

*Proceedings of the Madras Government, Revenue Department,
22nd November 1871.*

No. 225. Read the following Proceedings of the Board of Revenue, dated 25th October 1871, No. 4,496 :—

Read the following letter from the Collector of the Kistna District, to the Acting Secretary to the Board of Revenue, dated Masulipatam, 20th September 1871, No. 2,924.

With reference to the correspondence noted in the margin, regarding the

water-rate on newly irrigated land in the Gudur Pargana for the years from Fusly 1273 to 1278, I have the honour to forward herewith a statement showing the wet cultivation in Gudur Pargana from Fusly 1273 to 1280, prepared from the report received from the Tahsildar of Bandar Talook, who was directed to inquire and report whether the total irrigated land did or did not exceed acres 8,817 in any year.

2. The total number of villages of Gudur Pargana is thirty-one. In twenty-seven villages acres 8,817.43 were taken to account as land irrigated in Fusly 1268, and the water-rate thereon at Rs. 4 an acre was included in the peishcush fixed on the Pargana, and in the remaining four villages no irrigated area was allowed.

3. It appears from the Survey and Settlement accounts that the actual wet cultivation in Fusly 1268 in twenty-seven villages was acres 9,334.75. The Tahsildar states that it is not known why acres 8,817.43 were only allowed as irrigated land in Fusly 1268 instead of acres 9,334.75. If the latter figure be correct the difference, acres 517.32, ought to have been added to acres 8,817.43, and the water-rate thereon, namely, Rs. 2,069.4-7, at Rs. 4 an acre, ought to have been included in the peishcush *minus* the Zemindar's one-third, Rs. 689-12-2. I request the Board will be pleased to make a reference to the Director of Revenue Settlement for an explanation of this difference.

4. The Zemindar states that out of the said acres 8,817.43 there are acres 105.48 assigned subsequently as Inams; and that the assessment thereon *plus* the water-rate must be reduced from his peishcush. It appears that while the estate was under Government some land was given as an endowment to some charitable choultries under the orders of Government. I have directed the Tahsildar of Bandar Talook to inquire into the Zemindar's complaint and report to what choultries the Inam was given, and whether this land was excluded from the assets of the Pargana. I will submit a further report on the subject.

5. From the statement in question the Board will observe that the wet cultivation of the Pargana from Fusly 1273 to 1280 has never exceeded acres 8,817.43, although the Zemindar had reconverted to dry, as unfit for irrigation from causes of chouldu, some lands out of the acres 8,817, and also converted some dry lands into wet under anicut irrigation. The accounts are now being examined, and the Zemindar is not liable to be charged with any additional water-rate on this account.

6. In the remaining four villages of Kottapudy, Tarakatur, Nandamur, and Naganerani, acres 207.96 were irrigated from Fusly 1273 to 1280. If included in acres 8,817.43, I request the Board to be pleased to make a reference to the Director of Revenue Settlement for an explanation of this difference.

*Proceedings of the Madras Government. Revenue Department,
22nd November 1871.*

to Rs. 826-5-0. The total area irrigated does not exceed acres 8,817-43 allowed to him in his estate.

7. A sum of Rs. 968-7-5 is due from the Zemindar on account of water supplied to dry crops from Fusly 1273 to 1280. I have issued a demand to him to pay the same at once.

— ENCLOSURE No. 1.—Statement.

In this communication the Collector brings forward for decision some other points connected with the settlement of the Gudur Pargana, than have been already disposed of in the correspondence quoted at the beginning of his letter.

2. The first is, that the wet cultivation of Fusly 1268 (1868-69) on which the peishcush was settled, was in the twenty-seven villages then classed as irrigated really acres 9,334-75 (instead of acres 8,817-43), or acres 517-32 more than was then reported by the Director of Revenue Settlement and formed the basis of the calculation. This, had it been discovered at the time, would have made a difference in the peishcush in favour of Government of Rs. 1,379-8-5. The Collector suggests a reference to the Director of Revenue Settlement for an explanation of this difference in the area of irrigated land.

3. The next point is the Zemindar's claim to an abatement of peishcush, arising from the alleged fact of acres 105-48, being part of the acres 8,817-43 alluded to in the preceding paragraph having been, subsequently to date of settlement, assigned as Inams to certain Chuttrums under the orders of Government. The Collector states that this claim is under investigation, and promises to report further.

4. The third point noticed is that the result of the examination of the cultivation accounts has been to establish the facts that the wet cultivation of the estate has in no year exceeded acres 8,817-43, though some lands included in that extent had gone out of, and others not so included been brought under irrigation. The Collector concludes that no additional water-rate is lovable on this account.

5. The fourth is that in four villages, not being included in the twenty-seven alluded to in paragraph 2 above, there have been irrigated from Fusly 1273 to Fusly 1280 acres 207-96 which are distinct from acres 8,817-43, the water-rate of which alone entered into the calculation of peishcush.

6. Two facts are patent; the first is that the irrigated extent has not yet exceeded the standard, namely, acres 8,817-43; the second is that the Government have already declared the nature of the contract with the Zemindar to be that "unless and until water is supplied for a more extended area than this (acres 8,817-43) the Zemindar is clearly not liable to any further demand."

7. The error in the Cultivation Return of Fusly 1268, even supposing it to be substantiated, will scarcely justify Government in reopening the settlement already concluded, and imposing an addition of water-rate, while yet the actual area irrigated was below the standard extent on the whole of which the Zemindar was liable to pay water-rate every year. It is decided, and calls for no correction.

