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MADRAS RECORD OFFICE

Government of Madras

Revenue DEPARTMENT

G.O. No. / ~~B.P. No.~~	84	Press / Mis.
Dated	14-5-1872	195 .

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MISCELLANEOUS No. REVENUE DEPARTMENT.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 13th May 1872.

84/1

Read the following

No. 164

From

W. M. Cadell Esqre,
Collector, Tanjore

To

J. Grose Esqre,
Secretary to the Board of Revenue
Madras

Sir,

As directed in the Board's Miscellaneous Proceedings No 2832, dated 18th Instant, sent separately I have the honor to forward herewith 10 more Copies of the Selections from old Records printed in 1871-72.

Tanjore Collector's Office,
Vellam, Tanjore Taluq
27th April 1872.

I have &c
(Signed) W. M. Cadell
Collector

The 10 copies received with the foregoing letter will be forwarded to Government and the 10 copies received with the Collector's previous

previous letter of 10th April No 136 will
be retained in this office

(True Copy & Extract)

J Grote
Secretary

To,
The Offg Chief Secretary to Government
Revenue Department.

with 10 copies of Selections

84/2

SELECTIONS

FROM

THE RECORDS

OF THE

TANJORE COLLECTORATE.

TANJORE:
PRINTED AT THE COLLECTORATE PRESS.

1872.

84/3

84/3

REPORT OF THE TANJORE COMMITTEE.

(Messrs. HODGSON, WALLACE and BLACKBURNE) for making a permanent Settlement of the Revenue, dated 2nd February 1807, paras. 1 to 68 and 115 to 152.

Para. 1. As the records of Government contain information in detail relating to the produce, mode of collecting the revenues and to other circumstances connected with the revenue economy of the province of Tanjore, it is not necessary for the committee to repeat what has been before stated on those subjects, it will however be proper to recapitulate in abstract the principal points of information that are intimately connected with the investigation, in which the committee are engaged, in order that the facts from which the committee may draw conclusions may be carried in remembrance.

2. Without entering on a discussion of the nature of the property held by the inhabitants of Tanjore or of the tenures by which it is held, the committee will adopt the usual designation of that property, viz., Mirassi in alluding to the cultivators of this Province and to be clearly understood they will here state that the number of villages in Tanjore is 5,873. Viz:—

	Villages.
Yeka bhogum or villages in which one individual holds the entire undivided lands	1,807
Paul* bhogum villages the property in the land of which is held by several persons, each however possessing his own land as a separate property and always holding the same spots of land	2,202
† Summadayum villages the landed property of which is held in common by all the Mirassidars of village each however possessing his proportion of the common stock but not possessing a claim to any particular spot of land beyond the period for which it is usual to make a division of the whole for cultivation	1,774
Total Villages	5,783

* Otherwise Adekary.

† Otherwise Pashengary terms known in Tanjore.

3. The number of Mirassidars who are Bramins is computed to be.	17,149
of Sudras including native Christians	42,442
Mahomedans	1,457
Total	62,048

4. The revenue of the Government of India is chiefly derived from a share of the produce of the land, it is the foregoing 62,048 persons denominated Mirassidars who create that revenue in Tanjore.

5. It has been stated by the commission appointed in the year 1798 to investigate the resources of the Province of Tanjore, that no information was procurable antecedent to the conquest of the country in the year 1773 by his Highness the Nabob of the Carnatic, the present committee must, therefore, be content to state the nature of the management and mode of collecting the revenue from the period at which the Rajah was restored to the possession of his country, viz., in the year 1776.

6. From the year 1776 to 1782 inclusive, the revenues were realized partly by a division of the produce with the Mirassidars, partly by a rent in grain, and partly by a rent in money, each rent, whether in money or kind, seldom combined more than the Interest of one village, and

never descended to an engagement with b ndividual of the Paulbhogum or Summadayum villages. These engagements were ge lly made with Mirassidars.

7. From 1782 to the year 1800, a w class of persons was introduced between Government and the Mirassidars called Puttack rs. The lands of Tanjore were placed under their Superinte ence gradually, but at no period did their Superintendence e tend to the whole of the lands of the Province. These Puttackda *contracted with Government for its share of the Produce in money. Their number was in the year 1800, two hundred an fifteen, (215), and the number of villages included in the rent of a Puttackdar †varied from 128 villages to one. Where they had not been established either of the modes of collection above stated was adopted.

*The contracts were in the first case for grain and the grain commuted by a price subsequently agreed upon.

†All the lands of one Village were not always under the same Puttacam.

8. In 1800 the Puttackdars were removed and from that period to 1803 or from fusly 1210, to fusly 1213, the Government received its share of the produce through its own officers direct from the Mirassidars, and converted it into money by means of the same officers.

9. From 1804 to 1807, or from fusly 1214 to fusly 1216, the share of Government was commuted for a payment in money; this commutation has been made separately with the Yeckabhogum Mirassidars and jointly with the Paulbhogum and Summadayum Mirassidars, but in Paulbhogum villages where adekary prevailed, Puttahs were in the course of the year granted to each Mirassidar for his own land. Where Summadayum prevailed the Mirassidars were held each responsible for the proportion of the rent according to the number of shares he held in the village.

10. The committee have avoided giving any explanation on any of the modes of collections above referred to, because they have been furnished in the several reports of the Collectors, but this recapitulation of the practice which has prevailed during thirty years in collecting the revenues of the state from the Province of Tanjore appeared a necessary introduction to the considerations of the important question, *What is the best mode of collecting the revenue infuture?*

11. Previously to entering on an examination of the principles of the settlements of Fusly 1215, and the extent to which those principles of assessment may be applicable in the formation of the permanent settlement, it appears to the committee that it is expedient first to discuss what mode of settlement in permanency seems most eligible for the Province of Tanjore, because the examination of the detail of the principles alluded to, including the share of the Government, the average produce, and the commutation price, as well as the recommendations which may arise out of that examination, must have relation to measures of a permanent nature. The absolute necessity of the permanency of future measures under the establishment of the Courts of Justice without detailing the evil consequences or injustice of constant changes seems to be undeniable.

12. A permanent system, with refere o the cultivators, may in a few words be defined to be a fixed mode of management under w the cultivators whatever be their denomination shall be declared entitled either to an invariable share of the produce or to pay a fixed sum for that produce in lieu of dividing it with the Government. That these rates being declared permanent shall continue to be the charter of the cultivators and in which the Courts of Justice shall by the Laws be bound to protect them. This mode admits a variation in the extent of the payment, but fixes the rate.

13. A permanent system as regards the Government has hitherto been considered a mode of management under which Government, for the advantages of a defined rent, payable in all seasons, deprived itself of the power of increasing its share of the produce whether rendered in kind or commuted, defined the amount of its revenue; and transferred the immediate collection of that share from its officers to an individual who either purchased or had this right, with other

advantages conceded to him. The rent of Govern... s thus a fixed rent and the same in all seasons.

14. Such has been, we believe, the mode hit' adopted in settling permanently the revenue of the Government. But as the committee serve permission must be received from the Court of Directors before such a mode of settlem t can be adopted in this province, the recommendations which may arise out of their invest ation must be confined to the adoption of such an arrangement as shall for the present secu he Revenues of Government and facilitate the ultimate introduction, should it be deemed neces y, of the permanent settlement, on the plan before alluded to.

15. The members of the committee are not ig rant that it has lately been a question under the considerati of the Governor in Council, whether it be not desirable that i particular cases, the intermediate agent should be exclude nd the cultivators become answerable individually for a fixe ent in all seasons for the whole of their lands or for such par s might be cultivated. It will therefore be proper to consider the expediency of this mode o ettlement for the province of Tanjore.

See letter from Board of Revenue to Government 30th September 1806, para. 50.

16. Under what has been above stated the cor ittee will proceed to consider how many modes of management introductory to a settlement i permanency of the revenue of Government can be adopted in Tanjore, with such observations on each mode as have occurred to them.

A Ryetwar rent. *First.*—A settlement may be made with each Mirassidar, at a fixed rate for the land he may annually bring under cultivation, or for all his land.

A Village rent. *Secondly.*—A rent may be settled with all the Mirassidars of each village jointly for a fixed sum of money for a period of years.

A Mootah or Zemindary rent. *Thirdly.*—A rent may be settled with individuals of a number of Villages to be united in one Rent, for a fixed sum for a period of years.

Two other modes of collecting the revenue have been known in Tanjore, Viz:—

A grain rent. A grain rent or the Mirassidars agreeing for a given quantity of grain and contracting to take the share of Government at a given price and

Amanee, or a division on the field of the produce. Amanee. A division of the produce with the cultivators who taking their share enter into no engagements with Government.

17. The committee have considered themselves at liberty to exclude from consideration the two last stated modes because they have been pronounced by the first authorities to be radically bad.

