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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	1140	Press
B.P. No.		Mis.

Dated 4-9-1874 ~~196~~ .

Not to be folded or roughly handled

No. 74. Read the following Proceedings of the Board of Revenue, dated 30th July 1874, No. 2,012:—

Read the following letter from J. H. GARSTIN, Esq., Collector of South Arcot, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Cuddalore, 26th June 1874, No. 320:—

In reply to the Proceedings of the Board, dated May 20th, No. 1,183, calling on me to report on the points noticed in paragraph 3 of the Government Order of the 6th May, No. 558, I have the honor to forward translations of arzis from the Tahsildars of Tindevanum and Villapuram, showing the data on which they formed their estimates of the amount of remissions to be given, and how many villages they "azymaished" either before or after recommending the concessions. From these it will be seen that the Tahsildar of Villapuram says he himself inspected the wet crops in four villages out of the 303 in his taluq, and made inspections of the dry crops in several villages in each Firkah of it, while all the other villages were inspected by his subordinates; but he denies that he stated in writing or verbally to me to what extent, or at what rate, remissions either for punjah or nunjah crops should be given, although he admits having given Mr. Banbury a statement of the approximate account of remissions which would have to be granted. The Tahsildar of Tindevanum says he never made any recommendation, specifying any amount of remission to be made. He says further that no inspection of dry crops was made in his taluq, though all cases of failure of such crops were inquired into and noted down at the time of the settlement. From a separate statement he sends in, it appears that he himself inspected twenty-seven villages in his taluq, and his subordinates all the rest, except thirty-two, in which remissions were given on the Village Officers' statements.

2. As to the Villapuram Tahsildar's denial that he ever stated in writing or verbally to me the extent to which remissions would have, in his opinion, to be given, I can only again assert that he produced before me at the Punrootty Bungalow a large sheet of paper with several groups of figures on it relating to remissions which I did not, however, examine very closely; but he most certainly told me what I stated in paragraph 4 of my letter to the Board of the 18th March, which was written shortly after he made the statement to me, and he then distinctly said he thought Rupees 50,000 would have to be remitted for nunjah, and as much more for punjah.* I distrusted his statement from the first and sent off the Deputy Collector on remission duty specially to "azymaish" the large nunjah villages of Valayanoor and Pakam, in consequence of what the Tahsildar had said.

* Since the above was written, a second arzi has been received from the Tahsildar (of which a translation is enclosed), admitting that from what the Village Officers and ryots told him he did estimate the nunjah remissions at Rupees 50,000, and that he told me so, but still denies having said anything about punjah remission. He, however, certainly did so.

3. As to the procedure generally adopted throughout the district in granting remissions and in securing the Government interests against undue and unnecessary loss, I have the honor to enclose copies of the reports of all my Divisional Officers on the subject, and to state that before remissions are given at the settle-

ment in any village, an individual statement is prepared, showing the persons entitled to remission according to the Village Officer's opinion, with the reasons why, and the extent to which, it should be given. On this statement, the Revenue Inspector of the Firkah, or a Taluq Gumastah specially detailed to inspect the village, writes his remarks, which embody the result of his inspection and inquiries, and the Tahsildar either adopts these, or after further inquiry modifies them, and writes his reasons for so doing. The account is then scrutinized by the Head Ministerial Officer of the Settlement Officer's Office, and finally when the village is called up for settlement, any points requiring investigation or elucidation are gone into by the Settlement Officer, and the remission granted or refused. Clerks from all the Settlement Offices are detailed when necessary on the duty of inspection, as well as the Taluq Clerks, and sometimes Tahsildars, Deputy Tahsildars, and Sheristadars are specially detailed for the duty. In the Cuddalore Taluq this year I detailed my Assistant, Mr. Thomson, for repeated inspections of the villages where dry crops were said to have most failed, and in the Villapuram Taluq an immense amount of labor was in this way entailed on the special officer appointed to inquire into remissions.

4. Shortly after I first joined the district, I issued a Circular, in November 1871, to the effect that no claim to remission would be entertained, unless notice of such claim was made in sufficient time to admit of the lands and crops being inspected before the harvest. Previous to that time it had been Mr. Reade's custom [as I gather from some of his Jummabundy diaries and from a Circular (copy enclosed) issued by him on the 21st December 1867, in which he directs that shavy is to be inspected by Revenue Inspectors *or* Village Officers] to give remissions on the statements of Village Officers alone of the losses incurred.

