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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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No. 786.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 8th April 1874.

Read the following Proceedings of the Government, dated 20th February 1874, No. 232, Revenue, Department:—

Read Proceedings of the Board of Revenue, dated 24th February 1873, No. 264.

ABSTRACT.—Submitting report on the Revenue Settlement and Collections of the Madras Presidency for Fasli 1281 (1871-72).

No. 179. ORDER THEREON, 20th February 1874, No. 232.

Land Revenue, No. 6.

G. O., 11th February 1874, No. 184.

THE Quinquennial Statements for the Revenue year (1st July 1871 to 30th June 1872) now under report have been separately reviewed by the Government; and therefore it is unnecessary in the present review to go over any portion of the same ground, *i.e.*, the statistics of land revenue; but the administration and history of the year have still to be noticed, together with the statistics of the other revenues under the control of the Board.

2. The *seasons* were generally unfavourable, and there was a very extensive loss of cattle in some districts from the after effects of the cyclone of May 1872; but the death-rate of the population was less than in the two previous years; there was a general immunity from cholera. In the Northern Circars and Tanjore *prices* ruled high; in all other districts they fell in nearly every species of grain.

3. Passing over the subjects of "Ryots' holdings," "Ryotwar Settlement," etc., which have already come under notice in the Quinquennial Statement, the Government proceed to notice remissions, land revenue, miscellaneous, special products, sundry sources of revenue under their several heads, collections, arrears, and coercive processes.

4. Excluding *remissions*, the total of the land revenue under all heads was Rs. 4,45,06,331 as against Rs. 4,60,47,305 in Fasli 1280. The lands left waste out of ryots' holdings involved a revenue of Rs. 28,55,651, but the greater part being dry lands, only Rs. 6,13,261 had to be remitted. This, however, was an increase of more than two lakhs over the amount* remitted in Fasli 1280. In occasional† remissions there was also a large increase; withered‡ crops and loss§ of produce being very heavy items. The special remission on dry lands in the Madura District, which received the sanction of Government, amounted to Rs. 50,650.

				Rs.
*	Fasli 1280	...	...	3,93,222
	,, 1281	...	...	6,13,261
		Increase	...	2,20,039
†	Fasli 1280	...	...	4,69,861
	,, 1281	...	...	7,27,054
		Increase	...	2,57,193
‡	Fasli 1280	...	...	62,707
	,, 1281	...	...	2,12,098
§	Fasli 1280	...	...	59,913
	,, 1281	...	...	1,71,488

5. In the permanently settled revenue, a net decrease of Rs. 14,178 is recorded. This, however, is entirely owing to deductions made with the sanction of Government from the peishcush paid by the Zemindar of Venkatagiri and the Jaghiredar of Arnee, in commutation of their right to levy Moturpha (Profession Tax).

6. The various sources of land revenue (Miscellaneous) brought in Rs. 1,98,281 less than in Fasli 1280. A portion of the decrease is due to transfers of revenue to other heads, but in the Kistna the ryots in the Zemindaries took less water than usual; in Malabar sales of escheat lands diminished; and in the Godavery District, the lunkahs or islands brought in a rent of only 98,536 as against 1,69,677 in Fasli 1280. The falling off in the last item is not satisfactorily explained by the Collector of the district. The Government would have wished to learn from his report that a careful inquiry had been made before it was attributed to an encroachment by the river and a fall in the price of tobacco.

7. Special Products.—The acreage under sugar-cane and cotton enlarged even in the face of the unpropitious season. The want of seasonable rains was against Indigo which shows a lessened area. This, however, is also partly attributed to its having been the year in the districts of Kurnool and Kistna when in the rotation of crops some other replaces indigo.

	Fasli 1280.	Fasli 1281.
Sugar-cane... ...	43,457	47,110
Cotton...	14,67,226	16,17,083
Indigo...	3,47,884	3,45,586

8. The results of *sundry sources of revenue* are thus tabulated:—

Sources of Revenue.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Excise on Spirits and Drugs (Abkari)	59,50,479	58,23,714	.....	1,26,765
Income Tax	22,43,318	7,24,098	.....	15,19,220
License Tax	2,286	272	.....	2,014
Salt	1,26,05,889	1,28,88,940	2,83,051	.....
Sea Customs	28,05,693	29,10,308	1,04,615	.....
Land Customs	1,88,891	2,05,900	17,009	.....
Stamps {Judicial or Court Fees ...	23,66,896	25,16,803	.....	.....
Stamps {Non-Judicial	15,88,583	16,39,657	.....	.....
	39,55,479	41,56,460	2,00,981	.....
Total ...	2,77,52,035	2,67,09,692	6,05,656	16,47,999
Net ...	.....	.....	.....	10,42,343

The only items calling for remark are Abkári, Salt, and Customs.