18. The two first modes may at any time n adequate reduction be made fixed rents payable in all seasons.

19. The third mode may also at any time (and perhaps without a reduction) be made a fixed rent payable in all seasons.

20. The consideration of the first mode of settlement will lead particularly to an examination of the average standard produce and commutation price assumed in the settlement of fusly 1215, but the consideration of either must have reference to the warum or share, these are the three principal points referred to the committee for investigation. They will commence with the share.

Warum or share of the Produce.

Nunjah Lands.

21. Warum is divided into Coodewarum and Mailwarum, the former being the share of the Ryot, and the latter or Remainder as the term implies, the share of Government.

22. The committee do not find ... arum has here, as in other Districts, any reference to sects; the Bramin and the Soodra, ... Mirassidars of the same Village, have the same rate of Coodewarum. In other Districts, in ... y instances, the Soodras have become possessed of the Mirasi of the Bramins, here the Bran... s may have become possessed of the Mirasi of the Soodras, if this be true it will account ... r the uniformity of rates as above described.

23. It will be here necessary to r... eat, what has often been described, that the rates of Warum are stated in accounts at parts ... the hundred, but that this is not to be understood as parts of the entire produce but as parts ... f the produce which remains after certain deductions.

For example if the produce be		100
There are probably established redu...ctions of		10
		90
The Coodewarum is then so much p...er cent.	of 90, or	00
The remainder is the Mailwarum or Government share or		00
		90

24. The Coodewarum has been, it would appear at one period of time, extremely low in the Province of Tanjore, but we apprehend there is a mistake in the late commission having recorded that on Pretaub Sing's accession the Malabar cultivators enjoyed 20 Cullums in the 100, and the Bramins 30 in Peshanum crop, and 45 in the car, unless by the Malabar cultivators be meant the Poragoodies, but even then there is an error, for the Poragoodies warum is a sub division of the Coodewarum, and forms no part of the question of the division of the produce with Government. The number of Soodra Mirassidars has always been much greater than the number of Bramin Mirassidars, if the distinction had ever existed, there is every reason to believe it would have been continued by Princes who are known to have been more disposed to favor than to injure the Bramins.

25. It is not material here to trace the variations which the rate of Coodewarum has undergone at particular periods before the cession of the country to the company, the last increase was made by Amur Sing who raised the Coodewarum generally without reference to cast to 40 per cent. in the Peshanum crop, in the Car crop it had been always 45 per cent. Variations from these rates in the high lands of Puttucottah and in favor of particular persons were still to be found, but with these exceptions, the foregoing were the established rates on the cession of the country.

26. The following is an abstract of the Coodewarum and the extent of land to which it is applicable in the year previous to the management of the Company.

STATEMENT *of the share allowed to the inhabitants under the management of Rajah.*

Rates of Warum per cent.	Mannargudi Soobah.			Trivadi Soobah.			Mayaveram Soobah.			Combaconum Soobah.			Puttucottah Soobah.			Total.		
	V.	M.	C.	V.	M.	C.	V.	M.	C.	V.	M.	C.	V.	M.	C.	V.	M.	C.
From 58 to 60, 5 inclusive ...	172	15	0	300	3	0	305	11	75	0	0	0	69	11	87½	848	1	62½
@ 60	165	5	0	273	0	25	69	0	0	0	0	0	70	8	12½	577	13	37½
From 60 to 55..	5	0	0	4	15	0	0	0	0	0	0	0	0	0	0	9	15	0
@ 55	293	6	75	9	5	0	0	0	0	26	0	0	0	0	0	328	11	75
From 54 to 50...	273	0	0	105	18	0	20	12	0	0	0	0	0	0	0	404	10	0
@ 50.....	6,187	17	25	5,049	7	18¾	572	2	25	554	17	0	2,866	1	25	15,250	4	93¾
From 48 to 45...	465	3	0	90	3	50	69	2	50	0	0	0	0	0	0	624	9	0
@ 45	2,170	2	0	2,028	9	6¼	3,192	9	25	3,966	0	25	0	0	0	11,357	0	56¼
From 44 to 40...	1,244	0	75	70	14	25	21	14	25	5	6	75	0	0	0	1,341	16	0
@ 40	8,533	11	0	5,019	0	43¾	16,024	14	75	9,529	11	87½	0	0	0	39,10[illegible]	18	6¼
From 38 to 20..	55	10	0	131	5	50	0	0	0	39	0	0	6	0	0	225	15	50
	19,570	10	75	13,082	1	18¾	20,275	6	75	14,120	15	87½	3,006	1	25	70,054	16	6¼

27. In order correctly to estimate the loss ... rnment or benefit to the cultivators by an alteration of the warum, it is necessary that the ra... should be compared with the extent of land for the cultivation of which a high medium or lo... Coodewarum is allowed, it results from the foregoing statement that on a medium cultivation ... 70,054 valies of land.

That the Coodewarum of 50 per cent. bore a pro...rtion to the total of	21 11/16 %
That the Coodewarum of 45 per cent. bore the p...ortion to the total of.....	16 3/16 %
That the Coodewarum of 40 per cent. bore the pr...portion to the total of	55 13/16 %
While the variations above and below these rate...om 88 per cent. the highest to 20 per cent. the lowest bore only a pro...rtion to the total of	6 3/16 %
	99⅞-100

*Except where Sunnuds were in possession of the parties.

28. In fusly 1210, t... first year of the company's undivided management, a reduction was made from all above and an increase of all under to the rate of 40 *per cent., on which proposed reduction the Governor in Council remarked.

From Government 27th December 1800.

Para *3rd.*—General rules may sometime from partial operation produce inconvenience and even injustice, and although a general average Warum in the Districts above enumerated may be very desirable in point of order and regularity, yet it would have been more satisfactory to us to have seen at a greater length the reasons of the Collector in favor of this general average, and to have had it explained more fully whether the excess of Warum enjoyed by the inhabitants of Tanjore had been wholly derived from surreptitious assumptions and the bigoted prejudices of the nativ... Government to perpetuate their memory by concessions to particular sects, or from a consideration, as in other countries, to the abundance or sterility of the soil and facility or difficulty of irrigation. Our knowledge of the uniform fertility of the lands in Tanjore may lead us to an assurance that either of the two first causes or both may be the origin of the high Warum which has prevailed, yet we are also informed that the soil of villages contiguous to each other, and even the lands of the same village, vary frequently in their productive powers, to such an extent as to render necessary a higher Warum to induce the cultivation of the less prolific.

Para *4th.*—We have great confidence that the Collector has not been inattentive to this variation in soil and situation. We observe with satisfaction the able explanation which the Collector has given of the rate of Division of the produce between Government and the inhabitants, of the deductions from the share of the latter in kind, and of the vexatious exactions in money from the same share under the denomination of chillary coodatul and cajana Tagarar, his recommendation that these items should be abolished, is a proof, of his consideration for the comfort of the Ryot and his proposed arrangeme... demonstrate his attention to the interest of the Government. We therefore authorize the ... of Warum recommended by you for the current year in the course of which the Collector, ...erting to our suggestion, will be able to ascertain the adequacy or inadequacy of the gene... ates of Division he has proposed in all situations.

29. This reduction operated according to the statement in para. 9, on 37⅞ of the whole cultivation, and the sum estimated to have been gained by this addition to the mailwarum amounted to Star Pagodas 49,430, fans. 30, ch: 56.

30. In fusly 1211, the Coodewarum was raised generally to 45 per% in the low districts watered by rivers, and 55 per% in the high Districts watered by tanks, this was an increase of 12½ per cent. to those cultivators whose Warum in the low Districts have never exceeded 40 per cent., and would, according to the statement entered in para. 9, extend to 55⅛ of the whole cultivation of the Province.

31. In fusly 1212 the same rate arum as had been allowed in fusly 1211 was continued.

32. In fusly 1213 the rate of Warum was again revised throughout the Province which was divided into seven portions and each portion again sub divided.

33. The principle on which this division was regulated was the means of irrigation which the land enjoyed according to its level, distance or approximation to the rivers. In consequence of the land watered by the Cavery River the Coodewarum was as follows,

Coodewarum.				Land.			
52 per cent				Valies	328	13	42
54	Do.				1,383	9	6
55	Do.				1,465	9	26
56	Do.				1,874	11	½
57	Do.				959	15	25
58	Do.				1,637	12	27
				Total	7,649	10	96
By the Vennar River at rates varying from 50 to 56 per cent...				Valies	28,509	8	¼
By the Codamoorty River at rates varying from 52 to 60				Valies	11,681	3	98
By the Vettar River at rates varying from 50 to 58				Valies	9,545	16	38½
By the Arrasalar River at rates varying from 54 to 58...				Valies	8,112	7	91
By the Manneyar River at rates varying from 52 to 54				Valies	4,095	16	69
By the Palavar River at rates varying from 52 to 58 ...				Valies	5,859	19	6
By the Veeraselacum River at rates varying from 56 to 58				Valies	6,014	14	70
Watered by Tanks at 60 per cent.				Valies	8,018	16	98
				Total	82,517	15	6

34. The result of the foregoing is shewn in the following abstract where the total land under each rate of Warum and the per centage of these totals to the whole is stated.