5. From the report of the Acting Sub-Collector, the Board will see that Mr. Lister has adopted the rule not to give remission for punjah shavy, unless the crops are standing on the ground when inspected, and this is a very wholesome rule, provided that the ryots know when their fields are going to be inspected; but in the absence of notice that all inspections will take place between certain dates, it is, I consider, too much to expect a ryot to keep a guard over a withered crop for weeks at the risk of losing remission if his own or his neighbours' cattle eat it down, while, as to cattle not eating withered crops, my experience differs from Mr. Lister's.

6. From what I have said above, the Board will perceive that in one very important respect the remission rules contained in Circular Order No. 137-1 (17th December 1872) are not followed in this district; for, whereas those rules lay down that in granting remissions on irrigated lands no attempt is to be made to estimate individual losses, in this district every nerve is strained to ascertain this with the utmost accuracy, and this course was justified by the 3rd and 4th paragraphs of G. O., of the 10th March 1860, No. 364, until the sanction of Government to the remission rules now in force would seem to have abrogated it, while as to punjah remissions, the course followed by Mr. Banbury this year necessitated the preparation of individual accounts for punjah remission for every village—a course opposed to paragraph 2 of Rule 6 of the remission rules which distinctly provides for a percentage remission on the *demand* of the tract which

has suffered proportionate to the total loss, without any inquiry into the particular kinds of crop that may have also suffered.

7. The fact is, and I make the assertion with all respect, the remission rules now in force are somewhat inconsistent in their terms, and it is almost impossible to act up to them. Rule II. begins by laying down the principle that remission for partial loss of wet crops may be granted when caused by excess or deficiency of water *and when such excess or deficiency is not occasioned by any act or neglect of the persons to whom the land belongs*, and in the very next sentence it is laid down that in granting this remission *no attempt* is to be made to estimate individual losses; but how is it possible to ascertain whether excess or deficiency of water resulted from a ryot's act or neglect without an individual inquiry, or how can *partial* remissions be given without ascertaining the extent of an individual's loss? Then again paragraph 3 says: "When *under similar circumstances* dry crops are cultivated on wet lands, etc." What is intended, no doubt, is that when, owing to a *deficiency* of *water* (but not to an excess), and when such deficiency is not the fault of the ryot, he may grow a dry crop on his wet lands and be charged only the highest dry rate of the village; but in some cases this is absolutely no concession at all. Moreover, Rule III. is a dead letter, as is proved by the Board's recently admitting a claim from the Collector of Chingleput late in February for punjah remission. Had I known they would have done this, I would certainly not have sent in my recommendation for remission on the 30th January as I did. I only took charge of the district on the 26th January, and according to the rule had to submit any recommendation I intended to make before the 31st. I acted to the best of my belief and judgment on the information received from my subordinate officers, particularly from Stri Baliah, a copy of whose letter to Mr. Sullivan, dated the 24th January, but presented to me on the 30th, I enclose, and the result has to some degree at least justified my action, but I found myself in the position of being called on to prophesy distress or plenty, almost at a moment's notice, without any recent personal experience of the state of affairs in the district.

8. Again Rule III., paragraph 2, says that punjah remissions will "*ordinarily*" be granted without any inquiry into individual losses. The word "ordinarily" is hardly applicable to a state of affairs described in paragraph 1 as "very exceptional circumstances."

9. In paragraph 18 of his report, Mr. Banbury says: "It is not too much to expect that the Tahsildars, their Deputies, and servants from the Huzur should as formerly examine the fields upon which remissions are claimed and determine whether the claims are fair or fictitious," and he then draws a comparison between the Vanoor Deputy Tahsildar trying a man for theft when there were claims for remissions on lands, assessed at about Rupees 25,000, awaiting disposal, and when he had not "azymaished" one acre, and the action of Mr. Dent in the famine year "Nandana." I can only say that the procedure reported by Mr. Dent as having been followed in that exceptional year is identical with what was followed in the Cuddalore and Villapuram Taluqs, and, I believe, in all the other taluqs this year. Tahsildars and Deputy Tahsildars cannot do as much "azymaishing" (which really means inspection *by measurement*, and not mere glanc-