Abkari.—Abkári alone showed a still further declension, the result of reduced rentals and remissions. From the reports of those Collectors in whose districts the falling off was greatest, it would seem that in Madras alone was there a lessened consumption during the year under review.

9. Salt.—The manufacture of *salt* received a considerable impulse during Fasli 1281, and the revenue arising from its sale amounted to nearly three lakhs of rupees in excess of that realized in Fasli 1280. The Board say they are not disposed to rely implicitly on the details given regarding the sales for Home and Inland consumption, and are satisfied that the salt sales are beginning to recover from the check given them by the enhancement of the monopoly price. Government notice however that, according to the accounts, the increase is due to the expansion of the inland traffic which was augmented to the extent of 207,760 Indian Maunds, whereas the Home sales fell off by 59,688 Indian Maunds. Now as it appears that the demand for salt in the Hyderabad and Mysore Territories caused an increased export thither, the indication given by the accounts must be tolerably correct, and it does not appear likely that the actual Home consumption of salt in this Presidency can have increased.

10. The Government are glad to notice that their remarks of last year have not been without effect, but that notwithstanding the increase in sales, the balance of salt remaining in store at the close of Fasli 1281 was 978,390 Indian Maunds in excess of that in store at its commencement. Of the twelve Coast Districts, there are only three which do not show an augmented manufacture, elsewhere active work prevailed and was no doubt aided by the absence of floods and by the unusual dry weather.

11. In the districts of Godavery, Nellore, and South Arcot, the manufacture diminished. The explanation afforded by the Acting Collector of the Godavery District shows that there is there abundance for all possible requirements. In South Arcot, however, the Collector frankly admits that, to meet an increasing demand, he has but eight months' (ordinary) stock. He attributes the decrease to the damage caused to the principal salt-works by the cyclone of May, and is inclined to question the propriety of securing by "the forty days' system" (as he calls it) a better quality of salt at the risk of an immense failure being caused, as in this fasli, by an inopportune storm. The Collector of Nellore offers no remarks though the sales in his district have increased, and, according to Statement 7, he cannot have had in store anything like the eighteen months' supply he ought to have had.

12. As a necessary sequence of the augmented manufacture and extended purchase of salt, the charges of the department were much heavier than in Fasli 1280. The ratio to the gross revenue was 12¼. The Budget grant for Petty Construction and Repairs seems to have been fully utilized.

13. The general decrease in wastage is satisfactory. In South Arcot and Tanjore only did it exceed that of last year, and this is attributed to the cyclones of May and November; causes quite exceptional. In Tinnevelly, though the heavy rains of 1869 still have an influence and cause a high precentage of wastage, it is less than last year.

While the total wastage of Fasli 1280 amounted to 2,06,289, that for Fasli 1281 was only 1,74,501, and sanction is granted for writing it off.

14. Sea Customs.—An increased activity in the import and export trade in four* districts brought about an increase of Rs. 1,04,615 in the revenue, and commerce was but little affected by the unfavourableness of the season.

* Malabar, Madras, Tinnevelly, and Ganjam.

15. Land Customs.—The revenue from Land Customs increased owing to a briskness of the export trade in cloth and indigo between South Arcot and French territory. The alertness of the frontier establishment is also believed to have contributed to the result.

	Rs.
* Fasli 1280	23,66,896
,, 1281	25,16,803
Increase...	1,49,907

16. Stamps.—Court Fees Stamps* brought in Rs. 1,49,907, and Non-Judicial Stamps† Rs. 51,074 more than in Fasli 1280. The former is accounted for by the steady increase in litigation already noted in the Administration Report for 1871-72, and the latter by a number of Abkári contractors having had to provide, for their engagements, stamps of a high value.

	Rs.
† Fasli 1280	15,88,583
,, 1281	16,39,657

17. Demand, Collection, and Balances of Current and Revenue.—Of all sources of revenue, the total demand was Rs. 7,12,16,023. The close of the fasli saw Rs. 57,38,754 uncollected, and subsequent collections left Rs. 17,64,832 still outstanding. Of this amount, Rs. 5,12,601 had to be recovered from permanently settled estates; no less a sum than Rs. 3,36,695 standing against the Ramnad Estate alone. With this state of things the balance on ryotwar lands compares favourably; amounting to Rs. 7,16,717 only, and bearing to the demand a percentage slightly lower than that in the previous fasli with its favourable seasons. The balance under Abkári is large, but appears to be fully covered by the securities held. The other balances call for no remark.

