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MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1498 Press / Mis.

Dated 28. 10. 1872.

Not to be folded or roughly handled

No. 267. Read the following Proceedings of the Board of Revenue, dated 26th August 1872, No. 1,696 :—

Read the following letter from G. BANBURY, Esq., Director of Revenue Settlement, to the Chief Secretary to Government, Revenue Department, Fort St. George, dated Madras, 10th June 1872, No. 971-28 :—

In accordance with the latter portion of paragraph 3 of the Proceedings of Government, dated 8th March 1871, No. 418, I have the honour to submit a brief report upon the evasions of revenue which were brought to light in the Trichinopoly District during Fasli 1279 or 1869-70.

2. The items of fraud may be thus enumerated—

(1.) " False Porembokes," or portions of fields untruly asserted to be uncultivable, and thus deducted from the area of the survey number.

(2.) Wet lands falsely said to be dry, and thus recorded.

(3.) Garden lands irrigated by baling, similarly fraudulently declared to be " dry."

(4.) Waste cultivated but not brought to account.

(5.) " Tirwajasty," or water-rate not charged upon dry lands, both Government and inam, to which Sircar water had been taken.

(6.) Second crop raised on single crop wet lands, both Government and inam, but not brought to account.

(7.) Cultivation upon prohibited spots, such as channel banks, village site, burning grounds, etc., the assessment upon which should have been brought to " Sevoy Jamma " or extra sources.

3. It must be explained that the three first items were frauds which when detected were set right for good and all, and can never occur again. I may briefly explain them in order.

1*st*. "*False Porembokes.*"—There is no doubt that the ryots not only in this district but elsewhere much took to heart the discovery of excess areas in their holdings by the survey, and thus tried their utmost to do away with what they disapproved of and dreaded as likely eventually to enhance their assessment. In this district, in collusion with the Curnams, the ryots made out that channels and other unprofitable plots beyond those which had already been properly allowed for had been unfairly included in their holdings and should consequently also be deducted from the occupied area. In this they were partially successful. The Salem ryots tried on the same arrangement, by often unfairly claiming deductions on account of " Kallamkuttu " or patches of rock which did not exist, and the ryots of Sydapet similarly began to claim deductions in area on account of fictitious " Porembokes " or uncultivable portions beyond those actually existing and already deducted. The frauds discovered in Trichinopoly have prevented any repetition of this trickery, although it is pretty nearly sure to be tried on in every district. The Curnams who were parties to these frauds were severely dealt with, and the ryots were made to pay the assessment from the time of the settlement on those portions of cultivated land they had thus, by false representations, succeeded in getting deducted from their puttahs.

4. The two next items, "Wet lands fraudulently entered as dry," and "Garden lands irrigated by baling fraudulently entered as dry," were similarly incorrectly recorded owing to the untrue representations of the Curnam and landholders. These evasions were duly corrected and brought to their proper heads together with any other lands which the examinations showed had been newly changed into "wet" or "garden by baling" *subsequent* to the introduction of the new settlement.

5. The next cases comprise items of concealment which it is intended should be brought to light by the annual Azmaish or examinations; but as this check is, as will be hereafter explained, now unavoidably little more than nominal, advantage is consequently taken to defraud the Government of land revenue under these heads, which are somewhat difficult of full and complete realization.

6. 1*st. Waste cultivated but not brought to account.*—This may be termed "Chapavani proper," and prevails, I apprehend, more or less in every district. Patches of waste are in some cases newly entered upon altogether, and, in others, surreptitiously annexed to existing cultivation without being brought to account. In some instances this is owing to the connivance of the Curnam, in others to his apathy or his ignorance of the real boundaries of the formerly-cultivated fields. Where it was shown that the cultivation had been going on upon these tracts for two or three years the back assessment was levied and the Curnams punished. The only remedy for this kind of fraud is a strict Azmaish; but I may mention that in Mr. Rundall's Settlement Party it is the practice for the classifiers, when inspecting each field and entering the necessary details connected therewith, to make notes of all cultivation not entered in the "Sagupady" (Account No. 1) or Chittah (Account No. 5), and then forward a list of the same to the Collector under the head of "unrecorded occupation." I am endeavouring to introduce the same system into the other parties, so that the opportunity for "Azmaish" afforded by the classifier inspecting carefully each individual field should not be wholly lost. Of course, some check can be effected by the District Officers at jummahbundy scrutinizing the amount of waste said still to be remaining in a village, although there is an increase of cultivation in villages similarly situated. Likewise absence of increase in cultivation would naturally attract notice in a season more than ordinarily favourable. Formerly, in South Arcot, Runga Charry, the Head Sheristadar, used to select a few villages *after* jummahbundy and make a careful examination thereof, and this plan was attended with good results, as the Curnam did not know when he was secure or "out of the wood."

7. 2*nd.* "*Tirwajasty*" *or water-rate not charged upon dry lands to which Government water is taken.*—This is also an evasion which, like the next item of "second crop not brought to account," always has been, and most probably always will be, the Curnam's opportunity. A rigid examination is the only method by which this fraud can be checked, although when a channel is improved it is, of course, only natural that the settling officer should look for better results under the head of "water-rate or Tirwajasty." It may also be said that this item of evasion is more frequently brought to notice by petitions than any other, as the fact of water being surreptitiously taken, or baled away when the supply is diminishing, engenders envy and discord resulting in a representation to the authorities. Mr. Rundall

brings cases of water being thus used, but never charged for, to the notice of the Collector in the same way as "unrecorded occupation," and the other Deputies will do the same, although, of course, these inquiries slightly retard settlement operations proper.

8. I must here explain that a very large proportion, about Rupees 26,000, of this item of water-rate now brought to account appertains to inam lands classed as "dry" in the recent inam settlement, but which were discovered by the examinations to be under regular wet cultivation by means of Government water. There seems to me but little doubt that the Inamdars and Curnams combined together and falsely represented the actual facts as regards existing wet area to the Inam Deputy, and thus, by calling "wet" land "dry," obtained from him a settlement as to quit-rent much below what the real state of the case warranted.

9. The Inamdars have, as it were, been "hoist with their own petard," as they have now to pay both quit-rent and water-rate for lands for which, had they acted honestly, they would only have had to pay the former comparatively light demand. It has been urged that the Inam Deputies were not sufficiently careful in their investigations, and that the "mistake" as to the small amount of "wet" or "double crop" area recorded in the inam registers should be set right by making a new settlement. Mr. Robinson, the Inam Commissioner, seemed to have at first entertained this view, and made a new settlement in one village (Oomeyapuram),* in which assessment had been levied upon second-crop land not taken into account when fixing the quit-rent. But subsequently it would appear that Mr. Robinson, considering that the Inamdars were parties to the deception, and that it would not do now to condone their knavery by entering upon the heavy task of fresh settlements, refused to listen to similar applications from those whose trickeries had now been laid bare.

* In the Musery Taluq of Trichinopoly.

10. The Board of Revenue issued a circular† upon the subject of "inam water-rate and second crop," and the items under this head are separately shown in the jummahbundy report of each province. A careful scrutiny might, however, at all events in some districts, bring many more cases to light; and it seems an item of revenue concerning which it is very fair to be strict and unindulgent, otherwise the Inamdars obtain the benefit of Government irrigation and Government outlay without contributing anything in return, often, indeed, not even furnishing "Kudimaramut" or usual labour at the channel heads and in the channels themselves.

† Board's Proceedings, dated 31st March 1869, No. 2,070.

11. 3*rd.* "*Second crop raised on wet lands but not brought to account.*"—This must always be a troublesome cess to realize with great exactitude, as it seems to me there should in Trichinopoly be two examinations, one at the end of July, when the first crop is just beginning to grow, and another at the end of December, when the second crop will be pretty clearly distinguishable. If the Azmaishdar goes, as is usually the case, after the closing of the "Adangal" in December, he will be told that all the young crops are the first sowing as the season was late, bullocks were sick, ryots had no means, and have, therefore, only just been able to cultivate. It is not easy to detect this fraud, as the stubble of the first crop has

all been ploughed in and rotted. Again, it sometimes happens that the first crop may be one of short duration, such as "Maurykar," and the succeeding crop will, to the Azmaishdar, appear just about the same age and height as those on neighbouring lands which are *bona fide* first crop. An examination twice, as proposed, would check this.