ing at) as they may possibly have done in former days; but there is no comparison between the amount of work which falls on those officers now-a-days and formerly. There was then no Criminal Procedure Code strictly binding down every Magistrate to act according to its provisions and so compelling the Vanoor Sub-Magistrate to record the complaint of theft, even though it was of a "punchapatiram," and to dispose of it according to law; and, if they had to look after public works and to do the duty of Inspectors of Police in former days, they had much smaller taluqs with maramat maistries and swarms of peons; and, as to the duties of Inspectors of Police, they simply did not discharge them as they are now discharged, so that in some respects the comparison drawn is hardly a fair one, but Mr. Banbury's remarks read as a curious comment on the beginning of Remission Rule No. II., paragraph 2.

10. I enclose a statement showing the actual remissions given, as compared with those estimated by Mr. Banbury, from which it will be seen that the former are less than the estimate by about half a lakh of rupees.

Enclosure No. 1.—Translation of Arzi from Tahsildar of Tindevanum.

Enclosure No. 2.—Translation of Arzi from Tahsildar of Villapuram.

Enclosure No. 3.—Extract from Villapuram Tahsildar's Arzi, No. 33, dated 17th June 1874.

Enclosure No. 4.—Copy of letter from Sub-Collector, dated 30th May 1874, No. 309.

Enclosure No. 5.—Copy of letter from Head Assistant Collector, dated 9th June 1874, No. 186.

Enclosure No. 6.—Copy of letter from Deputy Collector on general duty.

Enclosure No. 7.—Translation of Collector's Circular, dated 21st December 1867, No. 47.

Enclosure No. 8.—Copy of letter from Deputy Collector, dated 24th January 1874.

Enclosure No. 9.—Statement showing the amount of remissions sanctioned by Government and that actually granted.

Submitted to Government, with reference to G. O., dated 6th May 1874, No. 558, Revenue Department.

2. There can be no doubt but what the Tahsildars of Tindevanum and Villapuram gave Mr. Banbury and Mr. Garstin an exaggerated account of the distress in their taluqs, but the season was a very bad one, and the remissions ultimately granted after every precaution had been taken were unusually large. Considering the effect which first appearances had on the Collector himself when he returned to the district, and the proposals he deemed it necessary to submit before Mr. Banbury was deputed to visit South Arcot, the Board do not see how anything more severe than blame can be inflicted on the Tahsildars for their

exaggerations, though their denial that they stated what they certainly did state to Mr. Banbury and Mr. Garstin is discreditable.

3. The Special Deputy Collector seems from his report (one of the enclosuser) and the results of his labors to have done his work carefully and thoroughly. The remissions actually granted were Rupees 51,295 less than Mr. Banbury's estimate, viz., Rupees 3,04,837.

4. As regards the investigation into the condition of a sufficient number of the fields which have suffered in the ayacut of each irrigation work which is prescribed by No. II. of the Remission Rules, the orders in force in South Arcot seem to be all that could be desired, and nothing more is wanted than a strict enforcement of those orders. The examination of the fields or tracts of country in which loss has occurred must be made originally by the Revenue Inspectors, assisted, if necessary, by other subordinates of the Tahsildar, and the Tahsildar must afterwards endeavour to test a small portion of the work of each. In this year's Jummabundy the Villapuram Tahsildar must have neglected this important duty egregiously, and his explanation is very unsatisfactory. According to his own account, he only examined four villages himself. From the tone adopted by Mr. Garstin, the Board fear that he does not appreciate the importance of this part of a Tahsildar's work. It may be of service to him to point out that he has mistaken the meaning of the word "azymaish," and will find it given correctly in the margin of Mr. Banbury's report.