18. The Government are disposed to agree with the Board in considering the result of the collections on the ryotwar land revenue, under the unfavourable condition of the fasli, to be on the whole satisfactory. They note, however, that in the current balances, Chingleput "heads the list as in the previous year" and "that the Collector does not account for the large‡ balance." He should be called upon to do so. Generally there should be less delay in the collection of the kists, which can often be realized by the prompt attachment of the crop while yet on the ground, whereas, after its removal, recovery by the sale of the land is always a tedious and often an unprofitable process.

‡ Rupees 1,43,680.

19. Of arrears, the total demand was Rs. 77,40,881 at the commencement of the fasli. Collections and remissions have reduced this amount to Rs. 8,84,396, and for writing off Rs. 1,63,724-5-3 of this amount as irrecoverable, authority is given as requested by the Board.

Under the explanation given by them, sanction is also accorded for writing off Rs. 20,933-14-6 which belong to Fasli 1281.

20. In the district of Madura there are still many unsettled ryotwar balances of old date and of a petty nature, and the Collector should take care to prevent their appearing in the accounts of Fasli 1282. In the Kistna District there are some trifling balances under Quit-rent and Shrotriem Jodi, which are of long standing, and should be finally disposed of.

21. With large outstandings at the commencement of a fasli which throughout has been unfavourable for agriculture, it was perhaps inevitable that, as noted in the margin, a more extended recourse should have been had to coercive process; though the amount actually realized by sales of property was less than in the previous year.

	Fasli 1280.	Fasli 1281.
Numbers of ryots against whom processes were issued.	156,933	260,331
Revenue realized by actual sales ...		
(*a.*) of moveable property	261,887	190,542
(*b.*) lands	242,292	206,803

Here again the district of Chingleput has an unfortunate pre-eminence. More than half of the whole revenue realized by the sale of lands was recovered in this one district alone and amounted to no less a sum than Rs. 1,08,358. A special report should be submitted on this circumstance and its causes.

22. The Government notice that the Acting Collector of South Arcot confirms his predecessor's unfavourable remarks regarding the keeping of the village and taluq accounts and has made a separate report to the Board regarding what he considers to be the principal cause of the existing defects.

(True Extract.)

(Signed) D. F. CARMICHAEL,
Secretary to Government.

Communicated to all Collectors and to the Superintendent of Stamps for their information and guidance.

2. The attention of the Collector of Godavery is drawn to the remarks of Government in paragraph 6 of their Order, and he is requested to submit a report showing how much of the decrease in the rent of lunkahs or islands is due to encroachments by the river, and how much to low rentals in consequence of the fall in the price of tobacco.

Paragraph 6.

3. The salt wastage should be written off in the account current of March 1874. The quantities are given in paragraph 38 of the Board's report.

Paragraph 13.

4. With reference to paragraph 18 of the Government Order, the Board observe that subsequent collections up to January 1874 have reduced the balance of Fasli 1281 in the Chingleput District from Rupees 1,43,680 to Rupees 39,775. The Collector will, however, be requested to report why collections were not made earlier, and why a large balance is still allowed to exist.

Paragraph 18.

5. The irrecoverable balances should be written off, as detailed in paragraph 58 of the Board's report, in the Demand, Collection, and Balance Statement for March 1874.

Paragraph 19.

6. The attention of the Collector of Madura is drawn to the remarks of Government in paragraph 20, and he is requested to see that balances of old

Paragraph 20.

date and petty nature do not appear in the accounts of Fasli 1283. The Board observe that most of the petty old balances which remained in the Kistna District under "Shrotriem Jodi" have been since disposed of, the recoverable and doubtful balance still remaining in the accounts being only Rupees 433.

8. The Board will address Government separately on the subject of collections by coercive processes in the district of Chingleput as well as in the other districts of the Presidency.

Paragraph 21.

9. Collectors will in future exhibit all charges made for water on account of second crop, whether in the shape of half assessment or a special water-rate, under "Second-crop assessment" in the Jammabundi Statement No. 3, *vide* paragraph 13 of the Board's report.

(A true Copy and Extract.)

J Grose

Secretary.

To the Acting Secretary to Government, Revenue Department.
,, all Collectors.
,, the Superintendent of Stamps with copy of Government Order.
,, the Accountant-General.

Exd. W. H. French

No. 1394.
Rev. 1874. Defd.

Board of Revenue,
MADRAS.

PROCEEDINGS, 8TH APRIL 1874, No. 786.

Dep. 27 Apl. 74.
Encl.

Received 28 April 74.

APRIL.
No. 786.

Revenue Settlement and Collections — of Madras Presidency for Fasli 1281. — Orders of Government on Board's report on —, communicated to all Collectors, with remarks.

No. 15.
Recorded
May 1874