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G.O., No. 764, 13th May 1872.

MAY.

Nedadavole Zemindari in Godavery District.

Proceedings, Board of Revenue, relating to the charge to be made for peishcush and water-rate on the estate, with orders thereon.

for Government a considerable portion of the increased revenue derived from improved irrigation in consideration of the charges borne by them for the anicut on which that irrigation depends might be admitted; but thought that the question whether the proportion fixed by the Collector of one-half of the general increase, in addition to the whole increase on Inams and Agraharams, was fair to the Zemindar, who was to bear to so large an extent the cost of the new works in the Zemindari, depended very greatly on the terms on which water was to be supplied to the Zemindari. If the Zemindar, the Board added, is henceforward to pay Government at the same rate as the ryots have hitherto been charged, while the estate has been in the hands of Government, and is to be allowed to make such additional profits out of the ryots as may afford him a fair return for the outlay with which he is to be debited, it is not improbable that he will experience very great difficulty in realizing his dues, and may eventually be a little, if at all, gainer by the investment of Rs. 50,270, which it is proposed to charge to him for the works executed in the estate for its benefit; and in this case it may be only just to leave with him a larger proportion of this item of mesne profits, or else to charge him with a smaller amount as the cost of the works. The Board left the point for the decision of Government, but called upon the Collector to report on what system the Zemindar was to be charged for water. The Government observed that the proper course was for the Government to construct the works, and for the Zemindar to pay for the water, and that the latter could not fairly be charged both for the works and for the water which they conduct to his lands. They added that the question of the rate of water-cess must be settled after the receipt of the Collector's report called for by the Board.

9. In their Proceedings of 23rd September 1861, No. 5128, the Board reported on the peishcush of the whole estate, including Amburpett, and recommended that it should be reduced from Rupees 1,37,646 to Rs. 1,20,000. They observed, however, that the decision must depend mainly on the determination of the water-rate to be charged on the estate. The Government concurred with the Board, and called on them to expedite their report on the water-rate.

Collector's letter, 9th February 1861.
Board's Proceedings, 23rd September 1861, No. 5128.
Government Order, 12th September 1862, No. 1964.

10. In their letter to Government, dated 19th February 1863, No. 1006, the Board fully discussed the principles on which water-rate should be charged on the various descriptions and tenures of land, especially those brought under the irrigation of the Godavery and Kistna anicuts, and after taking into careful consideration the views of the Secretary of State in the matter of water-rate, the effect of anicut irrigation in certain cases, and the rights of Zemindars and Inamdars to water for their "mamool" wet lands, they came to the conclusion that the equity of the demand of half water-rate (which had up to that time been charged) on mamool nunjah lands in Zemindaries and Inams for a single crop could not be maintained. They declared that the principle should be that in these cases the nunjah ayacut, proved to the satisfaction of the local authorities to have been customarily cultivated as such in times past under old channels and tanks without the aid of the anicut works, should, in future, be exempt from all water-rate for a single crop. They added that the adoption of this rule would ensure to Government a revenue but little, if at all, less than would be obtained under a system which, from its involving palpable injustice in some cases, few or none would hesitate to evade even in those cases where the incidence of the tax would be unquestionably just, while its liberality and fairness would remove the complication and difficulty which then obstructed all attempts at a satisfactory settlement of the question between Government and the land-holders.

11. The Government concurred with the Board that the charge of half water-rate, or any rate for improved irrigation, should be abandoned wherever it could be shown that land, whether Inam or Zemindari, was entitled to irrigation at the cost of Government. They, however, added that the mere designation "mamool nunjah" was not sufficient proof of this right; "*the real criterion*," *they said*, "*is the rate of assessment which the accounts show the land to be*

Government Order, 16th January 1864, No. 101.

". If this indicates the title of the land to water, or if other reasonable proof adduced, then no charge should be made for water for irrigation, as the ...ent to supply water manifestly implied a full and not an imperfect supply.

With special regard to the representations of the Zemindar, contained in his petition to the Governor in Council, dated 25th January 1862, the Collector had previously submitted a report on the question of the water-tax on Nedadavole ...arzully in October 1862. The Zemindar pleaded that the "Appa Row Kalva," ...channel from the Godavery, was dug by his ancestors, and supplied irrigation ...state from time immemorial till it was interfered with by the anicut, and argued ...e lands of Baharzully were almost all "usual" wet, and therefore not liable to ...ax. The Collector, admitting both the premises, was of opinion that total ...ion could not be conceded, because the former irrigation was uncertain and ...ous, but that the lower rate should be charged. He observed that the estate ...d by water-communication, and from receiving a supply of water early in the ... The Zemindar, he stated, appeared willing to pay no more than Rs. 9,000 to Rs. ...000 for water-tax—a sum (in the Collector's opinion) bearing so unfair a proportion to the advantages derived as to be unworthy of consideration. The Collector thought that until Government disposed finally of the question, whether the Baharzully lands were liable or not to pay water-rate, there was no probability of the Zemindar consenting to any equitable arrangement. He considered it the best plan to fix a lump sum to be added to the Zemindar's peishcush, and made out that the average demand on account of water-tax for the past three years was Rs. 33,513, and that, if a deduction of fifteen per cent. were made from this sum for the cost of collection and risk of individual default, the remaining sum of Rs. 28,488 * would be a fair amount to be added to the Zemindar's peishcush. The Board observed that the orders of Government, dated 16th January 1864, No. 101, had so entirely altered the state of the case, as regards any additional demand for improved irrigation to the Zemindar's estate from the anicut work, that the question must be referred back to the Collector for reconsideration and report.

Proceedings, 7th March 1864, ...2, on Collector's letter, 9th October ...o. 209.

* Note.—In September 1863 the Collector, before quitting the district, entered into a contract with the Zemindar for the payment of Rs. 28,488 in full of all demands for water-tax. The Board in Proceedings, dated 3rd October 1864, No. 6292, observed that the amount of charge could not be settled till the decision of Government on the "mamool nunjah" question had been passed.

13. An investigation was accordingly commenced with a view to determine what portion of the anicut irrigated lands of the estate should be exempted from water-rate as having been "mamool nunjah" as defined by Government in their order of the 16th January 1864, No. 101. The progress of this inquiry was retarded by various causes—the non-attendance of the Zemindari Curnams and the absence of legal power to enforce their attendance, the difficulty of procuring sufficient data caused by the very imperfect state of the accounts, and the frequent changes in the sub-divisional officers who had the immediate conduct of the inquiry.

Board's Proceedings, 15th June 1866, No. 4119.
Government Order, 14th July „ „ 1749.
Board's Proceedings, 19th July „ „ 4953.
Government Order, 8th Sept. „ „ 2414.
Board's Proceedings, 12th Sept. „ „ 6573.
Government Order, 21st „ „ „ 2546.
Board's Proceedings, 15th April 1867, „ 2415.
„ 28th Nov. „ „ 7769.
„ 8th Jan. 1868, „ 86.

14. At last the report on the "mamool" wet lands of the Zemindari was made by Mr. Horsfall, the Sub-Collector, on the 27th November 1868, and the Collector, in forwarding it (18th December 1868), expressed his concurrence. According to the conclusions arrived at, only acres 9,059, both in Baharzully and Nedadavole, ought to be exempted from the charge for water, while acres 27,700 should be charged at Rs. 4 per acre—a water-tax amounting Rs. 1,10,800, or less ten per cent., Rs. 99,720. The procedure by which these results have been made out is clearly explained in the report of Mr. Horsfall.

15. The rule laid down by the Collector for the guidance of Mr. Horsfall was that the *average* extent of land cultivated from former sources, for ten or five years prior to the anicut irrigation, should be taken to be "usual wet" and, as such, excluded from the extent to be charged with water-rate.

16. As the sharing system of settlement prevailed in this estate, no fieldwar accounts of *cultivation* were kept during Zemindari administration. While under the management of Government, the settlement used to be made on *estimates* of produce for some years, and, latterly, on what was known as the village joint-rent system. In neither case was an accurate measurement of the extent of cultivation absolutely necessary, and hence the area of cultivation given in the village accounts was either the result of guess-work or estimated in a most careless manner. The cultivation accounts of this description obtained some from the Kistna district, and others from the taluk cutcherry at Woondy, formed the data of the inquiry held by Mr. Horsfall. The Zemindarnis appear to have produced accounts showing *yearly produce*, but these Mr. Horsfall rejected as useless, because they did not indicate the extent of cultivation. The averages were struck for some villages on ten years' accounts, and for others on a smaller number of years, according as accounts were available. But few accounts appear to have been available for consecutive years; consequently, whatever accounts could be got were made use of, however distant the interval of time between one account and another.

17. Mr. Horsfall admits that the extent of so-called "usual wet" differs widely from that reported by a former Sub-Collector for the three faslis named marginally, but accounts for it by the favourable character of the season of those years by the presumed greater reliability of the village accounts produced before himself and by the larger number of years on which the averages have been framed.

Cultivation of years immediately preceding the anicut.
Baharzully.

Fasli.	Acres.
1261	13,344
1262	11,989
1263	14,838
1277	29,365

18. He then proceeds to rebut some of the main objections urged by the Zemindarnis to this method of settlement. The Zemindarnis argued that the extent entered in the old accounts as wet "Gudikut" should be accepted as the "usual" wet land. To this Mr. Horsfall answers that, although the whole Baharzully Purganah, with the exception of the village-sites, consists of low lands, and although, *were the irrigation and drainage perfect, which they are not, the whole of the wet Gudikut of the old accounts and even more* might have been irrigated, the fact still remains that it *never was fully cultivated with wet crops*. In his opinion, the "wet" Gudikut of the accounts was nothing more than an estimate of the area *capable of irrigation*. Moreover, he considered the objection raised by the Zemindarnis to be met and finally disposed of by Government Order, 16th January 1864, No. 101. He added, "it is true the Purganah was irrigated from the Appa Row Kalva, and other channels dug and maintained by the Zemindar's ancestors, but the irrigation was very uncertain."

19. The Zemindarnis' statement that the means of irrigation to the Baharzully Purganah have not been improved by the anicut and works dependant thereon, is, Mr. Horsfall considers, rebutted by the cultivation returns of the years prior and subsequent to the anicut.

20. With regard to the Zemindarnis' assertion that the peishcush on the estate was fixed in 1802 with reference to the lands being "wet," the Sub-Collector states that he has not the means of ascertaining whether this was the case or not, but he does not think that it affects the question at all, since it is proposed now to charge only for improvements since made at Government expense. In 1849, at the sub-division of the estate, the peishcush on Baharzully, namely, Rs. 28,22[illegible], represented two-thirds of the collections. At the present day it is a little more than one-fourth.

21. The deterioration of villages bordering on the Colair from inundation caused by the anicut was pleaded by the Zemindarnis as a set-off to the increased breadth of cultivation since the anicut. Mr. Horsfall considers that this is not supported by the accounts, inasmuch as the cultivation in these villages has been increasing in the same ratio as in other parts of the Purganah.

22. The Zemindarnis had adduced a fact as proving the prosperity of the Baharzully Purganah in former years, namely, that the demand of the Purganah in 1780 amounted to Rs. 1,68,749. Mr. Horsfall thinks that this, though quoted verbatim from a letter addressed to the Zemindar by a former Collector, is a manifest error, and believes that the Collector must have intended the whole Nedadavole estate, as such a supposition is corroborated by the fact that the average receipts under Government management were only Rs. 1,50,000 for the whole estate. He concludes that it is absurd to suppose that the Baharzully Purganah alone ever yielded such an enormous revenue; as even now, although the Purganah has been progressing from year to year, the demand has not reached so high a figure.

23. After thus meeting the principal objections of the Zemindarnis, Mr. Horsfall says that he cannot but admit that the rate of Rs. 4 per acre is too high a charge for water for the lands of this Purganah. The soil is poor, the only crop is paddy, which, at Rs. 12 per Putti, the average produce per acre is scarcely remunerative to the cultivator.

