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MADRAS RECORD OFFICE.

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Government of Madras.

Revenue DEPARTMENT. Soft copy

G.O. No. 923 Press —Mis.—

Dated 25—5— 1871.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 25th May 1871.

No. 38. Read the following Proceedings of the Board of Revenue, dated 27th January 1871, No. 424:—

Read the following letter from the Acting Collector of Trichinopoly, to the Acting Secretary to the Board of Revenue, dated 29th October 1870, No. 240.

ADVERTING to the Proceedings of the Board, No. 5,293, dated the 13th August 1870, I have the honour to state that the orders of Government therein referred to, and the carrying out of which, under the Orders of the Board, 13th November 1863, No. 7,221, was postponed till the completion of the new settlement, seem to have been unaccountably lost sight of in this office. On the receipt of the last-mentioned Order (No. 5,293), I at once put myself in communication with the Local Committees of the different Religious Institutions on the subject, and as soon as the necessary arrangements are completed for the commutation of the money-allowances, I will again address the Board with the requisite information.

2. As the Board are aware, the number of Religious Institutions in this Collectorate is somewhat large, and the amount of ready money-allowances paid from the treasury by no means inconsiderable, the proposed assignment of lands in lieu of these allowances will, therefore, entail not a little time and trouble, and, I may add, the recipients of these allowances are themselves by no means anxious for the change.

3. I will, however, take special care that no unnecessary delay occurs in the disposal of this important matter.

THE Board resolve to submit this letter for the consideration of Government, together with a file of replies received in answer to their Proceedings, No. 5,293, dated 13th August 1870, calling upon Collectors to report what steps they had taken to carry out the orders for the commutation of ready money-allowances into grants of land.

2. It will be observed that the commutation has been actually carried out in five districts only, and that in those districts revenue to the amount of Rs. 3,56,999 has been permanently alienated. In the others it has either been deferred pending the introduction of revised rates of assessment, or the subject has been lost sight of. The truth is, there are great difficulties in the way of effecting a satisfactory commutation, and it is a measure distasteful in the extreme to almost all classes concerned. It is injurious to the interests of Government both as shown above, because it permanently alienates the revenue of a large extent of land, and also because a special allowance of ten per cent. is made to cover cost of collection, etc., which costs the State nothing. It will also interfere seriously with the revision of assessment at the end of thirty years, and it is doubtful if Government would be able to claim any share of the advantage then, even if it should be found desirable to increase the rates.

3. It is clearly injurious to the ryots who are deprived of their advantageous position as tenants of the State, and handed over to the tender mercies of perhaps the most unenlightened landlords in the world, losing at any rate their claim to annual remissions, which is never ignored by the State, even though their other rights may be secured to them by the Rent Act.

4. Even the Inamdars wh… r to be most clearly the gainers by the change object to it almost …y point to the difficulty they have in collecting their rents, and to …y of their income on account of the vicissitudes of the seasons.

5. The Board have alread… iis last point to the notice of Gov-

* *Vide* Proceedings, No. 4,495, da… nent in forwarding letters received June 1869, and No. 4,442, d… he subject from the Collectors of June 1869. …th Arcot and South Canara, respec-…ly, and have recommended the

assignment of non-transferable … u of lands to the temples, and in

† 3rd August 1869, No. 2,2… r order† thereon the Government

"nize the necessity of disturbi… rved that they did not as yet "recog-
"into after due deliberation u… commutation which was entered
"and which has now been in … actions of the Home Government,
6. The Board are still ver… al years."
mutation of grants of money in… opinion that the compulsory com-
has not, it appears, been carried … npolitic and uncalled for, and as it
duty to bring the subject again … sively as yet, they consider it their
7. In the meantime the… Government.
preparation of the requisite acc… ll be directed to proceed with the

No. 337. ORDER THE… 1871, No. 923.

Miscellaneous.

Directors ordered that the conn… As far back as 1841, after great
tions of the country should ceas… ation on the subject in Parliament,
2. In consequence, the fir… late Honourable the Court of
up to that time in the managen… officials with the Religious Institu-
was finally effected, after consi… …
3. There then remained t… was to make over the temple-lands,
money-allowances which were … tors, to the pagoda trustees. This
of lands assigned by the ancient … n some districts, in the year 1854.
people, but which lands had b… the *Tusdeeks*, that is to say, certain
their Rent Roll. The Board of … sts, etc., of certain pagodas in lieu
recommended, as it was imp… country for the support of these
thus been incorporated, that the … ed by the British Government with
equivalent to their annual mone… date 14th October 1851, No. 5,603,
seasons and costs of manageme… cover what particular lands had
"measure by the occupant of t… sdeeks should be assigned revenues
"complaint in being directed fo… *plus* … en per cent. to cover vicissitudes of
4. This arrangement was … ry could be sustained through this
… o ryot could have any just cause of
… pay his own Religious Institutions."
Proceedings of Government, Revenu… nd up to date has been duly carried
ment, 2nd July 1863, No. 1,166. … in five districts, including the, in
… as in other respects, important
… vince of Tanjore. In some other