Abstract.

Rate of warum.	Number of Valies under each rate.			Per centage to the whole.
50₱	18,887	13	64¼	21 3/5
52	13,222	14	30	14½
54	18,400	7	83	20½
55	1,636	13	69	1 1/2
56	14,369	19	17	16 2/5
57	959	15	25	1 1/5
58	13,000	2	1/5	14½
60	8,040	9	¼	8 4/5
	89,517	15	6	98¾-100

35. The greatest quantity of land appears there re under the rates of 50 per cent., of 54 per cent. and of 56 per cent.

36. In fusly 1214 the Coodewarum was again a d and settled at 50 per cent. in the lands watered by Rivers, 55 per cent. in the lands wa d by Lakes, and 60 per cent. in the lands dependant on the falling Rains.

37. By this arrangement an increase in the low ds of 25 per cent. was still retained by the Mirassidars holding land on which the Coodewa had been no more than 40 per cent. under the Rajah's Government, and an increase of 1 er cent. was retained by those who enjoyed 45 per cent. under that Government. In the istricts watered by Tanks where 55 per cent. was granted instead of 50, an increase of 10 per t. was retained, and in the high Districts dependant on the falling Rains where 60 per as allowed instead of 50 an increase of 20 per cent. was retained.

38. In fusly 1215 the Warum was again chan and the rates established in fusly 1,213 were reverted to.

39. In fusly 1216 the same rates as those allow d in Fusly 1213 have been continued.

*Those cultivating alienated lands excepted to whom the mannigumdars have not in every instance allowed the increased rates.

40. The committee have thus shewn the successive changes which the Coodewarum has undergone since the cession of the Province of Tanjore to the company, the changes have been *ultimately favorable to all the Mirassidars and in the proportions exhibited in the table annexed.

Table of Coode-Warum.

Present rate of Warum.	Deduct former rates.	Difference in favor of the cultivator.	Per centage of the increase.
50		10	25 per cent.
52		12	30
53		13	32½
54		14	35
55	40	15	37½
56		16	40
57		17	42½
58		18	45
60		20	50
50		5	11 7/4
52		7	15½
53		8	17¾
54		9	20
55	45	10	22½
56		11	24 1/6
57		12	26 3/6
58		13	28⅝
60		15	33 5/6
50		0	0
52		2	4 per cent.
53		3	6
54		4	8
55	50	5	10
56		6	12
57		7	14
58		8	16
60		10	20

41. ... would be difficult to estimate correctly the amount of the for... going *concession it must have varied with the produce, ... ut under any circumstance have been considerable, independa... t of the extensive remission in favor of the inhabitants the followi... g extra assessments have since the transfer of the country b... abolished.

*It is stated at S. Pags. 1,87,000 on the warum of Fusly 1210 but it will be recollected that the warum of that year was below the warum allowed under the Rajah's Government.

Estimated Account.

		PAGODAS.	F.	C.
The swaduntrum of Government out ... of the gross produce	.....	12,730	0	0
The Nautchellavoo	.....	20,918	28	0
The chellary coodootul	.....	68,367	7	0
The cajana tugrar	.....	5,905	0	0
		1,07,290	35	0

42. Under the arrangement of War... m as it now stands the Government and the cultivators divide as follows.

Wodda Warum...	100
DEDUCT.	
Swaduntrum	$\frac{0}{31}$
Maniums	$\frac{3}{31}$
Coodewarum according to the various rates enumerated	00
Remains	
Mailwarum being	00
	88

43. No extra assessments in money are now collected on the Nunjah produce.

44. To exemplify the foregoing the committee here insert the gross produce of fusly 1215,

	M. GARCE.	M.	M.
being	86,667	333	4
DEDUCT.			
Swaduntrum at 9 per cent	7,799	373	$7\frac{1}{2}$
	78,867	359	$4\frac{1}{2}$
DEDUCT.			
Maniums at 3 per cent.	2,365	377	2
Remainder to be divided.....	76,501	382	$2\frac{1}{2}$
Coodewarum was .... of which 40,680	37	$2\frac{1}{2}$	
The mailwarum was 35,821	345	0	
	76,501	382	$2\frac{1}{2}$

45. The average reductions on account of Coodewarum must of course be determined by the proportions of land under cultivation which are allowed a high medium or low rate of Warum.

46. The following statement will explain more clearly the fluctuations in the general rate of Mailwarum and Coodewarum under all the circumstances detailed above.

A. D.	Fusly.	Gross Produce.		Cirkar sh...	Per centage of ...e Circar share.	Per centage of the Goodewarum.
		CULLUMS.	M.	M. CULLUM		
1800/01	1,210	140,71,286	8	0 72,58,5	$51\frac{31}{64}$	$48\frac{33}{64}$
1801/02	1,211	117,42,312	10	0 55,30,1	$47\frac{3}{64}$	$52\frac{33}{32}$
1802/03	1,212	66,01,061	5	0 31,62,06	$47\frac{34}{32}$	$52\frac{3}{32}$
1803/04	1,213	77,79,811	0	0 32,26,48	$41\frac{9}{32}$	$58\frac{17}{32}$
1804/05	1,214	102,81,121	2	0 45,29,024	$44\frac{3}{64}$	$55\frac{61}{64}$
1805/06	1,215	114,93,809	4	0 47,53,058	$41\frac{29}{64}$	$58\frac{31}{64}$

47. Whatever may have been the pains taken ... ish the foregoing rates of Warum on equitable principles, and the pains taken appears ... been great, the rates must still be unequal, and partial, it does not follow because the ... f one Mirassidar is watered by a particular River that it is equally fertile with that ... ther Mirassidar, in another village watered by the same river the productive powers of ... in the land of each village vary in almost every field, there is seldom less than four turr... nt often six turrums or degrees of varying fertility. Villages watered by one channel ... inequal distances from the head of that channel, some will have the water sooner and ... than other lands, even a separate warum for each village would not be an equal War... equality of Warum seems therefore as impracticable to accomplish as an equality of prope... attempt may be made to establish it, but each day will destroy the proportions. If it be ... by an equality of Warum that each cultivator is entitled to a certain return for the labor, ... and expenses of cultivation, and to a certain surplus for subsistance, the Warum must be re... lated according to the produce, not generally, but of each field and for each year, otherwise the cultivator's return for all the items above specified will annually vary, and his profit be as unequal as under the present rates of Warum, the receipt of many are to the receipt of others. As the committee considered that all attempts to equalize the rate of Warum must be nugatory, and as the mode of rent to be adopted must determine the expediency of increasing or diminishing the present rates, they will defer for the present giving any opinion, but take up the subject in a subsequent part of their report.

Warum,
Punjah Lands,
including Surnadayum or Bagayet lands.

48. The committee will now proceed to explain the changes that have been made in the collection of the Revenue from Punjah lands since the cession of the country to the Honorable Company, as the Revenue from this discription of la... bears only a small proportion to the Nunjah lands, the committee will be more concise i... eir explanation.

49. Previously to the cession of the Country ... existed three kinds of Punjah lands.

1*st.*—Punjah, the produce of which was divide...

2*nd.*—Punjah Putcut, being dry grain lands a... ed with a rent in money.

3*rd.*—Warasha Putcut, being garden lands, b... yet, assessed also with a rent in money.

50. The first mentioned kind of Punjah land was that which was situated in the high Districts, and on it a Coodewarum of 60 per cent. was allowed in the car, and 50 per cent. in the Pes... hum season.

51. The 2nd and 3rd kinds of Punjah lands were assessed in some cases at a fixed invariable rate, and in others according to the produce.

52. In fusly 1210/1800/1 distinctions above stated were abolished and all lands yielding dry grain and not watered by Tanks, Rivers, or by ma... al labour, were distinguished as *Punjah*, while all garden lands (Bagayet) which necessarily re... ired being watered by artificial means,

66. In Fusly 1215, the mode adopted in assessing Tapey of land bearing trees was disapproved of, and a rate of [illegible] Fusly 1214, in assessing Tapey of land bearing according to the relative fertility of soil, [illegible]ment on the land was substituted, the rate varied

67. Thus the committee have endeavoured to show the various changes and fluctuations which the rates of Warum, the assessment on Punjah, Soornadayam or Baugayet, and Tope land have undergone since the cession of the Province of Tanjore to the Honorable Company, with the view of demonstrating the necessity of adopting a fixed mode of management for the future.

68. It may be satisfactory here to notice the amount of Revenue, which has in each year been derived from the various sources of Revenue which have been above referred to, the fluctuation in the amount, one year with another, has no doubt been chiefly influenced by the diversity of the seasons, but the changes which have described have, to a certain extent, operated to increase or diminish the revenue of the Government.