5. Mr. Garstin's criticisms on the Remission Rules show that the Rules are not carried out in South Arcot, and this must be corrected, though it will be difficult now that the rules have been persistently disregarded ever since they were promulgated in 1865. There is nothing inconsistent in Rule II. The average loss in an ayacut is to be determined by examining the fields in which loss is said to have occurred; when the average is struck, losses which result from the neglect, etc., of the persons to whom the land belongs is to be excluded, and the average remission thus fixed is to be given for *all* the fields which have suffered, no attempt being made to determine individual losses as in the old Shekada account when losses which a ryot suffered in one field were balanced against gain in another, and modified with reference to prices, etc., and the remission granted was a percentage of the whole loss determined on its proportion to the whole beriz of the putta. Something like this antiquated system evidently still prevails in South Arcot. The Tindevanum Tahsildar's account of it is this: "Percentage of remissions was granted for all lands laid waste not through negligence on the part of ryots, for all shavy present on the land and for short produce. The rates of remissions granted were one-half, one-third, and one-fourth of the assessment, varying according to the circumstances of each case." The withholding of full remission on the waste not occasioned by any act or neglect of the persons to whom the land belongs is contrary to Rule I., and it was expressly forbidden as regards South Arcot in G. O., dated 12th May 1865, No. 1,005. The fixing of the percentage of remission according to the circumstances of each case, *i.e.*, as the Board understand it of each individual's case was distinctly contrary to Rule II.

6. The Board desire Mr. Garstin to understand that none of the rules is "a dead letter" as he infers, because exceptions to them have been allowed under peculiar circumstances, and that they are to be obeyed.

No. 75. ORDER THEREON, 4th September 1874, No. 1,140.

Land Revenue, No. 2.

WITH these Proceedings the Board forward the explanation of the Collector of South Arcot upon the points noticed in paragraph 3 of G. O., dated 6th May 1874, No. 558.

2. Mr. Banbury, in the course of his report on the state of that district, noticed that recommendations for remission had been made in some taluqs in a very reckless manner, and in consequence the Collector was directed to submit explanations from the Tahsildars referred to and to report generally on the method adopted in settling the sums proposed for remission.

3. From Mr. Garstin's letter, it seems that the Tahsildars of Tindevanum and Villapuram were specially called on for explanation. These taluqs were those in which the greatest amount of remission was expected.*

	Rs.
* Villapuram	59,875
Tindevanum	98,998
	1,58,873
Other taluqs	1,45,964
	3,04,837

4. In his letter to the Board, dated 18th March 1874, No. 138 (recorded in G. O., 1st April 1874, No. 416), Mr. Garstin says: "With regard to Villapuram the Tahsildar showed me an account he had prepared, and from it he said he thought it would be necessary to give Rs. 50,000 punjah remission and as much more of punjah. I am not disposed to regard his estimate with much confidence at present."

Mr. Banbury, in paragraph 18 of his report, dated 30th March 1874, observed: "The Villapuram Tahsildar told me he had only seen the withered crops of two villages close to his Cusbah, although he urged upon Mr. Garstin the necessity for remitting half a lakh of Rupees on 'wet' alone in his taluq."

5. The explanation which the Villapuram Tahsildar gives amounts to this—that he made a general inspection of several villages in each of the four "pirkahs" of his taluq early in the season and a detailed examination of the nunjah shavi in four villages; that he was prevented from doing more (1) because he had no Sheristadar, and so could not leave the Cusbah; and (2) because the village and taluq officials were engaged with the Remission Deputy-Collector. From his Arzi it appears that a Sheristadar was appointed at the end of February, and Mr. Garstin's letter it would seem that the Special Deputy-Collector was deputed to the Villapuram Taluq early in March.

6. This Tahsildar, in his first report, dated 30th May 1874, would have it to be understood that he had not made any positive statement about the remissions which would probably be given; but this is modified by his second Arzi of the 17th June, though even in the latter, as pointed out by Mr. Garstin in paragraph 2 of his letter, dated 26th June 1874, No. 320, he adheres to the assertion that he never said any thing about punjah remission.

7. His name is not mentioned in any of the papers, but from the annual list it appears that he is C. Strinivasa Aiyengar, an officer of twenty-one years' service.

8. The Tindevanum Tahsildar (Mr. Dique) does not state whether he personally examined any villages, but says that the nunjah lands were all inspected by some official or other, and that he never made any general recommendation for remission, but that each case was decided on its merits. As regards dry crops no punjah lands

were inspected, though it appears that nearly Rs. 40,000 were eventually remitted on this account. In paragraph 24 of the Appendix to his report, Mr. Banbury shows that, in the first instance a reduction of 75 per cent. on the dry assessment in this taluq had been recommended.