24. Mr. Horsfall alludes to the subject of water-rate on Mokhassa villages, which, as regards irrigation, are in no better or worse condition than the proprietary villages. No accounts of cultivation in former years are produced, and the villages are, therefore, Mr. Horsfall considers, liable, under the Government Order, to full charge for water. He, however, recommends a charge of Rs. 1½ per acre of land now irrigated all round. The inam villages, he believes, have been still more favourably treated by the Inam Commissioner.

25. The circumstances of the Nedadavole Purganah are, Mr. Horsfall reports, very different from Baharzully. Prior to the anicut there was little or no wet cultivation at all, except in two villages to the average extent of acres 163. The area under anicut irrigation, first and second crop, in faslis 1277 and 1276, was acres 9,463, and the estimated Teerwajasti thereon Rs. 37,639. Deducting usual wet as above, the chargeable area left is acres 9,299 and the Teerwajasti thereon Rs. 36,984.

26. Thus the Teerwajasti on Baharzully and Nedadavole would amount to rupees 1,17,903, or making a deduction of ten per cent. Rs. 1,06,113. If the second crop cultivation which is precarious be left out, there will be still left acres 28,547 chargeable with Rs. 1,13,094, or, less ten per cent, a net sum of Rs. 1,01,784.

27. Mr. Horsfall concludes his report with a comparison of the peishcush enhanced by the proposed water-tax with what he believes to be the present assets of the estate, thus—

	Peishcush.	Water-rate.
	Rs.	Rs.
Nedadavole	80,887	32,869
Baharzully	40,000	68,916
	1,20,887	+ 1,01,785
		= 2,22,672
Assets—		
Nedadavole	1,48,247	
Teerwajasti * in Nedadavole	37,639	
Baharzully	1,21,000	
		3,06,886

* In Nedadavole it is explained that water-rate is collected by the Zemindar separately from land assessment on returns of wet cultivation annually furnished to the Zemindar.

He observes that the total future demand on the estate would thus somewhat exceed two-thirds of the admitted assets, but that there remain acres 9,766 of land in the Baharzully Purganah not yet irrigated but capable of irrigation, which, there is every reason to hope, will be brought under cultivation in the course of a few years, on which no Teerwajasti will be leviable if the present addition, on account of water-rate, is to be a composition for present and future extension of anicut irrigation in the estate.

28. The main points of the petition of the Zemindarnis against the settlement proposed by Mr. Horsfall may be summarized as follows:—

A.—That the quantity of water supplied to the Baharzully Purganah since the construction of the anicut is really less than it was formerly. This position is supported by a memorandum which purports to be drawn up from the published reports of Colonel Baird Smith and Colonel A. Cotton. The chief conclusion established, or sought to be established, being that, while the ante-anicut supply of water from the Godavery was 100,000 cubic yards per hour during April to June and 300,000 cubic yards per hour during July to November, the volume of water supplied since is only 9,300 cubic yards in the former period and 47,300 in the latter.

B.—That the soil of Baharzully is gradually impoverished by the exclusion of silt under the anicut system of irrigation. It is calculated that *each acre* formerly received 21½ cubic yards of silt spread over the six months of the cultivation season, and this fertilizing element is now almost entirely lost to the estate. The result is that the lands are not as productive as they used to be, and this impoverishment will go on year after year, aggravated by the circumstance that the same crop is taken off the land season after season.

C.—That the peishcush on the estate was calculated on a wet assessment. In support of this position, an extract from the accounts of the Circuit Committee, relating to the Baharzully Purganah is produced from which it is clear that at that early period, the wet cultivation was most abundant and yielded a high revenue. The area of paddy land in the proprietor's villages is therein given as "cultivated" Kutties 1,311, waste Kutties 475, total Kutties 1,786, equivalent to acres 28,601. The gross revenues of the Purganah for five years according to those accounts ranged as follow:—

	Rs.
A.D. 1776	1,40,471
„ 1777	61,320
„ 1778	1,54,064
„ 1779	80,143
„ 1780	1,60,585

D.—That the old channels of supply have been intercepted and cut off, and that in their stead only two channels have been provided.

E.—That the statement of wet cultivation area prior to the anicut, prepared by the Sub-Collector, is incorrect and utterly untrustworthy for these reasons:—(1) the Sub-Collector himself admits that the "mamool" wet lands could not be distinguished from those that were not so; (2) under the sharing system of settlement, no attention was paid to accurate measurement of cultivated area of which, in fact, no authoritative account was ever kept; (3) the Sub-Collector has not, in making out the average cultivation, adopted consecutive years; (4) maximum and minimum cultivation have been mixed together in such a manner as to reduce the mamool wet cultivation of the whole Purganah to acres 8,896; (5) even in the cultivation returns, relied on by the Sub-Collector, the maximum wet land cultivated amounts to 19,361 acres; and (6) according to certain old accounts in the records of the zemindari, the extent of wet cultivation is observed to have ranged as high as 37,790 acres; (7) if the cultivation returns adopted by the Sub-Collector were trustworthy, it is impossible to believe that such small areas of cultivation yielded such high revenues as are exhibited in enclosure E of the petition.

F.—That the "Gudikut" wet does, in reality, represent the extent of land brought under wet cultivation in former years.

G.—That the Sub-Collector admits that a water-rate of Rs. 4 per acre is too high for the Baharzully lands which are poor in soil and produce no other crop than paddy, which, at Rs. 12 per Putti, the average produce per acre, is scarcely remunerative to the cultivation.

H.—That, in dealing with the inam lands in the Purganah, the Inam Commissioner has decided them to be wet and exempt from water-rate. Is it not, therefore, manifestly unjust to charge water-rate on proprietary lands which were always entitled to priority in the supply of water?

I.—That the alleged benefit of navigation is nothing to the petitioner, as license-tax is levied from boat-owners on the canals and the cost of carriage thereby increased.

J.—That, as regards the Nedadavole Purganah, (1) the paddy crop raised on dry lands with anicut water is really of less value than the former dry crops, such as oil-seed, cotton, horse-gram, etc.; (2) the ryots have now to pay dry assessment, Rs. 4 per acre *plus* Rs. 4 water-rate, total Rs. 8 per acre. They are consequently most averse to wet cultivation, and require to be coaxed to cultivate to enable petitioners to meet their water-rate; (3) that the most superior dry lands, when they are irrigated, turn "chowdoo" and become useless; (4) that much injustice is inflicted by water-rate being charged on the *entire* area of the field instead of on the portion actually irrigated, the overcharge on this account having been, on an average of five years, Rs. 4,400.

K.—That, under these circumstances, the water-tax on the Nedadavole estate should be charged at two-thirds (Rupees 12,923) of the *average* amount actually realized from the ryots, viz., Rs. 19,384, the remaining one third being allowed for charges of collection and for the various drawbacks already alluded to. Or, assuming that half of the present lump charge collected on the estate, viz., Rs. 28,488, appertains to Nedadavole, that two-thirds of this half, Rs. 9,496, should be charged as permanent water-rate.

Fasli.	Water-rate actually realized. Rs.
1279	23,686
1278	22,668
1277	24,665
1276	23,859
1275	26,000
1274	18,541
1273	18,323
1272	10,974
1271	16,061
1270	13,310
1269	9,095
	11)2,13,232
	19,384

L.—That, in conclusion, nothing should be charged on Baharzully, the present wet cultivation being no more than it was in former years, and the outturn of revenue on the whole being also less.

29. The Board have referred to the accounts relating to the Permanent Settlement. In 1786 the Committee of Circuit described the Baharzully Purganah as "the richest and best cultivated of the Noozeed Purganahs. Lying under the Colair, it is, of course, well supplied with water and produces a great quantity of paddy." In 1802 the accounts of the Permanent Settlement show that Baharzully was a "wet grain" district. The Court of Wards accounts submitted by Mr. Dent in 1829 show that, out of kuttis 1,492 of land, 1,249 were wet, and the Purganah was described as consisting entirely of wet lands dependant on the Colair lake. In the detailed accounts of the Circuit Committee all the lands of the Baharzully Purganah are classed as paddy land, on which no other crop than white paddy and black paddy was grown. The term "black paddy" as used in these days denotes a dry crop requiring no irrigation but the falling rains. The extent, however, of this crop appears from the produce accounts to have been inconsiderable.

30. In the subsequent accounts, land cultivated with black paddy and other dry grains has been distinguished from lands irrigated.

31. It is thus beyond doubt that *all* the lands of the Purganah were not irrigated but that some were cultivated with dry crops. The claim to the exemption of the entire Purganah from the charge for water is, therefore, untenable.

32. The question for decision is whether the measure of the exempted area should be the *average* extent of wet cultivation prior to the anicut as proposed by the Collector or the Gudikut, which is the total extent of wet land according to the accounts.

33. With regard to the first, the Board, after anxious and mature consideration of the subject, are convinced that it may be, and often is, incorrect to take the average extent of cultivation of a certain number of years as representing the entire extent of "mamool wet" land. The increase or decrease of cultivation is governed by various causes, of which the supply of water is but one: paucity of ryots, prevalence of low

prices, mal-administration, health of cattle, and many similar causes influence the increase or falling off in cultivation. In the case before the Board, the data on which the average extent has been calculated are most imperfect and unreliable, and most of the objections taken by the zemindarnis to the accounts and to the results deduced therefrom are well founded. A settlement on such a basis must be disadvantageous in the extreme to the zemindarnis' interests, inasmuch as the Government demand on Baharzully on account of peishcush and water-rate would thus amount to a sum little short of the present full *revenue* of the Purganah. The Board, therefore, consider that the proposal to define the "average" cultivation and charge for the remainder must be abandoned.

34. With regard to the second or Gudikut criterion, although at first sight this concession would seem to imply excessive liberality, the Board feel satisfied, from the ample testimony furnished by the accounts of the Circuit Committee and of later years, that the concession will be, in point of fact, no more than the special circumstances of the case warrant. It seems to the Board to be the only satisfactory way of solving the difficulties which beset the question, and they feel also satisfied that it is in accordance with the intentions of the Government. Without any previous clear understanding with the zamindar, the Government took possession of his main channel from the Godavery, which had been the source of abundant irrigation to the estate from time immemorial, thus converting a private into a State channel and depriving the Zemindar of the control over it without compensation, and prevented its being possible for him to improve and perfect the irrigation at his own cost. It is not, therefore, extravagant to give him the full measure of exemption, which the accounts, such as they are, warrant.

35. The area to be exempted, according to the Gudikut account, is Acres 25,718, which, deducted from Acres 27,725, the irrigated extent, would leave Acres 2,007 chargeable with a water-rate of Rs. 8,028, or, allowing ten per cent., Rs. 7,225.

36. While thus, however, conceding the fullest measure of relief that can be claimed under the liberal orders of Government, it seems but equitable that something should be contributed towards the cost of maintaining works of irrigation which used formerly to be exclusively borne by the estate, and of which it has been relieved since the construction of the anicut. A charge of seven per cent. on the present rental of the Purganah taken one year with another at Rs. 1,00,000 would amount to Rs. 7,000, and this sum, in the opinion of the Board, would be a very moderate contribution towards the cost of maintenance of the channels on which the Baharzully Purganah is dependent. The consideration is one which may properly be taken into account in fixing a consolidated charge.

37. Thus, the demand on the Baharzully Purganah, if these proposals meet with the approbation of Government, would amount to Rs. 7,225 of water-rate chargeable over and above the Gudikut area and Rs. 7,000 the same contribution for repairs, total Rs. 14,225, or, in round numbers, the consolidated charge may be fixed at Rs. 14,000.

38. The Board will now proceed to consider the case of the Nedadavole Purganah, which is very different from Baharzully and much simpler. It seems to be admitted on both sides that "mamool" wet cultivation under the Godavery was confined to two villages, and the difference between the average extent of this taken by Mr. Horsfall and the Gudikut wet is inconsiderable. According to the Sub-Collector's account, Acres 9,334 (1st crop land) are chargeable with a water-rate of Rs. 3,7[illegible]5, or, deducting ten per. cent., Rs. 33,458. The Zemindarnis' highest collection of water-rate from their ryots does not, according to their petition, appear to have exceeded Rs. 26,000 in any one of the last eleven years, and the rule of the Collector, that water-rate should be levied on the total area of a survey field and not on the portion thereof actually irrigated, is stated to inflict an average loss of Rs. 4,400 per annum. The Board are disposed to give some weight to these considerations and to others adduced in the petition, and would, as a permanent arrangement, fix a lump sum of Rs. 25,000, to be paid so long as the area under anicut irrigation is not materially increased.

