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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	56	Press
B.P. No.		Mis.
Dated	14-1-	1874 196

Not to be folded or roughly handled

No. 107. Read the following letter from J. GROSE, Esq., Secretary to the Board of Revenue, to the Hon. R. A. DALYELL, Acting Secretary to Government, Revenue Department, dated Madras, 7th November 1873, No. 2,266:—

With reference to G. O., dated 23rd June 1873, No. 642, and your Official Memorandum of the 25th September, No. 167, I am directed to submit the reports regarding sales for arrears of revenue which have been already received and printed. The rest will be forwarded as fast as they are printed, and, when all have been received, the Board will submit their views on the subject.

2. The Land Revenue accounts being all kept for the Fasli year (July 1st to June 30th), it has been found necessary to submit the information required by Government for Faslis instead of fiscal years. That for Fasli 1282 (1872-73) is not yet available.

3. The number of landholders (Inamdars and Muttahdars as well as ryots) who were affected by the sales of land for arrears in the following districts were—

	1870-71.	1871-72.
Vizagapatam	10	57
Nellore	247	430
Bellary	558	659
Chingleput	2,465	4,361
North Arcot	569	1,133
Tinnevelly	76	103
Coimbatore	276	59
Nilgiris	2	5
Salem	1,063	802
South Canara	3	6

4. The number of petitions complaining of sales for arrears filed in the Board's office has been as follows:—

1870-71...	14	1871-72...	17	1872-73...	38
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5. Further information has been called for with regard to suits to set aside such sales and the stamp duty levied when they are filed, but the total number of cases is infinitesimal. In Godavery there were ten suits in six years; in Nellore, Bellary, North Arcot, Tinnevelly, and Salem the Collectors report that there have been none. So far as the Board can gather from the records of decided cases in their office the duty is calculated on the full value of the land which the plaintiff seeks to recover, and they do not see how it could be calculated otherwise.

*Proceedings of the Madras Government, Revenue Department,
14th January 1874.*

No. 108.

ORDER THEREON

January 1874, No. 56.

Land Revenue, No. 4.

Proceedings, Board of Revenue, 19th April 1873, No. 605.

It is observed that the Board on 19th April last requested all Collectors to submit Returns in certain districts of late had become very extensive. The causes of the increased number of suits brought by the parties in the Courts to obtain the cancellation of the sales, with the results. Subsequently, in the Order marginally noted, the Government called the attention of the Board to the same subject.

2. In the letter above recorded the Board furnish Returns from ten districts only out of the twenty-one comprising the Presidency, from which it appears that within that limited area sales of land made by the Revenue authorities in 7,615 cases during the year 1871-72, while the total number of suits filed to set aside such sales was "infinitesimal." The total number of ryots in the same districts was 1,021,181, so that the sales were 0.745 per cent.

3. Various reasons are given by the Collectors for the great increase in sales apparent of late years; and, so far as any of them are susceptible of removal by administrative changes, the Government look to the Board of Revenue for full and early report. It is, however, sufficiently evident that the present rate of stamp duty payable under the "Court Fees Act," on the institution of a suit by any ryot who may consider himself aggrieved by the action of the District authorities, must be quite prohibitory in a vast majority of cases: no less than 1,208,050 ryots, or 63½ per cent. of the whole body, appearing by the last Quinquennial Returns to hold puttās under Rs. 10 each.

4. For instance, to take the case of a ryot holding on a puttā over 5 Rs. but not exceeding 10 Rs.—say 7 Rs. and 8 Annas.—who lost possession of his land under a revenue sale and wished to take the legal measures in the Civil Courts for its recovery, the value of the subject-matter, the Act declares, shall be deemed to be five times the annual revenue, or Rs. 37-8-0, and the proper fee on this sum is Rs. 3, that is to say, he would have to disburse that amount for the plaint

Section 7, Clause 5 (h.) process money, batta to witnesses, etc., etc.; stamp alone, exclusive of Vakīl's fees, pro

Section 7, Clause 11 (e.) on the other hand, were he the tenant of a zemindār, paying 7½ Rs. rent to his landlord, and had occasion to sue for the recovery of the occupancy of land from which he conceived himself to have been unjustly ejected, the value would be the amount of rent, and the Court fee would be 12 Annas only.

5. Whatever reasons may exist in other parts of India in justification of the distinction thus made, they certainly do not apply to the circumstances of this Presidency, where the vast proportion of inconsiderable landholders is so striking a feature in the agricultural Returns. The present state of things, under which the great majority of ryots are practically deprived of the right of resort to the

*Proceedings of the Madras Government, Revenue Department,
14th January 1874.*

*Proceedings of the Madras Government, Revenue Department,
1874.*

Civil Courts, which the law expressly enjoins on them, calls for immediate remedy. What is required in the opinion of His Excellency in Council is that the stamp duty shall be greatly reduced, and he resolves to move the Government of India to introduce a Bill to amend the Court Fees Act by declaring the revenue assessed on the land sold to be the value of the suit, when such sale is contested by the ryot in a Civil Court, in the cases under notice.

(True Extract.)

(Signed)

D. F. CARMICHAEL,
Secretary to Government.

To the Board of Revenue.

Exd. A. S. Rodgers.

*By Mr. Secretary
on the 11th of
Feb. 1874*

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X

No. 2,266.

From J. GROSE, Esq., Secretary to the Board of Revenue,
To the Hon. R. A. DALYELL, Acting Secy. to Govt., Revenue Dept.

SIR,

WITH reference to G. O., dated 23rd June 1873, No. 642, and your Official Memorandum of the 25th September, No. 167, I am directed to submit the reports regarding sales for arrears of revenue which have been already received and printed. The rest will be forwarded as fast as they are printed, and, when all have been received, the Board will submit their views on the subject.

2. The Land Revenue accounts being all kept for the Fasli year (July 1st to June 30th), it has been found necessary to submit the information required by Government for Faslis instead of Official years. That for Fasli 1282 (1872-73) is not yet available.

3. The number of landholders (Inamdars and Muttahdars as well as ryots) who were affected by the sales of land for arrears in the following districts were—

	1870-71.	1871-72.
Vizagapatam'	10	57
Nellore	247	430
Bellary	558	659
Chingleput	2,465	4,361
North Arcot	569	1,133
Tinnevely	76	103
Coimbatore	276	59
Nilgiris'	2	5
Salem	1,063	802
South Canara	3	6

4. The number of petitions complaining of sales for arrears filed in the Board's office has been as follows :—

1870-71...	14	1871-72...	17	1872-73...	38
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5. Further information has been called for with regard to suits to set aside such sales and the stamp duty levied when they are filed, but the total number of cases is infinitesimal. In Godavery there were ten suits in six years; in Nellore, Bellary, North Arcot, Tinnevely, and Salem the Collectors report that there have been none. So far as the Board can gather from the records of decided cases in their office the duty is calculated on the full value of the land which the plaintiff seeks to recover, and they do not see how it could be calculated otherwise.

REVENUE BOARD OFFICE,
Madras,
7th November 1873.

I have the honour to be,

Sir,
Your most obedient servant,
(Signed) J. GROSE,
Secretary.

To the Acting Secretary to Government, Revenue Department,
with printed reports from eleven districts,

Exd. A. S. Rodgers.

Govt. of 1874
REVENUE.
THE BOARD OF REVENUE.
Listed January 14th.
G. O. 14th January 1874, No. 36.
No. 107-108
Court Fees Act.—Resolving for reason stated, to move the Government of India to introduce a Bill to amend the — by declaring the assessment of land sold for arrears of revenue to be the value of the suit when such sale is contested by the ryot in the Civil Court.

Revenue Board Office
Madras
7th November 1873

From,

The Secretary to the
Board of Revenue

To,
The Acting Secretary to Government,
Revenue Department

Sir,

With reference to Govern-
ment Order 23^d June 1873 N^o 642
and your Official Memo of the
25^d September N^o 167, I am directed
to submit the Reports regarding
sales for arrears of Revenue which
have been already received and
printed. The rest will be for-
warded as fast as they are
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received the Board will submit
their

1873.

Board of Revenue,
MADRAS.

FROM THE SECT. TO THE BOARD OF REVENUE,
TO THE ACTING SECT. TO GOVT., REV. DEPT.

Dated 7th November 1873.

Received

Encl.

NOVEMBER.

No. 2,266.

Sales of land for arrears of revenue—during
1870-71, 1871-72, and 1872-73.—Reports from
Collectors regarding—already received and
printed, submitted to Government; the rest pro-
mised to be sent as fast as printed and Board's
views on subject expressed when all have been
received.

their views on the subject.

The Land Revenue Accounts being all kept for the Fushy year (July 1st to June 30th), it has been found necessary to submit the information required by Government for Fushies instead of official years. That for Fushy 1282 (1872-73) is not yet available.

