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M.R.O. 1—20,002—12-8-65.

(1) Number of Pages 34.

(2) Date of repair 29.12.1966

(3) Initials of the Referencer

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

REVENUE DEPARTMENT

G.O. No.	1137	Press
~~B.P. No.~~		~~Mis.~~
Dated	4 (3) 9 —	1874 ~~196~~ .

Not to be folded or roughly handled

No. 68. Read the following Proceedings of the Board of Revenue, dated 14th March 1874, No. 575 :—

Read the following papers :—

Proceedings of the Madras Government, dated 11th October 1873, No. 1,090, Revenue Department.

ABSTRACT.—*Revision of Settlement in parts of Kurnool and Cuddapah Districts.* —Forwarding to the Director of Revenue Settlement and Board of Revenue Despatch from Secretary of State regarding the — for the submission of the information required as to whether the new assessment, with the addition of the local cesses, will in any case exceed Sir Thomas Munro's highest rates.

Letter from G. BANBURY, Esq., Director of Revenue Settlement, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Madras, 26th January 1874, No. 160-6.

I HAVE the honour to reply to Government Proceedings dated 11th October 1873, No. 1,090. I am not quite clear whether the comparison required between Sir Thomas Munro's rates as they originally stood, and the new assessment now under discussion is to be shown in lump sums or by individual rates. I have consequently shown them in both ways, and the difficulty in ascertaining these minor details from the old accounts has prevented my answering the Government Proceedings as soon as I could have wished.

2. It will be simplest to take the lump sums first. The following brief statement shows how, by adding the cesses to the new assessment, and then comparing the result with Sir Thomas Munro's original demand, according to his highest rates, that is, his settlement rates without deduction, there is a falling off by the new regimé of Rupees 1,14,446, and a decrease observable in each taluq. When framing the present scheme, the half net was alone considered, irrespective of the cesses, as ordered by Government; so that if these cesses are not taken into account in the present comparison, the falling off of Rupees 1,14,446 by the new [illegible]ment will be swelled to two lakhs and twenty-thousand :—

AS PER REVENUE ACCOUNTS OF THE YEAR OF COMPARISON.

Dry and Wet.	Taluqs.	Dry. Present Assessment.	Dry. Deduct reduced dry assessment on old well lands.	Dry. Bouruhling.	Dry. Acre one-third.	Dry. Total.	Garden. (Garden assessment on old well lands.)	Garden. Add 50 per cent.	Garden. Total.	Total columns 7 and 10.	AS PER NEW SETTLEMENT. Proposed assessment.	Add local cesses at 12½ per cent.	AS PER NEW SETTLEMENT. Total.	DIFFERENCE. Columns 11 and 14.	DIFFERENCE. Percentage.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dry.	Koilguntla	1,71,392	3,883	1,70,509	56,836	2,27,345	7,929	3,965	11,894	2,39,239	2,03,619	25,827	2,27,946	— 11,293	5
	Jummalamadagu ...	1,41,701	9,204	1,32,407	44,136	1,76,663	10,575	5,287	15,862	1,92,525	1,83,352	20,419	1,53,771	— 38,754	5
	Poddatur	1,85,893	6,131	1,20,701	43,234	1,70,935	16,193	8,097	24,290	1,97,225	1,44,070	18,131	1,63,091	— 34,134	17
	Cuddapah	1,16,197	9,353	1,06,344	35,615	1,42,459	29,047	14,523	43,570	1,86,029	1,28,845	16,055	1,44,490	— 41,539	18
	Total...	5,68,112	28,561	5,39,551	1,79,851	7,19,402	63,744	31,872	95,616	8,15,018	6,39,376	79,922	7,19,298	— 95,720	12
Wet.	Koilguntla	21,797	...	21,797	7,266	29,063	...	...	...	29,063	24,826	3,103	27,929	— 1,134	4
	Jummalamadagu ...	32,979	...	32,979	10,993	43,972	...	...	...	43,972	33,647	4,231	38,028	— 6,894	13
	Poddatoor	34,337	...	34,337	11,412	45,649	...	...	...	45,649	40,442	5,055	45,497	— 152	...
	Cuddapah	96,469	...	96,469	32,156	1,28,625	...	...	...	1,28,625	1,04,071	13,009	1,17,079	— 11,546	9
	Total...	1,85,482	...	1,85,482	61,827	2,47,309	...	...	...	2,47,309	2,03,185	25,398	2,28,583	— 18,726	8
Total.	Koilguntla	1,96,189	3,883	1,92,306	64,102	2,56,408	7,929	3,965	11,894	2,68,302	2,27,445	28,431	2,55,876	— 12,426	5
	Jummalamadagu ...	1,74,680	9,204	1,65,476	55,129	2,20,605	10,575	5,287	15,862	2,36,467	1,97,199	24,650	2,21,849	— 14,618	7
	Poddatur	1,70,059	6,131	1,63,038	54,646	2,18,584	16,193	8,097	24,290	2,42,874	1,85,412	23,176	2,08,588	— 34,286	14
	Cuddapah	2,13,666	9,353	2,03,313	67,771	2,71,084	29,047	14,523	43,570	3,14,654	2,32,505	29,083	2,61,588	— 53,066	17
	Total...	7,53,594	28,561	7,25,033	2,41,678	9,66,711	63,744	31,872	95,616	10,62,327	8,42,561	1,05,340	9,47,881	—1,14,446	11

So far, therefore, as the lump sums are concerned, the Government will see that the new regimé is well below the old. I must explain that in order to ascertain correctly the demand first fixed by Sir Thomas Munro, ¼ of the *reduced* assessment had to be added to the "dry" and "wet" and half to the garden. By this means the financial result of Sir Thomas Munro's highest rates was accurately arrived at. The 50 per cent. added for "garden" which was reduced 33 per cent. by Sir Thomas Munro is very slightly above the mathematically correct figures, but this makes no practical difference.