39. The entire charge for both the Purganahs composing the estate on account of water-rate will, according to the above propositions, amount to Rs. 39,000, and will raise the demand on the estate, inclusive of the peishcush, to Rs. 1,59,000. The present assets of these Purganahs are estimated by the Sub-Collector at Rs. 3,06,886, which includes a sum of Rs. 37,639, the water-rate charged in Nedadavole, which the Zemindar is supposed to collect separately from the ryots.

40. The next question for settlement is that of the peishcush. The Board, as already stated in paragraph 9, recommended in 1861 a reduction of the peishcush on the estate including Amburpet from Rs. 1,37,646 to Rs. 1,20,000. Adverting to the fact that the twelve years' average, from Fasli 1240 to Fasli 1251, was only Rs. 1,50,403, although, during eight of those years the estates were under the management of the Government officers, the Board then felt convinced that, unless the Zemindar was placed in some exceptionally favourable position with regard to the charge for water from the new irrigation works, their proposal was not more liberal than was necessary to give permanency to the arrangement and stability to the Zemindar's position in those circumstances of comparative ease which, as the representative of an ancient family, the Government could not but desire him to occupy, even were he not entitled to more than ordinary consideration by reason of the somewhat scant justice that, in recent times, he had received at their hands. In the petition now before the Board one of the prayers of the Zemindarnis is to reduce the peishcush according to the pleasure of the higher authorities. Whatever the grounds which existed in 1861 for the Board's recommendation for a reduction of the peishcush, they are not now prepared, in the light of the facts which have since been placed before them as to the present resources of the estate, to adhere to that recommendation. Any reduction of the peishcush at present will be a pure act of grace, and the Board must, therefore, leave the final decision in the hands of Government.

41. Another minor question remains for disposal in connection with the revision of the peishcush. The subject of the six resumed Agraharams was discussed in Board's Proceedings dated 23rd September 1861, No. 5128. The facts then placed before the Board were these:—The quit-rent due to the Zemindar on these villages was Rs. 3,214, the entire revenue of Fasli 1269 was Rs. 4,915, the average collections from Fasli 1261 to Fasli 1268 Rs. 2,156, and the receipts after resumption Rs. 1,043. As the Zemindar had incurred large losses from these villages in former years, the Board recommended that they should be made over unreservedly to the Zemindar. The Government observed that the consideration of this proposition must also be deferred along with that of the peishcush.

42. In their Proceedings of 21st November 1865, No. 7446, in disposing of a claim brought forward by the late holders of one * of the six Agraharams, the Board expressed an opinion at variance with their former opinion, and said that the *difference* between the quit-rent due to the Zemindar and the full beriz *minus* ten per cent. for collection charges should be added to the amount of peishcush payable by the Zemindar. The Government observed that it would be premature to make any arrangement with regard to Narsimhapuram, whilst the revision of the Zemindar's peishcush was still under consideration, and added that, in determining the new assessment, the Board would of course treat Narsimhapuram and the five other Agraharams in the same way as the other villages on the estate.

* Narsimhapuram.

Note.—The quit-rent on this village was Rs. 317. Its revenue, after resumption, had risen from Rs. 332 in Fasli 1265 to Rs. 2,250 in Fasli 1271.

26th April 1866, No. 981.

43. The Board are unable to gather from the wording of their last order what the exact intention of Government was in regard to these villages. They are, however, disposed to adhere to their original recommendation that they should be unreservedly made over to the Zemindar in consideration of the great losses suffered from them for a long series of years. There is no information before the Board as to the present revenue of these villages, and the probable value of the concession involved cannot, therefore, be stated. As the Zemindar has had these villages put into his possession, and been allowed to enjoy the revenues for several years, and as the long-looked for reduction of peishcush will not probably take place, the Board think that it will

be in keeping with the generous policy which it is the desire of Government to adopt in regard to this ancient estate, to permit these villages to continue in the Zemindar's possession without any addition to the peishcush.

44. One more question remains to be noticed, namely, the claim of the Zemindarnis to compensation for lands belonging to their estate taken up for the irrigation works. In adjusting the mesne profits the Government waived *their* claim to a sum of Rs. 50,270, the cost of irrigation works executed for the benefit of the estate, because water-cess, amounting to Rs. 77,133, would also be charged, and observed that this settlement would render unnecessary compensation to Zemindar for lands occupied by works not solely benefiting the Zemindar's property.

Government Order, 22nd March 1862, No. 638.

45. With reference to this latter observation of Government the Collector doubted whether or not the Zemindar was still entitled to compensation for lands occupied by works not solely benefiting his property, that is, whether he had any claim to reduction in his peishcush to the annual value of such lands. The Board considered that he was, but remarked that the matter would be best disposed of in connection with the water-rate question, and Government ordered the subject to lie over.

Collector, 20th November 1862, No. 231.
Board's Procs., 9th Jan. 1863, „ 116.
Govt. Order, 20th „ „ „ 125.

46. At a later date, on a representation from the Zemindar, the Collector reported on the claim to compensation, and stated that it was good and must be satisfied, in accordance with the usage observed in regard to all other Zemindars. He reported that, in all the Zemindari and proprietary estates in which anicut irrigation works have been executed, the Government bear the cost of all works whether solely or not solely benefiting the estates, and levy water-cess for the anicut water used, and the Zemindars and proprietors have been compensated for their lands occupied under such works by cash payments, and a reduction in their peishcush of the annual value of the land. The Board observed that the question would be decided by Government, and that, when it had been settled, the details could be easily arranged. The question has been left ever since at this stage.

Collector, 31st May 1867, No. 147.
Board's Procs., 11th July 1867, No. 4324.

47. There can be no doubt whatever that the Zemindarnis of Nedadavole, like any other Zemindar, are entitled to compensation for *all* lands taken up for work and channels, whether benefiting the estate solely or not. This is a matter quite distinct from the question of peishcush, and the Collector will be instructed to proceed with its settlement as rapidly as possible.

No. 121. Order thereon, No. 764, 13th May 1872.

Miscellaneous.

The Government will not add to the already excessive bulk of the record connected with this case by reviewing the history of the Nedadavole *cum* Baharzully Zemindari, but proceed to state their decision on the particular points under reference, which are the charge to be made for peishcush and water-rate on the estate and the disposal of certain resumed Agraharams included in it. A subsidiary question is raised as to compensation for land occupied by the irrigation works.

2. The Government will first dispose of the question of water-rate on which that of peishcush must depend.

3. The very careful inquiry made into the subject of "mamool nunjah" land in the estates shows that in Baharzully, which was described in the Circuit Committee's Report of 1786 as "the richest and best cultivated of the Nuzid Purgunahs," "well supplied with water, and produces a great quantity of paddy," there were, according to the old "Gudikut" accounts, 25,718 acres of nunjah land prior to the execution of the anicut works, and that the irrigated area from the works at the date of the Board's report was 27,725 acres.

4. In Nedadavole Purganah the Gudikut and ten years' average accounts agree very nearly at 163 acres, prior to the anicut works, which area had increased in fasli 1276–77 to 9,463 acres.

5. The ten years' average of wet cultivation prior to the anicut works was for both Purganahs 9,059 acres, and the question to be decided is whether the exemption of "mamool nunjah" from the water-rate charged for anicut irrigation should be limited to this area, or extended to the aggregate of the "Gudikut" or old registered area of land capable of being cultivated with wet crops, namely, 25,881 acres.

6. The argument urged in favour of the ten years' average is that, although nearly the whole of the Baharzully Purganah, with the exception of the village-sites, consists of low lands capable of being irrigated to the full extent of the Gudikut, and even beyond it, the fact remains that it never was fully cultivated with wet crops, and that the Gudikut appears to have been little more than an estimate in successive years of the extent of land which might, in favourable seasons, be brought under wet cultivation, as although the *Purganah* was certainly irrigated from the "Appa Row Kalva" and other channels, dug and maintained at the expense of successive Zemindars, still the irrigation under those channels was very uncertain; the lands were exposed to risk of damage from flood, and when the freshes in the Godavery failed, water was not procurable.

7. In opposition to this view the Board point out that many circumstances beside the supply of water affect the area of cultivation in any series of years, while in the present instance the data on which the average has been calculated are most imperfect and unreliable.

8. On the other hand, it is in evidence that the Baharzully Purganah was very extensively cultivated with wet crops from a remote date, and the fact that the Government took possession of the main channel as part of the anicut project and thus deprived the zemindar of the control over it without compensation is a consideration entitled to much weight as the zemindar was thereby precluded from developing the irrigation at his own cost.

9. The Board, therefore, advocate the exemption of the whole gudikut area from any charge for water rate, and the Government concur in opinion with them that this is the proper course to adopt.

10. This conclusion will put at the zemindar's disposal such ample resources that all possible ground for claiming any reduction of peishcush is removed.

11. The amount will therefore remain unchanged, and water-rate will be charged only on the area irrigated from the anicut in excess of 25,881 acres.

12. The Board submit that the zemindar is fairly liable to a contribution towards the cost of maintaining the works on which the gudikut area is dependant for irrigation, and the Government concur with them in this view, as under ordinary circumstances the works would have to be maintained by the zemindar at his own cost. The cost of executing the works designed solely for the irrigation of the estate was calculated at Rs. 50,270, which was not charged against the zemindar in adjusting the refund of mesne profits which accrued while the estate was in the hands of Government, but against this and all claim by Government on account of extended irrigation during the same period a sum of Rs. 77,133 was deducted from the profits due to the zemindar.

13. The Board suggest that 7 per cent. on an estimated present rental of Rs. 1,00,000, or Rs. 7,000, would be a reasonable charge for maintenance of works in the gudikut area, and the Government accept this recommendation. They also adopt the Board's proposal that the six resumed agraharams be made over to the zemindar unreservedly.

14. The Collector will, therefore, inform the zemindarnis that these villages will be made over to them without any additional charge on account of the difference between their full rent value and the jodi which was included in the assets on which the peishcush was calculated, and that no demand for water-rate will be made on account of irrigation to the gudikut area of 25,881 acres. That the peishcush will

be maintained at the amount of Rs. 1,36,000 in round numbers, being a little less than the amount to which it was reduced on account of abolition of moturpha and of land occupied for certain public works, and that water-rate will be charged in addition to the peishcush on the area irrigated in excess of the Gudikut. That on this excess, which appears to have been about 11,300 acres at the date of the Sub-Collector's inquiries, there would be due the annual sum of about Rs. 40,580, at Rs. 4 per acre, after deducting 10 per cent. allowance for cost of collection; but in consideration of certain depreciating circumstances brought to notice by the Board, the Government consent to accept a composition of Rs. 36,000 per annum for five years, at the end of which time the excess area will be again ascertained and a fresh composition determined.

That it appears only reasonable to charge the proprietors with part of the cost of maintaining the irrigation works on which the gudikut of 25,881 acres is dependant, and that estimating their rental from the area at Rs. 1,00,000 yearly on an average, the Government propose to charge them 7 per cent., or Rs. 7,000, yearly on this account.

15. Thus the total demand against them for the next five years will be as follows:—

	Rs.
Peishcush	1,36,000
Water-rate	36,000
For works	7,000
	1,79,000

The Collector will report whether the zamindarnis accept these terms.

16. The question of compensation for land occupied for works irrigating areas charged with water-rate or beyond the limits of the estate should be brought to a speedy settlement. The Government will merely observe on it that no compensation can fairly be sought for land occupied by works irrigating the Gudikut area.

(True Extract.)

(Signed) W. HUDLESTON,
Officiating Chief Secretary.

