

Read the following papers:—

No. 73. From J. GROSE, Esq., Secretary to the Board of Revenue, to the Hon. R. A. DALYELL, Acting Secretary to Government, Revenue Department, dated Madras, 5th March 1873, No. 314.

I am directed to submit the Report on "Cesses taxation introduced without the sanction of law and w the Government of India" which is called for in G. No. 1,263.

The following is a brief résumé of the reports from

VIZAGAPATAM.—Worshippers, certain castes and shop near certain temples pay fees to them.

Certain Zemindars collect seignorage on jungle pro but whilst the produce is in transit.

There are no cesses of the kind defined by the Govern

GODAVERY.—In Taylorpetta, a suburb of Narsapur called after Mr. George Noble Taylor, fees are levied on godowns, stalls and bandies using the bandy-stand. The collections amount to Rupees 485 per annum. The fund is administered by the Divisional Officer.

NELLORE.—There are no such cesses.

BELLARY.—There are no such cesses.

KURNOOL.—There are no such cesses. The Collector refers to G. O., 4th November 1870, No. 1,699, wherein it is ruled that Collectors shall make it understood that all contributions for charitable or religious purposes are voluntary.

MADRAS.—There are no such cesses.

CHINGLEPUT.—In Poonamallee shop-keepers pay 8 pies a month, and carts half a measure of grain to maintain a Taliari. The origin of the cess is unknown, but was probably military. The Collector has ordered the levy to be discontinued.

SOUTH ARCOT.—There are no such cesses. Three poligars levy presents on the occasion of marriages, etc., from their tenants.

TANJORE.—1. The villagers of 129 villages in Tritrapundi pay $1\frac{1}{4}$ Annas per 6 $\frac{1}{2}$ acres for a Neeranicum establishment distributing irrigation. In Fasli 1281 the collections were Rupees 227. They are credited to Land Revenue Miscellaneous and the establishment is part of the Department Public Works. The cess has been in force twenty-four years. The origin is unknown.

2. A similar contribution by villagers in Manargudi. The amount is Rs. 276 a year. It is collected by the Revenue Department and handed over to the Department Public Works. It is voluntary and eagerly supported, and was sanctioned in G. O., dated 9th March 1867, No. 592.

*Proceedings of the Madras Government, Revenue Department,
9th July 1873.*

TRICHINOPOLY.—There are no such cesses but there is a voluntary irrigation cess, a commutation of customary labour into a payment at so much per acre. It was sanctioned in G. O., 9th February 1857, No. 286. It is assessed by the Tahsildar and collected by the Moneagars. There has been no case of refusal to pay. The amount last year was Rupees 9,418.

MADURA.—There are no such cesses but there is a voluntary cess of 4 Annas a cawny for repairing the Nelayore Channel, sanctioned in Board's Proceedings, 18th January 1867, No. 342. The amount is Rupees 980. It is collected by the Nattangars.

TINNEVELLY.—There are no such cesses unless the Curnam's chitvari or small fee levied by Curnams on each putta is considered as answering to the definition. The Curnams have been recently prohibited from collecting it.

COIMBATORE.—1. The irrigation cess levied for the repair of certain channels. It averages Rupees 12,663. The collection was sanctioned in G. O., 16th November 1865, No. 2,810. Recently the ryots under several of the channels have refused to pay the cess and it has been discontinued. In Perundoray, Palladam, Coimbatore and Sattimangalam the cess is entered in the puttass and collected as Land Revenue, being a lawful charge on land, exacted in one form or another from time immemorial. In Caroor it is a voluntary cess.

2. MARKET FEES.—Fees collected from people using Government land as market places and applied to keep those places clean and neat. The amount is:—

Pollachy	294
Metoopoliyam	75
Avenashy	597
Palladam	210

The collections are made by Gunastahs and credited to the Local Fund. The Pollachy fees were approved in G. O., 11th February 1868, No. 377.

3. FEES AT THE METOOPOLIYAM BANDYPETTAH. These are to be discontinued as there are private pottahs more conveniently situated.