12. But no doubt the extension of the compounding system, as already sanctioned by Government, is the best method of meeting the difficulty and of securing the revenue without worry to the people or opportunities for trickery. Much of the wet land in Trichinopoly was compounded for at one-third and one-fourth of the first crop by Mr. Puckle with the consent of the ryots, and thus, although the area upon which the second crop, or Fasaljasty, was to be levied was greatly circumscribed, still the ryots and Curnams did not let the opportunity slip, and second crops were raised on the uncompounded lands free from any demand for the same. To make the system more effectual the compounding should be carried on throughout the wet lands in the taluq, descending even to one-fifth where the water supply is scanty, but with the proviso that the rate of composition be never below 1 Rupee except in the case of water raised by picottah or other appliance, when a deduction may be made. (*Vide* Government Order, dated 5th April 1864, No. 577, paragraph 19.)

13. I need hardly say that there are many advantages in the compounding or consolidated rate system. The benefits have been acknowledged over and over again, and, in fact, in Salem, the Revenue Officers, the ryots, and even the Curnams were most anxious that this arrangement, now in force, should remain undisturbed by the new settlement. It also works well in the southern taluqs of North Arcot, although at one time, in 1856, an alteration was contemplated but subsequently abandoned. It, therefore, becomes a question whether the compounding system might not be introduced universally throughout the "Niranambum" or river-irrigated portion of the taluqs of Trichinopoly, Kulittalai, and Musery. I would hardly advocate its extension to Perambaloor and Woodiarpolliem except in the case of some large tanks in the former taluq, as the growth of second crop is of comparatively rare occurrence. The ryots of the three former taluqs would, as a rule, consent to compound for the remainder of their wet holdings at one-fourth, and, in order that uniformity and completion should be effectually attained, I would not allow any variation in the system for the sake of a few dissentients.

14. This matter would, however, have to be fully discussed by the Collector in communication with the Board; but I may now give an approximate view of the financial result of the measure.

Taluq.	Total river-irrigated wet occupied area as per jummahbundy of Fasli 1280.		Extent of wet land compounded for up to Fasli 1280.			Full first-crop assessment of lands compounded for.	Remaining uncompounded area.		Amount to be realized by compounding for the said remainder at one-fourth.	Amount now realized on second-crop assessment at half, *i. e.*, Fasaljasty.	
	Extent.	Assessment.	Particulars.	Extent.	Assessment.		Extent.	Assessment.		Extent.	Assessment.
	ACRES.	RS.		ACRES.	RS.	RS.	ACRES.	RS.	RS.	ACRES.	RS.
Trichinopoly	63,402	2,92,572	At ⅓	9,734	16,929	50,787					
			,, ¼	4,628	6,645	26,580					
				14,362	23,574	77,367	49,040	2,15,205	53,801	7,928	18,005
Musery	13,496	63,883	At ⅓	3,538	5,600	16,800					
			,, ¼	746	1,182	4,728					
				4,284	6,782	21,528	9,216	42,356	10,589	2,176	3,690
Kulittalai...	12,102	55,802	At ⅓	4,098	7,340	22,020					
			,, ¼	1,855	2,619	10,476					
				5,953	9,959	32,496	6,149	23,306	5,826	1,527	3,926

From the above it will be seen that taking, for example, the Kulittalai Taluq the area already compounded for is 5,953 acres, which pay, by composition at one-third and one-fourth, Rupees 9,959, and that the remaining wet area comprises 6,149 assessed at Rupees 23,306, the second-crop assessment of which would be 11,653 supposing that the whole were under double-crop cultivation. By compounding for this remaining portion the Government would obtain a fixed annual revenue of Rupees 5,826 instead of the fluctuating and very uncertain item of "Fasaljasty," which in the present instance stands as follows:—

Second-crop Assessment in Kulittalai Taluq.

	Acres.	Assessment.
		RS.
Fasli 1274	449	795
,, 1275	456	854
,, 1276	1,034	1,845
,, 1277	1,465	2,682
,, 1278	1,598	3,042
,, 1279	2,725	5,173
,, 1280	...	3,626
,, 1281	...	... Account not yet framed, but the result will be under that of the preceding fasli (1280.)

It must not, however, be overlooked that the compounding system may be a loss to Government where there is a good prospect of improved irrigation; thus, in the case of outlay on tanks or channels, the composition at one-fourth would hardly be fair to the State. But there is not much prospect of any great irrigation improvements in this tract already unusually well supplied, and with regard to tanks in Parambaloor and Musery, to which the composition might be extended, engagements might be previously taken from the landholders to pay, after the works were completed, one-third instead of, as heretofore, one-fourth of the first-crop assessment.

15. Under this head of concealed second-crop cultivation is included the amount realized upon second crops raised on single-crop inam lands. The Government orders of 1865 explain clearly how this charge is to be made, and a reference to the inam register shows what area of double-crop land was taken into account when settling the quit-rent. Here, as in the case of wet land already referred to, the Inamdars and Curnams under-stated the area of second crop in order to obtain an easy rate of quit-rent. Thus, in Oomeyapuram, already referred to, only eighteen acres were given in at the time of settlement as second crop, whereas the true account should have been at the least forty-five acres; similarly, in the village of Dharanellore, near the Trichinopoly Cusbah, not one acre is recorded as second crop although the whole 106 acres are under betel and other double crops year after year. The Inamdars have, therefore, now to pay the area which was wittingly excluded from the returns, as well as for any new second crop that they are enabled to raise owing to improved irrigation or to unusually favourable seasons. As the inam register will always show what lands and what villages were settled on the basis of a single-crop assessment, an examination of the lands themselves will, of course, bring to light the acreage of recorded single-crop land upon which a second crop has been grown.

G. O., 11th August 1865, No. 1,871.
Board's Proceedings, 19th December 1865, No 3,144.

16. These examinations, as regards both inam second-crop and inam water-rate, can be easily conducted in the case of "minor inams," as they are surveyed, mapped, and under the cognizance of our own officers; but the case is far different and far more difficult with regard to whole inam villages where there is no proper survey, no proper accounts, and no proper Curnam. In Trichinopoly it was arranged that the Curnam of the neighbouring Government village should conduct the annual Azmaish or scrutiny; but, as under the new village service system each Curnam has as much as he can well do in his own parish, it is hardly fair to expect him to perform this extra and gratuitous task. This difficulty may, however, be met to some extent by the Board's Order dated 15th January 1872, No. 108, authorizing the introduction of the compounding system.

17. The last item to be spoken of is "Cultivation of Poremboke." These encroachments, so peculiarly delightful to the mind of the Indian cultivator, will doubtless continue to the end of the chapter. Boundary stones, or even theodolite stations, are altogether ignored when a piece of road, channel, village site, or other Poremboke is to be added each year, bit by bit, to the neighbouring cultivation. In out-of-the-way localities this annexation goes on apace, and even roads are *altogether* appropriated by the adjoining cultivators. The examinations showed that the Trichinopoly ryots had not been backward in this work of aggression, and the ns essment on the areas thus discovered s brought to "Sevoy Jamma"* with prohibition against future cultivations except in a few cases, where I found, after consultation with Mr. Puckle, that the permission might be safely granted.

* "Extra collections."

18. As regards the means by which these evasions can be guarded against in future, the two most efficacious are doubtless annual examinations, or Azmaish as far as possible, and annual comparison of the items of second crop and water-rate, both Ain and Inam, with those of Fasli 1279, the year of the examinations, due regard being paid to the nature of the agricultural season of the year under settlement.

19. I need hardly say that with reduced Taluq and Huzoor establishments, with the villages of two taluqs now blended into one, and with more work in the shape of correspondence and statistics, there is but little time for a real and searching Azmaish by Huzoor and Taluq officials as in former days. In a word, the examinations are, as a rule, merely nominal, and the Curnam is master of the situation. Again, under the old system, there was a regular annual overhauling of accounts by the Head Sheristadar's numerous permanent staff aided by a band of "Hungani" ("temporary") Goomastahs in the shape of Mahratta Brahmins thoroughly well skilled in every item of revenue accounts, upon which they had been engaged almost ever since the days when they trotted to the cutcherry along with their fathers and began to do sums upon the cast-aside covers of the Arzees. Now matters are considerably changed. The large permanent establishments, the extra Goomastahs, the Naib Sheristadar who usually accompanied the Head Assistant on jummahbundy, the numerous Karkons and Peishcars have alike disappeared, and one Revenue Inspector is supposed, in addition to numerous other duties, to make Azmaish of 100 or more villages.

20. On the other hand, it must be admitted that the survey maps, field books, and land registers have wonderfully aided the Azmaishdar. Any field is now

readily recognized, its area ascertained, and all doubts regarding it at once cleared up. It may also be said that in former days the Tahsildars had Police and Department Public Works functions to perform, whereas now they are relieved from these duties. Still the Magistrate's work is heavier, and the taluqs are larger with reduced establishments.