STATEMENT *of Punjah Soornadayem and Tope Revenue.*

	Fusly 1210.			Fusly 121[illegible]			Fusly 1212.			Fusly 1213.			Fusly 1214.			Fusly 1215.		
	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.
Punjah Revenue.	76,870	13	8	36,958	9	[illegible]	31,852	6	79	29,656	23	8	76,709	38	72	59,340	3	17
Soornadayem ...	19,003	41	43	14,367	38	24	13,328	24	42	10,053	17	29	16,423	28	38	10,642	41	46
Tope Revenue..	4,521	1	29	3,867	33	53	3,432	2	43	989	9	44	11,251	11	30	1,861	24	25
Total...	1,00,395	14	0	55,183	39	27	48,612	34	4	40,699	8	1	1,04,384	36	60	71,844	27	8

* * * * *

OF RENTS IN TANJORE.

RYOTWAR RENT.

115. The objects of a Ryotwar Rent appear principally to be, to secure the inferior Ryots from the oppression of the head Ryots, to stimulate industry by not imposing such a tax on improvement as a division of the produce is supposed to be, and to relieve the industrious from the burthen of paying the tax of the indolent which is supposed to result from a village rent. The committee will not here go into a consideration of the policy or practicability of the measure of making a permanent Ryotwar-rent. They consider their investigation to be confined to a recommendation of a mode of management, introductory either to that mode or to a permanent rent with Mootahdars, should that measure be deemed at a future period proper. A Ryotwar rent is much more easily established than a permanent Ryotwar Rent. In the first case, the Ryot only pays for the Land he actually cultivates, and not always for that if it should prove unproductive; in the 2nd case, he must pay a fixed sum in all seasons for all the land he occupies, either in his Mirassi or other right.

116. The success of a Ryotwar Rent depends on the moderation of the land tax, the Ryot must be able in all seasons to replace his seed, pay his laborers, and to defray the expense of his cattle: if from unfavorable season or [illegible] affording only a ¼, ½ or ¾ crop or other proportions under a full crop, the payment of the Land Tax absorbs all his produce, he must be ruined if it falls less severe, his means of cultivating in the next year will be proportionately reduced. capital cannot be acquired by a Ryot in the first year of the Ryotwar Rent, but inequality of a Land Tax on each field in India must always be great, it must be fixed by reference to the varieties in the seasons, to the different degrees of productive power in the soil and its means of irrigation, to the variation of produce and to the fluctuations in price arising out of the seasons, this is a combination of circumstances which must render the attainment of accuracy very doubtful. The Land tax will, in the first instance, be unequal, and the longer it continues, the greater will be its inequality. In Districts where there is more land than can always be brought under cultivation in the year, and in Districts where Land is not watered from Tanks

and Rivers, but dependant on falling rains for water, [illegible] ots may exercise their own discretion in selecting Land which is most moderately assessed, [illegible] over assessed will be waste, and its assessment will in consequence some time or other be [illegible]ced. But where land is every year nearly all under cultivation, where it is a valuable and [illegible]errable property, an over assessment must ruin a portion of the Ryots, an under assessment [illegible] productive of loss of revenue to Government. In the one case, Government cannot [illegible]ate in the profits of the Ryots, while in the other it must bear the loss on the over assessed [illegible]l. The land Tax is meant to secure Government from the thefts, frauds, and loss of amani[illegible] and the Ryots from the interference, persecution, and oppression of native revenue officers, [illegible]d from being Taxed according to their produce, but if the land tax is founded on erroneous p[illegible]ciples which, if reference be had to the persons who must form it, it is more likely to be than [illegible] correct ones, the evils will exceed the benefit.

1*st*.—Because to establish a Ryotwar rent, a [illegible]derable reduction must be made to enable a Ryot to pay the loss on ¼, ½ or ¾ crops, when [illegible]hey occur, which they will do often, either on the whole of his land or on a part, land entire[illegible] barren only is remitted to him.

2*ndly*.—Because this deduction will unavoidably be unequally distributed, and Government will have to make up at one time or another the inequality of reduction by a further remission of rent on over assessed land.

3*rdly*.—Because where there is no waste land, or but a small proportion of waste land to be occupied, as is particularly the case in Tanjore, Government cannot recover in the occupation of Waste, the first remission to the Ryots; while it must bear all the loss of droughts, inundations, or other calamity, which may diminish the quantity of the annual cultivation.

117. Although the best writers on revenue economy have declared that for Government to divide the produce with the cultivators is to tax improvement, yet it may be a question for discussion whether the reasoning applies to the farmer of India (If the seasons be more uncertain in India than in Europe; if the articles of produce be more confined; and if the actual produce be more uncertain and its price extremely variable, it seems not so injurious in a country where ¼ of the revenue of the state are from the land, that the Government and the cultivator should participate in the risks produced by the foregoing circumstances; If the cultivator's share be liberal, his profit in good seasons will be considerable, in bad seasons his loss comparatively trifling.) If Government farm out its share, but leave the Ryot to receive his share in kind, the situation of the Ryot is not altered.

118. If reference be had to the system of taxation in India before the Mahommedan conquest, there is abundant reason to conclude that [illegible] was determined by those considerations which have regulated the taxes of other Governments. A land tax was known in many parts: but in most it was confined to dry grain land, not [illegible]d on the soil, but varying with the nature of the produce; why? because the productive po[illegible]r of the soil is an inferior consideration; where much more depends on the season and the [illegible]cted supply of water. It is not in India in the option of the cultivator to adopt the Europ[illegible] system of a rotation of crops; his land may one year yield him a produce of the value of [illegible] and lose none of its fertile powers; yet in the next, yield him not more than 20 because he is compelled by the season to change the article of culture. Where a land tax is formed it is determined on this principle, but no where in India, the committee believe, is a land Tax on each field, collected in all seasons, good or bad, whether the land be cultivated or not.

119. Unless in countries where a fixed demand exists for almost all the produce, a division of the Nunjah produce will be found the practice; or if a rent, it will have been regulated late in the year and have been determined by the actual circumstances of the year; a division of the Nunjah produce appears therefore to have been applicable to the circumstances of the climate, and to the nature of the Government of India; how far it is at this period applicable to this part of India will be enquired into hereafter.

were termed Soornadayem, under… …rrangement all *Punjah* lands were placed under aumance, the Government claiming 4… …cent. of the produce, and all Soornadayem was assessed at fixed rates established by M… Harris.

53. In fusly 1211 a Coodewarum … per cent. was allowed on the produce of *Punjah* lands.

54. In the same year the Soorna… …land was assessed at the same rates as those established in fusly 1210.

55. In fusly 1212 the same mode … management of the Revenues arising from Punjah and Soornadayem was observed as that ado… in Fusly 1211.

56. In fusly 1213 the division of t… *unjah* produce was partially discontinued, and a tax of two Star Pagodas per valy was establ… with an option on the part of the Inhabitants to divide the produce at rates observed in f… ly 1211 and 12, where they gave a preference to that mode. In this year likewise the rates … assessments established for the Soornadayem lands were abandoned and a general assessmer… of 5 Pagodas per valy established in their room.

57. The charge was authorized by … e Board of Revenue on the 2nd November 1803 as a temporary measure.

58. In fusly 1214 the estimated pr… luce of the Punjah land was again divided, a share of 60 per cent. allowed to the inhabitants, a… d the Mailwarum given up to them at the current price of the day.

59. The assessment on the Soornadayem land was increased from the former rate of 5 S. Pagodas to thirty three Star Pagodas per Valy.

60. In fusly 1215 the before mentioned rates were again altered, because the Governor in Council had observed, "that a system of Taxation which augments the assessment on the land, not in proportion to it's productive powers, but according to the description of produ… upon it, affords no encouragement to agricultural speculation, but on the contrary, its evident tendency is to repress the culture of every other production than those immediately necessary to the subsistence of the population. It is in fact, the reverse of a productive principle, and although it may have received the sanction of time and immemorial custom, the Governor in Council considers it to be radically defective, and to have originated in that desire which appears to have actuated the Indian Governments, of extracting the highest possible revenue under existing circumstances, without adverting to the future operation of such a system, on the industry of the country."

"It would, in the opinion of the Gover… in Council, be more conformable to the principles of Justice, as well as expedient for the pro… ion of the public welfare, that the assessments on all lands should be equalized with referen… their comparative fertility and means of irrigation. If it should be found that any particular pr… ction can afford a higher revenue than others to the state, the means will not be wanting t… btain that revenue on the consumption of the articles, but his Lordship in Council is deci… y of opinion that agricultural industry should not be discouraged by a direct heavy tax-u… ate land."

61. The mode of assessment adopted in fusly 1215, in which the designations of the different descriptions of Punjah were changed, is explained in the following extract of the Principal Collector's report on his settlement for that year. "The other principal head of Revenue is Punjah, payable on the high lands of the Province, under this head I shall class all lands not yielding Paddy, they are as follows,

1st. Nunjah lands cultivated with dry grain called vul Punjah.

2*ndly*. Baugayet or Garden land, for… nerly called Soornadayem. The two former are watered from the rivers by Picotahs or from well and Tanks.