NILGIRIS.—Three annas are levied from each occupied house in the Wellington Cantonment and spent in sweeping it. The origin of the cess is unknown. It is accounted for in the Military Department.

SALEM.—There are Sanitary associations in sixteen large towns to which voluntary contributions are made. These collections supplemented from the Local Fund are spent in keeping the towns clean, etc. In 1871-72 the receipts were:—

Collections	5,153
Supplemental	5,529
	10,682

SOUTH CANARA.—There are no such cesses.

MALABAR.—There are no such cesses now, but before the Local Fund Act was passed subscriptions were collected for Amshom cutcherries and labour was exacted for cross roads.

Thus in the following districts there are no cesses of the kind specified:—

Vizagapatam.	Bellary.	Madras.	South Arcot.	South Canara.
Nellore.	Kurnool.	Chingleput.	Tinnevelly.	Malabar.

*Proceedings of the Madras Government, Revenue Department,
9th July 1873.*

In the following there are unobjectionable fees levied at bandypottahs and market places and towns and expended on sanitary purposes:—

Godavery...	485
Nilgiris ...	?
Coimbatore ...	1,176
Salem ...	5,153

In the following there are irrigation cesses which are contributions to Government for doing work which the ryots would otherwise have to do themselves. These also seems to be quite unobjectionable:—

Tanjore ...	503
Trichinopoly...	9,418
Madura ...	980
Coimbatore ...	12,663

No reports have been received as yet from Ganjam, Kistna, Cuddapah and North Arcot. Urgent reminders have been sent to the Collectors and their replies will be submitted in due course.

No. 74. Proceedings of the Board of Revenue, dated 16th April 1873, No. 581. Read the following letter from W. D. HORSLEY, Esq., Collector of Cuddapah, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Pullampett, 8th March 1873, No. 23.

With reference to G. O., No. 1,263, dated August 30, 1872, I have the honour to report that the cesses not sanctioned by law, but collected in this district, are as follow:—

(1.) Fees collected by the Forest and Jungle Conservancy Departments for cutting wood.

(2.) Cess paid by Inamdars for the repair of irrigation-works under which the Inams lie.

2. Merahs or fees in grain payable by ryots to village-officers are not, as far as I am aware, a strictly legal cess. Such fees are alluded to in Regulation VI. of 1831 and Act II. of 1864; but they really derive their origin from the Rewáz-patti, or list of customary cesses of all kinds payable in each village. This is a very old, but I consider a very insufficient authority for the collection of a cess in these days.

3. There are in various parts of the district cesses collected without the sanction or aid of Government officials. A percentage is deducted by merchants from their profits, and the money so collected goes towards paying the expenses of some festival. These imposts are not, I imagine, of a nature to which the Government of India would object.

4. I believe, I have mentioned all the cesses in this district which are collected without the sanction of law.

SUBMITTED to Government in continuation of Board's Proceedings, dated 5th March 1873, No. 314.

No. 75. Proceedings of the Board of Revenue, dated 22nd April 1873, Miscellaneous No. 2,422.

Read the following letter from G. D. LEMAN, Esq., Acting Collector of the Kistna District, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Masulipatam, 2nd April 1873, No. 492.

I HAVE the honour to reply to the G. O.,* No. 1,263, dated 30th August 1872, that no cesses or other forms of local taxation, such as are spoken of in the letter of the Secretary to the Government of India quoted in Proceedings of Madras Government, dated 30th August 1872, are levied in the Kistna District.

SUBMITTED to Government, in continuation of Board's letter, dated 5th March 1873, No. 314.

No. 76. Proceedings of the Board of Revenue, dated 25th April 1873, No. 651.

Read the following letter from H. SEWELL, Esq., Acting Collector of North Arcot, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Wandewash, 16th April 1873, No. 229:—

I HAVE the honour, with reference to the Proceedings of the Board, dated 10th September last, No. 6,167, to report that no taxes or cesses are levied in any of the taluqs named in the margin which have not the sanction of law.