21. Although, as far as Trichinopoly is concerned, examinations might be made with greater facility than in "unsettled" districts as above shown, still I could not have carried out such an extensive Azmaish had not Mr. Master aided me by detaching twenty trained hands, who happened then to be available from the Salem Settlement Party, and who had formerly worked under me when Deputy Director in South Arcot.

22. The effects of this thorough examination will no doubt last for some time, but after the lapse of, say, five years or so, it would be advisable to institute a similar investigation, more especially as the spread of cultivation on waste dry lands may be certainly looked for; but the fact of the scrutiny being about to be made should not be publicly known, and the Village Officers detected in fraudulent practices should not be too easily dealt with. The examinations conducted by servants of the lower grade should also be tested here and there by employés of higher rank so that any collusion may be brought to light. Thus, in the Perambaloor Taluq, the examinations were checked in several instances by Mahomed Esuf, the Deputy Collector.

I annex a statement showing the result of the examinations under each head, and it will be seen that the total amount brought to credit is Rupees 2,39,990.

Referred to the Board of Revenue for their remarks.

(Signed) W. HUDLESTON,
Secretary to Government.

22nd July 1872.

No. 268. Enclosure No. 1.—Statement.

Mr. Banbury's exposure of the various frauds which are habitually practised by ryots and Inamdars with the connivance generally of the Curnams is very complete, and the form which remedial measures should take may be readily gathered from his remarks. The report has reference specially to the Trichinopoly District; but the practices of which it treats are more or less prevalent in every district of this Presidency, and the necessity for checking them is general.

2. In Trichinopoly, where it was found that false claims for exemption in survey areas were made and false descriptions given of the character of the land and its cultivation and means of irrigation, correction was finally applied at the time of settlement by revising the survey registers, and punishment duly followed the detection of these frauds.

3. There are, however, other evasions of assessment and fraudulent appropriations both of land and water which are shown to recur yearly and which demand special repression. The water charge on second-crop cultivation both in ryotwari and Inam holdings is very extensive [illegible] consolidated

charge for watering a second crop has not been introduced. The advantages of this composition are universally acknowledged, and it seems strange that it should not have been generally sought for by the ryots, who gain by it entire exemption from interference, though they lose the chance of occasional success in evading the demand. There can be no hardship, the Board think, in insisting on the universal adoption of the consolidated two-crop water charge in all tracts where a second crop is often grown, such as the irrigated taluqs of Trichinopoly, and ryots might be not unfairly coerced into it by *the alternative* of having to pay the full charge upon water taken for a second crop. The Revenue Inspectors would thus be saved the troublesome duty of an examination which Mr. Banbury shows must be performed twice a year to be effective, and which it is quite impossible for them to carry out properly. All inducement to fraud would thus cease.

4. The yearly encroachments made by cultivators on Government waste of every description as described by Mr. Banbury cannot be checked by any expedient of this kind, and there is no remedy but yearly scrutiny. If the Curnams did their duty with zeal and honesty, the village survey plans and registers in districts already surveyed would render it comparatively easy to bring to account every square yard of untaxed cultivation; but Curnams are not to be trusted The Rupees 1,64,000 of annual revenue brought to account by the recent examinations by Messrs. Puckle and Banbury, represent the extent to which the Curnams of a single district connived at fraud at the time of settlement.

5. It is obvious that the work of the Village Officers must be efficiently watched by the Revenue Inspectors, and the necessity for retaining a sufficient number of carefully selected officers of this class is very apparent. The Board lately* drew the attention of Government to this subject, pointing out the importance of the office and its great value as a training school for the higher Revenue appointments and a means of facilitating the disposal of local petitions. They would again urge that the existing staff should be reviewed and the number and emoluments of Inspectors increased; the most effective method of utilizing their services might be considered at the same time. If the system of compounding for water rates can be universally carried out, as already suggested, at the same time that the establishment of Inspectors is strengthened and improved, the land revenue administration throughout the country will be greatly benefitted, and it is certain that the cost of an increased establishment will be amply covered by the prevention of frauds on the revenue.

* Board's Proceedings dated 12th August 1872, No. 1,565.

6. The way in which the special difficulty experienced in the case of Inam village in consequence of the non-existence of "any proper Curnum" must be met will be considered in disposing of [illegible] uestion referred to the Board in Government Order, 12th April 1872, No. 595

No. 269. Order thereon, 28th October 1872, No. 1,498.

Land Revenue.

In the Proceedings above recorded, the Board of Revenue submit remarks on the report furnished by the Director of Revenue Settlement upon evasions of revenue in the Trichinopoly District as called for in paragraph 3, G. O. dated 8th March 1871, No. 418.

2. Excluding retrospective charges for past faslies, it appears from the statement accompanying Mr. Banbury's letter that the assessment found to have been evaded amounted to Rs. 1,64,137. Of this, Rs. 19,060 were on account of items discovered and brought to account once for all, while the remaining Rs. 1,45,077 came from items of concealment liable to yearly recurrence.

3. These are chiefly—

(1.) Concealed cultivation of waste and prohibited spots.

(2.) Water taken for dry lands without payment of the rate; and,

(3.) Cultivation of a second crop on single crop wet lands without bringing it to account.

4. The only possible means of repressing the first two modes of evasion is, by a rigid supervision of the yearly examinations made by village officers, and with this view the Board of Revenue repeat the recommendation made in their Proceedings dated 12th August 1872, No. 1,565, that the number and emoluments of Revenue Inspectors should be increased, stating their opinion that the additional cost will be amply covered by the prevention of frauds on the revenue. The Government will be glad to receive the definite proposals on the subject, which the Board desire permission to submit.

5. For the prevention of the frauds resulting from a failure to bring to account the cultivation of a second crop, the Board of Revenue and Mr. Banbury both advocate the extension of the compounding or consolidated rate system; the former going so far as to recommend, with reference to all tracts where a second crop is often grown, that the ryots be coerced into its adoption by the alternative of having to pay "the full charge upon water taken for a second crop," meaning apparently full double assessment for two crops, instead of the half assessment which is charged for "occasional second crop" when the charge is not compounded.

6. The frauds brought to light under this head by the investigation now reported amounted to Rs. 26,674 in one district, and the system of yearly examination for this charge is no doubt peculiarly troublesome and liable to evasion, but the Government are not prepared to sanction the plan of coercion recommended by the Board. They would retain the usual Fasaljasty rate of one-half wherever the consolidated charge for watering a second crop has not been introduced, but they desire that every opportunity be taken of extending that composition. They observe on this point that in the taluqs of Trichinopoly and Musery the revenue realizable by compounding at one-fourth is estimated at almost three times the amount now raised by the actual second crop assessment at half rates, yet notwithstanding this large increase, Mr. Banbury is of opinion that the majority of the ryots in these taluqs would give their consent to a composition at that rate.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.
,, the Director of Revenue Settlement.

Exd. F. R. Bantleman.

-77
6-11-08

Govt. of {1872} Madras.

REVENUE.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated October 28th.

Read.

Encl.

G. O., 28th October 1872, No. 1,493.

OCTOBER.

Nos. 267—269.

Evasions of Revenue in Trichinopoly District—Proceedings of the Board of Revenue submitting remarks on the report of the Director of Revenue Settlement, with orders thereon.

12

Revenue Settlement Office,

No. 977-28. Madras, 10th June 1872.

From,

Geo. Banbury Esqre

Director of Revenue Settlement

To,

The Honorable R. S. Ellis C.B.

Chief Secretary to Government

Revenue Department

Fort St. George

Sir,

In accordance with the latter portion of Para 3 of the Proceedings of Government dated 8th March 1871 No. 418, I have the honor to submit a brief report upon the evasions of Revenue which were brought to light in the Trichinopoly District during Fusly 1279 or 1869-70.

2. The items of fraud may

be thus enumerated.

1. "False Perambokes", or portions of fields untruly asserted to be uncultivable, and thus deducted from the area of the Survey number.

2. Wet lands falsely said to be dry, and thus recorded.

3. Garden lands irrigated by kaling, similarly fraudulently declared to be "dry".

4. Waste cultivated, but not brought to account.

5. "Tirwahjasty", or water-rate not charged upon dry lands, both Government and Inam, to which Circar water had been taken.

6. Second-crop raised on single crop wet lands both Government and Inam, but not brought to account.

7. Cultivation upon prohibited spots, such as Channel banks Village-site, burning grounds &c, the assessment upon which should have been brought to "Sewaj-jumma" or extra sources.