3. Next as to the individual rates. The old rates were not only very numerous, there being nearly 250 in the Cuddapah Taluq alone, but it would have required a very bulky account to show the area and assessment under each individual grade. For the present purpose, therefore, the numerous old rates have been merged, so as to admit of comparison with our very few new ones, and to show where the increase by the present settlement is to be found. From the marginal Statement it will be gathered how numerous these old rates were, and how high they ran, reaching Rupees 10-15-0 per acre in "dry" and 35 in "wet" after deducting the percentage remissions. The remission of 25 per cent. granted by Sir Thomas Munro on both "wet" and "dry" has been added to the former assessment in the same manner as was shown in the lump statement. Had this course not been adopted, I must have shown all the numerous rates separately, adding the deductions in each case, and should nevertheless have been unable, without clubbing them, to compare them with the present grades which are only twelve in number, whilst the old can be counted by hundreds. The result is, however, the same in either case, and the comparison is now rendered possible. One more point has to be explained. As the old garden lands have been now merged with the "dry," both are shown under the latter head; and the ¼th addition on "dry" applied throughout. But as Sir Thomas Munro granted 33 per cent. on garden lands, I have added the difference between the ½ and ⅓rd to the garden assessment alone, to show what the actual demand would have been in those days.

Taluqs.	Dry rates. No.	Dry rates. Minimum.	Dry rates. Maximum.	Wet rates. No.	Wet rates. Minimum.	Wet rates. Maximum.
		Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
Koilguntla	118	1 2 0	5 12 9	29	1 7 4	25 2 6
Jummalamadagu ...	101	1 2 0	5 13 4	88	1 2 8	32 13 0
Poddatur	124	2 4 0	4 9 0	93	0 11 8	32 13 0
Cuddapah	159	1 2 0	10 15 0	175	0 8 1	35 0 0

4. The enclosure shows the comparative results arrived at under the process above explained. There is a decrease in the highest rates and in the lower rates by the new settlement. This must be the natural result, when the assessment has been properly adjusted as under the present procedure. I may note that under the new settlement the larger area falls generally under the middling rates, within which have been classed the rich clay and loams of the black cotton soil so extensively found in these taluqs. Thus, whichever way the matter is looked at, the comparison as to leniency is in favour of the new settlement.

5. As regards the imposition of the cesses, it is to be remembered that the orders* of Government are clear and distinct that they should be separate demands not included in the Settlement Beriz; that the road cess has been paid previous to the new settlement in addition to the old rates; and that the village cess is in lieu of fees hitherto paid in money or grain by the ryots to the village servants. Moreover, if these local cesses be not thus treated as a separate demand, it will be tantamount to lowering the Imperial Revenue by 12½ per cent. I have pointed out on two occasions that these cesses no doubt press heavily; but as the local systems supported thereby must be maintained, I do not see how matters can be mended, although any alteration for alleviation would, no doubt, lighten the Settlement Officer's task. Thus, if the new settlement rates minus the cesses are compared with those of Sir Thomas Munro's, the decrease will, as before stated, be about a lakh and a half.

* G. O., 15th December 1866, No. 3,394.
Do. 14th May 1872, No. 798, paragraph 19.

6. It is in my opinion hardly correct to compare the present state of these taluqs with what it was just at the beginning of the century; prices were then lower, land had but little saleable value, and the people were impoverished. There was then no Railway to convey produce cheaply and quickly to the nearest port and the best market; no telegraph communicating to the ryots each day's prices in England, and thus enabling them to drive such hard bargains with the merchants as to leave the latter but small profit, and no large demand for Cotton and Indigo, the valuable and extensively grown products of this part of the country. These taluqs are about the wealthiest with which we have had, or are likely to have, to do; and better off in this respect than Pattikondah, the settlement of which taluq was approved of by the Secretary of State, in his Despatch, dated 30th October 1873, No. 23.

G. O., 12th December 1873, No. 1,404.

7. I may finally state that during the introduction of the new rates, the alleviations mentioned in paragraph 62 of my report have been made in a liberal spirit; and that as the season in Koilguntla did not promise well, the realization of the new rates has been postponed until the ensuing revenue year.

ENCLOSURE No. 1.—Statement showing a comparison between Sir Thomas Munro's rates and those of the new settlement in the Taluqs of Koilguntla, Jummalmadagu, Poddatur and Cuddapah.

SUBMITTED to Government with reference to G. O., dated 11th October 1873 No. 1,090.

2. In replying to the requisition from the Secretary of State for a comparison between Sir Thomas Munro's highest rates as they originally stood for the parts of Kurnool and Cuddapah which form the subject of G. O., dated 5th February 1873, No. 145, and the revised assessment plus the local cesses, the Director of Revenue Settlement submits the required comparison both in the lump, and by individual rates.

3. In the first case, after adding the amount of Sir Thomas Munro's reductions of 25 and 33 per cent. which he made after fixing his rates, it will be seen

Proceedings of the Madras Government, Revenue Department,
4th September 1874.

that his original assessment exceeds the assessment as now fixed by the Settlement Department plus the cesses, by Rupees 1,14,446. This excess of Sir Thomas Munro's settlement over the new settlement is observable in each taluq; and if as the Director remarks the local cesses are left out of the calculation, as they necessarily were when the Settlement rates were calculated at the "half net," the diminution by the present proposals rises to 2,20,000 Rupees.