2. In the Wallajah Taluq, however, there are three cesses for which there appears to be no direct authority, though they have been regularly continued from the time of the former Government of the country. The first is a kind of Nuzzur paid annually to Government by the Taluaries of 13 villages, amounting to Rupees 38-0-2. The second is a sum of Rupees 53-6-10 charged on the Taluaries' Maniem in the Shrotriem village of Kolattoor, and paid by the Shrotriemders to Government; it is not a fixed sum, but varies with the cultivation. The third is a cess paid by the eight share-holders of the village of Valavambakam; it amounts to Rupees 5-4-0, and forms the emoluments of a class of servants called Kanugo, since discontinued.

3. In the Zemindari tracts there are a great number of cesses, the majority of which, if not actually authorized by law, are at least sanctioned by long established usage. I can hardly think, however, that it is the intention of Government to interfere in this matter in the Zemindaries, as any disputes between the Zemindars and their ryots with regard to existing taxes can be settled by the Civil Courts in the ordinary manner.

SUBMITTED to Government in continuation of Board's Proceedings, dated 16th April 1873, No. 581.

2. There are no cesses of the kind indicated by the Government of India in North Arcot.

3. The Collector will report whether the demands referred to in paragraph 2 should be discontinued.

No. 77. Proceedings of the Board of Revenue, dated 28th May 1873.

Read the following letter from C. G. MASTER, Esq., Acting Collector of Ganjam, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Chatterpore, 8th May 1873, No. 948.

WITH reference to the Board's Miscellaneous No. 6,167, dated 10th September 1872, on G. O., dated 30th August 1872, No. 1,263, Revenue Department, I have the honour to state that, from inquiries lately made, the following imposts appear to be generally levied in several of the Zemindaris of this district.

I. *Holochinna (Plough-tax)*.—This is levied from the ryots at some 4 or 5 Annas per acre of land, over and above the usual share of the crop, and is generally included in the rental.

II. *Gojckoro (Sugar-cane Tax)*.—A rate varying from some 2 to 5 Rupees for each acre of land grown with sugar-cane, over and above the usual share of the crop calculated in paddy.

This is paid direct to the Zemindar, and not generally included in the rental.

III. *Kolunu-kondi (Sugar-cane Mill Tax)*, or *Salo-novato (Sugar from each shed)*.—A rate of 2 to 2½ Rupees levied for each mill, and paid direct to Zemindar.

IV. *Sivanakshatrobondhano (Birth-day Fee)*.—A small fee of a few rupees paid annually by each village to the Zemindar, through the renter, for the celebration of the Zemindar's birth-day.

V. *Behat or Beje-maguni Visit Fee*.—This is a nuzzer paid to the Zemindar by each village when he goes out into the taluq, as a token of its fealty or respect to the Zemindar.

VI. *Khojjakhonja*.—A small fee paid annually for the expenses of pagodas, of which there is invariably one in each Zemindari. Supplies are also made from each village for materials for the car for the car-festival.

2. In the inquiries lately made by me into the affairs of the Sergada Zemindari, recently brought under the Court of Wards, and into the condition of the Atgoda Estate, I have ascertained that all the above items, except IV. and VI., are in existence in the latter estate, though an attempt seems to have been made this year to convert items II. and III. into a sort of land-tax, in order to make the imposts appear less objectionable. In Sergada, items I. and IV. and VI. alone appear, and I have given orders to do away with them for the future.

3. The above taxes are, I learn, more or less in vogue in the other Zemindaris, though I have not yet had an opportunity of personally asking the villagers on the subject.

4. I also hear of the existence of the following taxes in several of the Zemindaris, besides those above enumerated:—

(1.) *Hatti-panchami*.—The literal meaning of this is "Elephant's panchami, or fifth day of the month". This day generally falls in October every year, when

*Proceedings of the Madras Government, Revenue Department,
9th July 1873.*

the Zemindar's elephant is sent round, and the ryots of every village pay a small fee through the renter.

(2.) *Ghoda-panchami*.—A similar day for horse, usually falling in September. The Zemindar's horse is similarly sent round on this day, and a similar fee paid.