*Proceedings of the Madras Government. Revenue Department,
22nd November 1871.*

The answer to the fourth is conclusively given in paragraph 7 of the Proceedings embodied in Government Order, 22nd April 1871, No. 729.

1. The action taken by the Collector for the enforcement of water-rate on it of water supplied to *dry crops* is correct.

1. On the second point the Board await the promised report.

26. ORDER THEREON, 22nd November 1871, No. 1,987.

Land Revenue.

APPROVED.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

Board of Revenue.

Bantleman.

46 22 April 71 to 25th May 71
" 15 July 71 - 25th Aug 71

77-3563.

Revenue 1871. Oct

Board of Revenue,

MADRAS.

PROCEEDINGS, 25TH OCTOBER 1871, No. 4,496.

2301 Oct 71

Received. 8/11

Encl. 1

OCTOBER.

No. 4,496.

Settlement of Gudur Pargana—in Kistna District.—Orders passed on certain points connected with, brought forward by Collector.—Report on Zemindar's claim to abatement of Peish-cush on account of certain lands assigned as Inams to Chuttrums under orders of Government, awaited.

77-1987.

Appropriation

AA 11/11

22 Nov 71

6225-226

17th Nov 71 R-18th Nov 71

14-10-1871 Board of Revenue, 2301 Oct 71

Proceedings of the Madras Government, Revenue Department,
22nd November 1871.

No. 227. Read the following Proceedings of the Board of Revenue, dated 18th September 1871, No. 4,009:—

Read the following letter from the Officiating Collector of Madras, to the Secretary to the Board of Revenue, dated 9th August 1871, No. 127.

I HAVE the honour to submit the report called for in your endorsement No. 2,420 of 15th July 1871 on the Proceedings of Government, 12th idem, No. 1,205.

2. The two Income-tax prosecutions referred to by Government were—

The first against one Chinnaramiah Naidu, assessed as a Milk-supplier, on an annual income of Rs. 750, with a tax of Rs. 27 for the year 1870-71.

The second against one Gangannah Chetty, assessed jointly with a Devannah Chetty as Hawkers (Book-sellers), on an income of Rs. 750, with a tax of Rs. 27 for the same year.

3. The individual in the first case was, for the first time, assessed by Mr. Winscom in the year 1869-70 on report of a late Income-tax Conocopyllay that the party owned 1 cow and 7 buffaloes and therewith earned Rs. 750 per annum. For that year the duty was Rs. 8-8-0 under Act IX. of 1869 and Rs. 4-4-0 under Act XXIII. of the same year. The party neither objected to the assessment nor paid the tax within the time specified in his notice. Prosecution was commenced, and on a summons being served he brought the tax to the Collector, and requested its acceptance in view to being saved from being fined double the amount by the Magistrate. The Collector accented it, receiving from him also the cost of summons, and the prosecution was withdrawn. For the year 1870-71 Chinnaramiah Naidu was assessed on the same data as for 1869-70, but the amount of the tax was higher (Rs. 27) owing to the increase in the percentage. This year he also neglected to object or to pay. Prosecution was commenced, but his attendance before the Magistrate could not be secured even by two summonses, and he was at last arrested by a warrant and taken before the Town Police Magistrate on the 11th ultimo, whose proceedings are described in the *Athenaeum and Daily News* of 12th idem. The Acting Deputy-Collector who was called upon to report on the case has himself made local inquiry about the circumstances of the party, and is of opinion that they are not such as would render him liable to the tax. He further states that the man is very old and blind, and is under the protection of one of his two sons, who also appear not to be amenable to the tax.

4. The party in the second case appears to have been served with a notice by mistake. In giving in the names for the year 1870-71 a Conocopyllay named Kumarasawmi Moodelly has reported Gangannah Chetty and Devannah Chetty as people jointly trading as Hawkers (Book-sellers), and earning an annual income of Rs. 750, and a notice issued assessing them accordingly with a duty of Rs. 27, which was delivered to Kistna Pillay, another Conocopyllay, for service. The latter, however, took the former Conocopyllay with him to help him in identifying the parties, and they went together to the above individual Gangannah Chetty and served the notice on him. He declined to receive it stating that he was not the party intended. The Conocopyllays thereupon affixed the notice to the door of his house. The Acting Deputy-Collector has made local and personal inquiry also in this case, and reports that as a petty Hawker trading without any more than Rs. 5 per month; and that p. R. Bantleman.

4622 April 71 to 258-5
" 15 July 71 - 75 mi.

77. 3563.

Revenue 1871. O/45-

Board of Revenue,

MADRAS.

PROCEEDINGS, 25TH OCTOBER 1871, No. 4,496.

Dep. 301 ar 71

Received. 8th

Encl. /
O/45

C. 60/1971

OCTOBER.

No. 4,496.

Settlement of Gudur Pargana—in Kistna Dis-
trict.—Orders passed on certain points connec-
ted with, brought forward by Collector.—Re-
port on Zemindar's claim to abatement of Peish-
cush on account of certain lands assigned as
Inams to Chuttrams under orders of Govern-
ment, awaited.

77. 1987.

Approved

AA

22nd Nov. 71

14. To the Board of Revenue, 25th Oct. 71

2225-226

c 17th Nov. 71 R-18th Nov. 71