3. It must be explained that the three first items were frauds which when detected were set right for good and all, and can never occur again. I may briefly explain them in order.

1st "False Perambokes". There is no doubt that the Ryots not only in this District but elsewhere, much took to heart the discovery of excess areas in their holdings by the Survey, and thus tried their utmost to do away with what they disapproved

disapproved of, and dreaded as likely eventually to enhance their assessment. In this District, in collusion with the Curnums, the Ryots made out that channels and other unprofitable plots, beyond those which had already been properly allowed for, had been unfairly precluded in their holdings and should consequently also be deducted from the occupied area. In this they were partially successful. The Salem Ryots also tried on the same arrangement, by often unfairly claiming deductions on account of "Kallankuttu" or patches

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of rock which did not exist and the Ryots of Sydapet similarly began to claim deductions in area on account of fictitious "perambokes" or uncultivable portions beyond those actually existing, and already deducted. The frauds discovered in Trichinopoly have prevented any repetition of this trickery although it is pretty nearly sure to be tried on in every District. The Curnums who were parties to these frauds were severely dealt with, and the Ryots were made to pay the assessment from the time of the Settlement, on those portions

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of cultivated land they had thus by false representations succeeded in getting deducted from their pattahs.

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not brought to account.
This may be termed "Chapá-
-vani proper" and prevails,
I apprehend, more or less
in every District. Patches
of waste are in some
cases newly entered upon
altogether, and in others
surreptitiously annexed
to existing cultivation with-
out being brought to account.
In some instances this is
owing to the connivance
of the Curnum, in others to
his apathy or his ignorance
of the real boundaries
of the formerly cultivated
fields. Where it was shewn

that

that the cultivation had
been going on upon these
tracts for 2 or 3 years, the
back assessment was levied
and the Curnums punished.
The only remedy for this kind
of fraud is a strict Cuymaish,
but I may mention that in
Mr. Rundall's Settlement party,
it is the practice for the As-
sessors when inspecting
each field and entering the
necessary details connected
therewith, to make notes of
all cultivation not entered
in the "Sagupady (Account No. 1)
or Chittah (account No. 5), and
then forward a list of the
same to the Collector under

the

the head of "Unrecarded occupation". I am endeavouring to introduce the same system into the other parties, so that the opportunity for "asymaish" afforded by the classifier inspecting carefully each individual cultivated field, should not be wholly lost. Of course some check can be effected by the District officers at Jummabundy scrutinizing the amount of waste said still to be remaining in a Village, although there is an increase of cultivation in Villages similarly situated. Likewise absence of increase in cultivation would naturally attract notice in a season more than ordinarily favourable. Formerly in South Arcot, Rungasharry, the Head Sheristadar used to select a few Villages after Jummabundy and make a careful examination thereof, and this plan was attended with good results, as the Curnum did not know when he was secure, or "out of the Wood".

7. 2nd. "Tirwaljasty" or water-rate not charged upon dry lands to which Government water is taken. This is also an evasion which like the

next item of "Second-Crop not brought to account" always has been, and most probably always will be, the Curnum's opportunity. A rigid examination is the only method by which this fraud can be checked; & although when a channel is improved, it is of course only natural that the settling officer should look for better results under the head of "Water-rate or Irrigability". It may also be said that this item of evasion is more frequently brought to notice by petitions than any other,

as

as the fact of water being surreptitiously taken, or bailed away when the supply is diminishing, engenders envy and discord resulting in a representation to the authorities. Mr. Rundall brings cases of water being thus used, but never charged for, to the notice of the Collector in the same way as "unrecorded occupation", and the other Deputies will do the same, although of course these enquiries slightly retard Settlement operations proper.

8. I must here explain that

a very large proportion-
about Rs. 26,000- of this
item of water-rate now
brought to account ap-
pertains to Inam lands
classed as "dry" in the recent
Inam settlement, but which
were discovered by the
examinations to be under
regular wet cultivation,
by means of Government
water. There seems to me
but little doubt that the
Inamdars and Curnums
combined together and false-
ly represented the actual
facts as regards existing
wet area, to the Inam Deputy,
and

to do sums upon the cast-
aside covers of the Surveys. Now
matters are considerably
changed. The large permanent
Establishments, the extra
Gumastahs, the Nair Shirista-
dar who usually accom-
panied the Head Assistant
on Jummabundy, the numerous
Karkons and Peishkars have
alike disappeared, and
one Revenue Inspector is
supposed, in addition to
numerous other duties, to
make Asymaish of 100 or
more Villages.

20. On the other hand, it must
be

be admitted that the Survey maps, field books, and Land Registers have wonderfully aided the Assymaishdar. Any field is now readily recognized, its area ascertained, and all doubts regarding it at once cleared up. It may also be said that in former days the Tahsildars had Police and D.R.S. functions to perform, whereas now they are relieved from these duties. Still the Magistrate work is heavier, and the Talugs are larger with reduced

and thus by calling "wet" land "dry," obtained from him a settlement as to quit-rent much below what the real state of the case warranted.

9. The Inamdars have as it were been "hoist with their own petard" as they have now to pay both quit-rent and water-rate for lands for which had they acted honestly, they would only have had to pay the former comparatively light demand. It has been urged that the Inam Deputies were not sufficiently careful in their investigations, and that

the "mistake" as to the small amount of "wet" or "double crop" area recorded in the Inam Registers should be set right by making a new Settlement. Mr Robinson, the Inam Commissioner, seemed to have at first entertained this view, and made a new Settlement in one Village, Domiñapuram, in which assessement had been levied upon second crop land not taken into account when fixing the quit-rent. But subsequently it would appear that Mr Robinson considering that the Inamdars were

* In the Muscry Taluq of Tirukkoyilur

were parties to the deception, and that it would not do now to condone their knavery by entering upon the heavy task of fresh Settlements, refused to listen to similar applications from those whose trickeries had now been laid bare.

10. The Board of Revenue on issued a circular upon the subject of "Inam Water-rate and second-crop," and the items under this head are separately shewn in the Jummabundy report of each Province. A careful scrutiny might, however, at all events in some Districts, bring many more

* Board's Proceedings dated 31st March 1869 No. 2070

mare cases to light; and it seems an item of Revenue concerning which it is very fair to be strict and un-indulgent; otherwise the Inamdars obtain the benefit of Government irrigation and Government outlay & without contributing any thing in return; often indeed not even furnishing the "Kudimaramut" or usual labor at the channel heads, and of the channels themselves.

11. 3rd " Second crop raised on wet lands but not brought to account." This must always be a troublesome case to

reading

realize with great exactitude, as it seems to me there should, in Ryotwary, be two examinations, one at the end of July when the first crop is just beginning to grow, and another at the end of December, when the second crop will be pretty clearly distinguishable. If the Asymaish dar goes, as is usually the case, after the closing of the "adungul" in December, he will be told that all the young crops are the first sowing, as the season was late, bullocks were sick, Ryots had no means and

and have therefore only just been able to cultivate. It is not easy to detect this fraud, as the stubble of the first crop has all been ploughed in and trampled. Again, it sometimes happens that the first crop may be one of short duration, such as, "Mauryhar"; and the succeeding crop will, to the assymaishdar, appear just about the same age and height as those on neighbouring lands which are bona-fide first crop. Etc examination twice as proposed etc would

would check this.

12. But no doubt the extension of the compounding system, as already sanctioned by Government, is the best method of meeting the difficulty and of securing the Revenue without worry to the people, or opportunities for trickery. Much of the wet land in Trichinopoly was compounded for at $\frac{1}{3}$rd and $\frac{1}{4}$th of the first crop by Mr. Puckle with the consent of the Ryots; and thus although the area upon which the second crop or fasal jasty was to be levied was greatly circumscribed still the Ryots and Curnums did

did not let the opportunity slip, and second crops were raised on the uncompounded lands free from any demand for the same. To make the system more effectual, the compounding should be carried on throughout the wet lands in the Taluq; descending even to $\frac{1}{5}$th, where the water supply is scanty; but with the proviso that the rate of composition be never below 1 Rupee except in the case of water raised by picottah or other appliance, when a deduction may be made.

Vide Government Orders dated 5th April 1864 No. 577 para 19.