(3.) *Patrobosano* (an *Impost for Patro or Zemindar's Manager*).—A percentage paid by the ryots, through the renter, for the Zemindar's Patro or Manager. This is either paid to the Patro, or appropriated by the Zemindar himself.

(4.) *Panjabosano*.—A similar fee paid for Cham Patnayak, a gentleman at the Zemindar's elbow.

(5.) *Bonokondi* (*Jungle Fee*).—A fee of a few rupees paid by each village for cutting wood in the jungles. This, however, does not appear to be objectionable.

5. A practice seems also to prevail here and there of holders of Inam villages levying a fee for the site occupied by houses in their Inam villages. The site is considered as a part of the Inam, and its occupation or use is charged for. This amounts, in effect, to a tax on each house. It has lately been brought to my notice that the Tahsildar and Deputy-Magistrate of the Bood Maliahs, to whom the Government granted a certain village in Gumsur Taluq as Inam, has been in the habit of collecting, through a renter, a fee for the use of a site within his Inam, where a weekly market is held; this fee being somewhat similar to the market-fees levied in the Municipalities. I am not aware how far such taxes are legal.

6. In the Government taluqs of Berhampore, Chicacole, and Gumsur, as well as in the Purla Kemidi, Jalastra, and Barwah Estates, which are under the management of the Court of Wards, there are no unauthorized cesses or taxes (except those mentioned in the preceding paragraph) in existence; nor have I reason to believe that any such are in existence in any of the minor proprietary estates, of which there are a few in the principal division and a good many in the sub-division of the district.

7. My Principal Assistant, Mr. Grahame, doubts the legality of the farming of fisheries. He says: "I am not aware of any law authorizing the charge. The charge is a direct tax upon the fish-eating lower classes of the people. It is not a general one. The swamps, channels, and tanks in some villages of the districts have been rented out, and people, who used to get fish from them, cannot now do so without paying the renter for the fish; while other villagers have still absolute control over the fish in their tanks. Very many poor people get by fishing the only full meals they ever eat, and I can see no reason for making them pay for fish, when deer, teal, and other food-giving animals and birds can be snared or shot free by all".

8. I can only refer on the subject to the following correspondence, from which the Board will perceive that they once admitted, at least to some extent, the impropriety of levying this tax, but afterwards, on re-consideration, authorized its collection:—

(1.) Circular from the Secretary to the Board of Revenue to the Collectors, dated 25th February 1847.

(2.) Mr. Bannerman's letter to the Secretary to the Board of Revenue, No. 44, dated 30th August 1847.

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9th July 1873.*

(3.) Circular from the Secretary to the Board of Revenue, to Collectors, 27th November 1848.

(4.) Mr. Forbes's letter, No. 261, dated 20th September 1861, paragraphs 5 and 6.

(5.) Board's Proceedings thereon, No. 5,484, dated 9th October 1861.

(6.) Mr. Forbes's letter, No. 293, dated 1st November 1861.

(7.) Board's Proceedings, No. 6,357, dated 16th November 1861.

(8.) Mr. Forbes's letter, No. 48, dated 12th March 1862.

(9.) Board's Proceedings, No. 2,147, dated 2nd April 1862.

(10.) Mr. Forbes's letter, No. 86, dated 2nd May 1862.

(11.) Board's Proceedings, No. 3,301, dated 22nd May 1862.

(12.) Mr. Forbes's letter, No. 122, dated 7th June 1862.

(13.) Board's Proceedings, No. 4,320, dated 4th July 1862.

(14.) Board's Proceedings, No. 7,620, dated 23rd November 1864, paragraph 9.

(15.) Mr. Foord's letter, No. 157, dated 24th August 1865.

(16.) Board's Proceedings, No. 5,835, dated 19th September 1865.

SUBMITTED to Government, in continuation of Board's letter, dated 5th March 1873, No. 314.

(True Copies.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

Exd. F. R. Bantleman.

REVENUE DEPARTMENT,
OOTACAMUND,
9th July 1873.

No. 78.

No. 708.

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,

DEPARTMENT OF AGRICULTURE,
REVENUE, AND COMMERCE.