To the Board of Revenue.
„ Accountant-General.

Exd: K. Mûrugesan.

Rev. 1871. Dept

Board of Revenue,

MADRAS.

PROCEEDINGS, 17TH MAY 1871, No. 2,062

Dept 26 May/71 Encl. 3

Received 27 May/71.

MAY.

No. 2,062.

Peishcush and water rate—to be charged on Nedadavole Estate in Godavery District,—certain correspondence relating to, submitted to Government with Board's recommendation on subject.—Collector directed to proceed with settlement of compensation due to Zemindarnee for lands taken up for irrigation works.

S.O. No 764-13 May/72

Statement showing the water tax assessed on the Nidadavole and Beharzelli Estates in the Godavery District for Fasles 1269, 1270 & 1271.

Names of Estates	Fasli 1269							Fasli 1270							Fasli 1271						
	Description of land	Extent irrigated		Rate per acre		Amount of water tax			Description of land	Extent irrigated		Rate		Water tax			Description	Extent irrigated		Rate		Water tax		
		a	c	Rs	As	Rs	As	P		a	c	Rs	As	Rs	As	P		a	c	Rs	As	Rs	As	P
Nidadavole	Dry	5	40	3	-	10	2	8	Dry	2672	37	1	8	4008	10	-	Dry	205	49	1	8	308	3	6
	D°	716	18	1	-	716	3	-	D° into Wet	2422	98	3	-	7263	15	1	D°	53	50	3	-	160	8	-
		719	58	-	-	726	5	8	Usual Wet	99	7	1	8	148	10	2		258	99			468	11	6
	D° into Wet	2526	76	3	-	7580	4	7	Gardens	2	75	4	-	11	-	1	Dry into Wet	4209	40	3	-	12628	4	10
	D° into Garden	2	42	3	-	7	3	10	Total 1st crop	5197	17			11437	3	4	D° into Garden	122	59	3	-	367	12	4
	D°	-	41	2	-	-	13	-									D°	5	31	6	-	31	13	9
		2	83	-	-	8	-	10	Dry	403	50	1	8	605	6	6		127	90			399	10	1
	Total 1st crop	5249	17			8314	11	1	D°	68	43	3	-	205	4	8	Usual Wet	22	87	1	8	34	4	11
	Dry	61	60	1	-	61	9	8		471	93			810	11	2	Total 1st crop	4619	16			13530	15	4
	D°	17	60	1	8	26	6	6	Dry into Wet	116	42	1	8	174	10	5	Dry	185	19	1	8	277	12	1
	Dry into Wet	110	59	2	-	221	3	1	D°	229	30	3	-	687	14	4	D° into Wet	668	80	3	-	2006	2	7
	Total 2nd crop	425	28			780	3	-	Usual Wet	114	93	1	8	171	3	11	D° into Garden	1	80	3	-	5	6	5
	Total	3674	45			9094	14	1	Total 2nd crop	932	48			1845	7	10	Usual Wet	180	54	1	8	270	13	5
									Total	6129	65			13282	11	2	Total 2nd crop	1016	35			2530	2	6
Beharzelli	Dry	445	40	1	-	445	6	6	Dry	29	73	1	8	44	9	6	Total	5635	51			16061	1	10
	D° into Wet	5598	45	3	-	16795	5	2	D° into Wet	4259	35	3	-	12778	2	11	Dry	10	19	1	8	15	4	7
	Total 1st crop	6043	85	-	-	17240	11	8	Usual Wet	13364	97	1	8	20047	9	9	D° into Wet	1886	41	1	8	2829	10	-
									Total 1st crop	17654	5			32870	6	2	Usual Wet	1108	68	-	8	554	6	11
	2nd crop Dry	8	55	1	-	8	8	11	Dry	16	67	1	8	25	-	7	D°	953	79	-	12	715	7	1
									Usual Wet	512	5	1	8	768	1	8	D°	2264	43	1	8	3396	10	4
	Total	6052	40			17249	4	7	Total 2nd crop	528	72			793	2	3		4326	90			4666	8	4
									Total	18182	77			33663	8	5	Total 1st crop	6223	50			7511	6	11
	Grand Total	7726	85			26343	2	8	Grand Total	24312	42			46946	3	7	Dry	83	63	1	8	125	7	2
																	D° into Wet	15	32	3	-	45	15	4
																	Usual Wet	2269	75	1	8	3404	10	1
																	Total 2nd crop	2368	70			3576	-	7
																	Total	8592	20			11087	7	6
																	Grand Total	14227	71			27148	9	4

N.B. The usual Wet lands of the Estate of Baharzille were not assessed with water rate Fasli 1269.

Godavery District Collectors Office
Cocanada 9th October 1862

[Signed] A. Purvis
Collector

[True copy]

F. Brandt
Acting Sub-Secretary

No. 624.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 29th January 1869.

Read the following letter from J. FRASER, Esq., Collector of the Godavery District, to the Acting Secretary to the Board of Revenue, dated Cocanada, 18th December 1868, No. 319:—

WITH reference to the long correspondence that has taken place regarding the settlement of what is and what is not "Mamool Nunjah" land in the Nidadavole and Baharzally Purgannahs of the Nidadavole Zemindary, I beg to forward copy of a report lately received from my Acting Sub-Collector, Mr. Horsfall, on the subject in which, after a most careful and exhaustive personal inquiry into the whole matter, he has arrived at a conclusion which I beg to support.

2. Mr. Horsfall visited nearly every village that he refers to in person, and left nothing undone that was practicable in order to get at the root of the matter.

3. The Board will doubtless observe the ridiculous and untenable argument advanced by the Zemindarnis "that all land entered in their accounts as cultivable wet ayacut should be considered as the quantity actually cultivated," a statement which those same accounts positively contradict. Of course only what can satisfactorily be proved to have been usually cultivated as wet prior to the construction of the anicut can be considered mamool Nunjah.

4. This amounts to, according to Mr. Horsfall's calculations, $9,059\frac{78}{100}$ acres only. The amount to be paid for by the Zemindarnis excluding second crop cultivation, which is small and precarious, is on $27,700\frac{8}{100}$ acres Rupees 1,10,800-3-8, from which deducting 10 per cent. for expenses of collection we have a net sum to be added to the Peishcush to be paid in future of Rs. 99,720. To this must be added annually the cost of any irrigation that is used for dry crops. The Zemindarnis pay now, in addition to their present Peishcush, only Rupees 28,488. It further appears that there are still 9,766 acres of land unirrigated, but capable of irrigation.

5. I must say that I do not agree with Mr. Horsfall in thinking 4 Rupees an acre too high a charge for water. As roads are extended in the Sub-division it will be possible to convey wet produce easily from all parts of it to Cocanada or Masulipatam for exportation by sea, or to other parts of the district for distribution and consumption elsewhere.

6. If the Zemindarnis are assured that the addition to their Peishcush of Rupees 99,720 be all that shall be made in all future time they will, I think, on due consideration, assent to it, more particularly if Government reduce the sum now paid by them as proposed by the Board in their Proceedings, No. 5,128, of 23rd September 1861, paragraphs 13 and 14.

Board No.	201	of 1863.	
,,	,, 1,221	,,	
,,	,, 1,278	,,	
,,	,, 2,218	,,	
,,	,, 311	,,	
,,	,, 473	,,	
,,	,, 474	,,	
,,	,, 319	of 1864.	
,,	,, 391	,,	

7. Copies of statements forwarded with Mr. Horsfall's letter are also herewith sent, (by [illegible]nghy).

8. Board's Petitions as noted in the margin are herewith returned.

ENCLOSURE No. 1.

From J. G. HORSFALL, Esq., Acting Sub-Collector, to the Collector of the Godavery District, dated 27th November 1868.

I HAVE the honour, with reference to the Proceedings of the Board of Revenue noted in the margin, to submit the result of my inquiry into the "usual wet lands" of the Nidadavole and Baharzally Purgannahs of Nidadavole Zemindary.

Proceedings of the Board of Revenue, dated 28th November 1867, No. 7,769.

2. This inquiry was conducted by me in accordance with the directions contained in paragraph 2 of the Collector's letter, No. 192, dated the 21st August 1867, that is, the average extent of land cultivated from former sources for ten or five years prior to the anicut irrigation has been taken to be "usual wet," and as such has been excluded from the estimate of the charge to be made against the Zemindarnis for the benefit accruing to their estates from the anicut and Government irrigation works connected therewith.

3. No fieldwar accounts are forthcoming, and it has consequently been necessary to calculate the aggregate wet cultivation of each village without taking into consideration the cultivation of particular fields which cannot at this late date be fixed with any certainty or even approximately.

4. The Baharzally Purgannah consists of fifty-six villages, and was formerly irrigated by means of the Appa Row channel, which, as its name signifies, was made by one of the Zemindars and was dug from the Godavery at Vijeshwaram. There were also several minor channels or Kodus, such as the Pandi Kodu, Weyeru, Rudraya Kodu, Bapayya, and Pamula Kodu; but the irrigation under these sources was precarious and uncertain in the extreme. Since the construction of the anicut the Purgannah has been entirely dependent upon it for irrigation, and now receives, instead of its former precarious and insufficient supply of water, an abundant and certain supply, owing to which the wet cultivation in this estate is being annually extended.

5. Of the above fifty-six villages, thirty-seven are the Seri villages of the Zemindarnis, thirteen are Agraharams, and have already been enfranchised by the Inam Commissioner, and the remaining six are Mokhassa villages. The present inquiry extends only to the thirty-seven Seri villages and is based upon the cultivation and other accounts received direct from the Collector of Masulipatam in whose Collectorate this Purgannah was formerly included, and from the Undi Talook Cutcherry to which all accounts relating to the Purgannah had been transferred from Akivid on the abolishment of the latter office in 1861. The Zemindarnis were repeatedly called upon to furnish any accounts they had, but those that were produced, after I had commenced the inquiry, were useless, as they did not show the extent of the wet cultivation in each village, but only the amount of produce, and they were merely copies of accounts which we had already got. The Curnums of the several villages produced no accounts whatever.

6. Excluding from calculation the accounts of Fusly 1248, a year particularly adverse to the Zemindarnis, and known as the famine year, I find taking the above-mentioned average of ten years' cultivation where there are accounts, and of a less number of years where accounts for a period of ten years are not forthcoming, the average extent of land in the Purgannah cultivated each year with wet crops to be 8,896 acres and 11 cents, and for this extent only as having been irrigated from sources existing prior to the anicut, and as therefore being "usual wet," can the Zemindarnis be considered entitled to receive Government water free of all charge. This extent is, I am aware, considerably less than that entered in the account furnished by Mr. R. E. Master,

1261.
1262.
1263

when Sub-Collector, with his letter to the Collector, dated the 11th April 1861, No. 82, for the three Fuslies marginally noted; but the difference is to some extent explained by the fact that these years are those immediately preceding the completion of the anicut which appear to have been very favourable, whereas in forming my average a series of years have been taken into account, and the total thus arrived at, taking good and bad seasons together, is of course less favourable. Appended is a tabular statement* showing the returns for these three Fuslies according to the old accounts as compared with those furnished by Mr. Master. There is nothing to show from what sources Mr. Master drew his information; but I believe it must have been from accounts furnished him at the time by the Curnums, which are consequently less reliable than the old accounts written as they were at the actual time of cultivation, and when there was no object in making the usual wet cultivation appear greater than it really was. In support of this I would instance one village, Jugganadhapuram, No. 15, in the statement, in which, as per Mr. Master's account, the extent noted in the margin was irrigated during these three Fuslies, whereas in the old accounts for the same Fuslies there is no wet cultivation entered at all. I have inspected the lands of this village and ascertained from inquiry amongst the ryots of Gannapavaram to which Jugganadhapuram is subordinate that prior to the anicut there was no wet cultivation in this village, and that such is the case I am convinced from

* E.

Fusly.	Acres.
1261	373
1262	450
1263	500

my own observation, since it depends entirely for irrigation upon the Chinna Kapavaram channel which was made subsequent to the anicut.

