cdr at para 25 of his
letter, as to the burdensome
effect of the Seigniorage
levied on fire wood
Call for enquiry, and
the Govt desire that the
attention

Attention of the collector
may be directed to the subject

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14. Folio of Pure Desp. 16.

Raising funds by
local taxation to
afford relief and
aid in 1887 by the
charity board of

of 1871 Madras.

REVENUE.

THE BOARD OF REVENUE.

*Ind. Board of Rev.
23 May 1871 No. 1223.*

Dated, March 1871.

Printed.

Printed.

G. O., 15th March 1871, No. 450

MARCH.

Nos. 187-188.

*For affording relief on occasions of
scarcity.—Proceedings Board of Revenue on the
subject of raising them, ordered to be forwarded to
Government of India with an expression of the
concurrence of Government.*