13. I need hardly say that there are many advantages in the compounding or consolidated rate system. The benefits have been acknowledged over and over again, and in fact in as Salem the Revenue Officers, the Ryots and even the Curnums were most anxious that this arrangement now in force should remain undisturbed by the new settlement. It also works well in the Southern Taluqs of North Arcot, although at one time in 1856, an alteration was contemplated, but subsequently

subsequently abandoned.
It therefore becomes a
question whether the com-
pounding system might
not be introduced uni-
versally throughout the
"Niraramburn" or river-irriga-
partions of the Talugs of
Trichinopoly, Kulittalai
and Musiry. I would
heartily advocate its
extension to Perambalore
and Woodiarpalliem except
in the case of some large
tanks in the former Talugs,
as the growth of second-
crop is of comparatively

rare

rare occurrence. The
Ryots of the three former
Talugs would, as a rule,
consent to compound for
the remainder of their wet
holdings at $\frac{1}{41}$ and in order
that uniformity and com-
pletion should be effectually
attained, I would not allow
any variation in the system
for the sake of a few dissentients.
14. This matter would, however,
have to be fully discussed
by the Collector in Commun-
-cation with the Board, but
I may now give an approximate
view of the financial results

J

of the measure.

Taluq	Total remaining patta land (less area of tanks) compounded for Fasli 1280	Extent of land remaining to be compounded for	Extent of land compounded for Fasli 1280	Total remaining patta land (less area of tanks) compounded for Fasli 1279	Extent of land compounded for Fasli 1279	Amount of the kandies compounded for by commutation	Amount of the kandies compounded for by commutation	Amount of the kandies compounded for by commutation	Remarks
	Extent	Extent	Extent	Extent	Extent	Kandies	Kandies	Kandies	
Srikinakolly	6,34,02,10,25,92	1/3	1,16,34	6,34,02,10,25,92	1,16,29	53,807	1,928	1,805	
		1/4	4,628		4,647				
			11,362		11,362				
Monterey	13,49,16,38,82	1/3	3,538	13,49,16,38,82	3,540	13,889	498	466	
		1/4	1,416		1,422				
Kulittalai	12,102	1/3	4,038	12,102	4,040	4,669	167	157	
		1/4	1,935		1,935				
			5,953		5,953				

From the above, it will be seen

seen that taking for example the Kulittalai Taluq, the area already compounded for is 5,953 acres which pay by composition at 1/3 and 1/4 Rs. 9,959, and that the remaining part area comprises 6,149 acres at Rs. 23,306, the second crop assessment of which would be 11,653 supposing that the whole were under double crop cultivation. By compounding for this remaining portion, the Government would obtain a fixed annual Revenue of Rs. 5,826 instead of the fluctuating and very uncertain item of

"fasalijasty"

"Jassalyasty" which in the present instance stands as follows.

Second-crop assessment in Kulittalai Taluq.

		Acres.	asst.	
July	1274	449	795	
	1275	456	854	
	1276	1,034	1845	
	1277	1465	2,682	
	1278	1.598	3.042	
	1279	2,725	5,173	
	1280	"	3,926	Account not yet framed, but the result will be under that of the preceding July 1280.
	1281	"	"	

It must not, however, be overlooked that the compounding system may be a loss to Government, where there is a good prospect of improved irrigation; thus in the case of outlay on tanks or channels, the composition at ¼ would hardly

hardly be fair to the State. But there is not much prospect of any great irrigation improvements in this tract already unusually well supplied; and with regard to Tanks in Perambalore and Moascry to which the composition might be extended, engagements might be previously taken from the land-holders to pay after the works were completed, one-third instead of as heretofore one-fourth of the first crop assessment.

15. Under this head of "concealed 2d crop cultivation" is included the amount realized upon

upon second crops raised on single crop Inam lands.

The Government orders of 1865 explain clearly how this charge is to be made, and a reference to the Inam Register shews what area of double crop land was taken into account when settling the quit-rent. Here, as in the case of "fuel" land already referred to, the Inamdars and Curnums understated the area of second crop, in order to obtain an easy rate of quit-rent. Thus in Comiyapuram already referred to, only 18 acres were given

{G.O. 11th Augt 1865 No. 1871
Bd. Revs. 19th Decr 1865 No. 3124}

given in at the time of settlement as 2nd crop, whereas the true account should have been at the least 45 acres. Similarly in the Village of Dharanellare near Trichinopoly Cusbah, not one acre is recorded as second-crop, although the whole 186 acres are under betel and other double crops year after year. The Inamdars have therefore now to pay the area which year after year wittingly excluded from the returns, as well as for any new second crop that they are enabled to raise owing to improved irrigation

or

or to unusually favorable seasons. As the Inam Register will always shew what lands and what Villages were settled on the basis of a single crop assessment, an examination of the lands themselves will of course bring to light the acreage of recorded single crop land upon which a second crop has been grown.

16. These examinations as regards both Inam second crop and Inam water-rate can be easily conducted in the case of "minor Inams," as they are surveyed, mapped, and

and under the cognizance of our own officers; but the case is far different and far more difficult with regard to "whole Inam Villages" where there is no proper survey, no proper accounts and no proper Curnum. In Ryotwary, it was arranged that the Curnum of the neighbouring Government Village should conduct the annual Assessment or scrutiny; but as under the new Village Service System, each Curnum has, as much as he can well do in his own Parish, it is hardly fair to expect him to perform this extra

extra and gratuitous task.
This difficulty may, however,
be met to some extent by
the Board's orders dated
15th January 1872 No 108 authorizing
the introduction of the com-
pounding system.

14. The last item to be spoken
of is "Cultivation of Perambokes."
These encroachments, so pe-
culiarly delightful to the
mind of the Indian Cultivator,
will doubtless continue to
the end of the Chapter. Boundary
stones, or even theodolite
stations are altogether
ignored when a piece of
road

road, channel, village site,
or other perambokes is to be
added each year lick by
lick to the neighbouring
cultivation. In out of the
way localities this annexa-
tion goes on apace, and
even roads are altogether
appropriated by the adjoin-
ing cultivators. The examina-
tions showed that the Pichi-
nipoly Ryots had not been
backward in this work
of aggression, and the ass-
essment on the areas thus
discovered was brought
to "Extra Jumma" with prohibition
against

"Extra Collections"

against future cultivation, except in a few cases where I found after consultation with Mr. Puckle that the permission might be safely granted.

18. As regards the means by which these evasions can be guarded against in future, the two most of-ficacious are doubtless annual examinations, or Asymaish, as far as possible, and annual comparison of the items of second-crop and water-rate both Ain and Jham with those of fusly 1279 the year of the examinations

examinations; due regard being paid to the nature of the agricultural season of the year under settlement.

19. I need hardly say that with reduced Taluq and Sugur Establishments the villages of two Taluqs now blended into one and with the mare park in the shape of correspondence and statistics, there is but little time for a real and searching Asymaish by Sugur and Taluq officials as in former days. In a guard the examinations are, as a rule, merely nominal, and the Curnum is

Curnum is master of the
situation. Again, under
the old system, there was
a regular annual over-
hauling of accounts by
the Head Sheristadar's a
numerous permanent staff
aided by a band of "Hangamy" (Extra)
Gumastahs in the shape of
Mahratta Brahmins thorough-
ly well skilled in every
item of Revenue accounts,
upon which they had been
engaged almost ever since
the days when they trotted
to the Cutcherry along with
their Fathers, and began

to

reduced Establishments.

21. Although as far as Pychino-
poly is concerned, examinations
might be made with greater
facility than in "unsettled"
Districts as above shewn, still
I could not have carried out
such an extensive Asymaish
had not Mr. Master aided
me by detaching 20 trained
hands who happened then to
be available from the Salem
Settlement party, and who had
formerly worked under me
when Deputy Director in South
Arcot.

22. The effects of this thorough
examination will no doubt
last

last for some time, but after the lapse of say, five years or so, it would be advisable to institute a similar investigation, more especially as the spread of cultivation on waste dry lands may be certainly looked for; but the fact of the scrutiny being about to be made should not be so publicly known and the Village officers detected in fraudulent practices should not be too easily dealt with. The examinations conducted by Servants of the lower grade should also be tested here and there by

by employés of higher rank, so that any collusion may be brought to light. Thus in Perambalore Taluq the examinations were checked in several instances by the Mahomed Asst. the Deputy Collector.

I annex a Statement shewing the results of the examinations under each head, and it will be seen that the total amount brought to credit is Rs. 29,990.

I have the honor to be,

Sir,

Your most obedt. Servt.

Geo Barker

Director of Revenue Settlement

No. 1,696.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 26th August 1872.

Read the following letter from G. BANBURY, Esq., Director of Revenue Settlement, to the Chief Secretary to Government, Revenue Department, Fort St. George, dated Madras, 10th June 1872, No. 971-28 :—

IN accordance with the latter portion of paragraph 3 of the Proceedings of Government dated 8th March 1871, No. 418, I have the honour to submit a brief report upon the evasions of revenue which were brought to light in the Trichinopoly District during Fasli 1279 or 1869-70.