7. The cultivation accounts of the years subsequent to the anicut show that the wet cultivation has been more than trebled, reaching, in Fusly 1277, acres 29,365, cents 51, from which, if we deduct the extent of usual wet lands, acres 8,896, cents 11, the actual increase in wet cultivation subsequent to the anicut, amounts to acres 20,469 and odd, representing in money value at 4 Rupees per acre Rupees 80,918-15-2, an increase which is mainly, if not solely attributable to the anicut and Government irrigation works.

This amount is arrived at by a charge of Rupees 8-4 and 2 respectively.—*Vide* Result Statement.

8. Against this method of calculation the Zemindarnis strongly protest. They argue that the entire extent of land entered in the old accounts as wet Gudikat should be considered "usual wet" irrespective of the actual extent of cultivation. This claim is inadmissible, for although nearly the whole Purgannah with the exception of the village sites consists of low lands, and although, were the irrigation and drainage works in a state of perfection, which they are not, the whole of the wet Gudikat of the old accounts and even more might be irrigated, the fact still remains that it never was fully cultivated with wet crops. The wet Gudikat of the old accounts appears to have been an estimate made in successive years of the extent of land which might, under the most favourable seasons, be brought under wet cultivation; it was in fact nothing more than an estimate of the area capable of irrigation. Furthermore the objection that the lands entered as wet in the old accounts should be considered usual wet is met and finally disposed of in Government Order, No. 196, dated the 16th January 1864, where the principle is laid down that the mere designation of mamool Nunjah is not sufficient, and that "only the Nunjah ayacut proved to the satisfaction of the local authorities to have been customarily cultivated as such in times past under the old channels and tanks without the aid of the anicut works shall in future be exempt from all water rate for a single crop." It is true that the Purgannah was irrigated from the Appa Row kalva and other channels dug and maintained at the expense of former Zemindars; but the irrigation under these channels was very uncertain: in years of heavy floods the lands were inundated, and when the Godavery freshes failed water was not procurable. The statement advanced by the Zemindarnis, that the means of irrigation have not been improved by the anicut and other Government works, is directly rebutted by the cultivation returns of the years prior and subsequent to the anicut.

9. They assert that the Peishcush was fixed in Fusly 1212 with regard to the lands being at. Whether this was the case or not I have no means of ascertaining. It does not seem, however, to affect the question at all since it is proposed now to charge only for improvements that have been made to the estate at the Government expense, and it cannot be denied surely that Government, having incurred a vast outlay on the improvement of the Zemindary, is entitled *pro tanto* to recoup itself to the extent of the benefit actually accruing from its works. When in 1849 the Peishcush was apportioned between the three estates. I find that the Peishcush on this Purgannah was fixed at Rupees 38,224, a sum which did, I presume, represent at that time two-thirds of the collections, whilst at the present day it is little more than one-fourth of the demand.

10. They also urge as a set-off the deterioration of the villages bordering on the Collair lake from inundation subsequent to the anicut; were this the case, the accounts would naturally show a corresponding decrease in the cultivation, but far from this being the case the cultivation in these villages has gone on extending in a corresponding rate with the other villages of the Purgannah. The drainage of the Collair would no doubt be of infinite benefit to the Zemindary, and were it effected a large extent of country at present inundated would be brought under cultivation.

11. The Zemindarnis have produced before me Inayathnamah from the Collector of Masulipatam, dated the 26th February 1840, and upon this they lay great stress as proving the prosperity of the Purgannah in former times. It is therein stated that the demand of the Purgannah for the year 1870 amounted to Rupees 1,68,749; this is manifestly an error, the Collector included, no doubt, the whole Zemindary inclusive of the Nidadavole and Ambarupeta estates, and that such was the case is corroborated by the fact that, when the Zemindary was under Government management from 1261 to 1269, a period of nine years, the receipts averaged only Rupees 1,50,000 per

annum. It is absurd to suppose that the Baharzally Purgannah alone ever yielded the enormous revenue claimed for it. Even now, although the accounts show that it has gone on progressing from year to year the demand never, so far as we can learn, reached so high a figure.

12. I have thus endeavoured to meet the principal objections raised by the Zemindarnis; there are others of minor importance and equally untenable, and it would be useless to endeavour to meet in detail each petty objection that might be brought forward.

13. I cannot but admit, however, that Rupees 4 per acre is too high a charge for water for the generality of lands in this Purgannah. The soil is poor, and the almost universal crop grown thereon is paddy, a crop which, at the current rate of 12 Rupees per putty,* the average produce of an acre is scarcely remunerative to the cultivator.

* This was written some months ago; prices are now rising rapidly.

14. The system of renting out whole villages only is observed by the Zemindarnis, and no distinction is made between the land and water assessment, both being included in one lump sum. The whole village, in fact, is rented out to the highest bidder upon a lease of one or more years, and he makes the most he can out of his bargain. This method does away with the necessity of individual collections on the part of the Zemindarnis, and reduces the cost of management to a minimum; still it cannot but be considered in the highest degree prejudicial to the true interests and welfare of the cultivating classes, who, strange though it may seem, have gone on submitting from year to year to increasing rents. This is, no doubt, owing in a great measure to the prevailing ignorance of the provisions of the Madras Act VIII. of 1865, to the very remunerative prices that have been obtained up to the last year, and to their natural dislike to throw up lands held by them from generation to generation. They regard the Zemindarnis as the owners of the soil, and acquiesce, with few exceptions, in their right of disposing of the lands to the best advantage.

15. Though not connected with the immediate subject of the present inquiry, it will, perhaps, not be considered out of place to allude here to the wet lands in the Mokhassa villages in this Purgannah. The Mokhassadars are unable to produce former accounts showing the lands cultivated with wet crops prior to the anicut, and it is consequently impossible for me to arrive at any exact estimate of their extent; but there is no reason to suppose that they were in either a better or worse condition than the lands of other villages in the estate; and, though it would appear that under the Order of Government strictly interpreted they should be charged fully for Government water since they have failed to show that their lands were irrigated prior to the anicut, I venture to recommend a relaxation of the rule in their case. One Rupee or one Rupee eight Annas imposed as the Government charge for water upon each acre of land now irrigated could not, with any show of reason, be objected to by the Mokhassadars, whilst an uniform charge to this extent would, I conceive, be remunerative to Government. The Inam villages have, I believe, been still more favourably treated by the Inam Commissioner.

16. The circumstances of the Nidadavole Purgannah are very different from the Baharzally Purgannah. Prior to the anicut there was little or no wet cultivation at all, and this item only appears in two villages, Nidadavole itself and Singavaram, and there only to the extent of 163 acres, 67 cents. The irrigation for second crop in Fusly 1276, and first crop in Fusly 1277, extended to acres 9,463·3, and the estimated Tirwajasti is Rupees 37,639-5-3. From this has to be deducted acres 163·67, usual wet lands, leaving a balance of acres 9,299·36 irrigated and dependent upon the anicut works. This brings up the amount that ought to be paid as Tirwajasti by the Zemindarnis on the lands irrigated from the anicut in both Purgannahs to Rs. 1,17,903-9-9, from which, if we deduct 10 per cent. for trouble of collection and vicissitudes of season, we get Rupees 1,06,113 as the consolidated amount to be paid by the Zemindarnis on account of Government water.

17. In making this calculation I have included the second crop cultivation as well as the first, and it may be objected that the former should not be taken into consideration in forming the estimate for the purpose of determining the permanent charge for anicut water, since the second crop cultivation is uncertain and varies with the circumstances of each year. The difference is comparatively trifling, and, excluding it from calculation, we have still acres 28,547·90, the charge for water on which is Rupees 1,13,094-4-8, from which if we deduct 10 per cent. the balance to be charged is Rupees 1,01,784-13-5.

	Rs.
Nidadavole Estate	80,837
Baharzally	40,000
Total	1,20,837

	Rs.
Baharzally	1,21,000
Nidadavole	1,48,247
Add Tirwajasti on the Nidadavole estate	37,639
Total	3,06,886

18. If to the present Peishcush* be added the above charge for water we obtain a total demand against the estate of *Rupees* 2,22,671, a sum somewhat exceeding two-thirds of the admitted assets, which must, I have reason to believe, be about three lacs of Rupees, as shown in the margin. The Zemindarnis are provided annually with returns of the wet cultivation in the Nidadavole estate, and of course levy the Tirwajasti according to these accounts separately from the land tax, which is not, as I have above observed, the practice in the Baharzally estate.

19. On the other hand there remain acres 9,766·56 of lands not yet irrigated and capable of irrigation, and there is every reason to hope that the greater portion of this will be brought under cultivation in the course of a few years, whilst it would appear from the correspondence on the subject of this Zemindary, a list† of which is appended, that it is the intention of Government to fix the demand once for all with regard not only to the present condition of the Zemindary, but also with regard to the benefit likely to accrue to the Zemindarnis from the extension of wet cultivation under the anicut works.

† F.

20. Appended is a list of papers forwarded in connection with this report.

(True Copy.)

(Signed) J. FRASER,
Collector.

ENCLOSURES Nos. 2 to 6.—Statements.

ENCLOSURE No. 7.

ABSTRACT.—List of correspondence referred to in paragraph 19 of the Sub-Collector's report, dated 27th November 1868.

ENCLOSURE No. 8.—List of papers forwarded.

ENCLOSURES Nos. 9 to 17.—Petitions.

It appears that the accounts submitted with this report, and the proposals of the Collector have not been placed before the Zemindarni, nor has she or any of her servants been present while they have been prepared.

2. It will save time and future complications to have all she can say in regard to the accounts in which the averages of the Sub-Collector have been taken. The Collector is, therefore, requested to furnish the Zemindarni with a copy of the Sub-Collector's accounts and of his proposals on them, and request the Zemindarni to submit as early as practicable, in a concise form, any objections she may have to offer on the accounts or the proposals based on them.

(True Copies and Extract.)

(Signed) A. MACGREGOR,
Acting Secretary.

To the Collector of the Godavery District.

No. 4,324.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 11th July 1867.

Read the following letter from J. FRASER, Esq., Collector of the Godavery district, to the Secretary to the Board of Revenue, dated Cocanada, 31st May 1867, No. 147:—

1. The Petition No. 2,659 of 1866, (herewith returned,) presented to the Board of Revenue by the joint Zemindars of Kadadavole and Baharzhally estates, has been referred to me for report, with reference to the Board's Proceedings, dated 5th July 1864, No. 4,174.

2. The petitioners request compensation, from Fusly 1260, for their Zemindary lands taken up in the two estates by Public Works, and a reduction of the amount from their peishcush in future. They argue that the endorsement, which I have passed o[illegible]ir petition on the same subject, stating that their claim was inadmissible, because it is expressed in paragraph 2 of the Board's Proceedings, dated 7th March 1864, No. 1,412, that the Government right to claim from the Zemindar the cost of the work executed for the benefit of their estates, and the Zemindar's right to demand from Government compensation for lands occupied in their estates for the works which benefit other parts of the delta have been set off against each other, and mutually waived, so that these considerations need not complicate the adjustment, is wrong.

3. They further state that as they are charged with water-tax for their Zirayati lands, as in the case of other estates in which compensation for lands taken up by Public Works has been granted, they should, likewise, be allowed the compensation for their Zirayati lands occupied by Public Works.

4. The Board's Proceedings, dated 5th July 1864, No. 4,874, referred to in the Board's endorsement under reply, is not applicable to the matter of compensation under reference, as it concerns the suspension of collecting water-tax on Mamool Pallam Zemindary and Inam lands.

5. I have, therefore, gone through the former correspondence regarding the receipts and charges of the Nidadavole and Baharzhally estates, alluded to in paragraph 2 of the Board's Proceedings of 7th March 1864, No. 1,412, and have found that, under the resolution of Government in paragraph 9 of their Proceedings, dated 22nd March 1862, No. 638, Rupees 50,270-12-2, spent by the Engineer Department in digging channels, &c., for irrigation from the anicut not (?) to benefit their estates *solely*, were *not* charged to the Zemindar, and Rupees 77,133 on account of water-tax up to Fusly 1268 were deducted from the profits of the Zemindar.