4. The comparison of the individual rates was not so simple a matter, as the old gradations consisting of several hundreds had to be merged into twelve representative rates to be compared with those now framed, which do not exceed that number. This method of comparison shows that the assessment by the new settlement including the cesses, is below Sir Thomas Munro's assessment by Rupees 1,52,198. The difference between the lump results and the individual rate results is owing to the inclusion in the old individual rates of certain lands not dealt with by the Survey and Settlement, such as cultivation on hills and in jungles, which by appearing on the old settlement side of the account, and not on that of the new makes the increase under the former head larger.

5. The Board have been unable to ascertain that Sir Thomas Munro declared his unreduced rates to be "war rates;" but the comparisons now submitted show that the result of the new settlement is lighter than the result of his, notwithstanding the present much higher range of prices, the far more prosperous and satisfactory condition of the people, and the presence of roads and railways then unknown.

6. It seems to the Board that it is incorrect to add the cesses, one of which Village Inam Cess was formerly paid in another form and the other the Land Cess, is only new in part and is expended for the most part in making roads which with Railways have vastly increased the prosperity of Cuddapah, when estimating the weight of the new rates, which are, under the orders of Government, framed without taking these extra imposts into account. If after the addition of this local taxation the total amount paid is to be less than the former Land Revenue demand, each settlement must result in a decided loss to the Imperial Revenue and this can hardly be contemplated.

7. It is true as stated in paragraph 3 of the Despatch that with the exception of the rich lunkah lands in the Godavery and Kistna Districts the rates now proposed are higher than those adopted in any previous settlement; but it must be remembered that this is the richest tract with which the settlement has had to deal, and that these present rates, high though they may appear to be, are below, and in many cases far below, the highest rates now prevailing and paid.

8. The Secretary of State in paragraph 6 of the Despatch observes that the Madras Government recognize the fact that the new settlement exceeds the highest demand of any previous year by 5 per cent. But the Board find from Mr. Banbury's explanation in paragraph 59 of his report that when instituting the comparison to which the Government refer, he deducted from the former demand, the difference between the old high assessment paid on the garden lands, and the dry rates they now pay. This difference amounts to Rupees 35,183, and if it is not deducted the increase by the new settlement is only Rupees 12,056, or 1½ per cent.

9. As the Director has shewn that the comparison desired by the Secretary of State tells favourably for the new rates in point of leniency; as modifications have subsequently been made wherever the new assessment appeared to press heavily; and as the cesses must be considered apart from the question of Land Revenue proper the Board see no impediment to the levy of the new Settlement rates, which have been communicated to the ryots with the usual preliminary proceedings.

G. O., 10th January 1874, No. 39.

10. The introduction of the new rates into the taluq of Koilguntla has been postponed until next season.

11. The Board observe that in a Despatch written two months later than that now under consideration the Secretary of State expresses his approbation of the revised settlement of the Patticondah taluq of the Kurnool District, a similar tract in which the revision was conducted on the same principles as in the taluqs of Koilguntla, Jummalamadagu, Poddatur and Cuddapah.

No. 69. ORDER THEREON, 4th September 1874, No. 1,137.

Land Revenue, No. 1.

ORDERED that the following despatch be sent to the Secretary of State for India:—

(Here enter No. 9, of 1874 Land Revenue.)

(True Extract.)

(Signed) C. G. MASTER,
Acting Secretary to Government.

To the Board of Revenue.

Exd. G. A. Turton.

1137/4

Govt. of 1874 Madras

REVENUE.

To

THE BOARD OF REVENUE.

Dated September 4th.

Read.

Encl.

SEPTEMBER.

Nos. 68-69.

Revised assessment for parts of Kurnool and Cuddapah Districts.—Ordering transmission of despatch to the Secretary of State regarding the

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G. O., 4th September 1874, No. 1,137.

No. 575.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 14th March 1874.

Read the following papers:—

Proceedings of the Madras Government, dated 11th October 1873, No. 1,090, Revenue Department.

ABSTRACT.—*Revision of Settlement in parts of Kurnool and Cuddapah Districts.*—Forwarding to the Director of Revenue Settlement and Board of Revenue Despatch from Secretary of State regarding the — for the submission of the information required as to whether the new assessment, with the addition of the local cesses, will in any case exceed Sir Thomas Munro's highest rates.

Letter from G. BANBURY, Esq., Director of Revenue Settlement, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Madras, 26th January 1874, No. 160-6.

I HAVE the honour to reply to Government Proceedings, dated 11th October 1873, No. 1,090. I am not quite clear whether the comparison required between Sir Thomas Munro's rates as they originally stood, and the new assessment now under discussion is to be shown in lump sums or by individual rates. I have consequently shown them in both ways, and the difficulty in ascertaining these minor details from the old accounts has prevented my answering the Government Proceedings as soon as I could have wished.