districts the subject was, with the Board's sanction, postponed pending the revision of the assessment; but in most districts the reply to the inquiry how the matter is progressing, has simply been, that it has been lost sight of.

5. The Board, as at present constituted, now propose to re-open the whole question. Their reasons are—

1*st*,—That it is distasteful in the extreme to almost all classes concerned.

The Governor in Council sees no sufficient proof of this, and the successful manner in which the change has been carried out in Tanjore and other important districts is strong evidence to the contrary.

2*nd*,—It is injurious to the interests of Government, as alienating large revenues, and also because a special allowance of ten per cent. is made to cover cost of collection, etc., which costs the State nothing. It will also seriously interfere with the revision of assessment at the end of thirty years, and it is doubtful if Government would be able to claim any share of the advantage then, even if it should be found desirable to increase the rates.

In these remarks, the Government have to observe the Board appear to lose sight of the history of these Tusdeeks. The holders originally possessed valuable lands from which they received in many cases one-half the gross produce. These lands were arbitrarily resumed by the British Government, and the ready money-payments fixed in lieu thereof frequently represented but one-third of the revenue formerly derived from such lands, and of course represent a much inferior proportion at the present day. If the balance were struck, it would probably be found in favour of the Government, the ten per cent. above mentioned, notwithstanding an allowance which was deliberately adopted by the Board and Government some years since, as a fair and reasonable item.

As respects the difficulties anticipated in the prospect of future revisions of the Government assessment, His Excellency in Council observes that at all events, they are now presented to him for the first time. It has been repeatedly laid down by the Board, for the information of all concerned, that the *present* amount of revenue on certain specified lands was all that was assigned. The Collector of Tanjore is reminded (paragraph 4, Board's Proceedings, No. 6,415, dated 11th October 1865) of this in considerable detail: "If, in consequence either of "a second crop being grown on lands registered as single crop, or of Govern-"ment water being taken for their cultivation, or *for any other reason*, it was "thought proper to increase the present revenue demand upon them, the differ-"ence between the present and the increased demand would not be payable to the "assignee, inasmuch as his assignment is limited in amount, but would be pay-"able direct to Government." The same in regard to the waste lands being taken up, where the present revenue of an entire village was assigned, *vide* the same order.

3*rdly*,—That the ryot is handed over "to the tender mercies of an unenlightened landlord." This argument falls to the ground when the Tusdeekdar's real position as above set out is admitted.

As to the loss of remissions in bad seasons which is next insisted on doubtless the Tusdeekdars cannot be expected to … the ryot in this respect as the Government would; but although it may … ossible altogether to abolish

remissions in a country of small landholders, it has always been expected that, under the light and unvarying demand of the new assessments, remissions would almost disappear; and the observations of Government (5th November 1863, No. 1,991) in sanctioning these tusdeek assignments point clearly in the same direction, namely, "the only disadvantage under which the ryots will thus labour in consequence of the transfer will be the chance of not receiving as liberal remissions "in adverse seasons as Government might grant; but this might be remedied by "revising the assessment prior to transfer, when its amount renders this precaution necessary, so as to meet such contingencies."

4*thly*,—That it is disliked by the assignees. The Government have no fear of this; the terms are liberal, and the money is collected in their own villages, without the old delays and obstacles in the Tahsildar's Cutcherry.

6. The commutation will therefore be proceeded with, no further delays being admissible. The Government have long severed their connection with the Religious Institutions of the country and it is anomalous to continue payments from the public treasury in these cases

(True Extract.)

(Signed) D. F. CARMICHAEL,
Acting Secretary to Government.

To the Board of Revenue.

Exd. F. R. Bantleman.

Govt. of {1871} Madras.

REVENUE.

To

THE BOARD OF REVENUE,

Dated May 25th.

Recd. Encl.

G. O., 25th May 1871, No. 923.

Z.

Nos. 336-337.

Money-allowances paid to Davastanums and Service Yeomiahdars.—Proceedings Board of Revenue relating to their commutation, with orders thereon.