This arrangement was intimated by the Collector to the Zemindar, and he agreed to it; but the expression of Government that "it will also render unnecessary the consideration of compensation for "lands occupied by works not solely benefiting the Zemindar's property," does not appear to have been officially communicated to the late Zemindar, the husband of the petitioners, nor his consent taken. The observation regarding the compensation for the lands having been raised only by the Board in paragraph 10 of their Proceedings, dated 2nd September 1861, No. 4,733, the Collector in his letter to the Board of the 20th November 1862, No. 231, questioned whether or not the Zemindar is to be considered entitled to compensation for lands taken up by works not solely benefiting his property; and the Board have, in paragraphs 4 and 6 of their Proceedings* submitted to Government, stated that it certainly appears to them that the Zemindar is entitled to a further allowance on this account, and that this matter will be best disposed of when they submit their further Proceedings on the question of the future charge for water to be made against the Zemindar, on which the determination of his peishcush depends. These Proceedings were ordered by Government to lie over pending the receipt of the Board's further Proceedings above alluded to. *Vide* Government Proceedings, dated 20th January 1863, No. 125.

* Dated 9th January 1863, No. 116.

6. Under the foregoing circumstances, I think that, as stated by the Board in paragraph 2 of their Proceedings, dated 7th March 1864, No. 1,412, the Government right to claim from the Zemindar the cost of the works executed for the benefit of their estates, and the Zemindar's right to demand from Government compensation for lands occupied in their estates for the works which benefit other parts of the delta, cannot be considered to have been set off against each other, and mutually waived.

7. I find that in all the Zemindary and Proprietary estates in this district, in which anicut irrigation works are executed, the Government bear the cost of all works whether solely or not solely benefiting the estates, and levy water cess for the anicut water used, and the Zemindars and Proprietors have been compensated for their lands occupied under such works by cash payments and reductions of peishcush of the annual value of the lands. I, therefore, consider that the petitioners are, likewise, entitled to the compensation which they claim as water cess is also collected on their estates. If the Board determine this point, the exact extent and correct annual value of the lands occupied in the petitioner's estates must be ascertained, and the necessary Compensation accounts prepared, before the submission of my report regarding the future charge of water-tax, &c., on these estates, about which an inquiry is now being carried on by the Acting Sub-Collector.

ENCLOSURE No. 1.—Petition.

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1. In the foregoing letter, the Collector states that in estates to which the benefits of the anicut are applied, the custom is to compensate Proprietors for their land occupied by works connected with the anicut by a money payment whether they benefit the estates solely or not, and he desires to know whether the principle is to be made applicable to Nedadavole and Baharzhally.

2. The Board observe that this is a question which will be decided by the Government, and that when it has been settled the details can be easily arranged. The Collector's report need not be delayed on this account. The Board would be glad to be informed whether there are means of ascertaining the area of wet cultivation on the estate for a series of years prior to the construction of the anicut.

(A true Copy and Extract.)

(Signed) J. R. COCKERELL,
Acting Secretary.

To the Collector of the Godavery District.

Exd. J. Wright.

enclosure in Mr. Prs. Ltr. to Mr. Secy. to Govt. R. D. Department.
1867.
17 Aug 1867: 2052.

No.

PROCEEDINGS OF THE BOARD OF REVENUE,

No. 1

Dated 11th July 1867.

No. 4,324.

Ck 13 Mar 72 No 7 bis

Passing remarks on letter from Collector of Godavery district respecting claims of Zemindars of Nedadavole and Baharzally to compensation for lands taken up for Public Works.

MEMO. FOR ORDERS.

Question 1. What amount of peishcush is to be fixed on the Nedadavole-Baherzully estate in Godavery District?

Question 2. What amount of water-rate is to be fixed on the Nedadavole-Baherzully estate owing to the construction of the Godavery anicut?

Question 3. What amount of compensation is to be paid to the Zemindarnis, owing to the occupation of some of their lands by the anicut-works?

Brief sketch of the antecedents of the Zemindary.

It will be necessary at the outset to sketch very briefly the history of the Nedadavole estate during the last thirty years. The Nedadavole family is of ancient origin, and formerly possessed more extensive estates than it does now. About fifty years ago the then Zemindar became seriously embarrassed, and was obliged to borrow Rs. 3,00,000 from his neighbour and kinsman the Zemindar of Noozeed. This debt was never liquidated. The Nedadavole estate was twice under Government management*—once during the minority of the Zemindar, and once while the estate was under attachment for arrears. By 1843 the Zemindar's liabilities had risen to eight lakhs, of which the Government demand amounted to about two and-a-half lakhs. It therefore became necessary to resort to a formal sale of the estate, which was put up to auction on 5th April 1843, and knocked down to the Government bid of Rupees eight lakhs. The debt due

G. O., dated 11th Oct. 1859, No. 1,388.

* G. O., dated 11th October 1859, No. 1,388.

Brief sketch of the antecedents of the Estate.

on the security of the estate to the Zemindar of Noozeed was then cancelled by the transfer to him of the estates of Pentapad, Goondoogolanoo, and Chaendra Mootah, which had theretofore formed part of the Nedadavole estate, and the residuum of the estate, comprising its present extent, was handed over to the Nedadavole Zemindar at a considerable sacrifice of their demand on the part of Government, and his peishcush was eventually fixed at 1,37,646, or about $\frac{11}{12}$ of the total collections on his estate. This course was adopted under the orders of the Court of Directors, who were unwilling that an ancient family should be totally ruined, and in this spirit they ordered that the Zemindar's peishcush should be fixed at a sum "not greater than can be discharged "from the proceeds without again lead-"ing the Zemindar into embarrass-"ments;" but the proportion borne by the peishcush to the assets of the estate as given above shows that their instructions in this respect were not obeyed to the letter; as also is shown by the events which soon transpired. The estate had not been a year in the Zemindar's hands when it began to fall into arrears, and it was attached in 1850, but subsequently released. In June 1851 the Government arrears had swollen to Rs. 60,544, consequently it was determined to resort to a sale, and the Nedadavole-Baherzully estate was put up to auction, purchased on behalf of Government for Rs. 10,000 (a cheap purchase, for it was considered worth two and-a-half lakhs), and incorporated with Government land. For more than eight years it continued Government property, during the greater portion of which time no one entertained a suspicion that it would soon resume its former character of a Zemindary. During this interval the Godavery

anicut which conveyed water to the estate, was built. But in 1858 or 1859 the ex-Zemindar, in a Memorial to the Home Government, raised some startling doubts as to the validity of the sale of his estate. On inquiry his assertions were found to be correct; for it transpired that, although his whole estate was sold, the Baherzully pergannah alone had been previously subjected to the process of attachment, and Mr. Dale, the Government Pleader, held that (under Regulation 26 of 1802) the sale not only of the Nedadavole but also of the Baherzully pergannah was invalid; because, notwithstanding that the conditions of law had been complied with in the case of Baherzully, the two pergannahs had been put up in one lot, and therefore the price paid could not be apportioned between them. The Government had, therefore, no alternative but to decide* that the sale should be cancelled, the estate restored, and the mesne profits, which had accrued on it since it had been assumed by Government, accounted for to the Zemindar, who was thus suddenly raised from a position of "comparative beggary" to one of dignity and affluence. The present Zemindarnis are his widows.

* G. O., dated 21st January 1860, No. 109.

tempore Sir C. Trevelyan.

Origin of the questions now before Government.

2. Then (in 1860) arose the questions which are now before Government, and which Mr. Horsfall, the Sub-Collector, investigated in 1868. In the first place it had to be decided to what amount of mesne profits the Zemindar was entitled. This question was solved in G. Os., dated 3rd April 1861, No. 724, and 22nd March 1862, No. 638, by the grant to the Zemindar of Rs. 3,61,481. In making up the account the Zemindar was debited with Rs. 77,133, *i.e.*, half the increase of revenue, owing to the construction of the anicut in the interval

from 1851-52 to 1858-59, or at the rate of Rs. 9,641 per annum; but the Government declined to debit the Zemindar with any proportion of the cost of the works themselves, observing that he ought not to be charged for this as well as for water. They observed, however, that the omission from the debit side of the Zemindar's account of the objectionable item (Rs. 50,270) rendered it unnecessary to consider a claim which the Zemindar had set up to compensation for the loss of certain of his lands which had been occupied by the anicut-works. It seems that the Zemindar never ratified this arrangement by formally allowing that the abandonment by him of the latter claim was a *quid pro quo* for the abandonment by Government of the former, and the Zemindarnis now renew the demand for compensation. Hence arises the third question recorded at the head of this memorandum; and as the Board have ordered the Collector to investigate in the ordinary manner the Zemindarnis' demand, the third question may be at once dismissed with the observation that if the Government are disposed to admit the Zemindarnis' claim in this respect, it cannot be disposed of now, and will remain a subject for after consideration.

Amount of Peishcush.

3. Of the two questions remaining, that of the peishcush to be fixed on the estate will be first dealt with. At present this is fixed at Rs. 1,36,076, which is the old rate paid before the estate was assumed by Government, less certain deductions on account of Moturpha remission and land occupied by public works. When the estate was handed over to the Zemindar it was proposed* to lower the peishcush to Rs. 1,20,000, and the decision of this question was

* G. O., dated 12th September 1862, No. 1,964.

deferred pending settlement of the water-rate. But since then the estate has much risen in value. The collections, which, in 1849, were stated to be only Rs. 1,50,403, are now estimated at Rs. 2,69,247, exclusive of water-rate. Upon the latter sum Rs. 1,37,646 is not a heavy charge for peishcush. Mr. Horsfall, in his inquiry, seems to assume that the peishcush has been reduced to Rs. 1,20,000; but this has not been the case, and the Board in their Proceedings now before Government recommend that it may be allowed to stand at its present amount, namely, Rs. 1,37,646.* It is presumed that the Government will accede to this recommendation, and thus the first question is disposed of, with the exception of a minor point. While the Nedadavole-Baherzully estate was under the management of Government, six Agraharam villages contained in it, which had fallen into arrears, were on this account resumed. The entire "shist" of these villages was Rs. 4,915 for 1858-59, but the average annual receipts from 1851-52 to 1858-59, when the estates were under Government, amounted to only Rs. 2,156, and since the resumption of the favourable tenure (which took place in 1855-56), the receipts have averaged only Rs. 1,043. The Zemindar incurred large losses on these villages in former years, and on this account the Board recommend Government to allow the villages to continue as part of the estate without any addition to the peishcush, although, strictly speaking, a sum equal to the difference between the quit-rent due to the Zemindar and the full beriz *minus* ten per cent. for collection-charges should be added to peishcush payable by the Zemindar.

* The Board have overlooked the deductions referred to above which reduce the peishcush to Rs. 1,36,076. This was its amount per latest accounts.

But it is doubtful whether the Zemindarnis could thus be made responsible for a resumption to which their predecessor was not a party. At the same time the amount involved is not large, namely, about Rs. 1,000 per annum. For these reasons and also with due regard to the instructions of the Court of Directors as to the imposition of a *light* peishcush on the estate, adverted to above in paragraph 1, it is submitted that the peishcush may (as is recommended by the Board) not be increased, but allowed to continue, Rs. 1,36,076.

Amount of Water-rate.

4. Next, as to the water-rate to be charged on the estate. As stated above the Godavery anicut, which was built during the interval that the estate was under Government management, constitutes the present means of irrigating the estate. It will be seen that the decision of the question hinges upon the three following considerations:—

(1.) How much land was irrigated by the Zemindary water-works before the Government anicut was built?

(2.) At what rate the land pronounced not to have been thus previously irrigated is to be assessed?

(3.) Whether any charge for *improved* irrigation is to be imposed upon the land which was partially irrigated before?