The number of landholders (inamdars and Muttahdars as well as ryots) who were affected by the sales of land for arrears in the following Districts were

	1870-71	1871-72
Vizagapatnam	10	57
Kellore	247	430
Bellary	558	659
Chingleput	2465	4361
North Arcot	569	1133
Tinnevely	76	103
Coimbatore	276	59
Kilgiris		

	1870-71	1871-72
Kilgiris	2	5
Lahur	1063	802
South Canara	3	6

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70-71	71-72	72-73
14	17	38

Further information has been called for with regard to suits to set aside such sales and the stamp duty levied when they are filed, but the total number of cases is infinitesimal. In Godavery there were 10 suits in 6 years. In Kellore Bellary, North Arcot, Tinnevely and Lahur the collector's report that there have been none. So far

far as the Board can gather
from the records of decided cases
in their Office the duty is calculated
on the full value of the land
which the Plaintiff seeks to
recover, and they do not see
how it could be calculated
otherwise.

I have the honor to be

Sir

Your Most Obedient Servant

J. G. Gole

Secretary

To,
The Acting Secretary to Government
Revenue Department
with printed reports from
11 Districts

C. D. M. Narasimha Chari

C. D. M. Narasimha Chari

Revenue Sales

The Gentle Mr. J. M. Robinson ultimately concurs with him, agrees to pass the Draft G.O. into certain emendations - also the letter to the Govt of India, provided that nothing is said in that about our correspondence with the Govt - we are to ask for an equalisation of the Court Fee on the ground that there is no reason for the difference, our Rights being so unsubstantiated.

27-10/2/73.

See by note in the Robinson's memo

2023 June 1/3/20/100

Ans: (1873: 2442

Ans: 3644

The Secretary to the
Board of Revenue

To Mr. J. M. Robinson
- must be. I.

Dated 7.5.1873

Dear Sir -

Ref: 12/4/73

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I have the honor to acknowledge the receipt of your letter of the 27th inst. in relation to the draft G.O. for the equalisation of the Court Fee on the ground that there is no reason for the difference, our Rights being so unsubstantiated. I have the honor to inform you that the same has been forwarded to the Secretary to the Board of Revenue for his consideration.

J.O. 56-14 Jan'y 74

Ans: 14-5-1873

Ans: 14-5-1873

No. 3644

From B^d of Rev.

Dated 7. Nov. 1873.

FOR ORDERS.

Revenue Sales

Memo:

for B^d. before.

I do not think that we should be
 perturbed in any further postponement
 of our final decision in this matter.
 It is now at least a year since our
 attention was ^{first} called to it, and the
 chief reason for the delay has been
 that it was necessary to obtain
 more full information, as far as certain
 points, from the Board of Revenue.
 The Board of Revenue has not yet
 received all the replies of the
 Collectors ^{for which I am sorry} but in its usual proceedings
 I have ~~not~~ ^{not} since the result of the
 information which it has already

C/19 Dec 1/73

obtained; and from that information it
appears

1. That the number of Ryots
^{in 10 districts} annually evicted is about 8000.

2. That the cases are extremely
rare in which suits are set aside & the
suits are instituted (The Board say
that the total number is insignificant).

3. That the ~~former~~ stamp duty
is calculated on the full value of the
land sold. (From other sources we learn
that the ~~land~~ charge for an allotment of
self-protection by a ryot so evicted is 5
times as great as if he is evicted by
the ~~land~~ owner.)

It may be considered, then, as proved that
the statement originally made was correct -
viz that the evicted Ryots are prosecuted
by the rate of the Stamp duty from resorting

to the remedy which the law proposes to
provide them ^{with} - a suit against the officers
of the fort.

In other words, we have lodged in the hands
of one collection a power, practically actual
appeal, of resisting any occupier of land -
a power which they exercise so freely that
8000 Ryots are yearly ~~evicted~~ sold up,
who a number of which I believe is at the
least ^{ten} times as great as that of
any other local fort.

It is certain that the state of things calls for
immediate remedy: and the proper
remedy is indicated clearly enough by the
nature of the evil. What is required is that
the Stamp duty should be entirely abolished,
or put off & reduced. Probably the charge
of 200 is suggested by Mr. Cunningham - as that
which is paid upon a Petition - except when

FOR ORDERS.

the case -

The alternative remedy which was at first
proposed - an appeal in each case to the ^{Revenue} ~~Revenue~~ - appears to be ^{instructive} ~~instructive~~, and
must ^{be} ~~be~~ ^{probably} ~~be~~ ^{less} ~~less~~ ^{expensive} ~~expensive~~ as well as ^{less} ~~less~~ ^{costly} ~~costly~~.

In my note of March 10 I on this subject
I replied to the objections suggested by the Secy
to any change such as that which I propose:
and I have nothing to add to the observations
which I then submitted. ⁺

We must (I presume) if my view is adopted,
~~refer the matter~~ make a proposal according to
the spirit of India - I do commend the question
to the immediate & serious attention of my
hon^{ble} Colleagues.

W

Dec 11/73

* except that the poverty of
most of the Ryots whose
land is sold is an additional
reason for protecting them.

Reverend Sales

Note by Houlle

to Houlle

I Houlle

I venture in
to submit that this
matter is not in a
state to go to the
Imperial Legislature
- and from what
I know of the Careful
and deliberate working
of that Department
of the Government of
India. I have no
doubt that the
proposal to take
hasty action would
be rejected or
postponed until the
inquiry

the matter is probably
one for administrative
rectification rather
than legislative
action - that ~~all~~
~~these sales~~ ^{almost} ~~are~~ ^{infinite}
number of our
peasant proprietary
and a still smaller
portion of their landed
holdings, and that
the portion of our
enormous rent roll
so realized is the
smallest fraction.

I do not believe
that sales ^{have} ~~are~~ ^{are}
general ordered
by (Messrs. Thomson
thru with great in-
deliberation and
forbearance - as a

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best resource in fact -
and I deprecate ^{incur}
exposure & dispute.

Look with disfavour
on heavy institutions
in fees and legal
impediments, but I
intend dispute such
analogy as respects
the condition of property
between a peasant-proprietor
(Government Rittahdar)
and a zemindary
tenant as is sought
to be made out in this
draft; and I would
give no more ready
facility to dispute
the action of the State
creditor than that
conceded by ^{and}
in regard to any other
Court

inquiry is complete.

The Board of Revenue has called for full local information, without which they cannot submit a sufficiently reliable report. This information is in the course of being received, and when fully before the Board, they will submit a well-digested case for the deliberation of your committee.

The matter presents to my mind no serious features such as call for legislative action on incomplete information, for the papers show that

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that the causes for the increased sales admit of explanation and are probably not such as call for legislative changes, which must have the effect of weakening the Revenue administration of making the realization of the Revenue more troublesome & of imposing the legitimate action of our Executive Officers to vexatious after-litigation.

The facts before us show that the exceptional recourse to the sale of lands are confined to two or three Districts, so that the

Court or creditors
by instituting different
fees.

Without committing
myself to any definite
opinion in the matter
I think that the action
proposed should be
deferred.

13/12. MR

There are 2 dis-
tinct questions here
involved - one the
rate of Stamp duty
which in the case
of a prob. right is so
much higher than
in the case of a ge-
neral right. I
do not think there
is such a difference
between the value of

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the rights of each as to
proving any difference ca-
and if there be, it may
be said that general rights are
few here, that the distinction is
useless. Certainly the rate of duty
is high - and must fall heavily
on prob. rights. While the law pro-
poses to attach a certain mode of
redress - it ought not solely to
close that mode by exacting too
high a tax for resort to it. It is
in this regard that I concur
in the proposal. To equalize the
rate of duty.
The other question is whether
an Act. officer can be held in
exacting the dues of the State. On
this we can well await full in-
formation. We need not suppose the

the cost - and the length - of the
time to be needed - will be ad.
ministration & in the end our power.
I could say nothing about the whole
of the subject other than to say that
any kind of action launched into
wide field of comprehension. I could
hardly tell them (without sounding
broken) that we have found that
there is distinction in the rates of
rent - and a liability for agricultural
improvements can be by the use of the
law - to be felt.

I O.S. 17. 12.

Agree to this. Think that institution fees generally
are too high - and if we were reduced would overlook
the difference between the property of a peasant
proprietor (Gov. Panchayat holder) and a customary tenant
(subject to eviction).

But I demur to any argument
based on increased sales & the desirability of in-
creasing facilities for trading & despoiling
the property & deliberate action of the Revenue
Court in selling up the State defaulters.

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It is desirable to restrain
sales of land it can be done
of the State of a few - forbid the
sale & increase an ar-
rears indefinitely - But to per-
mit the sales & ask the Deputy
to increase the facilities for
despoiling them - dragging in
Officers to Court seems to
me to be wholly unreasonable.