2. It will be simplest to take the lump sums first. The following brief statement shows how, by adding the cesses to the new assessment, and then comparing the result with Sir Thomas Munro's original demand, according to his highest rates, that is, his settlement rates without deduction, there is a falling off by the new regimé of Rupees 1,14,446, and a decrease observable in each taluq. When framing the present scheme, the half net was alone considered, irrespective of the cesses, as ordered by Government; so that if these cesses are not taken into account in the present comparison, the falling off of Rupees 1,14,446 by the new settlement will be swelled to two lakhs and twenty-thousand:—

Taluqs.	Dry and Wet.	As per Revenue Accounts of the Year of Comparison.										As per the New Settlement.								Difference.	
		Dry.			Garden.							Dry.			Garden.						
		Present Assessment.	Deduct reduced dry assessment on old well lands.	Remainder.	Add one-third.	Total.	Garden assessment on old well lands.	Add 50 per cent.	Total.	Total columns 7 and 10.	Proposed assessment.	Add local cesses at 12½ per cent.	Total.	Remainder.	Add one-third.	Total.	Garden assessment on old well lands.	Add 50 per cent.	Total.	Total columns 11 and 14.	Percentage
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dry.	Koilguntla	1,71,392	3,883	1,70,509	55,836	2,26,345	7,929	3,965	11,894	2,38,239	2,67,946	25,627	2,93,573	1,96,189	64,102	2,60,291	7,929	3,965	11,894	2,72,185	— 11,293 — 5
	Jummalamadagu ...	1,41,701	9,204	1,32,497	44,166	1,76,663	10,675	5,287	15,962	1,92,625	1,83,771	20,419	2,04,190	1,74,650	55,159	2,29,809	10,675	5,287	15,962	2,45,771	— 8,754 — 4
	Poddatur	1,35,882	6,131	1,29,751	43,234	1,73,985	16,193	8,097	24,290	1,98,275	1,63,091	18,121	1,81,212	1,70,059	54,645	2,24,704	16,193	8,097	24,290	2,48,994	— 34,184 — 17
	Cuddapah	1,16,197	9,853	1,06,344	35,615	1,42,459	29,047	14,523	43,570	1,86,029	1,44,490	16,055	1,60,545	2,12,666	67,771	2,80,437	29,047	14,523	43,570	2,24,015	— 41,539 — 18
	Total...	5,68,112	28,561	5,39,551	1,79,851	7,19,402	63,744	31,872	95,616	8,15,018	7,19,298	79,922	7,99,220	7,53,564	2,41,678	9,95,242	63,744	31,872	95,616	9,90,858	— 95,720 — 12
Wet.	Koilguntla	21,797	...	21,797	7,266	29,063	...	...	...	29,063	24,896	3,103	27,999	1,93,305	64,102	2,57,407	...	...	...	2,57,407	— 1,134 — 4
	Jummalamadagu ...	32,979	...	32,979	10,993	43,972	...	...	...	43,972	33,847	4,231	38,078	1,65,476	55,159	2,20,635	...	...	...	2,20,635	— 5,894 — 13
	Poddatoor	34,237	...	34,237	11,412	45,649	...	...	...	45,649	40,442	5,055	45,497	1,69,988	56,646	2,26,634	...	...	...	2,26,634	— 153 ... 9
	Cuddapah	96,469	...	96,469	32,156	1,28,625	...	...	...	1,28,625	1,04,070	13,099	1,17,079	2,03,813	67,771	2,71,584	...	...	...	2,71,584	— 11,546 — 8
	Total...	1,85,482	...	1,85,482	61,827	2,47,309	...	...	...	2,47,309	2,03,185	25,393½	2,28,583	7,53,564	2,41,678	9,95,242	...	...	...	9,95,242	— 18,736 — 8
	Koilguntla	1,96,189	3,883	1,92,306	64,102	2,56,408	7,929	3,965	11,894	2,68,302	2,67,945	28,731	2,95,676	3,89,494	1,19,261	5,08,755	7,929	3,965	11,894	5,20,649	— 12,426 — 5
	Jummalamadagu ...	1,74,680	9,204	1,65,476	55,159	2,29,635	10,675	5,287	15,962	2,45,597	2,17,617	24,350	2,41,967	3,40,126	1,19,804	4,59,930	10,675	5,287	15,962	4,75,892	— 15,643 — 7
	Poddatur	1,70,059	6,131	1,63,928	54,645	2,18,573	16,193	8,097	24,290	2,42,863	2,07,511	23,176	2,30,687	3,73,801	1,24,417	4,98,218	16,193	8,097	24,290	5,22,508	— 34,286 — 14
	Cuddapah	2,12,666	9,853	2,02,813	67,771	2,80,584	29,047	14,523	43,570	3,24,154	2,48,074	29,063	2,77,137	4,16,236	1,39,427	5,55,663	29,047	14,523	43,570	5,99,233	— 53,096 — 17
	Total...	7,53,594	28,561	7,25,033	2,41,678	9,95,242	63,744	31,872	95,616	10,62,827	9,47,881	1,05,320	10,53,201	14,72,657	4,82,909	19,55,566	63,744	31,872	95,616	20,51,182	—1,14,446 — 11

1137/b

So far, therefore, as the lump sums are concerned, the Government will see that the new regimé is well below the old. I must explain that in order to ascertain correctly the demand first fixed by Sir Thomas Munro, ½ of the *reduced* assessment had to be added to the "dry" and "wet" and half to the garden. By this means the financial result of Sir Thomas Munro's highest rates was accurately arrived at. The 50 per cent. added for "garden" which was reduced 33 per cent. by Sir Thomas Munro is very slightly above the mathematically correct figures, but this makes no practical difference.