9. In paragraph 2 of their present Proceedings, the Board observe that these two Tahsildars doubtless did give an exaggerated account of the distress in their Taluqs, but consider that anything more than blame is uncalled for.

10. The rest of the Collector's report refers to the method observed by the several divisional officers in regard to the disposal of claims to remission and to the working of the Remission Rules.

11. As to the former, it appears that no exception can be taken. With reference to the latter, Mr. Garstin considers that the rules are not very consistent.

12. The Board hold that the rules are sufficient, and that the Collector's criticisms only go to prove that they have not been properly carried out in South Arcot. They desire that, in future, the rules may be strictly observed.

13. The Governor in Council concurs generally in the views expressed by the Board. He cannot, however, but notice with great displeasure the conduct of the two Tahsildars who have been specially mentioned in these Proceedings, and whose inattention to their duties and careless action led, in the first instance, to an exaggerated estimate of the scarcity believed to be impending. The instructions issued by the Board for the imperative enforcement of the Remission Rules in South Arcot are approved.

(True Extract.)

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

To the Board of Revenue.

Exd. A. Grubert.

Govt. of [1874] Madras.

REVENUE.

To

The BOARD OF REVENUE.

Dated September 4th.

Read

Encl.

G. O., 4th September 1874, No. 1,140.

SEPTEMBER.

Nos. 74-75.

State of the South Arcot District.—Concurring generally in the views expressed by the Board in regard to the large remissions recommended by the Tahsildar of Tindevanum and Villapuram, with reference to the —; expressing great displeasure at their conduct; and approving Board's orders for the imperative enforcement of the Remission Rules in the district.

No. 2,012.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 30th July 1874.

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7. The fact is, and I make the assertion with all respect, the remission rules now in force are somewhat inconsistent in their terms, and it is almost impossible to act up to them. Rule II. begins by laying down the principle that remission for partial loss of wet crops may be granted when caused by excess or deficiency of water *and when such excess or deficiency is not occasioned by any act or neglect of the persons to whom the land belongs*, and in the very next sentence it is laid down that in granting this remission *no attempt* is to be made to estimate individual losses; but how is it possible to ascertain whether excess or deficiency of water resulted from a ryot's act or neglect without an individual inquiry, or how can *partial* remissions be given without ascertaining the extent of an individual's loss? Then again paragraph 3 says: "When *under similar circumstances* dry crops are cultivated on wet lands, etc." What is intended, no doubt, is that when, owing to a *deficiency* of *water* (but not to an excess), and when such deficiency is not the fault of the ryot, he may grow a dry crop on his wet lands and be charged only the highest dry rate of the village; but in some cases this is absolutely no concession at all. Moreover, Rule III. is a dead letter, as is proved by the Board's recently admitting a claim from the Collector of Chingleput late in February for punjah remission. Had I known they would have done this, I would certainly not have sent in my recommendation for remission on the 30th January as I did. I only took charge of the district on the 26th January, and according to the rule had to submit any recommendation I intended to make before the 31st. I acted to the best of my belief and judgment on the information received from my subordinate officers, particularly from Stri Baliah, a copy of whose letter to Mr. Sullivan, dated the 24th January, but presented to me on the 30th, I enclose, and the result has to some degree at least justified my action, but I found myself in the position of being called on to prophesy distress or plenty, almost at a moment's notice, without any recent personal experience of the state of affairs in the district.

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ENCLOSURE No. 6.—Copy of letter from Deputy Collector on general duty.

ENCLOSURE No. 7.—Translation of Collector's Circular, dated 21st December 1867, No. 47.

ENCLOSURE No. 8.—Copy of letter from Deputy Collector, dated 24th January 1874.

ENCLOSURE No. 9.—Statement showing the amount of remissions sanctioned by Government and that actually granted.

SUBMITTED to Government, with reference to G. O., dated 6th May 1874, No. 558, Revenue Department.

2. There can be no doubt but what the Tahsildars of Tindevanum and Villapuram gave Mr. Banbury and Mr. Garstin an exaggerated account of the distress in their taluqs, but the season was a very bad one, and the remissions ultimately granted after every precaution had been taken were unusually large. Considering the effect which first appearances had on the Collector himself when he returned to the district, and the proposals he deemed it necessary to submit before Mr. Banbury was deputed to visit South Arcot, the Board do not see how anything more severe than blame can be inflicted on the Tahsildars for their exaggerations, though their denial that they stated what they certainly did state to Mr. Banbury and Mr. Garstin is discreditable.