I can only add that I
believe that the idea that there
is any undue pressure or want
of care as regards the sale of
land for arrears is unfounded.
First the villain officers have
the defaulters the defaulters can
do no more - then the Deputy
clerk takes the case up & sends
Pious orders; out then he
comes - no more is the case
reported to the Collector - & he
is not hasty - He is in fact
a quasi-appellate Court -
then when he at last takes
action, the law provides for
payment - under protest
or other wise-up to the 11th
hour. What can be done?

As it is, delays & other
obstructions are too
easy to a man evading
an inevitable & well
considered debt. & I
object to any increase
of their facilities.

The fact is that we
now refuse remissions
except on regulated bonds
- and I deprecate their
revival - and as States
[the Coll. of N.Y.] arrears
are now collected re-
gularly according to
law, instead of being
extorted from the R.R.
as formerly. The difficulty
in blind sales have
been exceptionally
frequent, had fallen
into arrears - 1860
& 1861 (hard times) &
instead of writing off the
arrears there & then
they file the realized
[Value - 1871/72 -

17/12

W.L.

I have passed the
Dpt. S. O. & letter
of the S. I. ^{and}
~~in the form~~
in which I
understand them
to be agreed to by
the Sec. & the Collector.
If the S. I. ^{complies}
we shall at least
have applied some
remedy to the evil.
If the remedy succeeds,
Hedden, it will

X proposed at the need
of the Dpt Order I do
not see. It appears
at least that any
further ^{remedy} ~~remedy~~ ^{and}
lies in legislation.
For the Collectors
are it ^{seems} ~~appears~~ ^{and}
acting under the
operation of the Act
of 1846: and any
interference ~~with~~
the part with the

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the ^{by} ~~that~~ very prospect
of meeting the litigation
which I understand
to have collapsed
(see Hedden's report)
but which I consider
in this case to be
highly desirable. It
is not (as appears) very
difficult that the facilities
for legal resistance
should be so great, when
a ^{collector} ~~collector~~ ^{threatened}
with hopeless destruction,
If it does ^{succeed} ~~not~~ if
the sales are not
formed with ^{unanimity}
less numerous owing to
this measure - the fact
is certainly bound to
interfere. Why use
should not take the power

entirely would (if I
understand the matter
right) be interference
with a legal mechanism.

If this is not so - and if
by a "stop of the pen" we
can really limit the
permanently limit these
sales, I can only
say that I think we
ought to do so at once.

Dec 20/73

No 56 14 January 1874

Real Settler. R. Revenue

of 7th Nov 1873

No 2266.

14 18th Nov. 1873

Pro. R. Revenue

19-4-73

No 605

I will peruse the
as it stands - but
as I understand

the substance of the
paper with
23rd June 1873

which is the
alterations made

in the paper, I
will not object to
these alterations

in during the year 71-72

I would add.
The total number
of rights in the same
districts 11, 10, 21, 181

to that the sale, as
2745 per cent.

It is shown that the R. Revenue on the
19th April last requested all Collectors
to submit returns in certain detail
of the sales for arrears of revenue, "which
late had become very extensive".
The causes of the increased number of
sales were to be explained, and
information was further desired as to the
number of suits brought by the parties
in the Courts to obtain the cancellation
of the sales, with the results. Subsequently,
in the order marginally noted, the Govt.
called the attention of the R. Revenue to the
same subject.

2. In the letter above recorded, the R. Revenue
furnish returns from ten districts
only, out of the twenty one comprised
in the R. Revenue, from which it appears that
within that limited area, sales of land
were made by the Revenue authorities in
7615 cases, while the total number of
suits filed to set aside such sales was
"infinite".

3. Various reasons are given by the
Collectors for the great increase in sales
apparent of late years; and as far
as any of them are susceptible of
removal by administrative changes,
the Govt. looks to the R. Revenue for full

and early report. It is however
 sufficiently evident that the present
 rate of stamp duty payable under
 the "Court Fees Act", on the institution
 of a suit by any (excepted) Ryot who
 may consider himself aggrieved by the
 action of the district authorities, must be
 quite prohibitory in a vast majority
 of cases - no less than 1,208,050 Ryots
 or 63 1/2 percent of the whole body
 appearing by the last decennial
 Returns to hold Pattas under Rs 10
 each -

to take the case of

For instance, a Ryot holding
 on a patta of Rs 5. The ~~landholder~~
~~landholder~~ but not
 exceeding 10 Rs - say 7 Rs 8 As,
 who lost possession of his land under
 a Revenue Sale & wished to take the
 (only means in his power to recover it);
 the value of the subject matter, the
 Act declares, shall be deemed to be
 five times the annual revenue or
 Rs 37.8; and the proper fee on
 his sum is Rs 5. That is to say he
 will have to disburse that amount
 for the Plaintiff stamp alone, exclusive
 of Valuers fees, process money, &c. On the other hand,
 were such the tenant of a Zamindar,
 paying 7 1/2 Rs. rent to his landlord,

I would say.
 "Legal measures in the
 Civil Courts for its recovery."

Sect 7. Clause V (h)

Sect 7. Clause II (e)

I would substitute
 "deprived of
 the right of resort
 to the Civil Courts,
 which the Law
 expressly empowers
 on them" for

and had occasion to sue for the
 recovery of the occupancy of land
 from which he conceived himself to have
 been illegally ejected, he would
 with the amount of Rs 10, and the
 Court fee with the ~~land~~ only -

5. Whatever reasons may exist in
 other parts of India in justification
 of the distinction thus made, they
 certainly do not apply to the circum-
 stances of this Presidency, where
 the vast proportion of inconsiderable
 landholders is so striking a feature
 in the agricultural Peasants. The
 present state of things, under which
 the great majority of Ryots are
 practically [debarred] from the only
 remedy available to them in this
 matter - for it is not pretended
 that the P. & P. of P. & P. at Madras,
 could deal with these cases on appeal
 from the collectors - calls for immedi-
 -ate remedy. What is required in the
 opinion of H. E. C. is that the Stamp
 duty shall be greatly reduced, and he
 resolves to move the Govt. of India to
 introduce a Bill to amend the Court
 Fees Act by declaring the revenue assessed
 on the land sold to be the value of the suit,
 when such sale is contested by the Ryot
 in the Civil Court, in the cases under notice.

6. The P. & P. will be required to

Note

I have read
G.O. dated 14th January
1874 at No 56. I was in hopes
that it would have
been modified so
as to leave out all
mention of the
argument drawn
for land sales in the
Revenue Department

I venture to think
that the G.O. is unfair
beyond Revenue Adminis-
tration and circulate
the accompanying
statement for 3 years
prepared by the Board
of Revenue to show
the

Meanwhile to consider whether
it is not expedient to introduce
into Madras Act II of 1864, the
sections regarding Annulment of Sales
by the Govt in certain cases of hardship
or injustice, as are to be found in
Imperial Act XI of 1859: Sects 26,
27, 28, 29 & 30. ~~which are~~

10/12/73.

special
Subject in
the to the
The Bill
and a clause
would be ~~the~~
part to the
last file 186

I am sorry to be bound to accept
this draft, if possible to be sure that
and the a statement is attached
to a reduction of the duty. Otherwise
I shall record a decision to
disallow for which I am sorry to say
that the problem may be referred to
me.

12. 73.
12. 1873.

the grounds of my
belief.

I can scarcely
conceive a great
landlord collecting
his enormous rent-roll
from 2 1/2 millions of
tenants with less
corruption or that it
discloses anything
to justify special
legislation on this ground

Stop the Sales
in South Arcot
Chingleput & North
Arcot - which may
be done by an
administrative order
and the thing is done.

201 1702

Land Revenue Sales

Hyd. Comm. 11/11/73
Mudg. Comm. 11/11/73
11/11/73

Note

This matter being discussed
-led on Council today
Notham's statement that
he did not wish to report
the matter further.

D. L. C.
Secy Gen
20/11/73

Lodgyl.

From J. R. DANIEL, Esq., Acting Collector of Vizagapatam, to the Secretary to the Board of Revenue, dated 17th July 1873, No. 1,066.

I HAVE the honour to report upon the coercive measures used in the realization of Revenue, as required in the Board's Proceedings, dated April 19th, 1873, No. 605.

2. The two Government Taluqs are under the Principal Assistant Collector; and I enclose a Statement, received from him, which shows the number of cases in which coercive measures have been used.

3. The Board require the Statement for thirty years: but the Principal Assistant Collector informs me that there are no records, and that it is, therefore, impossible to give information for other years than those entered in the Statement.

4. The Ankapilly Taluq Account is for lapsed Inams only, this might have been omitted.

5. The Principal Assistant Collector gives as his opinion that the increase in the number of sales is owing to the fact that arrears are now collected regularly according to law, instead of being extorted from the ryots as formerly. The Tahsildars assign bad season as the cause.