Before going into particulars it will be well to quote *verbatim* the G. O., laying down the principle which, according to the Board, determines the conduct of the present inquiry (G. O., dated 16th January 1864, No. 101). "The Govern-
"ment are of opinion that the minor
"charge (Rs. 4 per acre) for *improved*
"irrigation should be abandoned
"wherever it can be shown that land,
"whether Inam or Zemindary, is entitled
"to irrigation at the cost of Government.
"But the mere designation of Mamool

"Nunjah is not sufficient proof of this
"right; the real criterion is the rate of
"assessment to which the accounts
"show the land to be liable. If this
"indicates the title of the land to water,
"or if other reasonable proof can be
"adduced, then no charge should be
"made for irrigation, as the engagement
"to supply water manifestly indicated
"a full and not an imperfect supply."

Amount of Water-tax.

5. With these instructions in view the Board declined to sanction or forward to Government a scheme which the Collector submitted in 1862, and according to which the Zemindar was to have the lump sum of Rs. 28,488 added to his peishcush on account of water-rate, which sum was estimated as the average aggregate demand made on the ryots for water during the three previous Fuslies, less 15 per cent. for cost of collection, etc. The Board observed that the orders of Government alluded to in the preceding paragraph had changed the basis of settlement, and therefore that a fresh inquiry was necessary. As, however, the Collector's letter was written nearly nine years ago, at a time when it must have been much easier than it is now to judge of the effect which the construction of the anicut had on the irrigation of the estate, it will be useful to quote the following remarks from his letter:—

"The Zemindar urges that as the
"lands of the Baherzully pergannah
"were almost all usual wet, he ought not
"to be called upon to pay any water-tax.
"I am unable to perceive any grounds
"for acceding to such a request. It
"cannot be pretended that the lands in
"question were formerly fully irrigated
"at the cost of the State. On the
"contrary, it is well known that such
"irrigation as they did receive was
"uncertain and precarious, and this is
"abundantly proved by reference to the

" former revenue returns. None of the " so-called wet lands in these deltas " have, in my opinion, any claim " to total exemption from water-rate, " though doubtless they have in most " instances a fair claim to be taxed " at the lower rate in consideration of " the partial irrigation they previously " enjoyed. The great advantages which " the estate now derives from water-" communication and from receiving a " supply of water early in the season " are by no means to be lost sight of. " As regards the Nedadavole pergannah " the Zemindar has no grounds whatever " for complaint. The land on which " the water-tax has been assessed is all " dry converted into wet by water " furnished at Government expense." The statistics given by the Collector, together with some which had been furnished in the previous year, show that the water-rate levied from the ryots in the estate from Fusly 1262 to Fusly 1268 was as follows :—

	Rs.
1262	211
1263	12,804
1264	15,501
1265	18,620
1266	28,303
1267	36,026
1268	68,620
1269	26,344
1270	46,946
1271	27,148

6. Although the Board declined to sanction the arrangement referred to in the preceding paragraph, the Collector, it appears, took upon himself to enter into a contract with the Zemindar for the payment of Rs. 28,488 in full of all demands for water-tax. This sum, therefore, the Zemindar and his successors, the Zemindarnis, have been paying since September 1863.

Amount of water-rate—Mr. Horsfall's proposals.

7. It was not till 1868 that Mr. Horsfall, the Acting Sub-Collector,

visited the Zemindary with the object of instituting a fresh inquiry. The delay which has throughout occurred in the disposal of the case has chiefly been the fault of the Zemindarnis, who appear to have wilfully temporised. Mr. Horsfall commences his report by stating that in it he had adopted the principle of considering the average " extent of land " cultivated from former sources for ten " or five years prior to the anicut irriga-" tion to be ' usual wet,' and as such of " excluding it from the estimate of the " charge to be made against the Zemin-" darnis for the benefit accruing to their " estates from the anicut and Govern-" ment irrigation works connected " therewith." It is to be observed that this principle is hardly identical with that laid down in G. O., dated 16th January 1864, referred to above in paragraph 4, in which the *rate of assessment* to which the accounts show the land to be liable was ruled to be the test whether the land in question was or was not entitled to irrigation at the cost of Government, and consequently whether water-rate could or could not be charged on it.

8. Mr. Horsfall's proposals may be considered separately with reference to the two pergannahs of the estate, Baherzully and Nedadavole. First as to Baherzully. This pergannah was formerly irrigated by means of a channel known as the " Appu Row," and dug from the Godavery by one of the former Zemindars. There were also several minor channels, but the irrigation under all these sources was " precarious and uncertain " in the extreme." Since the " construc-" tion of the anicut the pergannah has " been entirely dependent on it for irri-" gation, and now receives, instead of its " former precarious and insufficient sup-" ply of water, an abundant and certain

" supply, owing to which the wet culti-
" vation in this estate is being annually
" extended." Mr. Horsfall estimates that in 1867-68 the land under wet cultivation in Baherzully reached acres 29,365, of which not one-third (acres 8,896) was entitled to irrigation free of charge, as having been irrigated prior to the construction of the anicut. The Sub-Collector arrives at this conclusion by " taking the average of ten years'
" cultivation where there are accounts
" and of a less number of years where
" accounts for a period of ten years are
" not forthcoming" before the construction of the anicut. He, however, entirely rejects as evidence the mere entry in the accounts of the words " wet gudicut" against any given land, and it is this feature in his procedure which calls for most criticism on the part of the Zemindarnis and also of the Board; for, if the mere words " wet gudicut" entered in the accounts of ten years be accepted as evidence of the irrigation of lands, 25,718 acres out of 27,725 have to be exempted from water-rate. But Mr. Horsfall looks upon the "wet gudicut" as an " estimate
" made in successive years of the extent
" of land which might, under the most
" favourable circumstances, be brought
" under wet cultivation," and Mr. Fraser, the Collector, entirely agrees with him on this point. According to the Sub-Collector's plan, 20,469 acres in the Baherzully estate would be taxed (not including second crop cultivation) Rs. 68,916, which calculation is arrived at by a charge of Rs. 8-4-0 and Rs. 2 per acre respectively; the approximate average rate per acre being Rs. 3-6-0. As to Nedadavole Mr. Horsfall represents that here acres 9,463 are under irrigation, of which only acres 164 were irrigated before the construction of the anicut, leaving a balance of acres 9,299,

which, at the approximate average rate of Rs. 3-8-0 per acre, will yield a total water-rate of Rs. 32,869. The amount of water-rate, together with peishcush, which, according to Mr. Horsfall's plan, would be levied on the whole estate, is shown below :—

—	Amount of water-rate.	Peishcush.
	RS.	RS.
Baherzully	68,916	40,000
Nedadavole	32,869	80,887
	1,01,785	1,20,887
	.....	1,01,785
	.....	2,22,672

Amount of water-rate—Zemindarnis' objections.

9. The Zemindarnis, to whom a copy of Mr. Horsfall's letter was forwarded, indignantly protest against his refusal to consider the "wet gudicut" in the old accounts of Baherzully as co-extensive with the land actually cultivated. They maintain that the construction of the anicut has actually injured their estate, the area of irrigated land having been greater before its construction than now, and therefore that they ought not to be called upon to pay anything for water-rate. To prove this they cite their own accounts, which cannot be considered as of much value. Their other minor objections will be found summarized in the Board's Proceedings now before Government. It is, however, desired to call special attention to one of their arguments which in plain phraseology stands as follows:—" Why should the
" Sub-Collector only give us credit
" for the average amount of wet culti-
" vation calculated on a number of
" years? The fact that land has been
" irrigated for one year is evidence that

" it is wet land, and we ought therefore " to be allowed credit (in any case) for " all the land which can be shown to " have been under wet cultivation *in any* " *year*." This argument will be adverted to presently. With respect to the Nedadavole pergannah, the Zemindarnis admit, for the most part, the accuracy of Mr. Horsfall's figures, and base their objections to his conclusion on the allegation that as the soil of this pergannah is not adapted for wet cultivation, and therefore that the ryots object to cultivating paddy at an extra charge of 4 Rs. per acre. They submit that, under these circumstances, the water-tax on the Nedadavole estate should be charged at two-thirds (Rs. 12,923) of the amount actually realized by them from the ryots, namely, 19,384, the remaining one-third being allowed for charges of collection and for the various drawbacks above alluded to. Or, assuming that half the present lump sum collected on the estate on account of water-rate appertains to Nedadavole, that two-thirds of this half (Rs. 9,496) should be charged as water-rate on Nedadavole; the charge on Baherzully being altogether withdrawn.

Amount of water-rate—Board's scheme.

10. With reference to Baherzully, the Board observe that it is often incorrect to take the average extent of cultivation of a certain number of years as representing the entire extent of " mamool wet" land; as the increase or decrease of cultivation is governed by various causes, of which the supply of water is but one, and paucity of ryots, prevalence or low prices, mal-administration, health of cattle and many similar causes influence the increase or falling off in cultivation. They go on to say, " In the case before the Board, " the data on which the average extent " has been calculated are most imperfect " and unreliable, and most of the objections taken by the Zemindars to the " accounts and to the results deduced " therefrom are well founded. A " settlement on such a basis must be " disadvantageous in the extreme to the " Zemindarnis' interests, inasmuch as " the Government demand on Baherzully on account of peishcush and " water-rate would thus amount to a " sum* little short of the present *full* " *revenue* of the pergannah." The Board then proceed to state their opinion that the "gudicut" furnishes, after all, the true criterion of the quantity of land under wet cultivation before the anicut was constructed. They would therefore only charge the Baherzully pergannah for water on the present irrigated area less the "gudicut" *i. e.*, on acres 27,725 — acres 25,718 = acres 2,007, at the rate of 4 Rs. per acre, which plan would bring in Rs. 8,028, or allowing 10 per cent. for collection Rs. 7,225. In addition to this the Board propose to charge the Baherzully pergannah 7 per cent. on its present approximate rental, (Rs. 1,00,000) *i. e.*, Rs. 7,000 as a contribution towards the cost of maintaining the channels on which the pergannah is dependent. The total charge on the Baherzully pergannah would thus amount to Rs. 14,225, or (being consolidated) Rs. 14,000. As to the Nedadavole pergannah, the Board, in reviewing Mr. Horsfall's scheme, express their inclination to give some weight to the Zemindarnis' assertion that their highest collection of water-rate from their ryots has not exceeded Rs. 26,000, and they would therefore reduce the water-rate proposed by Mr. Horsfall from Rs. 32,000 to Rs. 25,000. The entire charge therefore for both the pergannahs composing the estate on account of water-rate would, according to the Board's propositions, amount to Rs. 39,000.

* Baherzully Pergannah.

Estimated full Revenue.	Peishcush and Water-rate proposed by Mr. Horsfall.
RS. 1,21,000	RS. 1,08,916

Amount of water-rate—Plan submitted in this draft.