Land Revenue.

SIR,—I am directed to inform you that, as requested in your letter, No. 5-790, dated the 22nd August 1872, in this Presidency of any

a careful inquiry has been made as to the existence in this Presidency of any cesses not distinctly authorized by law.

2. The only imposts that appear to fall within this category are those that have for some time obtained, with the knowledge of this Government, in certain districts in connection with works of irrigation.

3. In many parts of this Presidency it is, by immemorial custom, the duty of the cultivators holding lands under a tank or channel, by their own labour, to maintain such work in an efficient state, and to pay fees, in grain, to the establishment that regulates the supply of water to the fields.

4. Such duties, however, being common to many, there frequently arise complaints that some fail to do their part, and that thus works are becoming deteriorated and establishments ineffective.

5. To obviate such a state of matters, certain bodies of ryots have, from time to time, agreed to commute the customary labour and fees into a money-payment, to be collected and effectively disbursed by the officers of Government. In most cases, the suggestion of such a cess has originated with those about to be burdened, and in no case is it on record that one was ever introduced without their assent.

6. It has been usual to collect such cesses with the Government demand; but the principle that though the supply of such labour, or the payment of such fees, was incumbent on the cultivators, yet its commutation into a money-payment was a purely voluntary act, has never been lost sight of; and recently one of these cesses was discontinued owing to objections on the part of the payers.

7. The districts where such cesses are in force, their rates, and the average amounts levied, are noted below:—

District.	Rate.	Amount.
Tanjore	(1) 1½ Anna per 6½ acres	RS.
Trichinopoly	(2) 1 per cent. on the assessment... ..	503
Madura	1 to 6 Annas per acre	9,418
Coimbatore... ..	4 Annas per cawny = 1·32 acres	980
	7 and 8 Pies a rupee of assessment and 3 Annas	
	6 Pies to 1 Rupee per acre	12,663

8. In conclusion, I am desired to point out that, in the letter marginally noted,
No. 2,703, dated 27th May 1857. the Government of India noticed with
approval the contemplated introduction
of one of these cesses.

I have the honour to be,
Sir,
Your most obedient servant,
(Signed) R. A. DALYELL,
Acting Secretary to Government.

10/2
30th January 1873.
From, A. W. L. S. Esquire,
Collector of Coimbatore
To, J. G. Esquire,
Secretary to the Board of Revenue
Madras.

Sir
In Proceedings No. 4167 of 10th September
1872, the Board call for careful enquiry
and report of Cesses and Taxes levied
without the sanction of law, noting
one case bearing the semblance of
Cess or Tax. And in Proceedings No.
4167 of 29th November 1872 an early reply
has been requested.

I have as yet received replies
only from 2 of my Division Officers.
But there is no reason to believe that
any Cesses are collected without the
knowledge of this office; if any be
brought to light, a further report
will be submitted.

Salook of the ... would
refer the Board to their Proceedings

8. No 584 of 13th August 1870, except the

3 channels of the Caroot Talook already

mentioned, the Irrigation Cess is not

collected under any other channels

of the Sub Division.

In the Perindaraz, Palladam Coimbatore

and Sathimungalam Talooks, the Cess

is entered in the puttah and collected

under the provisions of the Revenue

Recovery Act, it is not objected to

by Ryots and is recovered as a Cess

lawfully imposed on land" (Section 62

of the Madras Act II of 1864) being a collection

made in one form or another from

time immemorial. And if not

for a difference in the practice of

another part of the District, (as for

instance under the 3 channels of Caroot

Talook, where the payment is an admitted

payment and not enforced by

by law), the so-called Irrigation Cess

of this District would have been

omitted from the list of Cesses on

which this report is called for. I

have included it as the Board wish

"every case bearing the semblance

"of a Cess or Tax" to be reported on.