6. In regard to the Kistbundi, the Kistbundi is as under—

	Rs.	A.	P.
15th October ...	6	4	0
15th November ...	6	4	0
15th December ...	30	0	0
15th January ...	30	0	0
15th February ...	15	0	0
15th March ...	12	8	0
Total...	100	0	0

7. Dry crops are harvested at the end of August, and there is therefore ample time for the sale of the dry crops to provide for the two first instalments which are the smallest.

8. The wet crops are cut in November and December, the two months during which the two principal instalments are paid being December and January; after which some kinds of dry crops are sown on the wet lands and cut in February and March.

9. The opinion of the two Tahsildars is that the collection of the assessment should be made earlier, that the time of payment should correspond with the time the crops are being reaped; otherwise the ryots sell their crops but do not pay the Government Sisti; and think that the assessment on dry lands should be paid in June, July, August, that is from the time when the grain is sown till it is harvested. This, however, is what the Board desire to avoid.

10. The Principal Assistant Collector thinks that the Kistbundi should not be made later, but if anything might be advantageously made earlier, commencing from July or August instead of October, because the ryots are so poor that if they dispose of their crops without paying the assessment, there is no means of obtaining it except by the sale of the land.

11. It does not, however, appear to me that the increase of coercive measures is to be attributed to any defect in the Kistbundi, as the dry crops are not cut until the end of August, the first instalment, should not be made payable before the 15th September at the earliest; and I doubt whether there is sufficient reason for even this alteration; the two principal instalments now payable in December and January certainly should not be made earlier, as the wet crops are cut in November and December, they would not be able to dispose of their produce to meet them.

12. I do not think myself that there is any reason for a change.

Exd. G. A. Turtan.

Statement showing the extent of Coercive Process used in the collection of Land Revenue in the Sub-division of Visayapatam District during the last thirty years.

LAND SOLD.										PERSONAL PROPERTY SOLD.									
Taluka.	Fasli.	Num. of de- fau- tas.	Demand Revenue and Miscel- laneous (cen- sues and arrears)	Total collec- tions (current and arrears.)	Number of de- fau- tars.	Value of property so distrained.	Number who paid without sale.	Amount of arrears.		Land sold.		Num- ber of de- fau- tars.	Amount of arrears.	Value of crops sold.	Value of other property sold.	Total personal property sold.			
								Rs.	A. P.	Acres.	Value.								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17			
Golconda.	1279...	1,739	82,425 13 4	82,399 6 1	2	45 7 0	...	...	...	...	...	...	...	...	...	...			
	1280...	1,866	85,635 2 0	84,335 2 8	18	333 1 6	...	...	...	...	...	...	...	...	...	...			
	1281...	1,852	80,991 2 6	81,802 11 9	128	3,339 5 5	...	...	...	...	...	...	...	...	...	...			
Sarasiddhi.	1277...	2,628	1,55,992 2 10	1,56,615 7 3	105	3,429 9 10	82	27	812 0 5	256 63	1,235 10 9	7	98 8 0	87 0 0	...	87 0 0			
	1278...	2,638	96,854 10 11	96,437 6 9	119	690 12 1	108	9	105 0 10	65 61	256 5 10	3	60 13 2	...	...	43 8 1			
	1279...	2,700	1,45,288 14 10	1,45,811 12 1	50	3,663 14 1	50	8	175 1 3	131 374	329 11 10	102	1,770 15 6	693 4 0	1,781 11 8	2,474 15 8			
	1280...	2,764	1,37,232 11 1	1,14,583 10 1	333	16,155 4 2	403	3	105 11 7	41 68	323 7 0	143	2,458 15 10	2,754 0 0	923 14 6	2,777 14 6			
Anakapalli.	1281...	2,803	99,563 3 8	92,351 15 3	302	12,768 3 7	770	28	2,302 12 6	434 814	2,466 10 0	51	2,474 10 5	...	...	210 5 5			
	1282...	2,857	1,47,445 0 3	1,39,854 5 6	1,221	25,499 1 5	917	51	2,354 2 0	431 62	975 13 6	63	2,103 7 1	365 11 0	427 7 8	793 2 8			
	1275...	...	7 13 0	...	1	...	...	1	7 13 0	2 50	8 0 0	...	...	...	...	...			
	1277...	...	15 0 0	...	8	...	...	2	1 6 0	2 0	9 8 0	...	...	...	...	...			
Veravilli.	1278...	...	7 13 0	...	3	...	...	2	13 2 0	6 0	17 4 0	...	...	...	...	...			
	1279...	...	141 10 6	...	44	...	...	2	19 8 0	3 0	1 0 0	...	...	...	...	...			
	1281...	...	19 8 0	...	1	...	...	1	...	...	...	...	20 14 6	...	...	1 11 6			

REMARKS.—The Tahsildars give bad reasons as the cause of the increased sales. The Tahsildar of Golconda Taluk also gives as a reason that no irregular means are now had recourse to as formerly to collect the assessment. There were bad seasons before as well as now, and it cannot be said that the increased sales are entirely owing to these. My opinion is that the cause of the increased sales is that arrears are now realized in accordance with law, and all that has been done appears in the returns, and that the unjust and irregular measures to which Tahsildars formerly had recourse are not now used to extort arrears from the ryots. I think the sales are also greater, because the Board have passed stringent orders that the instalments are not to be allowed to remain uncollected, and they are consequently not now allowed to stand over as they were very often formerly.

NARSAPATAM,
11th July 1873.

(Signed) A. CRUICKSHANK,
Principal Assistant Collector.
(Signed) J. R. DANIEL,
Acting Collector.

From W. S. FOSTER, Esq., Acting Collector of the Godavery District, to J. GROSE, Esq.,
Secretary to the Board of Revenue, dated Cocanada, 5th June 1873, No. 181.

Referring to the Board's Proceedings of the 19th April last, No. 605, I have the honour to state, that complete information is not at present available for preparing the Statement called for.

2. The information in my Office will enable me to fill up Columns 2, 3, 4, 5, 6, 11 and 16 and that from Fasli 1265 only.

3. The Tahsildars have been called upon to supply the information if they can, but I have every reason to believe that they will not be able to furnish any that my records do not.

4. As far as I know, no accounts are kept to shew readily the number (Column 7) of defaulters, who paid the arrears without sale of the property attached, the defaulters (Columns 8 and 12) who did not pay, the amount (Columns 9 and 13) of arrears due on land and personal property attached separately, and the value of crops (Column 14) sold as distinguished from value (Column 15) of other personal property.

5. Generally both land and personal property are attached for the arrears of a single defaulter, and I would, therefore, suggest that Columns 8 and 12 and 9 and 13 be joined together as also Columns 14, 15 and 16, as no information of the details can be had.

6. No accounts are kept to show the area of the land sold, and it takes a long time to go through the monthly or other statements sent up to Board; I cannot therefore think that it will be easy to fill up Columns 7 and 10 and the other Columns 8 and 12 and 9 and 13 and I am sure that it will take much longer time to send in the information than the Board allow (till the 1st July). I have, however, issued instructions to lose no time, and will submit the information as soon as it is received.

Edw. G. A. TARTON.

From W. S. FOSTER, Esq., Acting Collector of the Godavery District, to the Secretary to the Board of Revenue, dated Cocanada, 17th July 1873, No. 236.

With reference to the Proceedings of the Board of Revenue, dated 19th April 1873, No. 605, I have the honour to forward, herewith, a statement, in the form prescribed, of property distrained and sold for arrears of revenue. The information available has been entered. Till December 1859 the figures relate only to the old Rajahmundry District, and subsequently to the Godavery District. There are no accounts to give the information required in the columns left blank, and the papers from which it could be gathered were destroyed up to Fasli 1274. The Tahsildars have been directed to supply the information of the subsequent years, but from the reports received from several taluqs it is not likely that the information can be had before long. I do not consider it desirable, therefore, that this report should be delayed for the little information that we could get.

2. Referring to the number of puttas, I may remark that the new settlement was introduced into a part of the district from Fasli 1272 and into the rest from Fasli 1276.

3. There are no accounts to give the number of suits brought to cancel the sales of property distrained for arrears, but suits of the kind appear to have been very rare in this district. There were few suits in the years named in the margin, and were disposed of as stated therein.

4. The increase in the value of property distrained in Faslis 1280 and 1281 may, to some extent, be attributed to the orders of the Board prohibiting the employment of special distrainers who received batta from the defaulter.

5. The chief cause, I believe, of the increase of sales is the curtailment of remissions.

Formerly, if it was clearly established that a ryot had had no crop from his land, the assessment was remitted; now the land or the ryot's other property is sold: now, whether he will not, or cannot, pay the assessment, the property is sold; formerly the sale took place only when he could not pay it.

Again, the greater strictness with which rules are now carried out (I am not considering the question whether this is good or bad), has tended to increase the number of sales. Formerly it was not uncommon to accept relinquishments of lands for different reasons after the time fixed for them; now they are not accepted: the ryot, therefore, takes away his other property and the land has to be sold.