11. In determining the water-rate to be charged on the Nedadavole Baherzully estate, it does not appear necessary to make any reference (as Mr. Horsfall has done) to G. O., dated 16th January 1864 (quoted above in paragraph 4). That order prescribes a test for ascertaining whether land was in certain cases entitled to water "at the cost of Government." In the present case no one asserts that the land ever was entitled to water at the cost of Government; the channels which conveyed water to it before having been dug and maintained at the cost of the Zemindars, as is admitted on all sides. The point to be decided is by how much the Government anicut-works which superseded these channels have improved the annual value of the estate to the Zemindary family. The first question is by how much the irrigated area has been increased. As to Baherzully, setting aside the Zemindarnis' protestations, there is some evidence to show that Mr. Horsfall has underestimated the area under irrigation before the construction of the anicut. The Collector writing in 1862 admitted that "*in most instances*" the lands in question had been "partially irrigated." In 1786, according to the Committee of Circuit, the Baherzully pergannah was "the richest and best cultivated of the "Noozeed pergannahs." In 1802 (according to the Board) the accounts of the permanent settlement show that Baherzully was a "wet grain" district, and there is other evidence of a later date to a similar effect. On the other hand it is submitted that the Board have under-rated the increase of value brought to the estate by the anicut. It is impossible to believe that the Sub-Collector after a long inquiry can have been so far out in his conclusions as to have underestimated the amount of land formerly

under wet cultivation by two-thirds. It must therefore be inferred that the irrigation of the estate considerably retrograded at the beginning of the present century. According to these views the proposal of the Board to disregard altogether the firm conclusions of the district officers, and accept the "wet gudicut" as the criterion will be rejected, and it is submitted that the proper way to determine the water-rate to be imposed on Baherzully is to follow the Sub-Collector's method of determining the question by the cultivation accounts; but, instead of striking an *average* on 10 Faslies, to add together the *maximum* areas of land which in any of the 10 Faslies are shown to have been under wet cultivation in the several villages, and accept the result as the area irrigated before the anicut was built, for, as is urged by the Zemindarnis, land which has been irrigated in one year may be irrigated in another. By adopting this mode of computation a sum total of acres 19,360,* cents 90, is arrived at, which should be exempted from water-rate. Deducting this area from acres 27,725, the whole area now irrigated, there remains an area of acres 8,364 to be taxed in Baherzully, which, at the rate of 4 Rs. per acre, will yield Rs. 33,456. As to the Board's proposal to impose a charge of 7 per cent. on the rental of the pergannah as a contribution towards maintaining the anicut works, it is observed that such a charge would hardly be defensible, for the only portion of the estate which can rightly be thus taxed is the area which is irrigated from the anicut but does not pay water-rate. The best way of calculating the amount which the Zemindarnis may justly be called upon to pay under this head is (it

* *Vide* enclosure A to Sub-Collector's letter, and enclosure D to Zemindarnis' petition.

is submitted) to subtract from the sum originally estimated as the Zemindar's share of the cost of the anicut (Rs. 50,270) such a sum as is proportionate to the area of land on which according to this scheme water-rate will be paid, (acres 8,364) and charge 10 per cent. on the balance (Rs. 35,102) as a contribution towards maintenance of the Government anicut. The calculation will stand thus :—

ACRES. ACRES. RS.

27,725 : 19,360 : : 50,270 : x = Rs. 35,102.

By this arrangement Rs. 3,510 will be realized, which, added to Rs. 33,456, makes Rs. 36,966, the total water-rate to be imposed on Baherzully. Next as to the Nedadavole pergannah. Here, according to Mr. Horsfall, whose estimate does not materially differ from the Zemindarnis, the chargeable area is acres 9,299. The Board by a rough and ready process propose to impose on this area a lump sum of Rs. 25,000 as water-rate. Instead of this, it is submitted that (deducting 1 Rupee from the usual minor rate per acre in deference to the Zemindarnis' representation that the soil of this pergannah is not adapted for paddy cultivation) an average water-rate of Rs. 3 per acre should be imposed, which would yield Rs. 27,897. According to this scheme the total amount to be charged on the whole Zemindary for water-rate would be Rs. 64,863, from which a deduction of 10 per cent. for collection leaves Rs. 58,377.

21. It only remains to advert to one more point, *i.e.*, whether this charge on the estate should be fixed in perpetuity or only for a term of years. From the Sub-Collector's report it appears that there is a total of acres 9,766 in the estate unirrigated but capable of irrigation. It is therefore submitted

that the rate, as above calculated, should be fixed for a term of thirty years.

13. The subjoined tabular statement exhibits the total demand to be made upon the Nedadavole and Baherzully as proposed respectively, (1) by the Sub-Collector and Collector, (2) by the Board, and (3) in this draft.

—	—	Peishcush.	Water-rate.
		RS.	RS.
Recommendation of Collector and Sub-Collector...	Baherzully ...	40,000	68,916
	Nedadavole ...	80,887	32,869
		1,20,887	1,01,785
		=	2,22,672
Do. of Board ...	Baherzully ...	1,37,646	14,000
	Nedadavole ...		25,000
			39,000
		=	*1,76,646
Do. in this draft.	Baherzully ...	†1,36,076	36,966
	Nedadavole ...		27,897
			64,863
		Deduct 10 per cent.	58,377
			1,36,076
			1,94,453

* By an apparent oversight of their recommendation as to the peishcush, the Board make the total demand Rs. 1,59,000.

† This appears to be the amount at present levied.

The present annual assets of the estate are estimated by the Sub-Collector at Rs. 3,06,886, which includes a sum of Rs. 37,639, the water-rate charged in Nedadavole, which the Zemindar is supposed to collect separately from the ryots.

Rd Records Office 49

The Enclosures Connected
with the accompanying
Letter of the Lords
Justices have been returned:
~~Portland Barracks~~. The Letter
is returned herewith to the
Rd Records Office.

A.R.R.
20.3.99

Please make an
entry of the Papers now
turned in to the C.O. & let

Rec'd 13 May 1872
No 704

51

Plan of the village of Peddakaparaavu
Plan of the village of Bolavu
Plan of the village of Bhoreddi
Vidadavalu Zamindari first representation
Plan of the village of Jagannathapuram
Petition to the Board of Revenue by the Zamindars
of Vidadavalu and connected papers in No 3769
of 1870 - Revenue G.O dt/13th day 1872 No 764
sent to the Board of Revenue with reference
to memo dated 11th march 1899-
Despatched on - 16th March 1899

Revenue Dept.

No. 764.

Proceedings of the Madras Govt.

Under date the 13th April 1872.

Read the following

Pro: of the Bd. of Revenue

Submg. certain correspondence relating to Peshcush water-rate to be charged on Nadadavole Estate in Godavery Dt.

} F. E. 17th May 1871, No. 2062.

I D.S.

I still think my Colleagues of the Govt. Madras are only liberal.

The Govt. will not add to the already excessive bulk of the record connected with this case by reviewing the history of the Nadadavole cum Baharzully Zemindari, but proceed to state their decision on the particular points under reference, which are the charge to be made for Peshcush, and water-rate on the Estate,

and

and the disposal of certain presumed Agraharams included in it. A subsidiary question is raised as to compensation for land occupied by the Irrigation works.

2. The Govt will first dispose of the question of water-rate on which that of Pathcush must depend.

3 The very careful enquiry made into the subject of "Manul Nunjah land in the Estates shows that in Baharzully which was described in the Circuit Committee's report of 1796, as "the richest and best cultivated of the Nuzid pureganes" "well supplied with water, and produces a great quantity of paddy", there were according to the old "Gudikut" accounts 25,418 acres of Nunjah land prior to the execution of the Anikut works, and that the irrigated area from the works at the date of the Board's report was 27,725 acres.

4. In Nadadawole purganah the Gudikut and

and 10 years average accounts agree very nearly at acres 163, prior to the Anikut works, which area had increased in Fusly 1276-77 to acres 9466.

5. The 10 years average of wet cultivation prior to the Anikut works was for both purganahs acres 9059, and the question to be decided is whether the exemption of "Illamoot Nunjah" from the water-rate charge for anikut irrigation should be limited to this area or extended to the aggregate

aggregate of the "Judikuk" or old registered area of land capable of being cultivated with wet crops. Viz: 25881 acres.

6. The argument urged in favor of the 10 years average is that although the whole of the Baharzalli pergunnah with the exception of the village sites consists of low lands capable of being irrigated to the full extent of the Judikuk and even beyond it, the fact remains that it never was fully cultivated with wet crops and that the Judikuk appears to have been little more than an estimate in successive years of the extent of land which might in favorable seasons be brought under wet cultivation as at this the

pergunnah

pergunnah were certainly irrigated from the "Appa Row Kaluw" and other Channels dug and maintained at the expense of successive Zemindars still the irrigation under those channels was very uncertain - the lands were exposed to risk of damage from flood - and when the freshes in the Godavery failed, water was not procurable.

7. In opposition to this view the Board point out that many circumstances beside the supply of water affect the area of cultivation in any series of years - while in the present instance the dates on which the average has been calculated are most imperfect and unreliable.

8. On the other hand it is in evidence that the Baharzally pergunnah was very extensively cultivated with rich crops from a remote date - and the fact that the Govt. took possession of the main channel as part of the Anicut project and thus deprived the Zemindar of the control over it without compensation is a consideration entitled to much weight as the Zemindar was thereby precluded from developing the irrigation at his own cost.

9. The Board therefore advocate the exemption of the whole Gudikut area from any charge for water rate, and the Government concur in opinion with them that this is the proper course to adopt.

10. This conclusion will put at the Zemindar's disposal such ample resources

resources that all possi=
= ble ground for claiming
any reduction of Pesh=
= kush is removed.

11 The amount will
therefore remain unchanged
and water rate will
be charged only on the
area irrigated from the
anikut in excess of
25881 Acres.

12 The Board submit
that the Zemindar is
fairly liable to a con=
= tribution towards the
cost of maintaining
the

the works on which
the Gudikut area is
dependant for irrigation,
and the Government con=
= cur with them in this
view, as under ordinary
circumstances the works
would have to be
maintained by the
Zemindar at his own
cost. The cost of exe=
= cuting the works design=
= ed solely for the irri=
= gation of the Estate
was calculated at Rupees
50270

50270 - which was not
= charged against the
Zemindar in adjusting
the refund of mesne pro=
=fits which accrued while
the Estate was in the
hands of Government, but
against this and all claim
by Government on account
of extended irrigation during
the same period, a sum
of Rs 77133 was deducted
from the profits due to the
Zemindar.

13. The Board suggest
that 7 per cent on an estima=
=ted present rental of Rs 100,000,
or Rupees 7000 would
be a reasonable charge
for

for maintenance of works in
the Godiknb area, and the Govt
accept this recommendation.
They also adopt the Board's
proposal that the 6 resumed
Agraharams be made over
to the Zemindar unreservedly.
The Collector will therefore
inform the Zemindar that
these villages will be made
over to them without any
additional charge on account
of the difference between their
full rent value and the jodi
which was included in the assets on
which the Peshkush was calculated,
and that no demand for water rate
will be made on account of irrigation
to the Godiknb area of Acres 25881;
that the Peshkush will be
maintained at the amount
of Rs 136000 in round numbers,
being a little less than the
amount to which it was
reduced on account
of abolition of
Inotunfka

Inotumpha and of lands occupied for certain public works, and that water rate will be charged in addition to the Peshkush on the area irrigated in excess of the Guddust. That on this excess, which appears to have been about 11,300 acres at the date of the Sub-Collector's enquiries, there would be due the annual sum of about Rs 40,580 at 4 Rs per acre after deducting 10% allowance for cost of Collection, but in consideration of certain depreciating circumstances brought to notice by the Board, the Govt consent to accept a composition of Rs 36,000 per annum for 5 years, at the end of which time the excess area will be again ascertained and a fresh composition determined.

4th — That it appears only reasonable to charge the proprietors with part of the cost of maintaining the

This for orders
Shd we have both
the Rs. figures
& have in mind when
at the preparation
that they require

The Sub Collr's estimate is I fancy 40% too high - this
point must have in-
-cluded since then.
I would ascertain them
from Collr

AA

I think this is what the Rs. means - Rt 4. per acre from Inundation is probably less than the Zemindar's

65

the irrigation works on which the Guddust of 25881 acres is dependant - & that estimating their rental from the area at Rs. 100.000 yearly on an average, the Govt propose to charge them 7% or Rupees 7,000 yearly on this account -

5th Thus the total demand against them for the next 5 years will be as follows Rs.

Peshkush — 136,000
Water rate — 36,000.
For works — 7,000
179000

The Collr will report whether the Zemindar will accept these terms.

6th The question of compensation for land occupied for works irrigation

irrigating areas charg
with water rate - or be-
yond the limits of
the estate should be
brought to a speedy
settlement - The Govt.
will merely observe
on it, that no com-
pensation can fairly
be sought for land
occupied by works
irrigating the Judikur
area. —

14. Board of Rev Des 14 Aug
6. Acct. Genl's

No

Resolution Vivak
vote to be charged
on Resolution avoid
Estate in Godavery
District. —

Ext. 764 of 13-5-1872

Draft
Sent

No 120-121

C. 25 April 72 R. 26 April 72
R. 30 April 72

14.5.27 II
23/11/28 II
12.3.35 II
25-2-39 II

Sig C

Government of Madras.

Revenue Department.

7-12-26

Jo. 764 Rev d 13.5.1872