3. The Special Deputy Collector seems from his report (one of the enclosures) and the results of his labors to have done his work carefully and thoroughly. The remissions actually granted were Rupees 51,295 less than Mr. Banbury's estimate, viz., Rupees 3,04,837.

4. As regards the investigation into the condition of a sufficient number of the fields which have suffered in the ayacut of each irrigation work which is prescribed by No. II. of the Remission Rules, the orders in force in South Arcot seem to be all that could be desired, and nothing more is wanted than a strict enforcement of those orders. The examination of the fields or tracts of country in which loss has occurred must be made originally by the Revenue Inspectors, assisted, if necessary, by other subordinates of the Tahsildar, and the Tahsildar must afterwards endeavour to test a small portion of the work of each. In this year's Jummabundy the Villapuram Tahsildar must have neglected this important duty egregiously, and his explanation is very unsatisfactory. According to his own account, he only examined four villages himself. From the tone adopted by Mr. Garstin, the Board fear that he does not appreciate the importance of this part of a Tahsildar's work. It may be of service to him to point out that he has mistaken the meaning of the word "azymaish," and will find it given correctly in the margin of Mr. Banbury's report.

5. Mr. Garstin's criticisms on the Remission Rules show that the Rules are not carried out in South Arcot, and this must be corrected, though it will be difficult now that the rules have been persistently disregarded ever since they were promulgated in 1865. There is nothing inconsistent in Rule II. The average loss in an ayacut is to be determined by examining the fields in which loss is said to have occurred; when the average is struck, losses which result from the neglect, etc., of the persons to whom the land belongs is to be excluded, and the average remission thus fixed is to be given for *all* the fields which have suffered, no attempt being made to determine individual losses as in the old Shekada account when losses which a ryot suffered in one field were balanced against gain in another, and modified with reference to prices, etc., and the remission granted was a percentage of the whole loss determining on its proportion to the whole beriz of the putta. Something like this antiquated system evidently still prevails in South Arcot. The Tindevanum Tahsildar's account of it is this: "Percentage of remissions was granted for all lands laid waste not through negligence on the part of ryots, for all shavy present on the land and for short produce. The rates of remissions granted were one-half, one-third, and one-fourth of the assessment, varying according to the circumstances of each case." The withholding of full remission on the waste not occasioned by any act or neglect of the persons to whom the land belongs is contrary to Rule I., and it was expressly forbidden as regards South Arcot in G. O., dated 12th May 1865, No. 1,005. The fixing of the percentage of remission according to the circumstances of each case, *i.e.*, as the Board understand it, of each individual's case was distinctly contrary to Rule II.

6. The Board desire Mr. Garstin to understand that none of the rules is "a dead letter" as he infers, because exceptions to them have been allowed under peculiar circumstances, and that they are to be obeyed.

(A true Copy and Extract.)

J Grose
Secretary.

To the Acting Secretary to Government, Revenue Department,
with nine original enclosures.
" the Collector of South Arcot.

Exd. A. Grubert.

G.O. Ellis, Pub. no. 2.
Standard rule - 22 x 8
Demy 16t - 252 x 20

No 2354.
Rec. 1874.
Board of Revenue
MADRAS.

Received 13

PROCEEDINGS, 30TH JULY 1874, No. 2,012.

Dept 2 Aug 1874
Encl 9
2 Pets

JULY.

No. 2,012.

SESSION.—Explanation of Collector of South Arcot, with reference to certain remarks passed by Government on report of Mr. Banbury on condition of district, reviewed, and submitted to Government. Collector informed that none of the remission rules is a dead letter as he supposes, and that they must be obeyed.

SO 4 September 74
No 1140

Revenue Department.

No 1140

Memo: for Orders.

Rp. Board of Revenue submitting explanation of Coll.r S. Arcot with reference to certain remarks passed by Gov.t on report of Mr. Banbury on condition of the district.

(M.E. 30 July 1874 - No. 2012.)

Letter to Collr.

Peirs.