6. But I do not think that coercive measures have increased out of proportion to the revenue. It must be remembered that coercive measures are of two kinds—legal, such as selling the ryots' property; illegal, such as torture. The latter, I do not suppose, have been entirely abolished; but they are now more seldom resorted to than formerly, and recourse has consequently to be had to the former oftener.

7. The kistbundy proposed by the Deputy Collector is, I consider, better than the one now in force; but I am inclined to think that it would be better to have no kistbundy at all. Let the assessment be considered due at the commencement of the fasli, and make it penal to remove the crop till the assessment has been paid, without written sanction from the village authorities, such sanction not extending to more than (say) half the crop. I would not allow other property to be sold till the crop on the land has been reaped and sold.

8. I believe that the fact that the ryots have time to dispose of their produce before the Government dues are paid is a reason for many of the sales of land that take place, and these sales often do not realize the amount of the arrear. It is more to the advantage of the ryots not to bid, but to allow Government to buy in the land and then for them to apply for it.

9. Unless the land is very remunerative a ryot does not much trouble himself about the sale of it as he can easily get some more either in the same or a neighbouring village; but, if measures were taken to keep the crop to be sold, or to have the personal property sold first (and this last is almost impossible, as the ryot takes care to keep that out of reach when he contemplates becoming a defaulter), the number of sales would not be so many.

10. I think Mr. Pearce's suggestion about raising the rate of interest is good.

11. I beg to send, herewith, copies of reports from the Divisional Officers on the subject of the rearrangement of the kistbundy.

Years.	Number of Suits.	Decreed for Government.	Decreed for Parties.
1867	1	1	...
1868	3	1	2
1869	1	1	...
1870	3	3	...
1871	1	1	...
1872	1	...	Withdrawn.

ENCLOSURE No. 1.

Statement showing the extent of Overdue Process used in the collection of Land Revenue in the Godavery District.

Faali.	Number of Ryotwary and Miscellaneous Pottas. (Current and Arrears).	Demand, Total Collec- tions (Cur- rent and Arrears).	Number of Defaulters whose Prop- erty was distrained.	Value of Property so distrained.	Number who paid without sale.	LAND SOLD.				PERSONAL PROPERTY SOLD.				Remarks.		
						Number of Defaulters.	Amount of Arrears.	Area.	Value.	Number of De- faulters.	Amount of Arrears.	Value of Crops sold.	Value of other Prop- erty sold.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1265	1,043	15,06,738	14,86,848	2	29										Rs.	
1266	1,030	16,79,791	15,80,903	19	447										32	
1267	1,041	17,61,334	16,25,575	952	10,540										206	
1268	1,065	19,81,067	18,49,511	1,249	16,619										611	
1269	1,198	19,30,231	17,30,868	886	15,314										286	
1270	1,154	27,10,967	25,23,754	571	11,206										261	
1271	1,155	26,16,199	24,27,800	246	7,473										1,007	
1272	16,331	24,01,002	21,45,537	371	17,744										304	
1273	17,337	30,23,953	27,39,754	446	15,125					259					3,375	Arrear collec- tions excluded.
1274	17,116	32,03,746	27,56,758	1,613	21,526					654					1,975	The piece of the account torn.
1275	19,056	38,47,055	34,98,816	3,094	47,474					2,553					4,043	
1276	53,506	34,47,517	30,22,193	1,711	42,352					327					3,475	
1277	54,652	36,18,648	31,19,706	1,114	65,912					6,159					4,760	
1278	54,698	34,81,584	29,94,816	1,003	48,431					2,581					26,140	
1279	57,380	47,67,532	33,00,365	3,155	62,948					5,543					11,662	
1280	58,773	34,63,948	33,32,920	7,388	2,13,528					7,318					13,836	
1281	58,455	37,78,167	32,64,689	9,612	1,90,794					8,253					47,143	
										9,931					29,465	

COCANADA,
17th July 1873.

(Signed) W. S. FOSTER,
Acting Collector.

ENCLOSURE No. 2.

From E. L. PEARSE, Esq., Acting Head Assistant Collector, to the Acting Collector of the Godavery District, dated Rajahmundry, 19th June 1873, No. 125.

With reference to the Proceedings of the Board of Revenue, No. 605, of the 19th April last, I have the honour to state that I do not consider that kistbundy requires rearrangement. The dry and wet kists begin respectively from November and January and end in April. Most of the dry crops are reaped in September and November, * and the wet crop in December and January, and the second crop, dry and wet, in March and April.

2. It is found in the irrigated parts that there is more difficulty in collecting the later than the earlier instalments; in other words, when the ryots actually have the money in their hands that they have acquired by the sale of their chief crops, they pay the demand, but they are at no pains to lay aside money for the future payment. This is, I think, attributable to the leniency of the procedure for the collection of arrears. The time allowed and the interest charged are so favourable that any other creditor is paid before Government. When a man can, by simply refusing payment when it falls due and making it on the eve of the sale of his property, gain a month's time at a cost of only 8 Annas for Rupees 100, he is not likely to trouble himself overmuch about punctuality. Such debts may take their chance; they will never be considered pressing so long as there are others bearing higher interest and entailing costs besides.

3. I think that the number of sales for arrears of revenue can best be decreased by raising considerably the rate of interest.

(True Copy.)

(Signed) W. S. FOSTER, Acting Collector.

ENCLOSURE No. 3.

From E. L. PEARSE, Esq., Acting Head Assistant Collector in charge, to the Acting Collector of the Godavery District, dated Rajahmundry, 21st June 1873, No. 209.

In reply to your docket, No. 178, dated the 4th instant, I beg to refer you to my letter, No. 125, dated the 19th instant, written from the Head Assistant Collector's office, for my views on the subject of the remission of kistbundy.

(True Copy.)

(Signed) W. S. FOSTER, Acting Collector.

ENCLOSURE No. 4.

From A. SUDERSHANA ROW, Deputy Collector on General Duties, to the Acting Collector of the Godavery District, dated Veeranasaram, 4th July 1873, No. 157.

As directed in your docket, dated the 4th ultimo, No. 137, I beg to report whether the kistbundy of this district needs revision or not.

2. The present kistbundy is as detailed below:—

For Dry Lands.

1st kist	...	November	...	12½ per cent.
2nd	...	December	...	25 "
3rd	...	January	...	25 "
4th	...	February	...	18½ "
5th	...	March	...	12½ "
6th	...	April	...	6½ "

For Wet Lands.

1st kist	...	January	...	25 per cent.
2nd	...	February	...	25 "
3rd	...	March	...	37½ "
4th	...	April	...	12½ "

3. I further beg to submit, herewith, a statement showing the season in which different crops are raised and the season in which they are harvested. With reference to the season of harvest I would propose the under-mentioned changes in the present kistbundy:—

For Dry Lands.

1st kist	...	November	...	25 per cent. in lieu of 12½ per cent.
2nd	...	December	...	25 "
3rd	...	January	...	25 "
4th	...	February	...	12½ "
5th	...	March	...	6½ "
6th	...	April	...	6½ "

instead of 18½ per cent.
in lieu of 12½ "

For Wet Lands.

1st kist ...	December ...	25 per cent. (new kist).
2nd ,, ...	January ...	37½ ,, in lieu of 25 per cent.
3rd ,, ...	February ...	25 ,,
4th ,, ...	March ...	6½ ,,
5th ,, ...	April ...	6½ ,, of 12½ ,,

4. I proposed for dry lands to raise the November kist to 25 in lieu of 12½ per cent. because in October and November the important and extensive crops of Yaradam and Budama are harvested. In February, March, and April there would scarcely be any dry crop to be harvested, so the kists for February and March are proposed to be reduced.

5. I proposed to create a new kist for wet lands because in December the extensive crops of Antragada, Gummasari, Kazanul, etc., are harvested. I enhanced the second or January kist from 25 per cent. to 37½ per cent. because most of the wet crops are harvested in that month. March and April kists are reduced as wet crops would scarcely be harvested in those months.

(True Copy.)

(Signed) W. S. FOSTER,
Acting Collector.

ENCLOSURE 1 IN No. 4.

Statement showing the Season in which different Crops are raised and harvested.