3. Next as to the individual rates. The old rates were not only very numerous, there being nearly 250 in the Cuddapah Taluq alone, but it would have required a very bulky account to show the area and assessment under each individual grade. For the present purpose, therefore, the numerous old rates have been merged, so as to admit of comparison with our very few new ones, and to show where the increase by the present settlement is to be found. From the marginal Statement it will be gathered how numerous these old rates were, and how high they ran, reaching Rupees 10-15-0 per acre in "dry" and 35 in "wet" after deducting the percentage remissions. The remission of 25 per cent. granted by Sir Thomas Munro on both "wet" and "dry" has been added to the former assessment in the same manner as was shown in the lump statement. Had this course not been adopted, I must have shown all the numerous rates separately, adding the deductions in each case, and should nevertheless have been unable, without clubbing them, to compare them with the present grades which are only twelve in number, whilst the old can be counted by hundreds. The result is, however, the same in either case, and the comparison is now rendered possible. One more point has to be explained. As the old garden lands have been now merged with the "dry," both are shown under the latter head; and the ⅓rd addition on "dry" applied throughout. But as Sir Thomas Munro granted 33 per cent. on garden lands, I have added the difference between the ½ and ⅓rd to the garden assessment alone, to show what the actual demand would have been in those days.

Taluqs.	Dry rates.						Wet rates.					
	No.	Minimum.			Maximum.		No.	Minimum.			Maximum.	
		Rs.	A.	P.	Rs.	A. P.		Rs.	A.	P.	Rs.	A. P.
Koilguntla	118	1	2	0	5	12 9	29	1	7	4	25	2 6
Jummalamadagu ...	101	1	2	0	5	13 4	88	1	2	8	32	13 0
Poddatur	124	2	4	0	4	9 0	93	0	11	8	32	13 0
Cuddapah	159	1	2	0	10	15 0	175	0	8	1	35	0 0

4. The enclosure shows the comparative results arrived at under the process above explained. There is a decrease in the highest rates and in the lower rates by the new settlement. This must be the natural result, when the assessment has been properly adjusted as under the present procedure. I may note that under the new settlement the larger area falls generally under the middling rates, within which have been classed the rich clay and loams of the black cotton soil so extensively found in these taluqs. Thus, whichever way the matter is looked at, the comparison as to leniency is in favour of the new settlement.

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* G. O., 15th December 1866, No. 3,394.
Do. 14th May 1872, No. 798, paragraph 19.

6. It is in my opinion hardly correct to compare the present state of these taluqs with what it was just at the beginning of the century; prices were then lower, land had but little saleable value, and the people were impoverished. There was then no Railway to convey produce cheaply and quickly to the nearest port and the best market; no telegraph communicating to the ryots each day's prices in England, and thus enabling them to drive such hard bargains with the merchants as to leave the latter but small profit, and no large demand for Cotton and Indigo, the valuable and extensively grown products of this part of the country. These taluqs are about the wealthiest with which we have had, or are likely to have, to do; and better off in this respect than Pattikondah, the settlement of which taluq was approved of by the Secretary of State, in his Despatch, dated 30th October 1873, No. 23.

G. O., 12th December 1873, No. 1,404.

7. I may finally state that during the introduction of the new rates, the alleviations mentioned in paragraph 62 of my report have been made in a liberal spirit; and that as the season in Koilguntla did not promise well, the realization of the new rates has been postponed until the ensuing revenue year.

ENCLOSURE No. 1.—Statement showing a comparison between Sir Thomas Munro's rates and those of the new settlement in the Taluqs of Koilguntla, Jummalmadagu, Poddatur and Cuddapah.

SUBMITTED to Government with reference to G. O., dated 11th October 1873, No. 1,090.

2. In replying to the requisition from the Secretary of State for a comparison between Sir Thomas Munro's highest rates as they originally stood for the parts of Kurnool and Cuddapah which form the subject of G. O., dated 5th February 1873, No. 145, and the revised assessment plus the local cesses, the Director of Revenue Settlement submits the required comparison both in the lump, and by individual rates.

3. In the first case, after adding the amount of Sir Thomas Munro's reductions of 25 and 33 per cent. which he made after fixing his rates, it will be seen that his original assessment exceeds the assessment as now fixed by the Settlement Department plus the cesses, by Rupees 1,14,446. This excess of Sir Thomas Munro's settlement over the new settlement is observable in each taluq; and if as the Director remarks the local cesses are left out of the calculation, as they necessarily were when the Settlement rates were calculated at the "half net," the diminution by the present proposals rises to 2,20,000 Rupees.

4. The comparison of the individual rates was not so simple a matter, as the old gradations consisting of several hundreds had to be merged into twelve representative rates to be compared with those now framed, which do not exceed that number. This method of comparison shows that the assessment by the new settlement including the cesses, is below Sir Thomas Munro's assessment by Rupees 1,52,198. The difference between the lump results and the individual rate results is owing to the inclusion in the old individual rates of certain lands not dealt with by the Survey and Settlement, such as cultivation on hills and in jungles, which by appearing on the old settlement side of the account, and not on that of the new makes the increase under the former head larger.

5. The Board have been unable to ascertain that Sir Thomas Munro declared his unreduced rates to be "war rates;" but the comparisons now submitted show that the result of the new settlement is lighter than the result of his, notwithstanding the present much higher range of prices, the far more prosperous and satisfactory condition of the people, and the presence of roads and railways then unknown.