5. No II. The levy of Market Fees

was first authorized by the Revenue

Board, in Proceedings No 581 of 24

February 1868, which were duly approved

by Government in G.O No 377 of

11th February 1868, Revenue Department

This was at Pallachy. In Proceedings

No 3931 of 7th June 1870, the Revenue

Board remarked that the octroi

proposed to be levied at Mett

polliem was unobjectionable, and

subsequently the Collector authorized

similar collection at Avenash

and Palladam.

to the Local Fund under Act II
of 1871.

6. No III. The fees at the Bandypettah
at Metapalli were collected
under orders from the Revenue
Board No 3263 of 13th May 1870, but
these are about to be dispensed
with, as private Bandypettahs
more conveniently situated
have taken its place.

I have the honor to be,
Sir,

Your most obedt servant-

H. F. G. W. M.
for Collector-

MISCELLANEOUS No. 2422

REVENUE DEPARTMENT.

75 PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 22nd April 1873.

Read the following

of Madras Government dated
30th August 1872, are revised in
the

to the Local Fund under Act II
of 1871.

6. ~~It~~ ^{III}. The fees at the Bandypettah
at Metapalliens were collected

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1873.
To
The Collector
of Coimbatore
The Secretary to the
Boards of Revenue

Date 30th January
1873.

40 July 1873
Submits the Report
Boards
called for in Proceedings

of 6th of 10th
September 1872 regarding
the levy of Cesses or
taxes without the
Sanction of Law.

MISCELLANEOUS No. 2422

REVENUE DEPARTMENT.

75 PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 22nd April 1873.

Read the following

Forwarded to the Secretary
to Government Revenue Department District
with reference to Board Proceedings
dated 5th March 1873 regarding "Cesses
or other forms of local taxation introduced without
the sanction of law or the knowledge of the Govt. of India"
Revenue Department
Madras. 5th March 1873.

as are spoken of in the letters of
the Secretary to the Government
of India quoted in Proceedings
of Madras Government dated
30th August 1872 are levied in
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to the Local Fund under Act IV
of 1871.

6. ~~No III~~. The fees at the Bandypet
at Metapalli were

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MISCELLANEOUS No. 2422

REVENUE DEPARTMENT.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 22nd April 1873.

Read the following

N^o 492

From

G. D. Leman Esquire
Acting Collector of Krishna District

To

Sir,

J. Grose Esquire
Secretary to the Board of
Revenue.

Board's Misc.
N^o 6167 dated
10th September
1872

I have the honor to reply
to the G. O. N^o 1263 dated 30th

August 1872 that no Cesses or
other forms of Local taxation such
as are spoken of in the letter of
the Secretary to the Government
of India quoted in Proceedings
of Madras Government dated
30th August 1872 are levied in
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the Krishna District

Have & Co
Krishna Collectors signed, C. D. Liman
No. 6 Collectors.

Office
Masulipatam
2d April 1873

Submitted to Government
in Continuation of Board's letter
dated 5th March 1873 No. 314.
True Copy & Extract

Prose
Secretary.

To The Secretary to Government
Revenue Department.

C. D. Liman

Ms. 1125.
1873

212039/73

Memorandum 1873. A.M.

78. 1152.

PROCEEDINGS OF THE BOARD
OF REVENUE.

Dated 22^d April 1873,

Despatched 22^d " " " "
Received 23^d " " " "

SUBJECT.

Submitting to Govt. Re-
port from Coll^y of Hoivata
St that no munitioni-
= 3rd ceases on other forms
of local taxation are re-
= used in that St.

S.O. No 708 - 9th July 1873

184/2314

1868 No 6 Aug 1873

Agriculture 1873 Department.

From Government of

Port St. George

Dated 9th July.

No. 703.

R.

Enclosures.
6 spare copies.

D. No.

Procs.

D.

L. No.

No.

Reporting that the Irrigation Cess is the only one in this Presidency not distinctly authorized by law.



Revenue Department

Proceedings of the Board of Revenue,
Dated 25th April 1873.

Read the following:

N^o 229.

From

Henry Swell Esquire

M. Collector of North Arcot

To

J. Gross Esquire

Secretary to the Board of Revenue

Madras.