Items.	Different sorts of Crops.	Months in which they are raised.	Months of Harvest.	Remarks.
Tella (Wet).	Antragada ...	June ...	December.	This is cultivated to a small extent.
	Gummasari ...	Do. ...	Do.	
	Kosama ...	Do. ...	Do.	
	Rajahbogaalu ...	Do. ...	Do.	
	Rasangyaurloo ...	Do. ...	August.	
	Lambady Kusuma ...	Do. ...	Do.	
	Arladhaniam ...	Do. ...	Do.	
	Balgurty ...	Do. ...	December.	
Dalwa.	Dalwa or 2nd Crop.	March ...	May.	From January cotton is gathered.
	Kananmany ...	Do. ...	Do.	
Nalla (Dry).	Yaradam ...	June ...	November.	
	Budama ...	Do. ...	October	
	Nalla Jalama ...	Do. ...	Do.	
	Kody Budama ...	March ...	September.	
	Red Gram ...	Do. ...	February.	
	Seed-Cotton ...	Do. ...		
	Gingelly-oil Seed ...	May ...	September.	
	Lamp-oil Seed ...	January ...	April.	
	Tobacco ...	February ...	May.	
	Cholum ...	September ...	January.	
	Chilly ...	Do. ...	February and March.	
	Bengal Gram ...	December ...	March.	
	Ooloondoo ...	September ...	January.	
	Green Gram ...	Do. ...	Do.	
	Chamaloo ...	June ...	September.	
	Korraloo ...	Do. ...	Do.	

VEERANASARAM,
4th July 1873.

(Signed) A. SUDERSHANA ROW,
Deputy Collector.

(True Copy.)

(Signed) W. S. FOSTER,
Acting Collector.

From W. S. FOSTER, Esq., Acting Collector of the Godavery District, to the Acting Secretary to the Board of Revenue, dated Cocanada, 20th September 1873, No. 310.

In continuation of my letter of the 17th July last, No. 236, and referring to the Board's Proceedings of the same date, No. 1,313, I have the honour to forward herewith a statement showing the information for Fasli 1282.

2. No suits have been instituted in the current year to cancel the sale of distrained property.

ENCLOSURE No. 1.

Statement showing the extent of Coercive Process used in the Collection of Land Revenue in the Godavery District.

Fasli.	Number of Puttas.	Demand, Ryotwary, and Miscellaneous (rent and arrears.)	Total Collection (current and arrears.)	Number of Defaulters whose property was distrained.	Value of property so distrained.	Value of Number property who paid without sale.	LAND SOLD.				PERSONAL PROPERTY SOLD.				Remarks.	
							Number of Defaulters.	Amount of arrears.	Land sold.		Number of Defaulters.	Amount of arrears.	Value of Crops sold.	Value of other personal property sold.		
									Area.	Value.						
1	3		4	5	6	7	8	9	10	11	12	13	14	15	16	17
1282	61,615	us. 36,50,384	rs. 39,25,615	8,703	rs. 1,89,107	6,910	406	rs. 13,853	ACRES. 1491.73	rs. 10,303	rs. 1,203	23,671	rs. 11,246	rs. 7,515	rs. 18,761	* The number of defaulters, as per columns 7, 8 and 12, does not agree with the number 7, 8 with the number 12 in column 5, as the property of some of the defaulters was not sold within the Fasli.

* The number of defaulters, as per columns 7, 8 and 12, does not agree with the number in column 5, as the property of some of the defaulters was not sold within the Fasli.

COCANADA,
20th September 1873.

(Signed) W. S. FOSTER,
Acting Collector.

21
From G. VANSAGNEW, Esq., Collector of Nellore, to the Acting Secretary to the Board of Revenue, dated 11th August 1873, No. 1,809.

With reference to the Board's Proceedings, marginally noted, I have the honour to enclose a Statement showing the extent of coercive process used in the collection of Revenue in this district.

No. 605, dated 19th April 1873.
No. 1,313, dated 17th July 1873.

2. The Tahsildars have not been able to give the details for thirty years, as required by the Board. The destruction of the old records and the re-distribution of the taluqs, render it impossible to collect the details of past years, and the information has been collected for five or six years only by most of the Tahsildars.

3. *Cause of increase of Coercive Measures.*—As regards the increase of coercive measures, most of the Tahsildars express an opinion that it is owing to the proper working of the Act in these days. The Gudur Tahsildar thinks that, under the old system, ryots were not allowed to take the produce before paying their assessment to Government, and were in consequence obliged to arrange with merchants for the disposal of their crops, so that they should have no difficulty in obtaining money to pay the Government demand. The Ongole Tahsildar states, that now-a-days persons who were only labourers formerly, have become Puttadars, and that large remissions were given in former years. The Kavali Tahsildar thinks that in former days "torture" induced prompt payment, and rendered the process of distraint uncalled for. The Tahsildars of Nellore, Rapur, and Kandukur attribute the result to the more systematic enforcement of the provisions of the law. The remaining three Tahsildars of Atmakur, Udayagiri, and Kanigiri give no opinion on the subject.

4. I do not think Tahsildars throw much light on the question. Liberal measures and high prices awaken enterprise in cultivation, and consequently the area in this district has, in the last ten years, been greatly extended. Many failures naturally resulted. The resort to legal process in all such cases is the natural product of the times, which have developed competitive examinations, and made sucking lawyers of all revenue employes. The Board need not fear that the result has been caused by increased poverty or over-assessment. The ryots are really better off. Valuable lands are never allowed to be sold for arrears—only those that after trial have been found unprofitable. Such lands are commonly taken up on speculation by some substantial ryot in the name of some obscure dependent. In old days it would have been considered a farce to put them up for sale. They would simply have been unceremoniously given over to any one else, who wanted them. Now-a-days, unless they are formally sold, and bought in by Government at nominal prices, no new occupier would be considered to have a proper title. We are nothing now if we are not lawyers, and with the reign of law "general powers" have gone to the wall. I don't think the change is a success. Collectors and Tahsildars have lost much of their influence, and the poor are certainly not better, or in my opinion so well protected against the oppressions of the rich, who have the law practically at their command.

5. *Kistbundi.*—The Tahsildars of Rapur, Kandukur and Ongole consider the present Kistbundi well suited for this district. The Tahsildars of Nellore, Gudur and Kavali consider that it should be modified. The other three Tahsildars give no opinion.

6. The three Tahsildars who recommend a modification seem to think that the present instalments are either too early or too late. Our instalments begin in November. By that time some crops are cut. There are also some crops about the end of the fasli. I do not think any modification is needed.

7. *Cancelment of sales by Courts.*—The Tahsildars of Nellore, Atmakur and Kandukur report that no suits have been filed in regard to sales. The other Tahsildars do not refer to this point. There is nothing in the records of this Office to show that sales have in any way been interfered with by Civil Courts.

ENCLOSURE No. 1.

Statement showing the extent of Coercive Process used in the collection, etc.—(Continued.)

Statement showing the extent of Coercive Process used in the collection, etc.—(Continued.)

Faslies.	Number of puttas.	Demand, Ryot- wary and Miscel- laneous (current and arrears).	Total collections (current and arrears).		Number of defaulters whose prop- erty was distrained.	Value of property so distrained.	Number who paid without sale.	LAND SOLD.	
			RS.	A. P.				Number of defaulters.	Amount of arrears.
<i>Atmakur Taluq.</i>									
Fasli 1281	12,432	2,68,610	1,92,952	0 0	777	3,409	576	40	RS. 633 0 0
" 1280	12,821	2,70,879	2,25,976	0 0	568	3,055	450	28	250 0 0
" 1279	12,679	2,94,379	2,51,315	0 0	62	2,021	24	23	239 0 0
" 1278	12,585	2,44,785	2,04,241	0 0	66	920	40	9	94 0 0
" 1277	12,385	2,43,888	1,96,455	0 0	29	539	11	12	126 0 0
" 1276	12,496	2,86,692	2,40,351	0 0	16	192	9	3	18 0 0
<i>Kavali Taluq.</i>									
Fasli 1281	6,982	1,64,008	1,60,250	0 0	184	2,151	129	38	843 0 0
" 1280	7,681	1,67,100	1,63,989	0 0	83	1,821	30	32	976 0 0
" 1279	7,643	1,62,733	1,60,430	0 0	101	1,610	39	58	662 0 0
" 1278	6,790	1,39,071	1,26,252	0 0	72	668	23	19	361 0 0
" 1277	6,784	1,40,930	1,37,313	0 0	42	357	20	22	413 0 0
" 1276	6,603	1,50,732	1,48,810	0 0	87	520	53	24	182 0 0
" 1275	6,781	1,35,926	1,33,292	0 0	410	480	340	70	310 0 0
" 1274	7,792	1,31,752	1,28,073	0 0	321	711	300	21	200 0 0
" 1273	7,962	1,26,968	1,26,450	0 0	113	513	108	4	28 0 0
" 1272	7,878	1,08,145	1,08,002	0 0	642	542	638	3	24 0 0
" 1271	7,884	1,04,306	1,04,287	0 0	120	430	100	20	230 0 0
" 1270	7,876	1,14,260	1,13,785	0 0	...	...	...	1	1 0 0
<i>Udayagiri Taluq.</i>									
Fasli 1281	5,018	62,335	57,919	11 2	379	4,415	361	2	26 10 11
" 1280	5,160	69,575	69,460	12 10	3	114	...	3	114 6 2
" 1279	4,863	59,828	59,781	1 5	4	47	3	...	...
" 1278	4,603	58,078	57,916	9 5	6	161	6	...	...
" 1277	4,617	52,034	52,027	8 2	1	7	...	...	...
" 1276	8,089	59,744	59,744	15 3	...	...	...	...	...
" 1275	*	59,256	59,202	7 8	3	53	...	3	53 13 4

Statement showing the extent of Coercive Process used in the collection, etc.—(Continued.)