6. It seems to the Board that it is incorrect to add the cesses, one of which Village Inam Cess was formerly paid in another form and the other the Land Cess, is only now in part and is expended for the most part in making roads which with Railways have vastly increased the prosperity of Cuddapah, when estimating the weight of the new rates, which are, under the orders of Government, framed without taking these extra imposts into account. If after the addition of this local taxation the total amount paid is to be less than the former Land Revenue demand, each settlement must result in a decided loss to the Imperial Revenue and this can hardly be contemplated.

7. It is true as stated in paragraph 3 of the Despatch that with the exception of the rich lunkah lands in the Godavery and Kistna Districts the rates now proposed are higher than those adopted in any previous settlement; but it must be remembered that this is the richest tract with which the settlement has had to deal, and that these present rates, high though they may appear to be, are below, and in many cases far below, the highest rates now prevailing and paid.

8. The Secretary of State in paragraph 6 of the Despatch observes that the Madras Government recognize the fact that the new settlement exceeds the highest demand of any previous year by 5 per cent. But the Board find from Mr. Banbury's explanation in paragraph 59 of his report that when instituting the comparison to which the Government refer, he deducted from the former demand, the difference between the old high assessment paid on the garden lands, and the dry rates they now pay. This difference amounts to Rupees 35,183, and if it is not deducted the increase by the new settlement is only Rupees 12,056, or 1¼ per cent.

9. As the Director has shewn that the comparison desired by the Secretary of State tells favourably for the new rates in point of leniency; as modifications have subsequently been made wherever the new assessment appeared to press heavily; and as the cesses must be considered apart from the question of Land Revenue proper the Board see no impediment to the levy of the new Settlement rates, which have been communicated to the ryots with the usual preliminary proceedings.

G. O., 10th January 1874, No. 39.

10. The introduction of the new rates into the taluq of Koilguntla has been postponed until next season.

11. The Board observe that in a Despatch written two months later than that now under consideration the Secretary of State expresses his approbation of the revised settlement of the Patticondah taluq of the Kurnool District, a similar tract in which the revision was conducted on the same principles as in the taluqs of Koilguntla, Jummalamadagu, Poddatur and Cuddapah.

(A true Copy and Extract.)

Secretary.

To the Acting Secretary to Government, Revenue Department,
with an original Statement.
,, the Director of Revenue Settlement.
,, the Collector of Cuddapah, with G. O., dated 11th October 1873, No. 1,090.
,, the Collector of Kurnool with do.

Rev. Dept. D
1137/8

Memo for Orders.

Proc. Board of Rev.

Subj. with remarks, regg. Director's (Rev. Sett.) requisition from Secy. of State for a comparison between Sir Thomas Munro's highest rates as they originally stood for certain portions of Kurnool & Cuddapah Dists, and revised assessment now proposed plus local cesses.

(S.E. 14th March 1874. No 575)

The substance of the Secy. of State's despatch is in its para 6 & para 7.

The Report of the Despatch of 26 August 73. No 19.

Director of R. S. & his reply of Rev. Sett. explain the statement (as to the 5 per cent) in para 6; & show

Before proceeding his sanction to the revision of the settlement in parts of the Kurnool and Cuddapah Districts, the Secretary of State desired "that it be ascertained whether the new assessment with the addition of the local cesses, will, in any case, and to what extent exceed Sir Thomas Munro's highest

Rec'd 15 Dec 1873 No 222-73.
Rep'd 18 Jan 1874 - 5 Feb 1874 - 22-23
Cir'd 11 Feb 1874 - 12 Feb 1874 - 52-53
Ret'd 12 March 1874 - 12 March 1874 - 52-53

No 1137

Board of Revenue, 1874.

Board of Revenue,
MADRAS.

No 943

Proceedings, 14th March 1874, No. 575.

Director of Revenue Settlement.
Enclosure 1.

MARCH.
No. 575.

Received 21

Revenue Settlement.—Reply of Director to requisition from Secretary of State for a comparison between Sir Thomas Munro's highest rates as they originally stood for certain portions of Kurnool and Cuddapah Districts and revised assessment now proposed plus local cesses, submitted to Government, with remarks.

Rec'd 18 March 1874
Rep'd 21 March 1874

Exd. G. A. Turton.

highest rates, which, when first imposed, be declared to be war rates, which the cultivators might pay in periods of necessity, but which, in ordinary times, would be generally regarded as excessive, and from which, since 821, remissions of 25 or 33 per cent have annually been made."

2. The Directs of Rev. letter and the Board of Rev. compare the new letter with the original demand of Sir Thomas Munro, which ceased to be enforced more than 50 years ago, and declare the result to be favourable to the ryots besides — the present much lighter range of prices, the

clearly, & favourably to the extent of, in question in part.?

It may be pertinently well by ~~other~~ equal to content ourselves with the ~~other~~ referring (in our reply) to the explanation and answer as satisfactory so far as they go.

In my own part, I should be disposed to go further & say "that this first enclosure appears & we herewith ready to

adopt the reasoning which we appear to be supported by the Despatch under reply in that of most only obtaining in any new assessment, such an equitable addition to the present rates, but also of deducting from any new assessment at the loss of this

one annas upon every rupee of Govt demand

& the 12½ cut

once paid in the shape of taxes by the ryots: that that

far more prosperous and satisfactory condition of the people, and the progress of roads and Railways then unknown.

3. In submitting these papers to the Secy of State, it will be necessary to state whether the Govt accept the comparison made and the views expressed by the Director & the Board, or not. The Govt of the Board, noted at the head of this Memorandum, is therefore circulated for the expression of the views of the Members of Govt.