2. The items of fraud may be thus enumerated—

(1.) "False Porembokes," or portions of fields untruly asserted to be uncultivable, and thus deducted from the area of the survey number.

(2.) Wet lands falsely said to be dry, and thus recorded.

(3.) Garden lands irrigated by baling, similarly fraudulently declared to be "dry."

(4.) Waste cultivated but not brought to account.

(5.) "Tirwajasty," or water-rate not charged upon dry lands, both Government and inam, to which Sircar water had been taken.

(6.) Second crop raised on single crop wet lands, both Government and inam, but not brought to account.

(7.) Cultivation upon prohibited spots, such as channel banks, village site, burning grounds, etc., the assessment upon which should have been brought to "Sevoy Jamma" or extra sources.

3. It must be explained that the three first items were frauds which when detected were set right for good and all, and can never occur again. I may briefly explain them in order.

1*st*. "*False Porembokes.*"—There is no doubt that the ryots not only in this district but elsewhere much took to heart the discovery of excess areas in their holdings by the survey, and thus tried their utmost to do away with what they disapproved of and dreaded as likely eventually to enhance their assessment. In this district, in collusion with the Curnams, the ryots made out that channels and other unprofitable plots beyond those which had already been properly allowed for had been unfairly included in their holdings and should consequently also be deducted from the occupied area. In this they were partially successful. The Salem ryots tried on the same arrangement, by often unfairly claiming deductions on account of "Kallamkuttu" or patches of rock which did not exist, and the ryots of Sydapet similarly began to claim deductions in area on account of fictitious "Porembokes" or uncultivable portions beyond those actually existing and already

deducted. The frauds discovered in Trichinopoly have prevented any repetition of this trickery, although it is pretty nearly sure to be tried on in every district. The Curnams who were parties to these frauds were severely dealt with, and the ryots were made to pay the assessment from the time of the settlement on those portions of cultivated land they had thus, by false representations, succeeded in getting deducted from their puttahs.

4. The two next items, "Wet lands fraudulently entered as dry," and "Garden lands irrigated by baling fraudulently entered as dry," were similarly incorrectly recorded owing to the untrue representations of the Curnam and landholders. These evasions were duly corrected and brought to their proper heads together with any other lands which the examinations showed had been newly changed into "wet" or "garden by baling" *subsequent* to the introduction of the new settlement.

5. The next cases comprise items of concealment which it is intended should be brought to light by the annual Azmaish or examinations; but as this check is, as will be hereafter explained, now unavoidably little more than nominal, advantage is consequently taken to defraud the Government of land revenue under these heads, which are somewhat difficult of full and complete realization.

6. 1*st. Waste cultivated but not brought to account.*—This may be termed "Chapavani proper," and prevails, I apprehend, more or less in every district. Patches of waste are in some cases newly entered upon altogether, and, in others, surreptitiously annexed to existing cultivation without being brought to account. In some instances this is owing to the connivance of the Curnam, in others to his apathy or his ignorance of the real boundaries of the formerly-cultivated fields. Where it was shown that the cultivation had been going on upon these tracts for two or three years the back assessment was levied and the Curnams punished. The only remedy for this kind of fraud is a strict Azmaish; but I may mention that in Mr. Rundall's Settlement Party it is the practice for the classifiers, when inspecting each field and entering the necessary details connected therewith, to make notes of all cultivation not entered in the "Sagupady" (Account No. 1) or Chittah (Account No. 5), and then forward a list of the same to the Collector under the head of "unrecorded occupation." I am endeavouring to introduce the same system into the other parties, so that the opportunity for "Azmaish" afforded by the classifier inspecting carefully each individual field should not be wholly lost. Of course, some check can be effected by the District Officers at jummahbundy scrutinizing the amount of waste said still to be remaining in a village, although there is an increase of cultivation in villages similarly situated. Likewise absence of increase in cultivation would naturally attract notice in a season more than ordinarily favourable. Formerly, in South Arcot, Runga Charry, the Head Sheristadar, used to select a few villages *after* jummahbundy and make a careful examination thereof, and this plan was attended with good results, as the Curnam did not know when he was secure or "out of the wood."

7. 2*nd.* "*Tirwajasty*" *or water-rate not charged upon dry lands to which Government water is taken.*—This is also an evasion which, like the next item of "second crop not brought to account," always has been, and most probably always will be, the Curnam's opportunity. A rigid examination is the only method by which this fraud can be checked, although when a channel is improved it is, of course, only natural that the settling officer should look for better results under the head of "water-rate or Tirwajasty." It may also be said that this item of evasion is more frequently brought to notice by petitions than any other, as the fact of water being surreptitiously taken, or baled away when the supply is diminishing, engenders envy and discord resulting in a representation to the authorities. Mr. Rundall brings cases of water being thus used, but never charged for, to the notice of the Collector in the same way as "unrecorded occupation," and the other Deputies will do the same, although, of course, these inquiries slightly retard settlement operations proper.

8. I must here explain that a very large proportion, about Rupees 26,000, of this item of water-rate now brought to account appertains to inam lands classed as "dry" in the recent inam settlement, but which were discovered by the examinations to be under regular wet cultivation by means of Government water. There seems to me but little doubt that the Inamdars and Curnams combined together and falsely represented the actual facts as regards existing wet area to the Inam Deputy, and thus, by calling "wet" land "dry," obtained from him a settlement as to quit-rent much below what the real state of the case warranted.

9. The Inamdars have, as it were, been "hoist with their own petard," as they have now to pay both quit-rent and water-rate for lands for which, had they acted honestly, they would only have had to pay the former comparatively light demand. It has been urged that the Inam Deputies were not sufficiently careful in their investigations, and that the "mistake" as to the small amount of "wet" or "double crop" area recorded in the inam registers should be set right by making a new settlement. Mr. Robinson, the Inam Commissioner, seemed to have at first entertained this view, and made a new settlement in one village (Oomeyapuram),* in which assessment had been levied upon second-crop land not taken into account when fixing the quit-rent. But subsequently it would appear that Mr. Robinson, considering that the Inamdars were parties to the deception, and that it would not do now to condone their knavery by entering upon the heavy task of fresh settlements, refused to listen to similar applications from those whose trickeries had now been laid bare.

* In the Musery Taluq of Trichinopoly.

10. The Board of Revenue issued a circular† upon the subject of "inam water-rate and second crop," and the items under this head are separately shown in the jummahbundy report of each province. A careful scrutiny might, however, at all events in some districts, bring many more cases to light; and it seems an item of revenue concerning which it is very fair to be strict and unindulgent, otherwise the Inamdars obtain the benefit of Government irrigation and Government outlay without contributing anything in return, often, indeed, not even furnishing "Kudimaramut" or usual labour at the channel heads and in the channels themselves.

† Board's Proceedings, dated 31st March 1869, No. 2,070.

11. 3*rd.* "*Second crop raised on wet lands but not brought to account.*"—This must always be a troublesome cess to realize with great exactitude, as it seems to

me there should in Trichinopoly be two examinations, one at the end of July, when the first crop is just beginning to grow, and another at the end of December, when the second crop will be pretty clearly distinguishable. If the Azmaishdar goes, as is usually the case, after the closing of the "Adangal" in December, he will be told that all the young crops are the first sowing as the season was late, bullocks were sick, ryots had no means, and have, therefore, only just been able to cultivate. It is not easy to detect this fraud, as the stubble of the first crop has all been ploughed in and rotted. Again, it sometimes happens that the first crop may be one of short duration, such as "Maurykar," and the succeeding crop will, to the Azmaishdar, appear just about the same age and height as those on neighbouring lands which are *bona fide* first crop. An examination twice, as proposed, would check this.

12. But no doubt the extension of the compounding system, as already sanctioned by Government, is the best method of meeting the difficulty and of securing the revenue without worry to the people or opportunities for trickery. Much of the wet land in Trichinopoly was compounded for at one-third and one-fourth of the first crop by Mr. Puckle with the consent of the ryots, and thus, although the area upon which the second crop, or Fasaljasty, was to be levied was greatly circumscribed, still the ryots and Curnams did not let the opportunity slip, and second crops were raised on the uncompounded lands free from any demand for the same. To make the system more effectual the compounding should be carried on throughout the wet lands in the taluq, descending even to one-fifth where the water supply is scanty, but with the proviso that the rate of composition be never below 1 Rupee except in the case of water raised by picottah or other appliance, when a deduction may be made. (*Vide* Government Order dated 5th April 1864, No. 577, paragraph 19.)