Faslies.	LAND SOLD.—(Continued.)		PERSONAL PROPERTY SOLD.								Remarks.		
	LAND SOLD.		Number of defaulters.	Amount of arrears.	Value of crops sold.		Value of other property sold.		Total personal property sold.				
	Area.	Value.			RS.	A.	P.	RS.	A.	P.		RS.	A.
Atnakur Taluq.													
Fasli 1281...	260	RS. 304 0 0	161	536 0 0	134 0 0	440 0 0	574 0 0	0 0	0 0	0 0	0 0		
" 1280...	157	107 0 0	90	536 0 0	98 0 0	413 0 0	511 0 0	0 0	0 0	0 0	0 0		
" 1279...	146	135 0 0	50	157 0 0	...	168 0 0	168 0 0	0 0	0 0	0 0	0 0		
" 1278...	107	84 0 0	17	16 0 0	...	15 0 0	15 0 0	0 0	0 0	0 0	0 0		
" 1277...	84	62 0 0	6	48 0 0	...	49 0 0	49 0 0	0 0	0 0	0 0	0 0		
" 1276...	12	4 0 0	4	26 0 0	...	33 0 0	33 0 0	0 0	0 0	0 0	0 0		
Kavali Taluq.													
Fasli 1281...	393	610 0 0	17	175 0 0	...	216 0 0	216 0 0	0 0	0 0	0 0	0 0		
" 1280...	467	921 0 0	21	76 0 0	...	80 0 0	80 0 0	0 0	0 0	0 0	0 0		
" 1279...	394	563 0 0	4	25 0 0	...	33 0 0	33 0 0	0 0	0 0	0 0	0 0		
" 1278...	29	210 0 0	30	95 0 0	...	96 0 0	96 0 0	0 0	0 0	0 0	0 0		
" 1277...	37	359 0 0	...	...	...	...	...	...	...	...	...		
" 1276...	40	150 0 0	10	45 0 0	...	75 0 0	75 0 0	0 0	0 0	0 0	0 0		
" 1275...	77	330 0 0	...	...	...	...	...	...	...	...	...		
" 1274...	40	202 0 0	...	...	...	...	...	...	...	...	...		
" 1273...	6	23 0 0	1	4 0 0	...	4 0 0	4 0 0	0 0	0 0	0 0	0 0		
" 1272...	4	24 0 0	1	2 0 0	...	2 0 0	2 0 0	0 0	0 0	0 0	0 0		
" 1271...	69	222 0 0	...	...	...	...	...	...	...	...	...		
" 1270...	2	1 0 0	...	...	...	...	...	...	...	...	...		
Udayagiri Taluq.													
Fasli 1281...	1835	0 3 0	16	218 2 0	...	218 2 0	218 2 0	0 0	0 0	0 0	0 0		
" 1280...	1832	0 4 0	...	...	...	...	...	...	...	...	...		
" 1279...	...	...	1	8 0 0	...	5 15 6	5 15 6	6	6	6	6		
" 1278...	...	...	...	...	...	...	...	...	...	...	...		
" 1277...	...	...	1	7 5 7	...	9 3 6	9 3 6	6	6	6	6		
" 1276...	...	...	...	...	...	...	...	...	...	...	...		
" 1275...	...	60 0 0	...	...	...	...	...	...	...	...	...		

Omission not explained.

* Omission not explained.

Statement showing the extent of Coercive Process used in the collections, etc.—(Continued.)

Statement showing the extent of Court's process

Faslies.	Number of puttas.	Demand, Ryot-laneous (current and arrears.)	Total collections (current and arrears.)			Number of defaulters whose property was distrained.	Value of property so distrained.			Number who paid without sale.	LAND SOLD.	
			RS.	A.	P.		RS.	A.	P.		Number of defaulters.	Amount of arrears.
<i>Kandukur Taluq.</i>												
Fasli 1281	6,452	RS. 43,336 4 9	42,772	7	8	561	10,121	11	1	479	RS. 405 7 1	20
" 1280	1,281	17,464 3 11	17,292	12	5	285	4,862	6	0	236	374 13 6	10
" 1279	893	9,165 2 11	8,391	13	1	45	1,047	9	2	28	337 12 0	14
" 1278	316	9,751 1 7	8,332	6	1	138	2,389	4	5	102	290 12 1	15
" 1277	343	4,905 8 10	4,675	1	3	72	990	2	3	47	2 8 0	1
" 1276	304	2,872 6 4	2,749	0	4	68	1,093	0	0	58	123 5 6	6
<i>Kanigiri Taluq.</i>												
Fasli 1281	632	3,902 0 0	3,828	0	0	60	782	0	0	606	53 0 0	6
" 1280	152	891 0 0	878	0	0	30	10	0	0	138	9 0 0	4
" 1279	140	470 0 0	442	0	0	24	100	0	0	119	29 0 0	12
" 1278	379	1,354 0 0	1,331	0	0	16	131	0	0	366	23 0 0	10
" 1277	186	256 0 0	225	0	0	186	261	0	0	155	56 0 0	31
<i>Ongole Taluq.</i>												
Fasli 1281	12,519	4,23,703 15 3	3,82,723	15	0	269	4,476	4	3	237	281 8 1	21
" 1280	12,494	4,05,548 6 2	3,47,400	5	4	313	3,061	2	7	282	408 8 6	26
" 1279	13,803	3,98,620 0 0	3,63,046	0	0	207	709	4	3	165	99 3 3	26
" 1278	11,858	3,55,086 0 0	2,95,451	0	0	57	646	7	0	317	180 13 3	10
" 1277	11,026	3,22,485 0 0	2,96,125	0	0	19	468	8	0	...	...	...
" 1276	21,608	3,35,313 1 1	3,09,799	13	10	10	115	12	5	...	...	...
" 1275	20,706	3,05,853 0 0	2,90,085	0	0	...	...	...	...	...	...	...
" 1274	19,680	3,09,862 0 0	2,90,449	0	0	12	67	3	0	...	...	...
" 1273	9,786	2,90,238 0 0	2,89,155	0	0	...	...	...	...	...	...	...
" 1272	...	2,92,270 0 0	2,85,735	0	0	...	...	...	...	...	...	...
" 1271	...	3,16,480 0 0	3,07,814	0	0	...	...	...	...	...	...	...
" 1270	...	...	...	...	...	...	...	...	...	...	...	3

Statement showing the extent of Coercive Process used in the collection, etc.—(Continued.)

LAND SOLD.—(Concluded.)				PERSONAL PROPERTY SOLD.					Remarks.												
Faslies.	LAND SOLD.		Value.	Number of defaulters.	Amount of arrears.	Value of crops sold.	Value of other property sold.	Total personal property sold.													
	Area.	ACRES.																			
										RS.	A.	P.									
<i>Kandukur Taluq.</i>																					
Fasli 1281...	...	142-23	375	1	0	62	1,279	1	9	188	8	0	1,360	7	10	1,548	15	10	*The omission to make any entries here is not explained by the Tabsildar.		
" 1280...	...	56-42	321	3	0	39	1,426	3	2	...	...	...	1,428	5	0	1,428	5	0			
" 1279...	...	115-18	875	3	0	3	29	7	10	...	...	...	30	2	7	30	2	7			
" 1278...	...	53-20	220	14	0	21	428	9	9	...	...	...	361	8	7	361	8	7			
" 1277...	...	78	1	0	24	606	10	9	...	...	...	262	3	2	116	8	0	378		11	2
" 1276...	...	53-92	167	7	4	4	94	2	4	...	...	...	102	0	0	102	0	0			
<i>Kanigiri Taluq.</i>																					
Fasli 1281...	...	42	0	6	0	20	44	0	0	13	0	0	10	0	0	23	0	0			
" 1280...	...	20	0	4	0	...	...	...	...	...	...	...	...	...	...	...	...	...			
" 1279...	...	93	0	7	0	9	13	0	0	...	...	...	13	0	0	13	0	0			
" 1278...	...	102	10	0	0	3	31	0	0	...	...	...	21	0	0	21	0	0			
" 1277...	...	278	25	0	0	...	...	...	...	...	...	...	...	...	...	...	...	...			
<i>Ongole Taluq.</i>																					
Fasli 1281...	...	128-75	193	12	0	11	331	1	1	22	0	0	154	8	7	176	8	7			
" 1280...	...	142-16	314	15	0	5	113	11	1	...	...	...	275	11	6	275	11	6			
" 1279...	...	46-5	84	7	4	16	311	14	0	...	...	...	173	1	0	173	1	0			
" 1278...	...	55-46	215	3	4	30	...	...	...	...	...	...	140	1	0	140	1	0			
" 1277...	...	...	89	0	0	...	...	...	...	...	...	...	6	13	0	6	13	0			
" 1276...	...	...	18	4	0	...	...	...	...	...	...	...	40	10	7	40	10	7			
" 1275...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
" 1274...	...	...	44	13	0	...	...	...	...	...	...	...	3	1	4	3	1	4			
" 1273...	...	...	44	13	0	...	...	...	...	...	...	...	70	15	0	70	15	0			
" 1272...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
" 1271...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
" 1270...	...	...	6	12	0	...	...	...	...	...	...	...	26	13	0	26	13	0			

NELLORE,
11th August 1873.