Sir,

I have the honor, with reference to the
Proceedings of the Board, dated 10th September
last N^o 616y, to report that no taxes or cesses
Chittoor
Chendraghere
Palamanair
Gudlathane
Vellore
Arcot
Paloor
Kandamash.
are levied in any of the Taluqs named in the
margin which have not the sanction of law.

In the Wallajah Taluq however, there
are three cesses for which there appears to be
no direct authority though they have been regularly
continued from the time of the former Government
of the Country. The first is a kind of Kuzger
paid annually to Government by the Talukdars
of 13 villages amounting to Rupees 38-2. The

Second

Second is a sum of Rupees 5-3-6-10 charged
on the Talukdar's income in the Shrotrium village
of Mohuttoo and paid by the Shrotriumdars to
Government; it is not a fixed sum, but varies
with the cultivation. The third is a cess paid
by the eight shareholders of the village of Vala-
rambanchau; it amounts to Rs 5-4-0 and
forms the emoluments of a class of servants
called Kharaj since discontinued.

In the Zemindary tracts there are
a great number of cesses, the majority of which,
if not actually authorized by law, are at least
sanctioned by long established usage. I can hardly
think however that it is the intention of Govern-
ment to interfere in this matter in the Zemin-
daries, as any disputes between the Zemindars
and their ryots with regard to existing taxes,
can be settled by the Civil Courts in the
ordinary manner.

I have &c

North Arcot
Collector's Office
Camp Maundwarah
18th April 1853 -

Signed, Henry Sewell.
Collector.

Submitted to Government in continuation
of

of Board's Proceedings, 16th April 1853 No
581.

There are no cesses of the kind indi-
cated by the Government of India in North
Arcot.

The Collector will report whether the
demands referred to in para 2 should be
discontinued.

True copy and extract,

J. G. S.
Secretary.

The Secretary to Government
Revenue Department.

Copied by

LIST OF INDIGENOUS FIBRES FOR PAPERS.

1.—Mallow family.

Abelmoschus esculentus, esculent okro, *Venday*, *Bhendi*, or *Ramturai*.

Abutilon indicum, *Toothee nar*, *Petaree*.

Hibiscus cannabinus, *Duckanee hemp* or *Palungoo*.

Hibiscus sabdariffa, *Roselle*.

Adansonia digitata (*Baobab*) and *Isora corylifolia*, (*Valimbiri*, *Maroori*) belonging to nearly allied orders.

2.—Pod-bearing family.

Crotalaria juncea, *Wuckoo* or *Janapa nar*, *Sunn*.

Crotalaria tenuifolia, *Jubbulpore hemp*.

3.—Asclepiad family.

Calotropis gigantea, or *Yercum*, *Mudar*.

Dæmia extensa and *Marsdenia tenacissima*.

4.—Lace-bark family.

Daphne cannabina, from which *Nepal paper* is made.

5.—Nettle family.

Cannabis sativa, *Ganja plant*, common hemp.

Girardinia heterophylla, *Neilgherry nettle*.

Boehmeria nivea, *Chinese grass-cloth*, or *Rheea*.

Antiaris saccidora, *Natural sacks made by stripping off the thick fibrous inner bark*.

6.—Palm family.

8.—Lily family.

Sansevieria zeylanica, *Marool*, *moorgalie*, or *bow-string hemp*.

Yucca gloriosa, *Dagger plant*.

9.—Plantain family.

Musa paradisaica, common plantain.

Musa textilis yields *Manilla hemp*.

10.—Amaryllis family.

Agave americana, *American aloe*.

11.—Pine-apple family.

Bromelia ananas, *Pine-apple*.

To the foregoing list may be added:—

Corchorus olitorius, and } *Jute*.
" *capsularis* }

Saccharum munja, *Munja*.

" sara, pen-reed grass, *Shur* or *Saro*.

Flax (*linum usitatissimum*).

Rice-straw.

Bamboos.

Refuse of the sugarcane.

