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No. 1,376.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 20th July 1872.

Read the following letter from G. VANSAGNEW, Esq., Collector of Nellore, to the Secretary to the Board of Revenue, dated 20th June 1872, No. 1,380:—

With reference to paragraph 7 of Mr. Master's letter recorded in the Board's Proceedings, No. 6,173, dated 17th October 1870, I have the honour to enclose a statement showing the average amount of collections made by the Calas' Zemindar as returned, firstly, by himself and, secondly, by the Tahsildar to whom the Zemindar's returns were sent for examination.

2. The villages of the Calas' Zemindar are situated in the taluqs of Atmakur, Kavali, Udayagiri, Kandukur, and Kanigiri.

3. The return furnished by the Zemindar gives the collections for the years viz., Fasli 1270 (1860-61) to Fasli 1279 (1869-70) both inclusive, the average being Rupees 3,984-15-8. The average returned by the Tahsildars for the same period is Rupees 3,945-15-6, showing a decrease of Rupees 39-0-2.

4. The Kanigiri Tahsildar has furnished another statement in which he states that a collection called "Kannalapatti" is collected by the Zemindar as mentioned in the statement of the Tahsildar. The Tahsildar states that this is from Curnams, but gives no further explanation. The Zemindar has not mentioned this item in his accounts nor is any mention made by the other Tahsildars of such collection.

5. The Kandukur Tahsildar states that the collection of any impost on Golla, Madiga, etc., classes was not usual in the Government villages. That moturpha was therein collected, but the Zemindar having included the same under moturpha, the Tahsildar has allowed them to stand.

6. The Kavali Tahsildar reports that in two villages the Curnams that the collections of moturpha was smaller than the amount entered in the Zemindar's statement, that in one village there was no collection made. This accounts for the decrease shown in the Kavali Taluq.

7. In short seeing that the Tahsildars have had to verify the Zemindar's account from the information mainly furnished by the Zemindar's own Curnams, it is not surprising that the difference in the two returns should be but slight.

8. I called upon the Zemindar to state what reduction he would make on account of the difficulty of collecting the impost. In his reply, dated 31st January last, No. 1, he stated that he had addressed to the Government a petition for an enactment to facilitate the collection, and that he was not prepared to say anything until his petition was disposed of by Government.

9. On receipt of the G. O., No. 280, dated 13th February 1872, I wrote (9th March 1872) to the Zemindar communicating to him the contents thereof and requesting him to send in his reply within two months. The Zemindar has addressed to me two letters marginally noted. In these letters he agrees to give up the collection of the tax and submits an additional claim on account of the impost on Indigo vats. The Zemindar states that he did not include this item in the accounts submitted by him in the first instance as he was in doubt whether it was an item of moturpha. He now puts in the claim on the ground that it was admitted in North Arcot as an item of moturpha.—*Vide* Board's Proceedings quoted in G. O., dated 13th February 1872.

10. The accounts now sent in by the Zemindar shows 296 Indigo vats in the five Government Taluqs in which his villages are situated. These vats are as built in different years; eight of these appear to have been built in 1, and some in 1869-70, while others were built in previous years. In to vats built ten years ago, the Zemindar calculates his loss on a ten years. For example—Suppose a vat was built ten years ago, and worked only years during the last ten years, the Zemindar takes the total income of those rs and divides by 10 entering the quotient as his ten years' average. As vats built within ten years, the Zemindar takes the total income for the of years during which the vats were worked and divides it by the number s during which the vats existed, entering the quotient as his average. rds vats built in 1869-70 and 1870-71, he takes only one year's income.

The income from each vat is entered at Rupees 20-5-0. There are some which the vats are entered as double vats, and for

Rs.	A.	P.	income is given at Rupees 30-7-6. The average income to
270	12	0	the Zemindar from 296 vats is given at Rupees 4,270-12-0.
011	3	8	Adding this to Rupees 4,011-3-8 as the amount of income
281	15	8	according to the Zemindar's first return, he now claims a

on of Rupees 8,281-15-2 from his peishcush.

It will be observed that the Zemindar has omitted 6 pies in his calculation. It will also be observed that the amount according to the Zemindar's first is Rupees 3,984-15-8 and not Rupees 4,011-3-8 which exceeds the former pees 26-4-0. This item was entered in the Zemindar's first return, but was deducted by the Zemindar himself from his total on the ground that it had ceased to be collected. Taking the former amount at Rupees 3,984-15-8, the total amount of the deduction now claimed would be Rupees 8,255-11-8.

13. The Zemindar states that any reduction in the amount thus claimed by him would entail a loss, and requests that the whole sum may be deducted from the peishcush.

14. But in the demand entered in the Zemindar's account, an uncollected balance of Rupees 817-5-0 is included. In the village of Vinjamur for instance there are three vats. All these vats were worked during the ten years from Fasli 1270 (1860-61). But the Zemindar realized nothing as the column showing the amount of collections is left blank. No explanation is given why the amount

uncollected is included in the demand on which the amount claimed as deduction is calculated. As it is only reasonable to calculate the compensation on the actual collections, I think the sum of Rupees 817-5-0 should be excluded from the assets which would be then Rupees 7,438-6-8, as shown in the margin.

Rs.	A.	P.
8,255	11	8
817	5	0
7,438	6	8

15. The accounts now sent in by the Zemindar have not been sent to the Tahsildars for examination, nor do I anticipate any advantage in delaying the settlement of the matter in order to go through the form of subjecting these accounts to an examination which would be almost sure to be ineffective.

16. The Zemindar claimed Rupees 7,129 in North Arcot and the Government offered him Rupees 6,500. Adopting almost the same ratio, I recommend that he be offered a reduction of peishcush of Rupees 6,500 on his claim as above revised by me of Rupees 7,438-6-8.

ENCLOSURE No. 1.—Statement.

SUBMITTED to Government with the recommendation that the sum nan the Collector, viz., Rupees 6,500, be offered to the Zemindar, as an abatement his peishcush, in full satisfaction of all claims to collect moturpha or any other extra cesses alluded to.

2. The calculations appear to have been made on the same grounds as adopted in North Arcot where the Zemindar has accepted the sum offered.

(A true Copy and Extract.)

Secretary.

To the Chief Secretary to Government, R. D., with one enclosure.

Copy to the Collector of Nellore.

Exd. T. Cartledge.

No 2570
 Rev. 1872. Sept.
BOARD of Revenue,
MADRAS.

PROCEEDINGS, 20TH JULY 1872, No. 1,376.

20th July 1872

Encl. 1

Received

29th Aug 1872

JULY.
 No. 1,376.

Moturpha-tax in Calastry Zemindari.
 Letter from Collector of Nellore forwarding statement showing average amount of collections made by Zemindar in villages of the Zemindari situated in that district, submitted to Government, and Collector's proposal to offer Rupees 6,500 to Zemindar as an abatement from his 1 shench in full satisfaction of all claims to a recommender

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20th Aug 1872

*Major Secretary to the Revenue Board
 Madras
 20th July 1872
 The Board of Revenue
 Madras
 I have the honor to acknowledge the receipt of the statement forwarded by the Collector of Nellore, dated 14th July 1872, in relation to the Moturpha-tax in the Calastry Zemindari, and to inform you that the same has been forwarded to the Government for their consideration.*