13. I need hardly say that there are many advantages in the compounding or consolidated rate system. The benefits have been acknowledged over and over again, and, in fact, in Salem, the Revenue Officers, the ryots, and even the Curnams were most anxious that this arrangement, now in force, should remain undisturbed by the new settlement. It also works well in the southern taluqs of North Arcot, although at one time, in 1856, an alteration was contemplated but subsequently abandoned. It, therefore, becomes a question whether the compounding system might not be introduced universally throughout the "Nirarambum" or river-irrigated portion of the taluqs of Trichinopoly, Kulittalai, and Musery. I would hardly advocate its extension to Perambaloor and Woodiarpolliem except in the case of some large tanks in the former taluq, as the growth of second crop is of comparatively rare occurrence. The ryots of the three former taluqs would, as a rule, consent to compound for the remainder of their wet holdings at one-fourth, and, in order that uniformity and completion should be effectually attained, I would not allow any variation in the system for the sake of a few dissentients.

14. This matter would, however, have to be fully discussed by the Collector in communication with the Board; but I may now give an approximate view of the financial result of the measure.

Taluq.	Total river-irrigated wet occupied area as per jummabundy of Fasli 1280.		Extent of wet land compounded for up to Fasli 1280.			Full first-crop assessment of lands compounded for.	Remaining uncompounded area.		Amount to be realized by compounding for the said remainder at one-fourth.	Amount now realized on second-crop assessment at half, *i. e.*, Fasaljasty.	
	Extent.	Assessment.	Particulars.	Extent.	Assessment.		Extent.	Assessment.		Extent.	Assessment.
	Acres.	Rs.		Acres.	Rs.	Rs.	Acres.	Rs.	Rs.	Acres.	Rs.
Trichinopoly	63,402	2,92,572	At $\frac{1}{3}$	9,734	16,929	50,787	49,040	2,15,205	53,801	7,928	18,005
			,, $\frac{1}{4}$	4,628	6,645	26,580					
				14,362	23,574	77,367					
Musery	13,496	63,883	At $\frac{1}{3}$	3,538	5,600	16,800	9,216	42,356	10,589	2,176	3,690
			,, $\frac{1}{4}$	746	1,182	4,728					
				4,284	6,782	21,528					
Kulittalai...	12,102	55,802	At $\frac{1}{3}$	4,098	7,340	22,020					
			,, $\frac{1}{4}$	1,855	2,619	10,476					
				5,953	9,959	32,496	6,149	23,306	5,826	1,527	3,926

From the above it will be seen that taking, for example, the Kulittalai Taluq the area already compounded for is 5,953 acres, which pay, by composition at one-third and one-fourth, Rupees 9,959, and that the remaining wet area comprises 6,149 assessed at Rupees 23,306, the second-crop assessment of which would be 11,653 supposing that the whole were under double-crop cultivation. By compounding for this remaining portion the Government would obtain a fixed annual revenue of Rupees 5,826 instead of the fluctuating and very uncertain item of "Fasaljasty," which in the present instance stands as follows:—

Second-crop Assessment in Kulittalai Taluq.

	Acres.	Assessment.
		RS.
Fasli 1274	449	795
,, 1275	456	854
,, 1276	1,034	1,845
,, 1277	1,465	2,682
,, 1278	1,598	3,042
,, 1279	2,725	5,173
,, 1280	...	3,626
,, 1281	...	... Account not yet framed, but the result will be under that of the preceding fasli (1280.)

It ,must not, however, be overlooked that the compounding system may be a loss to Government where there is a good prospect of improved irrigation; thus, in the case of outlay on tanks or channels, the composition at one-fourth would hardly be fair to the State. But there is not much prospect of any great irrigation improvements in this tract already unusually well supplied, and with regard to tanks in Parambaloor and Musery, to which the composition might be extended, engagements might be previously taken from the landholders to pay, after the works were completed, one-third instead of, as heretofore, one-fourth of the first-crop assessment.

15. Under this head of concealed second-crop cultivation is included the amount realized upon second crops raised on single-crop inam lands. The Government orders of 1865 explain clearly how this charge is to be made, and a reference to the inam register shows what area of double-crop land was taken into account when settling the quit-rent. Here, as in the case of wet land already referred to, the Inamdars and Curnams under-stated the area of second crop in order to obtain an easy rate of quit-rent. Thus, in Oomeyapuram, already referred to, only eighteen acres were given in at the time of settlement as second crop, whereas the true account should have been at the least forty-five acres; similarly, in the village of Dharanellore, near the Trichinopoly Cusbah, not one acre is recorded as second crop although the whole 106 acres are under betel and other double crops year after year. The Inamdars have, therefore, now to pay the area which was wittingly excluded from the returns, as well as for any new second crop that they are enabled to raise owing to improved irrigation or to unusually favourable seasons. As the inam register will always show what lands and what villages were settled on the basis of a single-crop assessment, an examination of the lands themselves will, of course, bring to light the acreage of recorded single-crop land upon which a second crop has been grown.

G. O., 11th August 1865, No. 1,871.
Board's Proceedings, 19th December 1865, No. 3,144.

16. These examinations, as regards both inam second-crop and inam water-rate, can be easily conducted in the case of "minor inams," as they are surveyed, mapped, and under the cognizance of our own officers; but the case is far different and far more difficult with regard to whole inam villages where there is no proper survey, no proper accounts, and no proper Curnam. In Trichinopoly it was arranged that the Curnam of the neighbouring Government village should conduct the annual Azmaish or scrutiny; but, as under the new village service system each Curnam has as much as he can well do in his own parish, it is hardly fair to expect him to perform this extra and gratuitous task. This difficulty may, however, be met to some extent by the Board's Order dated 15th January 1872, No. 108, authorizing the introduction of the compounding system.

17. The last item to be spoken of is "Cultivation of Poremboke." These encroachments, so peculiarly delightful to the mind of the Indian cultivator, will doubtless continue to the end of the chapter. Boundary stones, or even theodolite stations, are altogether ignored when a piece of road, channel, village site, or other Poremboke is to be added each year, bit by bit, to the neighbouring cultivation. In out-of-the-way localities this annexation goes on apace, and even roads are *altogether* appropriated by the adjoining cultivators. The examinations showed that the Trichinopoly ryots had not been backward in this work of aggression, and the assessment on the areas thus discovered was brought to "Sevoy Jamma"* with prohibition against future cultivations except in a few cases, where I found, after consultation with Mr. Puckle, that the permission might be safely granted.

* "Extra collections."

18. As regards the means by which these evasions can be guarded against in future, the two most efficacious are doubtless annual examinations, or Azmaish as far as possible, and annual comparison of the items of second crop and water-rate, both Ain and Inam, with those of Fasli 1279, the year of the examinations, due regard being paid to the nature of the agricultural season of the year under settlement.

19. I need hardly say that with reduced Taluq and Huzoor establishments, with the villages of two taluqs now blended into one, and with more work in the shape of correspondence and statistics, there is but little time for a real and searching Azmaish by Huzoor and Taluq officials as in former days. In a word, the examinations are, as a rule, merely nominal, and the Curnam is master of the situation. Again, under the old system, there was a regular annual overhauling of accounts by the Head Sheristadar's numerous permanent staff aided by a band of "Kungany" ("extra") Goomastahs in the shape of Mahratta Brahmins thoroughly well skilled in every item of revenue accounts, upon which they had been engaged almost ever since the days when they trotted to the cutcherry along with their fathers and began to do sums upon the cast-aside covers of the Arzees. Now matters are considerably changed. The large permanent establishments, the extra Goomastahs, the Naib Sheristadar who usually accompanied the Head Assistant on jummahbundy, the numerous Karkons and Peishcars have alike disappeared, and one Revenue Inspector is supposed, in addition to numerous other duties, to make Azmaish of 100 or more villages.

20. On the other hand, it must be admitted that the survey maps, field books, and land registers have wonderfully aided the Azmaishdar. Any field is now readily recognized, its area ascertained, and all doubts regarding it at once cleared up. It may also be said that in former days the Tahsildars had Police and Department Public Works functions to perform, whereas now they are relieved from these duties. Still the Magistrate's work is heavier, and the taluqs are larger with reduced establishments.

21. Although, as far as Trichinopoly is concerned, examinations might be made with greater facility than in "unsettled" districts as above shown, still I could not have carried out such an extensive Azmaish had not Mr. Master aided me by detaching twenty trained hands, who happened then to be available from the Salem Settlement Party, and who had formerly worked under me when Deputy Director in South Arcot.