3*rdly*. Punjah land, particularly called Tod… …being the highest land in the country and dependant entirely on the falling Rai…

4*th*. Topes."

"When nunjah land was temporarily brought … unjah cultivation on account of the want of water in the rivers, it became necssary of c… form a temporary assessment on it; on a consideration of all circumstances it was calcul… at these lands generally could bear one half of the assessment on lands of the same des… in the same Village, but which were cultivated with Nunjah or Paddy crops which were … bundant and valuable than those of dry grain. This was the general principle adop… r these lands; but where after due enquiry, it appeared that the assessment then given … too high or too low, the necessary augmentation or reduction of it was made."

"There were 2,878 Valies of *Vial Punjah* la… …ght this year under cultivation; the total amount of the assessment on it is Chuckrum… …7 or Star Pagodas 9,586."

"The Baugayet land has been assessed not w… …eference to the articles, with which it was actually cultivated, but on a consideration of… different degrees of fertility which it possesses and which it would have shewn under or… y cultivation with wet or dry grains. Accordingly, Nunjah land, which had been convert… to Baugayet, has been changed with the average Nunjah assessment of the village in which … may be situated. Where lands under Baugayet cultivation are watered by Picotahs or wel… they have been assessed according to their different degrees of fertility arising as well from the nature of the soil as the manner in which they are watered, and where as in some few instances, the Baugayet productions are cultivated on the high Teddul Punjah lands dependant solely on the Rains, they have been assessed with reference to the soil only, the same as all other Teddul Punjah lands."

"The extent of land brought under Baugayet cultivation amounts to 2,029 valies, and the assessment thereon yields a total of Chuckrums 25,713, Star Pagodas 10,718."

"The Teddul Punjah land, dependant wholly on rains, has been assessed entirely with reference to the degree of fertility which the soil possesses ascertained by classification and by reference to the Produce of former years."

"The extent of Teddul Punjah lands brought under cultivation in this year is valies 29,478, and the assessment thereon yields a total of Chuckrums 1,43,010, or Star Pagodas 59,587."

"The Tope tax, levied according to the number and nature of the trees composing each Tope, has been abolished, and the land on which … he Topes are situated has been assessed according to its fertility, and with reference to th… ame class of Teddul Punjah land under grain cultivation. The extent of Tope land … 025 valies and the assessment thereon Chuckrums 4,467, or Star Pagodas 1861."

"In fixing the assessment on all the differe… criptions of land brought under the general head of Punjah, the taxable proportion of the pr… has been taken at two fifths, and the value thereof has been calculated on an average … prices of the different sorts of Punjah grains in the last 3 years."

TOPE LAND.

62. This description of land was assessed in fusly 1210, being the first year of the Company's management, by dividing the produce and fixing a price on the Mailwarum.

63. In fusly 1211, and in fusly 1212, the same mode of collecting the Revenue from Tope land was continued.

64. In fusly 1213 the assessment on the Tope land was abolished.

65. In fusly 1214 the tax on Tope land wa… …owed at a rate varying according to the number, to the quality of the trees in each Tope, … to the value of that quality.

GE RENT.

120. A Village rent, on lease, f
from a Ryotwar Rent, is so far favor
participated by the other partners of
moderation are more in his favor, tha
an over assessment, because the at
themselves, or by what they have pai
be great, and unless oppression is exe
tionate and therefore not ruinous. L
some Village or another, whether it l
land, is watered by a common stream
always, and in the arable and cultivate
in many Villages for the annual, trien
the repair of Tanks and water courses
general utility, all contribution for re
artizans and officers, are regulated b
separate the villager's stock from that u
Government could not separate the join
from his contribution to Village charges
to make.

121. The advantages to Government from a village rent, on lease, are as follows,

1*st.*—The Government is relieved from the loss, corruption and fraud of an amanie management.

2*nd.*—It is secured from all the loss which may arise from the establishment of an unequal land tax.

3*rd.*—The annual rent will not depend on the correct ascertainment of the cultivation and produce, and therefore be not annually exposed to diminution by the corruption or incapacity of native revenue officers.

4*th.*—A village rent will be much easier changed into a Zemindary rent, than a Ryotwar Rent, and at a less loss of revenue to Government.

5*th.*—The charges of collection will be considerably reduced.

122. It has been argued against this mode of settlement, that the obligation for the whole among the inhabitants of the same Village for the rent is unjust, because, the neglect of one partner may be wanton, or his resistance
few such cases may occur, but the frequ
individual interest, be limitted; Village
of paying the rent of Government, and w
the clubbing of the Circar share of the p
al demand for rent which the union of
follow his agricultural, or other pursuits,
separate assessment on his land, which co
his own grain, and to give constant attend
fulfil his share of the general engagement wilful; a
of them must, where they result from a neglect of
ll generally settle among themselves the best way
ither engage for specific shares of the rent, or for
ce; to many Ryots, the exemption from a continu-
ar share affords, and the time thereby left him to
is own way, is of more value to him, than a
s him to become the retail or wholesale seller of
e on the officers of Government.

123. A village rent supports that connection and unity of interests, which exists among the Mirassidars of the same village, and which, for reasons already given, it is more desirable to preserve than to destroy.

MOOTAH RENT.

124. A rent of a certain number of villages to an individual, on a lease, has the following advantages,

1*st.*—It lays the foundation for a permanent rent at an early period.

tain number of years, which is the next remove
he Ryot, that the loss and the profit are equally
llage, that the chances of his being treated with
Ryotwar Rent; that there is less apprehension from
robably be determined by the offers of the Villagers
continuance, the loss one year with another cannot
the loss of the inferior Ryots can only be propor-
India is seldom a separate farm, all land belongs to
ivated or waste, this property, particularly in Nunjah
water; In the pasture and waste there is then
generally, a community of interests, lots are drawn
decennial occupation of Land, all disbursements for
ing from these Tanks, all labor for Village works of
s ceremonies, all the pay and labor of the Village
this communion of interest. A Ryotwar rent may
usually clubbed for public rent; but all the power of
interest in the water, the pasture, and waste land, or
which, while moderate, it is a source of his happiness

2*nd.*—It diminishes the expenses of collect

3*rd.*—It leaves the cultivator to pursue his own
either to rent or divide the produce as may be agree

4*th.*—It determines the revenue of Government b
of recovering all suppression of cultivation or of prod

5*th.*—It relieves the officers of Government from
Village rents, which, since the establishment of Cour
of some importance.

125. Such a mode of rent under laws compe
injustice, ought not to be oppressive to any perso
share and render in kind to the Mootahdars the Go
right would be his Coodewaram, his communication o
point of view, such a rent may be liable to objection,
under the immediate authority of the Government Of
the influence of the Mootahdars. In a moral point of view, it may be objectionable, as leaving
to the people the choice of dividing the produce, and placing before them temptations to the
practice of fraud and corruption. Under a Mootahdar, the people might be harrassed, but could
not be openly oppressed. Incurring no risk, unless by choice, their prosperity must gradually
increase, their profit never excessive, their loss never great.

126. The committee have heard the danger of a monopoly of grain urged against such a system, but provided the Mootahs are not too extensive, and a free transfer for grain, as at present, is preserved throughout the country, this apprehension would prove not well founded. If the country were rented out for a certain number of years to a few individuals, and an amanie division allowed to the Mirassidars, the temptation to a combination among the Mootahdars to keep up their grain might be too strong to be resisted.

127. Another objection is urged against the introduction of Mootahdars in Tanjore, it is that the possession of land is so desirable, and sought after by all ranks with such avidity, that the Mootahdar would have great temptation to take advantage of his situation to get possession of a great portion of the Mirassi right in his Mootah. He would try to effect this, not by any open act of violence and injustice, but by practising every kind of vexation on the poorer Mirassidars, which his influence would afford him an opportunity of doing, and which the interposition of public authority might find it difficult to prevent.

128. The committee, having given the foregoing explanation on the different modes of rent which have occurred to them, will now state the materials which exist for the formation of a rent on either of the modes which have been stated.

RYOTWAR RENT.

129. A Field rent, and a Village rent, hav
cession of the Province to the company, there i
fertility of the different fields, nor any particular
of each Village, the actual produce then of fusly 1210-1211-1212 and 1213 being four years of
amanie with the estimated and actual produce for fusly 1214 are the only materials for a Ryotwar
Rent.
been unknown in Tanjore previously to the
record before that period of the relative
count of the actual produce of the whole land

VILLAGE RENT.