Recd. 18/3 & 11/65
recd. 11/65
of the
Board of Revenue
Dated 25/3
Recd. 25/3
Recd. 28/3
April 1932

Submitting to Government
in continuation of 13000-20
Propo: of 16/3 April 1932, 1932
letter from the Collector
of North District reporting
that no tax on coconuts
levied in any of the taluqs
except in Palayakottai.
S.D. No. 708-7 July 1932.

1873.

DEPARTMENT OF AGRICULTURE,
REVENUE, AND COMMERCE.

[FIBRES AND SILK.]

R. 1954/73

No. 1

REQUESTS that enquiries may be made in Madras
on the subject of fibres suitable for paper-
making.

75. C. 221 15 July 1873
Land Revenue
30/3

To N. 708. Revenue Dept
9 July 73
The Secretary to the Govt of India,
Dept of Agri, the Commerce

Memorandum

The undersigned requests that
the Registrar, Revenue Department,
Government Office, will be good enough
to send to this Office the reports of the
Collectors, on the subject of the levy
of unauthorised Cesses, which were
sent to Government with Board's
letter-dated 5th March 1873 N^o 314—
The reports will be returned when
no longer required.

Revenue Board Office
Madras
15th December 1873.

To The Registrar
Government Office
Revenue Department.

Haughton
Registrar

with the knowledge of this
Govt in certain Districts in
connection

1873.

DEPARTMENT OF AGRICULTURE
REVENUE, AND COMMERCE.

Recd. Pers-9" July/73
N^o 708.

REQUESTS that enquiries may be made in
on the subject of fibres suitable for
making.

75. C. 22nd July 1873
Land Revenue
30/3

To

N^o 708.

Provinc. Dept
9 July 73

The Secretary to the Govt of India,
Dept of Agric. & Commerce

I am directed to
inform you that as requested
in your letter N^o 5 dated
the 22nd August 1872 a careful
inquiry has been made as
to the existence in this Presi-
dency of any crosses not
distinctly authorized by law.

2.

The only imposts
that appear to fall within
this category are those that
have for some time obtained
with the knowledge of this
Govt in certain Districts in
connection

connection with works of
irrigation.

3. In many parts of
this Presidency it is, by im-
memorial custom, the duty
of the cultivators holding
lands under a tank or
channel by their own
labor to maintain such
work in an efficient state
and to pay fees in grain
to the establishment that
regulates the supply of
water to the fields.

4. Such duties, however,
being common to many,
there frequently arise com-
plaints that some fail
to do their part and that

thus

thus works are becoming
deteriorated and establish-
ments ineffective.

5. To obviate such
a state of matters certain
bodies of ryots have from
time to time agreed to com-
mute the customary labour
and fees into a money pay-
ment to be collected and
effectively disbursed by the
officers of Govt. In most
cases the suggestion of such
a ~~case~~ originated with those
about to be burdened and
in no case is it on record
that one was ever introduced
without their (cordial) assent.

6. It has been

usual

are noted below.

District.	Rate	Amount
Tanjore	(1) $1\frac{1}{2}$ annas per 6 $\frac{1}{2}$ acres. (2) 1 per cent on the assessment.	503.
Tichinopoly.	1 to 6 Annas per acre.	9,418.
Madurai.	4 Annas per Cawmy = 1.32 acres	980.
Coimbatore.	7 + 8 pie a Rupee of assessment + 30.6 pie to 1 rupee per acre.	12,663

No. 2403 dated 27th May 1857

In conclusion I am desired to point out that in the letter marginally noted, the Govt. of India noticed with approval the contemplated introduction of one of these cesses

Sal

usual to collect such cesses with the Govt. demand, but the principle that though the supply of such labour, or the payment of such fees, was incumbent on the cultivators, yet its commutation into a money payment was a purely voluntary act, has never been lost sight of; so that where some recently objected to one of these cesses its collection ceased.

The Districts where such cesses are in force, their rates, and the average amounts levied are

9-10-10 ✓
 20.5.26 II ✓
 67 8735-II ✓
 28.8.32 II ✓
 20

June 1898 - Optate
 1898 -
 By the Secretary to the
 Society of the
 City of New York
 and the
 State of New York
 1898 - 1899 - 1893 -

420
 native 69.