22. The effects of this thorough examination will no doubt last for some time, but after the lapse of, say, five years or so, it would be advisable to institute a similar investigation, more especially as the spread of cultivation on waste dry lands may be certainly looked for; but the fact of the scrutiny being about to be made should not be publicly known, and the Village Officers detected in fraudulent practices should not be too easily dealt with. The examinations conducted by servants of the lower grade should also be tested here and there by employés of higher rank so that any collusion may be brought to light. Thus, in the Perambaloor Taluq, the examinations were checked in several instances by Mahomed Esuf, the Deputy Collector.

I annex a statement showing the result of the examinations under each head, and it will be seen that the total amount brought to credit is Rupees 2,39,990.

Referred to the Board of Revenue for their remarks.

(Signed) W. HUDLESTON,
Secretary to Government.

22nd July 1872.

ENCLOSURE No. 1.—Statement.

MR. BANBURY's exposure of the various frauds which are habitually practised by ryots and namdars with the connivance generally of the Curnams is very complete, and the form which remedial measures should take may be readily gathered from his remarks. The report has reference specially to the Trichinopoly District; but the practices of which it treats are more or less prevalent in every district of this Presidency, and the necessity for checking them is general.

2. In Trichinopoly, where it was found that false claims for exemption in survey areas were made and false descriptions given of the character of the land and its cultivation and means of irrigation, correction was finally applied at the time of settlement by revising the survey registers, and punishment duly followed the detection of these frauds.

3. There are, however, other evasions of assessment and fraudulent appropriations both of land and water which are shown to recur yearly and which demand special repression. The water charge on second-crop cultivation both in ryotwari and Inam holdings is very extensively evaded wherever the consolidated charge for watering a second crop has not been introduced. The advantages of this composition are universally acknowledged, and it seems strange that it should not have been generally sought for by the ryots, who gain by it entire exemption from interference, though they lose the chance of occasional success in evading the demand. There can be no hardship, the Board think, in insisting on the universal adoption of the consolidated two-crop water charge in all tracts where a second crop is often grown, such as the irrigated taluqs of Trichinopoly, and ryots might be not unfairly coerced into it by *the alternative* of having to pay the full charge upon water taken for a second crop. The Revenue Inspectors would thus be saved the troublesome duty of an examination which Mr. Banbury shows must be performed twice a year to be effective, and which it is quite impossible for them to carry out properly. All inducement to fraud would thus cease.

4. The yearly encroachments made by cultivators on Government waste of every description as described by Mr. Banbury cannot be checked by any expedient of this kind, and there is no remedy but yearly scrutiny. If the Curnams did their duty with zeal and honesty, the village survey plans and registers in districts already surveyed would render it comparatively easy to bring to account every square yard of untaxed cultivation; but Curnams are not to be trusted The Rupees 1,64,000 of annual revenue brought to account by the recent examinations by Messrs. Puckle and Banbury, represent the extent to which the Curnams of a single district connived at fraud at the time of settlement.

5. It is obvious that the work of the Village Officers must be efficiently watched by the Revenue Inspectors, and the necessity for retaining a sufficient number of carefully selected officers of this class is very apparent. The Board lately* drew the attention of Government to this subject, pointing out the importance of the office and its great value as a training school for the higher Revenue appointments and a means of facilitating the disposal of local petitions. They would again urge that the existing staff should be reviewed and the number and emoluments of Inspectors increased; the most effective method of utilizing their services might be considered at the same time. If the system of compounding for water rates can be universally carried out, as already suggested, at the same time that the establishment of Inspectors is strengthened and improved, the land revenue administration throughout the country will be greatly benefitted, and it is certain that the cost of an increased establishment will be amply covered by the prevention of frauds on the revenue.

* Board's Proceedings dated 12th August 1872, No. 1,565.

6. The way in which the special difficulty experienced in the case of Inam villages in consequence of the non-existence of "any proper Curnam" must be met will be considered in disposing of the question referred to the Board in Government Order, 12th April 1872, No. 595.

(A true Copy and Extract.)

J Grole
Secretary.

To the Chief Secretary to Government, Revenue Department,
with one enclosure.
" the Director of Revenue Settlement.

Exd. A. S. Rodgers.

No 2907
Rev 1872. 4 Sept

Board of Revenue,

MADRAS.

PROCEEDINGS, 26TH AUGUST 1872, No. 1,696.

Dispd 30 aug 1872
Encl. 1
Ords

Received 2nd Sept. 1872

Returned to Dept 12 Sept

AUGUST.

No. 1,696.

Evasions of revenue—brought to light in Trichinopoly District during Fasli 1279.—Remarks submitted to Government on report of Director of Revenue Settlement on—and as to measures to be adopted for checking such evasion generally.

No 267

S.O. No 1498 - 28 Octr/72

19 Oct/72 R 26th Oct

dismissing the Question in Council.

J. Murray Mitchell.

J. Thomson.

61

Revenue Department.

No. 1498

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 28th Octr. 1872.

Read the following Proceedings of the Board of Revenue

Submg remarks to Govt on report of Dir: of Rev: Settlement on evasions of revenue brought to light in Trichinopoly Dt during F. 1279, and as to measures to be adopted for checking such evasion generally

} R. I. 26: Aug.st 1872 R. 1696.

In the Proceedings above recorded, the Board of Revenue submit remarks on the report furnished by the Director of Revenue Settlement upon evasions of revenue in the Trichinopoly District as called for in para 3 G.O. dated 8th March 1871, No. 418 -

2 [illegible] Excluding retrospective charges for past ~~years~~ Faslies, it appears from the statement accompanying

2m

Mr Bambury's letter that the assessment found to have been evaded amounted to Rs 1,64,137-
Of this, Rs 19,060 were on account of items discovered and brought to account once for all, while the remaining Rs 1,45,077 came from items of concealment liable to yearly recurrence.

3. There are chiefly
(1) concealed cultivation of waste, and prohibited spots.
(2) water taken for dry lands without payment of the rate - and
(3) cultivation of a second crop or single crop wet lands without bringing it to account

4. The only possible means of repressing the first two modes of evasion is by a rigid supervision of the yearly examinations made by Village Officers, and with this view the Board of Revenue support the recommendation made in their Proceedings dated 12th August 1872 No 1565, that the

the number and emoluments of Revenue Inspectors should be increased, stating their opinion that the additional cost will be amply covered by the prevention of frauds on the revenue - The Govt will be glad to receive the definite proposals on the subject, which the Board desire permission to submit

5. For the prevention of the frauds resulting from a failure to bring to account the cultivation of a second crop, the Board of Revenue and Mr Bambury both advocate the extension of the compounding or consolidated rate system - the former going so far as to recommend, with reference to all tracts where a second crop is often grown, that the ryots be coerced into its adoption by the alternative of having to pay "the full charge

I understand in such cases that the Ryots will not accept composition, and that it is proposed to coerce them by the alternative of the full rate applied. Steps should be taken to avoid disinclined to do.

charge upon wates taken
for a second crop" - meaning
apparently - full double
assessment for two crops -
instead of the half assessment
which is charged for "occasional
second crop" when the charge is
not compounded

6. The Board brought to
light under this head by the
investigation now reported, amounted
to R. 26,674 in one district -
and the system of yearly
Examination for this charge is no doubt
peculiarly troublesome and liable to
evasion, but the Govt are not ~~unwilling~~ prepared
to sanction the ~~compulsory means~~ plan
of coercion as that recommended by
the Board in districts of which the
settlement has been revised, and
in tracts where second crops are
often grown, as in the Sitzarambam
of Trichinopoly - care being taken
that the interests of Govt are not
risked in the manner suggested as
possible by Mr Bambury in the
latter part of para 14 of his Report.

(Mr Govt Secy
Mr

^. They would retain the
usual Fasalwary rate of
one half wherever he contended
charge for watering a second
crop has not been introduced, but
they desire that every opportunity be
taken of extending that composition.
They observe on this point
that

that in the Talugs of Trichinopoly and Musiry the revenue realisable by compounding at one-fourth is estimated at almost three times the amount now raised by the actual second crop assessment at ~~one~~ half rates yet notwithstanding this large increase Mr Bambury is of opinion that the majority of the ryots in these Talugs would give their consent to a composition at that rate.

14 To the Board of Rev Dec 16th 1872
13 " Director of Rev Settlement

Mr Secretary
Copy of proceedings
Relative to charge
for Wet second Crop
As much as possible

No 264-268

9-0

Evasion of Patent
in Tuchinopoly Dist

Council

Desputch