130. This mode of rent never having been practised before fusly 1214, there is no account on record of the produce of each Village since the introduction of the Pattuckdars in 1782; a few scattered accounts of the estimated or caboolist produce of Villages might probably be obtained for one or more of the years from 1776 to that period; but the result could not be satisfactory; the Pattuckdars either have not, or would not give, true accounts of their collections

from each Village. The amanie
produce of each Village, but no acco
cular account of the sales of the grain
the price of grain must vary in each
the quality of the grain, a calculatio
but it would be liable to much erro
grain. The rent in Fusly 1214 havi
actual collections from each Village.
produce and price, and has no relatio
nevertheless exhibit the actual collec
Village rent, and the accounts at the
Village. There will then be three yea
and the actual produce of four years to
the value in money of the revenues of

furnishes accounts, it is true, of the actual
f the value or sale price of the grain; no parti-
illage was preserved, the grain was sold at depôts,
om two causes, the situation of the Village and
no doubt be made of the Revenue of each Village,
e fictitious price which must be assumed for the
a village Rent the accounts of that year shew the
y 1215 although the rent is the result of the standard
he actual produce of the year, the accounts will
from each Village. In fusly 1216 the rent is a
he year will shew the actual collections from each
ual collections by which to regulate a Village rent,
he selling price to, if more years are required of
illage.

M TAH RENTS.

131. In this mode of rent it is of course understood that proposals will be invited, and if reference be had to the information of the collective Revenue of the Province which the committee have entered in different parts of their Report, there appear abundant materials by which to estimate the fairness of the proposals which may be received.

132. In the examination of the detailed accounts of which abstracts are inserted in this report, the committee were early led to adopt an opinion that the Ryotwar rent in Tanjore presented no benefit to Government or to the Ryot proportionate to the risk of loss, because, the great fluctuations in the extent of cultivation in the produce and in the market price of the produce, rendered it extremely difficult to adopt a standard for assessment. Because, the reduction which must be made to enable the Ryot to undertake the risk of the market, and of bad and indifferent crops, would cause a very considerable diminution in the revenue, without a positive security being obtained for the payment of the residue. Because, the extent of waste land is so insignificant that the reduction on the present revenue, necessary to form a Ryotwar rent, would not be counterbalanced by any proportionate increase from extended cultivation, so that a Ryotwar rent in Tanjore would entail a permanent loss of revenue.

133. It may be argued that in a District where land is so valuable as to sell at a high price, security would always exist in the land for the revenue, but when once land is over assessed it loses its value and is no longer saleable in Tanjore, the changes which are liable to occur in the channels of the rivers, and the loss of water by an inundation, must occasionally produce great deficiencies, a village rent may support that loss, a single Ryot could not.

134. It has been stated that the Government can, where the land tax has been fixed, recover, by the means of duties on the articles of produce, what may have been remitted to form a land Tax; but if reference be had to wh he articles of culture chiefly are, no very great addition of revenue can be expected fr s mode of taxation without recurring to the oppressive mode of levying internal duties.

135. It ought perhaps to be urged t e very extensive remission of warum and of extra assessments which are noticed in para. 70, have been made in favor of the inhabitants, would go a considerable way towards enabling them to pay a land tax for all the land they cultivated, whatever might be the proportion of the crops below a full crop; but the Committee think they have furnished evidence that the fluctuation is greater than an individual Ryot can undertake to be responsible for, while the chances of inequality in the assessment are greatly against Government.

136. Under the foregoing circumstance the committee were, at an early stage of their proceedings, disposed to recommend the immediate establishment for a certain number of years, either of a Mootah rent or of a Village rent, according as circumstances might, during their investigations, induce a preference to one or the other mode.

137. The committee will here remark th
Mirassidars; many possess from three to four thou
property, in whole villages, but in various proportio
the property of a much greater number is very sma
were formerly Puttuckdars, and are said to have a
justifiable.

138. On a subject so interesting to the futur
of Tanjore, the committee did not fail to consult th
best suited to their interests, custom and prejudice
a division of the produce with Government, would
they were not ignorant of, and had not forgot. Th
rent, and of the Ryotwar rent, were accordingly c
unreserved communication of their sentiments in

139. The result of this conversation was tha
Mootah rent, provided, they were left in the enjoy
Village not compelled to pay the losses of another,
arbitrarily for sibbendy, or other expenses of managem
that the Mootahdar would evince the same desire to p
manner the Puttuckdar had done, and it was only on a full explanation that they would be left at liberty to rent or not, as best suited their interest, that they admitted a Mootah rent would be so far free from objection.

140. The Mirassidars who had formerly been Puttuckdars seemed rather unwilling to be placed under the control of a Mootahdar, while the prospect of a division of the produce got the better of this disinclination, so that they did not argue for the objection. The preference given to a Village rent on lease, was, however, unanimous, and a period of five years was fixed on as the most eligible for the duration of the lease.

141. Under the foregoing circumstances combined with those stated by the committee in their observations on each mode of rent, they have no hesitation in recommending the immediate establishment of a *Village rent* on lease in the Province of Tanjore whenever such a rent can be introduced on equitable terms to the Government and to the people.

142. If there should exist any reason for doubting the correctness of the accounts of fusly 1212, or for supposing that those of fusly 1210 and 1211, are on the aggregate too high, it might be expedient to invite proposals from the Mirassidars of each Village, or where the Mirassidar may decline proposing, to form the Villages into Mootahs, and invite proposals for the rent of each Mootah. As there can exist no doubt that the Mirassidars would prefer a division of the produce to any rent whatever, so it is necessary to be prepared for the endeavours they will make to obtain this mode of management. If the country be divided into Mootahs of from 4,000 Star Pagodas, to 10,000 Star Pagodas annual va nd proposals are invited for the Mootahs, as well as for each Village, the Mirassidars, wh ey may prefer renting their own Villages, will most probably make offers adequate to the j pectations of Government, which without such competition cannot be calculated on, under nown disposition of the people of Tanjore to combine in their opposition to any measure not exactly conformable to their wishes. Such a measure will facilitate the early establishment of the rent and will probably bring to light a part of those undue gains which, there is some reason to think, the Mirassidars have enjoyed from the suppression and concealment of the frauds committed in fusly 1212. Strangers and adventurers may be excluded from giving proposals, and only persons of known landed property be admitted to hold a Mootah.

143. Recurring to the subject of Warum, the committee are of opinion that the advantages enjoyed by the Mirassidars, under this head, are so considerable that, unless a system of rent is introduced, which involves them in a certain risk, the committee would be disposed to recommend a general reduction of Warum, permitting the Mirassidars, however, to enjoy a

portion of those benefits, which have ...ed on them by the bounty of the British Government, leaving their Warum at ...ate than that which existed on the cession of the Province: but, they recommend the ...ce of the present rates where the Mirassidars may undertake the risks of a Village, re... they beg leave to submit how far it might be expedient, under what has been stat... ...nce the rates of Warum in instances where the Mirassidars may decline every invitati... ...at, in the hope of receiving their full share, by a division of the produce from a Mootal... ...ch a proposal may, in the first instance, appear unjust, but when the immoral practices ...nsidered to which a division of the produce opens the door of temptation, an incitement t... ...quish such a mode from motives of personal interest is perhaps a duty of the Government: t... ...assidars would still be left in the enjoyment of very considerable advantages, as may b... ...on reference to Para. 70, while at the same time a certain degree of incitement to rent th... ...llages is held out to them. In all measures of this kind, the recommendation must ar... ...f a knowledge of the character of the people, and under this knowledge, the committee ...e to recommend that this proposition be adopted.

144. Whether the rent to be esta... ...d be eventually a Village rent, or a Mootah rent, the fluctuations, which have existed in t... ...emand of the Circar from Punjah, Soornadayem, or Bagayat and Tope land, during the last ...years, render it expedient that the demand should now be fixed once for ever, not only as a ...asure of justice, but in order that each Mirassidar, under a Village rent, may know what he has to pay for his land of either of the above descriptions, and that the Mootahdar or Mirassidars collectively may know how to regulate their proposals.

145. Under the circumstances stated respecting these lands in para. 60, the orders of Government and the progress which has been made in obtaining the information necessary to accomplish the object of their orders, the committee think it most advisable that the Punjah land should be charged with an average of assessment per Vally, for each description of grain cultivated, the rates will differ for each Village and be the result of an average produce and prices of two years, and partly of an actual produce and price, and partly of an estimated produce and price for a third year; where great inequalities exist not only in the soil of each Village, but in the value of the crops reared; where the season often determines the article of culture, and not the wish of the cultivator; such mode appears the only equitable mode of assessment, a general rate may be lower or higher, but it must be extremely partial, highly and unnecessarily favorable in many instances, and greatly discouraging in others; one man may pay an assessment of two Pagodas and have a produce worth ten, while another may have to pay the same assessment, and the value of his produce may not exceed three Pagodas. If the information on record be examined and corrected before the proposals are invited, or engagements for a rent commenced, this mode of assessment may be as equitably and as proportionately arranged as a rent of this nature is susceptible of.