E. H. M.

Private for orders

Comparison made by Board & Dirs of Rev Stats
of revised settlement in parts of Tarmd Hunty
345 with the original demands of Sir J. Munro.
compliance with wishes of Secy of State

Vide Dft. 6 May 74
& this Secy's Letter of 9th Aug.

Not case in which
can be expected that the
Govt should pay the whole
of the expense of
(including the staff for
conducting & examining
each, & will of course
be added to the
standard of assessment
for collection from
proprietors.

We think that the Govt
of India should be
fully compensated for, &
indeed not at no
distant time be fully
recouped, the increased
charges of the Department.

Salisbury

C 22 Aug 74 R 24 Aug RC 24 Aug Rec'd Mary

in laying them before
we have laid upon them
after the completion of the
which necessarily appears
to be somewhat of
long standing and
which conflicts with
moreover
the last compact upon
the enhancement of
taxation in between
the Govt & the occupiers
of land in this country.

1137/10

The Comparison shows that the total of the new Assessment plus the Cesses for local purposes are well within Sir Thomas Munro's original & "War-rate" assessment which however has long ceased to be the assessment of the District.

I agree with the Board that the Cesses and rates for local and popular purposes should not be considered as forming

forming part of an assessment-land tax. These rates are not taxes in the proper sense of the term. The Village Service Cess is the Commutation of the old Village Watch and the road-Cess is part the Commutation of old Village Service obligations in respect to highways-So long as the land-tax is is moderate and fixed I have no objection to rates for local purposes which are light & remunerative. So far as the rate-payers are concerned.

23/4

I quite concur. It would be

1137/1

well if we are determined we could fix a comparative tariff of services, public & private - and regulate collection - specific contract - the protection from encroachment on the Public lands to 7 feet each day

25/4

Statement shewing a Comparison between Hatgantta as per Revenue accounts Assessment and Sir Thomas Munro's rates and Jammalamadugu as per Revenue accounts Assessment

Description of Land	Assessment	Reassessment	Hatgantta as per Revenue accounts Assessment: Extent	New assessment	Add local cess at 12½ per cent.	Total	Difference columns 7 & 11.	Sir Thomas Munro's rates and Jammalamadugu as per Revenue accounts Assessment: Extent	New assessment	Add 1/3	Total
1	2	3	4	5	6	7	8	9	10	11	12
	Rs	Rs	as	Rs	Rs	Rs	Rs	as	Rs	Rs	Rs
5 Ryotwar	5	-	1424	7702	2567	10269	82	410	51	461 -	9858
do	465	4	- 2587	12287	4096	16383	2304	9596	1192	10728 -	5655
do	3643	-	7002	25879	8626	34505	12576	40710	6089	45219 +	11294
do	24602	4	8637	22442	7481	29923	1106	2489	811	2850 -	27123
do	26242	-	7419	16150	5383	21533	27058	54112	6764	60876 +	39343
do	19462	1	12 1855	12189	4063	16252	10316	18053	2257	20310 +	4058
do	12673	1	8 9025	14125	4712	18847	12178	18267	2283	20550 +	1703
do	11461	1	4 11217	15506	5002	20068	28766	36195	4824	40719 +	20711
do	1614	1	- 11280	12747	4249	16996	10557	13551	1695	15252 -	1744
do									55	502 -	15418
do	7634	-	8 27120	16954	5651	22605	13312	1656	832	7488 -	15117
All below		-	4 22441	7479	2493	9972	8752	2188	273	2461 -	7511
8 annas											
Total			129067	174910	58303	233213	131863	202819	25327	227946 -	5267
Add 1/3 of the 8 Rs. Assessment			"	-	1321	1321	-		-	-	1321
Total			129067	174910	59624	234534	131863	202819	25327	227946 -	6588
2 Ryotwar	12	-	742	12106	4035	16141	431	5172	647	5819 -	10322
do	1062	10	- 130	1444	482	1926	388	3820	479	4309 +	2383
do	9	9	- 221	2168	723	2891	280	3171	877	7897 +	5006
do	869	8	- 112	980	327	1307	292	4634	292	2628 +	1321
do	768	7	- 123	937	312	1249	162	6442	779	6213 +	3964
do	661	6	- 101	991	330	1321	107	203	80	722 -	599
do	5266	5	8 10	58	19	77	37	1120	25	228 +	151
do	5652	5	- 68	372	124	496	224	72	140	1260 +	764
do	4265	4	8 34	172	57	229	18	185	9	81 -	148
do	3492	3	- 390	1419	473	1892	65	12	21	186 -	1706
All below	2	8	954	1763	588	2351	5	23206	2	14 -	2337
2 Rs. Total			2935	22410	7470	29880	2992	380	3151	28357 -	1523
Sundry Inhabitants			-	-	-	"	"	24426	"	380 +	380
Net assessment			2935	22410	7470	29880	2992	24426	3151	27977 -	1903
Grand Total			132002	197320	67094	264414	134855	227245	28478	255920 -	8491

Sir Thomas Munro's rates and Jammalamadugu as per Revenue accounts Assessment: Extent	New assessment	Add 1/3	Total
13	14	15	16
as	as	as	as.
1637	18223	4408	17631
2281	9486	3222	12888
4809	18127	6042	24169
7780	19943	6648	26591
5375	11470	3823	15293
6903	11915	3972	15887
10505	16571	5524	22095
8092	11752	3917	15669
14877	15558	5189	20757
12541	10652	3551	14203
18815	11873	3958	15833
32322	9054	3018	12072
125937	159816	53272	213088
..	..	1763	1763
125937	159816	55035	214851
1099	18583	6188	24771
278	3027	1009	4036
398	3918	1306	5224
284	2425	808	3233
184	1390	463	1853
303	1871	624	2495
18	103	34	137
172	913	305	1218
42	191	64	255
846	3046	1022	4088
791	589	196	785
4412	36056	12019	48075
..	..	..	..
4412	36056	12019	48075
130349	195872	67054	262926