Sd

Imperative
Instructions to
be given to enforce
the Rules w.h A

Report that the Board
has recommended the
Several points noticed in letter of
the Conduct of the Collr
Subsidy - Remarks

With these Proceedings the Board forward the explanation of the Collector of South Arcot upon the points noticed in paragraph 3 of G.O. 856 May 1874 - No. 538.

2. Mr. Banbury in the course of his report on the state of that district noticed that recommendations for permission had been made in some talugs in a very reckless manner, and in

Consequence

consequence the Collector was directed to submit Explanations from the Tahsildars referred to and to report generally on the method adopted in settling the sums proposed for permission.

3. From Mr. Garstin's letter it seems that the Tahsildars of Tindevanam and Villapuram were especially called on for explanation. The latter of these officers only was mentioned in paragraph 18 of Mr. Banbury's report and the Vanoor Deputy Tahsildar, but nothing is said in the present report of the latter. Vanoor from the map appears to be in the Villapuram taluq. The above mentioned talugs were those in which the greatest amount of permission was expected

was reckless & careless in the extreme Sir. pass severe censure On the Coll. for his Satisfy himself of true facts & on Carrion, (Chet Secy. 28/8)

	P
Villapuram	59.875
Tindevanam	98.998
	158.873
Other talugs	145.964
	304.837

expected. The largest head of the total permission proposed by Mr. Banbury falling to these two talugs.

4. In his letter to the Board dated 18 March 1874 No. 138 (recorded in G.O. 19 April 1874 No. 416) Mr. Garstin says "with regard to Villa-
"puram the Tahsildar shew-
"ed me an account he had
"prepared and from it he
"said he thought it would
"be necessary to give P. 50.000
"munjah permission and as
"much more of punjah. I
"am not disposed to regard
"his estimate with much
"confidence at present."
Mr. Banbury in paragraph 18 of his report dated 30 March 1874 observed "the
"Villapuram Tahsildar told
"me he had only seen the

withered

"wherein crops of two villages
"close to his Cusbah, although
"he urged upon Mr. Garstin the
"necessity for remitting half
"a lakh of rupees on "wet"
"alone in his taluq."

5. The explanation which the Pallapuram Tahsildar gives amounts to this - that he made a general inspection of several villages in each of the four "Tirkahs" of his taluq early in the season and a detailed examination of the Nunjah Shaiv in four villages, that he was prevented from doing more because he had no Sheristadar and so could not leave the Cusbah & that because the village & taluq officials were engaged with the remission Dy (Coll.) From his Arzi it appears that a Sheristadar was appointed at the end of February and from Mr. Garstin's letter it would seem that the Special Dy Coll. was deputed to the Pallapuram taluq about the middle of March.

6. This Tahsildar in

10/114

his first report dated 30th May 1874 would have it to be understood that he had not made any positive statement about the remissions which would probably be given but this is modified by his second arzi of the 17th June though even in the latter, as pointed out by Mr. Garstin in paragraph 2 of his letter dated 26th June 1874 No. 320, he adheres to the assertion that he never said anything about Nunjah remission.

7. His name is not mentioned in any

of

of the papers but from the Annual list it appears that he is C. Srinivasa Aiyengar an officer of 21 years service.

8. The Tindevanum Tahsildar (Mr. Dique) does not state whether he personally examined any villages but says that the punjah lands were all inspected by some official or other and that he never made any general recommendation for remission but that each case was decided on its merits. As regards dry crops no punjah lands were inspected though it appears that nearly Rs 40,000 were

were eventually remitted on this account. In paragraph 24 of the appendix to his report Mr. Bambury shews that in the first instance a reduction of 75 per cent on the dry assessment in this Taluq had been recommended.

9. In paragraph 2 of their present Proceedings the Board observe that these two Tahsildars doubtless did give an exaggerated account of the distress in their Taluqs but under the circumstances do not consider that anything more than

than blame can be
inflicted upon them.

10. The rest of the
Collector's report refers
to the method observed
by the several divisional
officers in regard to
the disposal of claims
to remission, and to
the working of the re-
mission Rules.

11. As to the former
it appears that no ex-
ception can be taken.
With reference to the
latter Mr. Garstin con-
siders that the Rules
are not very consistent.