146. The Soornadayum land, being much more valuable and generally the most productive in the Province, may be assessed at a ...which on a general principle shall be double the rate of the assessment on the Punjah land... same Village, subject, however, to rivision and alteration, according to the result w... information obtained by the Jarcebdars and Pymashdars may seem to render expedie... rates will therefore differ for each Village, but be easily known and recorded, and when ...ed capable of variation. Most of the articles of Soornadayum revenue are less dependant on the seasons than the articles of Punjah cultivation, being watered by Ticotahs from wells, or from running streams. It is proposed for these reasons that the assessment be general on the Soornadayum land of each Village, leaving the cultivator at liberty to select the most productive articles, this tax will allow of a profit on the least productive be less partial than a general rate; and as but a limitted demand can exist for most of the articles of culture, so all the Soornadayum land cannot always be under cultivation with the same produce.

147. It is proposed by the committee with the view of affording encouragement to an extension of the cultivation of the following articles, and because a duty on export can be levied

if the cultivation should at any time become so e... ...o admit of an export, that the land cultivated with

Indigo,
Cotton,
Tabacco,

Shanel or Shrub producing gunny... ...hall be assessed with the Punjah assessment of the Village in which those articles may... ...tivated.

148. The committee are not aware that any red... ...of assessment is calculated to induce the cultivation of Sugarcane in any very considerable... ...ity, the labor required to cultivate it, the quantity and constant supply of water necessar... ...ear the cane, with the subsequent expense of boiling and refining it, do not hold out e... ...couragement superior to the cultivation of the more staple commodities. Sugarcane ... ...cultivated in the best soil on the bank of the Rivers, it ranks therefore under the head... ...Soornadayum Revenue, and will, the committee think, receive every necessary encouragemen... ...the assessment be the same on land cultivated with Sugarcane as on the other Soornadayum... ...nds of the Village, and that the same assessment be levied on it, if cultivated in the Punjah l... ...ls.

149. Although the orders of Government direct that the assessment of Tope land should be regulated by what the land might be estimated to produce, if cultivated with the ordinary grains, the committee beg leave to observe that such a rate of assessment must naturally be very unequal in the present state of the Tope land, that such a mode of Taxation may be just and expedient where the planting of Topes may be an object worthy of encouragement they do not dispute, but in the present state of the Topes, the remission in favor of many villages will be very great, it will be unequal, and as a Tope, although it be a defined extent of land, does not consist of a given number of trees, or of trees, of the same quality the assessment must in some instances bear hard.

Topes of Coconut Trees,
Ellapa Trees,
Mangoe Trees,
Tamariad Trees,

Jack Trees and Nelly Trees, &c., yield in each year a variable quantity of fruit, and of a value still more variable, the committee are therefore induced to recommend that the produce of Topes be divided in the proportion of $\frac{1}{3}$rd to Government and $\frac{2}{3}$ to the Mirassidars.

150. It is proposed that all fruit trees within those inclosures denominated backyards be exempt from Tax and all single trees.

151. The committee, under any other circum... ...es than the extensive remission already made in the Warum, and in the articles of extra as... ...ent, might have been disposed to recommend the abolition of the Tope revenue as an indu... ...e, still such an indulgence would only be partial in its effect, great to some Villages, little to ...rs, and none to many, while the increase of Coodewarum and abolition of extra assessments ... been benefits generally felt.

152. The proposed division of the produce of the Tope land where the inhabitants may rent their own Villages cannot be grievous, and where they may not, the Tope revenue will generally be rented out to one or other of the Mirassidars, or a given sum be offered for the whole of the fruits according as the trees may promise to be productive.

* * * * * * * *

(Signed) J. HODGSON.
(,,) J. WALLACE.
(,,) W. BLACKBURNE.

Tanjore, 22nd February 1807.

DEPARTMENT.

To the Collector of Tanjore.

Sir,

Para. 1. I am directed by th… of Revenue to transmit to you the enclosed copy of a letter lately addressed to Govern… accompanied with a copy of the Rules drawn out by you, in communication with the B… r the future Settlement of the Land Revenue of Tanjore.

2. You are in full possession o… ttiments of the Board upon every point to which these documents refer, and it is only… ary therefore to acquaint you that the proposed Rules, together with the Proclamatio… received the sanction of the Honorable the Governor in Council.

3. The Printed copies in Englis… the proposed Proclamation were delivered to you at the Presidency, the Tamil copies are … with transmitted.

I am, &c.,
(Signed) W. WAYTE,
Secretary.

Fort Saint George, 9th October 1810.

To the chief Secretary to Government.

Sir,

Para. 1. In a letter to you under date the 18th ultimo, the Board of Revenue had the honor to submit a continuation of their correspondence with the Collector in Tanjore, respecting the future settlement of the Land Revenue of that Province, in consequence of the expiration of the late triennial Lease.

2. The letter which I am now directed to enclose, explains the difficulties and opposition which the Collector has encountered in the commencement of this undertaking. The Inhabitants, it appears, are adverse not only to a renewal of the Village money Rents, but to a fixed grain assessment commutable into money upon the principles already explained, their object, it is stated, is to obtain an amanie Division of the crop, or if they cannot gain that point, a grain assessment retaining the present high rates of warum.

3. Under these circumstances, the C… tor has thought proper to suspend all further attempts at pressing the settlement on th… sidars, and, with the permission of the Board, has proceeded to the Presidency for … se of personally consulting with them, and determining upon the measures proper … opted.

4. In pursuance of this object, a p… has been prepared by the Collector, in communication with the Board, containing rules for the future settlement, which after due consideration, and discussion, the Board beg leave to recommend to the Honorable the Governor in Council for adoption.

5. The leading principles of the proposed plan are, 1st, The renewal of the village money rents for a period of five years, upon the condition of a general abatement of the Revenue of the Nunjah Lands to the extent of 10 per cent., the proportion of the abatement to vary in particular Villages according to local circumstances.

2nd. Where Mirassidars may refuse a Village money rent for five years upon those terms, a fixed grain assessment to be formed, commutable into money at the current prices of the Day

the assessment to be formed upon the princip… 55 per cent. as the share of Government, and 45 per cent. as that of the Mir…

3rd. Where the Mirassidars may refuse either… e modes of Settlement, an allowance to be made to them of 10 per cent. of the Jumma r… from their villages, and engagements to be entered into, on similar principles, with the P… ies or other Ryots of the Villages, and where these also may refuse the proposed engagem… villages to be offered in rent to such of the Mirassidars of the Taluq, or other responsible … as may be willing to engage, under sufficient security, for the payment of the Jumma.

4th. Where neither Mirassidars nor Poragoo… l accede to either of the modes of Settlement proposed, and where no other Indivi… ay be found to undertake the rent, amins to be deputed to manage the affairs of suc… es, and the charges to be defrayed out of the gross produce. In such cases, the Pall… o are slaves of the soil, and have been hitherto entirely dependent on the Mirassidars for … t, to be allowed a proportion of the crops adequate to their labor.

6. It is to be understood that the proposed … ent of 10 per cent. on the Jumma applies to the Nunjah Lands only, the Jumma on … njah, Baughiet, and Tope Lands is to remain as determined on the formation of the late … nnial settlement, except in particular cases where alteration may appear to the Collector to be expedient.

7. The abatement of the Jumma, in cases where renewal of the Village money Rents may be effected, and the proposed calculation of the warum of the Mirassidars at the reduced rate of 45 per cent. in cases where the system of Grain assessment may be established, are the chief points which require to be brought to the attention of Government in other respects, the rules proposed are consistent with the principles which have been already submitted for their approbation.

8. There can be no doubt that the terms of the late Lease settlement, which are intrensically high, have proved extremely unfavorable to the Renters, coupled as they have been with the disadvantages of the very low price of Grain during two out of the three years comprehended in the Lease—the difficulty experienced in realizing the rent in the last, and in some degree, in the second year of the Lease, proves that it's operation was burthensome, and when it is also considered that the aggregate amount of the triennial settlement exceeds the amount of the Revenue derived from the Province in any three successive years, within any recent period, the Board can have no doubt that some abatement is necessary, and they are of opinion that the extent of the abatement proposed by the Collector is by no means excessive.

9. With respect to the measure of calculating the warum of the Mirassidars at the reduced rate of 45 per cent., in cases where the grain assessment shall take place, the Board are satisfied that it is expedient, at the same time that they c… it to be reasonable. It is expedient because if a Grain Rent were allowed upon the … le of leaving to the Mirassidars the present high rates … all engagements for a village money rent would be refu… he * probable loss of Revenue would be very considerab… it is reasonable, in as much as the proposed rate exceeds the rate which prevailed both before and subsequent to the transfer of the Province, and is at least equal to, if not more than what is enjoyed by the Inhabitants of any other District, the average rate according to the Dabbeers settlement, was 43 per cent. In fusly 1210, it was only 40 per cent., and in the two subsequent years it was no more than 45 per cent.

*The actual loss would of course depend in a great measure upon the current price of Grain.

10. It must be also recollected that though the rates were afterwards raised by Mr. Harris to an average of 53 per cent., this advantage was in a great measure counter balanced by the high commutation prices at which the Government share was subsequently received, in fact, this was a method adopted for retrieving the loss occasioned by a concession which there was afterwards reason to be satisfied had been illjudged, and impolitic.