Taluks of Hoolgunthla,

Poddatoor

1137/15

| those of the new settlement in the | | |

Description of Land

Jammalamadugu, Proddatoor and Cuddapah Taluks

Cuddapah

As per Revenue accounts Assessment			As per new Settlement Assessment			
Extent	Nir assessment	Add 1/3	Total	Extent	Nir assessment	Add local cess 12½ per cent
31	32	33	34	35	36	37
acres	Rs	Rs	Rs	acres	Rs	Rs
1316	12739	4246	16985	227	1126	422
1182	5779	1926	6905	979	3916	490
2772	9345	3115	12460	1705	5295	662
5804	22063	7355	29418	146	373	46
1164	2317	772	3089	12660	25320	3165
3777	6926	2309	9235	1845	3229	403
5390	8764	2921	11685	4154	6231	779
8976	9192	3064	12256	41926	52865	6608
32481	14407	4936	19743	6828	6828	853
15001	15246	5082	17128	2441	2441	2275
27301	16594	5531	22125	36407	18203	
39829	7764	6547	26348	13804	32251	4031
123840	140533	46844	187377	129302	128435	16054
"	"	4841	4841	"	"	"
123840	140533	51685	192218	129302	128435	16054
2305	34149	11383	45532	196	2352	294
861	9747	3249	12996	2099	20990	2624
533	5770	1923	7693	4246	37854	4732
1250	9895	3298	13193	302	2136	267
837	6255	2085	8340	3954	21354	2669
4275	10014	3338	13352	1770	10620	1327
234	2610	870	3347	94	517	65
1079	3401	1134	4535	2400	3750	469
264	1264	422	1686	825	3712	464
2440	9457	3150	12601	80	240	30
3204	4943	1649	6592	104	240	32
14270	97403	32468	129871	13557	104738	13092
"	"	"	"	"	661	"
14270	97403	32468	129871	13557	104399	13092
138110	237936	84153	322089	137059	232934	29146

Cuddapah Taluk

Total 4 Villages

As per Rev accounts Assessment				As per new Settlement Assessment		
Total	Difference Columns 34 & 38	Extent	Nir assessment	Add 1/3	Total	Extent	Nir assessment
38	39	40	41	42	43	44	45
Rs	Rs	acres	Rs	Rs	Rs	acres	Rs
18520	74079	391	1955				
11505	46021	6099	24396				
21197	84788	348412	1042236				
21483	85931	1329	2991				
17951	71804	75586	157172				
16883	67531	35236	61664				
15957	63828	22584	33876				
16064	64258	132669	165836				
20088	80353	23652	32452				
60265	240981	24077	204635				
"	"	"	1449				
60265	240981	24077	203186				
17617	70469	8663	44031				
13938	55751	40128	100320				
207163	828653	477059	639326				
10624	10624	"	"				
217787	839277	477059	639326				
27178	108712	861	10332				
6064	24257	3735	37350				
4282	17127	7946	71574				
5613	22453	1533	12264				
3381	13523	6035	42245				
5882	23528	2480	14880				
941	3764	210	1155				
1942	7767	1728	8640				
684	2737	1150	5175				
6198	24792	166	498				
3081	12324	233	582				
65246	260984	24077	204635				
"	"	"	1449				
65246	260984	24077	203186				
283033	1100261	503646	842552				

X.

Total 4 Talaks (contd).

Add local cesses 12½ p.c. cent.	Total	Difference Columns 43 & 47.	Remarks
46	47	48	49.
Rs 224	Rs 2991	Rs + 7880	The total revenue demand entered in the rate war statement varies with that entered in the statement embodied in the covering letter. This is attributed by the Deputy Director to the following reasons. (1) The assessment of the occupied area excluded from the survey operations was deducted in the latter while the former includes the same. (2) ½ cot of the assessment was deducted in the latter on account of unusual demand on the whole occupied area in each village, but it has been included in the rate war accounts as the actual of double cropland coming under each old rake is not known. (3) Numerous mistakes are found in the calculation of assessment in the revenue rates the amount entered against the area under each individual rate not corresponding with what it should be calculated the assessment on that area at the rate adopted the area is and so we adopted the area and made the necessary modifications in the amount of assessment.
3080	27446	- 18575	
13046	117592	+ 32804	
394	3365	- 82566	
10496	170068	+ 98264	
7308	89372	+ 18464	
4225	38111	- 26717	
20736	186587	+ 122809	
4218	37858	- 42495	
803	5899	- 57941	
5504	49534	-	
1264	11281	- 44465	
79922	719298	- 109355	
		- 10624	
79922	719298	119979	
1291	11623	- 97089	
4169	42019	+ 17762	
8999	80453	+ 63326	
1533	13797	- 8666	
5281	47526	+ 31403	
1860	16740	- 6728	
144	1294	- 2465	
1080	9720	+ 1953	
647	5822	+ 3085	
62	558	- 24232	
78	693	- 11669	
25579	230214	- 30770	
-	1449	1449	
25579	228765	32219	
105501	949563	152198	

Revised Assessment Statement
26th January 1874