12. The Board
hold that the Rules
are sufficient and
that

that the Collectors'
criticisms only go to
prove that they have
not been properly
carried out in South
Arcot. They desire
that in future the
rules may be strictly
observed.

12/1140

Revenue

Rx Remissions in S. Arcot.

1140

C 19th Augt 74 R 25th

Revenue Department

No. 1140

14/1140

Proceedings of the Madras Government

Under date the 4th August 1874

Read the following Pro: of the Bd of Rev:

Submitting explanation of Coll: of S. Arcot with reference to certain remarks passed by Govt on report of Mr Banbury on condition of the District

H.C. 30th July 1874 No. 2012.

With these Proceedings the Board forward the explanation of the Collector of South Arcot upon the points noticed in paragraph 3 of G.O. dated 8th May 1874 No. 558

2. Mr Banbury in the course of his report on the state of that district noticed that recommendations for remission had been made

made in some talugs in a very reckless manner, and in consequence the Collector was directed to submit explanations from the Tahsildars referred to and to report generally on the method adopted in setting the sums proposed for remission.

3. From Mr. Garstin's letter it seems that the Tahsildars of Tindevanum and Villapuram were specially called on for explanation. These talugs were those in which the greatest amount of remission was expected.

	Rs
Villapuram	59,875
Tindevanum	98,998
	158,873
Other talugs	145,964
	304,837

4 In his letter to the Board dated 18th March 1874 No. 138 (recorded in G.O. 1st April 1874 No. 416) Mr. Garstin says "with regard to Villapuram the Tahsildar shewed me an account he had prepared and from it he said he thought it would be necessary to give Rs 50,000 remission and as much more of punjah. I am not disposed to regard his estimate with much confidence at present"

Mr. Banbury in paragraph 18 of his report dated 30th March 1874 observed "the Villapuram Tahsildar told me he had only seen the withered crops of two villages close to his Cutcherry although he urged upon me the necessity for remitting half a lakh of rupees on "wet" alone in his taluq

"taluq".

5. The explanation which the Villapuram Tahsildar gives amounts to this. that he made a general inspection of several villages in each of the four "Firkahs" of his taluq early in the season and a detailed examination of the Nunjah Shaie in four villages, that he was prevented from doing more (1) because he had no Sheristadar and so could not leave the Cutcherry and (2) because the village and taluq officials were engaged with the remission Dys: Collector. From his Arzi it appears that a Sheristadar was appointed at the end of February and Mr. Garstin's letter it would seem that the Special Deputy Collector was deputed to the Villapuram taluq early in March.

This

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6. This Tahsildar in his first report dated 30th May 1874 would have it to be understood that he had not made any positive statement about the remissions which would probably be given but this is modified by his second Arzi of the 17th June though even in the latter, as pointed out by Mr. Garstin in paragraph 2 of his letter dated 26th June 1874 No. 320, he adheres to the assertion that he never said anything about punjah remission

7. His name is not mentioned in any of the papers but from the Annual list it appears

that

that he is C. Srinivasa Aiyengar an officer of 28 years service.

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instance a reduction of 75 per cent on the dry assessment in this Taluq had been recommended.

9. In paragraph 2 of their present Proceedings the Board observe that these two Tahsildars doubtless did give an exaggerated account of the distress in their Taluqs but consider that anything more than blame is uncalled for.

10 The rest of the Collector's report refers to the method observed by the several divisional officers in regard to the disposal of claims to remission, and to the working of the remission Rules.

11. As to the former

it

it appears that no exception can be taken. With reference to the latter Mr. Forstin considers that the Rules are not very consistent.

12. The Board hold that the Rules are sufficient and that the Collectors criticisms only go to prove that they have not been properly carried out in South Arcot. They desire that in future the rules may be strictly observed.

13. The Governor in Council concurs generally in the views expressed by the Board. He cannot however but notice with displeasure the conduct of the two Tahsildars who have been specially mentioned in

18/1140

in these Proceedings and whose ~~want of~~ attention to their duties and careless action led in the first instance to an exaggerated estimate of the scarcity believed to be impending. The instructions issued by the Board for the imperative enforcement of the remission Rules in South Arcot are approved.

attention & their duties and

To Bd/Revenue with 9 Encls
Fort St. George 17 Sept/74

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RJ 7/9/74
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