11. With these explanations, … Revenue beg leave to recommend that the Rules for the future settlement con… enclosed paper be sanctioned, and for the reasons urged by the Collector in h… panying, the Board also recommend that these rules be published without delay un… ority of the Honorable the Governor in Council.

12. It is proposed that the su… these Rules, be published in the form of a Proclamation, Draft of which is herewit… ted for the approval of the Governor in Council.

I have, &c.,

(Signed) WILLIAM WAYTE,
Secretary.

Fort Saint George, 27th September …

RULES *for the Settle… the Land Revenue of Tanjore.*

1. The triennial Leases which ha… entered into in Fusly 1217, with the Mirassidars of Tanjore having expired, it has been… expedient to promulgate the following Rules for the settlement of the Revenues of that … ce.

2. The village Rents shall in all … cable cases be renewed for a period of 5 years with the Mirassidars on the principles of the triennial Leases just expired.

3. The triennial settlement being considered too high in general in its amount and the period of the Rent being extended from 3 to 5 years, an abatement of 10 per cent. on the amount of the Jumma of the Nunjah Lands shall be made.

4. But as there may be cases of particular villages where this abatement may not be necessary and where the amount of the triennial settlement may even admit of an increase, and as on the other hand there may be cases where the abatement of 10 per cent. may not be sufficient to admit of the Mirassidars becoming responsible for the Jumma of their villages for the period of five years, the Collector is authorized in all such cases, to form a settlement with the Mirassidars, on such terms as may be deemed just and equitable, reporting the circumstances of the case for the information and approval of the Board of Revenue and finally of Government.

5. As during the last year of the triennial settlement the Lands of some of the Mirassidars suffered so severely from the inundation of December as to have reduced considerably the means of the proprietors, the Collector is authorized in such cases to form a temporary settlement for Fusly 1220 with the Mirassidars on terms suited to the present circumstances of such villages, they engaging for the subsequent four years, to pay the Jumma fixed on their lands according to the arrangement proposed in the 3rd article. All cases of this nature to be reported for the information and approval of the Board of Revenue and finally of Government.

6. Where the Mirassidars may ref… cede a Ready money settlement for 5 years on any of the terms above set forth, a gr… shall be fixed for their villages which shall not be variable for the ensuing five years. … ain Revenue thus fixed (55) is declared to be the proportion of Government and (45) t… ion of the Mirassidars. In cases where the Mirassidars may from permanently unfavo… local circumstances of their villages have been allowed hitherto a higher Proportion of the produce than that here stated, such high Rate shall be continued to them in apportioning the Moorce.

7. The Government Proportion of the moorce shall be paid for by the Mirassidars according to the current selling Prices of the day, to be determined in the month of January for the Cuddppoocar crop and in the month of April for the Sumbau Peshanem crop. The prices to be reported to the Board of Revenue and to be approved of by Government previously to their being declared the fixed Prices of the year.

8. In villages where the grain moorce may be adopted as the mode of settlement, the Jumma on the Punja, Baughait, and Tope Lands, shall remain as determined on the formation

of the triennial settlement, except in cases wh… may appear to the Collector to be expedient.

9. Where the Mirassidars may refuse to a… the settlement of their villages by either of the modes above set forth, agreements sha… tered into with the Poragoodies or other Ryots of the villages, either for a Ready mone… or a moorce on the Principles above mentioned, and should neither the Poragoodies or … ots of a village agree to become responsible for the Jumma, the village shall be rente… to such of the Mirassidars of the Taluq or other responsible person, as may be willing… age under sufficient security for the payment of the Jumma for the ensuing five years.

10. Where the Mirassidars shall not accede t… of the prescribed modes of settlement, the Collector is authorized to declare them i… of any interference with the cultivation a produce of their Lands and the whole of the … e after deducting the usual Sotuntrums and Poragoodies warum shall go to the Re… tion Poragoodies or others.

11. In cases where the Mirassidars by the … le may be removed from the management of their Lan is, they shall be allowed 10 per … the Jumma realized from their villages payable in money from the Treasury of the Collec…

12. Where the Mirassidars or Poragoodies of a village may refuse a money Rent or a moorce and when no Individual may be found willing to undertake the Rent of a village, the Tahsildars under the orders of the Collector shall depu… Amins to manage the affairs of such Village and shall place watchmen for the security of the produce until it can be disposed of. The charges thus incurred to be defrayed out of the produce of the village.

13. In Villages where the Mirassidars shall refuse a Money Rent or a Moorce, and where there may be no Poragoodies and for their Revenues of which either individual may not be willing to engage, the Collector shall be authorized to grant to the Pullers attached to the soil, a proportion of the crops adequate to their labour.

14. The foregoing Rules shall be adopted in the settlement of the Revenue of those villages which had not been included in the triennial settlement, but which had been settled from one or two years or in which an Amanie Division of the crops had been made with the Mirassidars.

15. The practice which has lately partially prevailed in Tanjore of an amanie Division of the crops with the Mirassidars of such villages as were not willing to accede to a ready money settlement is to be hereafter discontinued and is in no instance to be permitted.

PROCLAMATION.

Whereas the triennial Leases which had bee… …nto with the Mirassidars of Tanjore in Fusly 1217, have expired, the Honorable Sir G… …ro Barlow, Bart. and g. n., Governor in Council of Fort Saint George, has resolved th… …ttlement of that Province shall be formed on the following rules, which are publish… …information of the Mirassidars and other Inhabitants of the Tanjore Province.

The Village Rents shall, in all practicable cases, be renewed with the Mirassidars for 5 years on the principles of the triennial settlement just expired; but with such abatements, or increase, in the amount of the triennial Jumma of particular villages as may be deemed just and necessary.

Where the Mirassidars may refuse to accede to a ready money settlement for 5 years, a grain moorce shall be fixed for their Villages which shall not be variable for the ensuing five years—of the moorce thus fixed, 55 per cent. is declared to be the proportion of Government, and 45 the proportion of the Mirassidars. In cases where from the permanently unfavorable

local circumstances of Villages, a l
to the Mirassidars, such high rate

The Government proportion o
current selling prices of the day.
for the Cuddappoo Car Harvest, a
Harvest.

In Villages where the grain M
the Punjah, Baughait, and Tope La
triennial settlement, except in case

Where Mirassidars shall refus
proposed Mooree for the same peri
entered into with the Poragoodies
Ryots not be willing to enter into
it shall be entered into with such o
as may be willing to rent the Villag
for the ensuing five years.

In all cases where Mirassidars sh to accede to a money rent, or to a Mooree, for 5 years, they are hereby declared incapable of any interference whatever in the cultivation or produce of their Lands—in all such ca the produce, after deducting the Sotuntrums and Poragoodie Warum, shall go exclusively to the Renter of the Village, whether Poragoodie or other.

Where Mirassidars may, by the operation of the preceding rule, be removed from the management of their lands, they will be entitled to an allowance of 10 per cent. on the net revenue of their Villages payable from the Treasury of the Collector.

Where Mirassidars, or Poragoodies, or other Ryots of a Village, may refuse to engage for a money rent or a Mooree, and where other individuals may not be forthcoming to undertake the rent of it, the Tahsildars, under the orders of the Collector, shall depute Amins to manage the affairs of such Village, and shall place Watchmen for the security of the crops until disposed of—The Amins shall, after deducting the usual Sotuntrums and Poragoodie Warum, secure the whole of the remainder of the produce until it can be disposed of under the orders of the Collector—The charges thus incurred shall be defrayed out of the produce of the Village. In all cases such as described in this artic the Collector shall grant to the Pullers attached to the soil, a proportion of the crops adequate to their labour in the cultivation.

The foregoing rules shall be adopted for the settlement of the villages which were not included in the last triennial settlement.

The practice which has of late pr tially in Tanjore of an Amanie division of the crops with the Mirassidars who refu their lands, is hereby abolished, and is not on any account to be resorted to.

Published by order of the Hon Governor in Council.

(Signed) F. GAHAGAN,
Secretary to Government.

Fort Saint George, 3rd October 1810.

than 5 per cent. has been hitherto allowed d to them in apportioning the moorge.

e shall be paid for by the Mirassidars at the to be determined in the month of Tye (January) month of Chittra (April) for the Sircalgan Pushanum

be adopted for the Nunja Lands, the Jumma on main as it was established on the formation of the ration may be deemed expedient by the Collector.

o a ready money rent for 5 years, or to the nts for the payment of the Revenue shall be s of the Village—should the Poragoodies or other for the Revenue of the Village, engagements for dars of the Taluq, or other responsible persons, fficient security for the payment of the Jumma

84/15

Mo-1664/72.

No 84

Mo

16 May 1872

84/16

Revenue 1872 Oct^r

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PROCEEDINGS OF THE BOARD
OF REVENUE.

Dated 13th May 1872.

Despatched [illegible] "

Received [illegible] "

Forwarding 10 copies of selections from records, received from Tanjore Dt.

~~H~~-84.

Lodged

16th May/72