(Signed) G. VANSAGNEW,
(collector.

From J. H. MASTER, Esq., Collector of Bellary, to the Acting Secretary to the Board of Revenue, dated 17th September 1873, No. 318.

I HAVE the honour to submit a statement showing the extent and value of property sold in this district for arrears of revenue, as called for by the Board in their Proceedings, dated the 17th July 1873, No. 1,313, and in reply thereto to state as follows.

2. I could obtain complete records on the subject only for four years from Fasli 1278; those for the previous years having been destroyed from time to time.

3. The increase of coercive measures in late years in the collection of revenue may be attributed to various causes.

4. Prior to the passing of the Revenue Recovery Act II. of 1864 the village officials were held responsible for the realization of the revenue, they therefore used force, etc., in collecting them, but this ready mode of collection has now given place to more legal methods, and the people have lost to a great extent their former dread of the results consequent upon delaying payment and often disregard the requisitions of the Revenue Inspectors.

5. Now-a-days the Tahsildars have so much to do that they have been obliged to discontinue the practice of itinerating for the personal collection of revenue.

6. The ryots understand the time and formalities prescribed by law before their property can be actually put up to sale, and therefore try to put off payment to the very last.

7. The laziness and negligence of village officers who apply for and obtain distraint orders in many cases where a demand would probably suffice is another cause for the increase of coercive process.

8. The increase of sales is attributable to various causes.

9. Disputes between joint Pattadars and Inamdars commonly result in the sale of the lands for Government revenue. In some cases they take no interest, and in others they intentionally allow the lands to be sold in the hopes of one or other of them getting it for himself afterwards by underhand means.

10. In the cases of poorer ryots the Soucars who lend them money carry away all the produce of the lands in satisfaction of the loan generally given at 18 or 24 per cent., leaving nothing for the realization of the Government revenue.

11. In the case of non-resident Inamdars many of them do not attach much value to their Inams, and getting disgusted with the frequent requisitions they receive for payment of Government dues often allow their Inams to be sold.

12. No suits are reported to have been brought in the Civil Courts for cancellation of revenue sales for arrears of revenue, and I see no reason why the present system of kistbundy should be altered.

ENCLOSURE No. 1.

Statement showing the extent to which Coercive Processes are used in the collection of Land Revenue in the Bellary District.

Faali.	Number of Puttas.	Demand, Ryotwary and Miscellaneous (cur-rent and arrears.)	Total collections (cur-rent and arrears.)	Number of defaulters whose property was distrained.	Value of property so distrained.	Number who paid without sale.	LAND SOLD.				PERSONAL PROPERTY SOLD.					
							Number of default-ers.	Amount of arrears.	Area.	Value.	Number of default-ers.	Amount of arrears.	Value of crops sold.	Value of other pro-erty sold.	Total personal pro-erty sold.	
1278	1,36,620	28,09,728	26,54,915	3,309	80,260	2,952	334	5,868	3,702	3,073	113	1,563	616	1,125	1,741	3,956
1279	1,37,301	26,56,392	25,58,818	3,046	50,306	1,339	1,261	22,305	16,296	14,308	446	6,921	2,227	1,729	3,808	4,725
1280	1,41,856	25,93,425	24,89,106	2,594	43,232	1,653	558	7,742	5,487	4,565	383	7,140	917	3,808	4,725	8,297
1281	1,42,456	24,75,083	23,06,314	2,262	32,981	1,369	659	12,070	8,834	5,446	241	4,324	1,233	2,064	3,297	8,297

BELLARY,

17th September 1873.

(Signed) J. H. MASTER,
Collector.

Exd. J. Tulloch.

From R. W. BARLOW, Esq., Acting Collector of Chingleput, to the Acting Secretary to the Board of Revenue, dated Saidapet, 2nd October 1873, No. 452.

With reference to the Board's Proceedings, dated 17th July last, No. 1,313, I have the honour to forward a Statement (A) giving the information called for by Government in their Proceedings, Revenue Department, No. 602, dated the 23rd June last.

2. The fuller information called for by the Board in their Proceedings, dated 19th April last, No. 605, will be furnished shortly in a supplemental statement in the form therewith received. Great difficulty has been experienced in furnishing particulars for so many years past, and some of the information is actually not forthcoming.

3. With reference to a demi-official, recently received from you, however I deem it advisable to send in now the Statement (B) filled in so far as statistics are before me, and to explain the causes which have led, in my opinion, to the great increase in coercive measures for the recovery of arrears of revenue. The chief causes are seven, briefly.

(1.) The Mirassi tenures of the district. Ever since fasli 1268 (1858-59), when the dittam system was abandoned, and the ryots were informed that lands henceforward retained in their putta, whether cultivated or not, would be charged for, much more land has been retained by the Mirassidars in their puttas than they could conveniently cultivate, from fear of losing their pungoo lands on the durkhast of other Mirassidars if given up. Similarly when pungoo lands which had been struck out of their putta were durkhasted for by outsiders, Mirassidars came forward, objected, and took putta, though they had neither the wish nor the capital actually to cultivate such lands. In very many cases, too, the sales may be said to be collusive, i.e., the Mirassidar allows his land to be sold, hoping thereby to escape payment of assessment, but with an eye to get it back again eventually, unencumbered with such demand. The process is simple enough, if the Mirassidars pull together: the land is put up for arrears, no body bids, outsiders being kept in ignorance of the sale or intimidated, and Government buys the land in at a nominal price; after a decent interval some relative of the last puttadar durkhasts, and the land, according to district practice, is put up to auction; again the Mirassidars combine and the durkhastdar buys it for a trifle, and the putta is made out in his name, which he takes the earliest opportunity of re-transferring to the late defaulter.

(2.) The stricter enforcement of late years of the Remission Rules both for punjah and nunjah. As regards the latter, I may observe that the nunjah ayacut in this district far exceeds the capacity of the tanks, even with full supply, to irrigate it, so there is often waste though the tank received its full supply, which is charged for. The new settlement is, of course, remedying this state of things, but it has operated to increase the difficulties of the ryots in past years. In

former years, too, discretionary remissions were often given in the case of indigent ryots, but now we sell a man up, movables and immovables, before any arrear is written off as irrecoverable.

(3.) The lands of this district, as a rule, are undoubtedly of indifferent soil, and the ryots, as a class, poor. During the last twenty years also, the habits of the ryots have become more expensive, and the country swarms with sowcars of a low type, who, when once they get the ryots into their clutches, ruin them.

(4.) The ryots frequently allow their lands to be attached simply to gain time, and so swell the list of coercive processes. I found this systematically done by well-to-do Chetties and others residing in Madras, who waited till the last possible day to pay up; so I have found it necessary to adopt the principle of proceeding against them by issuing Notices, under Section 57, Act II. of 1864, addressed to the Collector of Madras, to attach their movables.

(5.) Samudayam puttass, which exist in nearly every village, though a minor cause, conduce to the number of attachments. All the Mirasidars are, of course, responsible for arrears accruing on the same, but in a poor village each one holds back, hoping that the land in his neighbour's occupation or the latter's movables may possibly be attached and not his own.

(6.) During the last few years the ryots have been put to very heavy expenses for demarcation charges; and, lastly,

(7.) Though the cause has not operated during, say, the last fifteen years, the ryots formerly were not allowed to remove their produce from the threshing floor till they had paid the Government dues,—an efficacious but somewhat arbitrary check.

4. As regards paragraph 2 of the Proceedings of the 19th April above quoted, I enclose a Statement (C) showing the sowing and harvesting seasons of some of the staple-crops, both nunjah and punjah, in this district, as well as the kistbundy as at present fixed. So far as punjah is concerned, a better arrangement cannot be made, while as regards nunjah, though it is possible that the November and December payments sometimes press hardly in a season when no carr or manam has been cultivated, still I do think that the alteration of the kistbundy would materially affect the condition of the ryots or the number of coercive measures. If, however, any change is deemed desirable, it should be for nunjah only, and the kistbundy should be reduced to five payments, the first on the 15th January and the last in May, 20 per cent. being payable in each month.

ENCLOSURE No 1.

A.—*Tabular Statement showing the number of Defaulters whose lands had to be sold for recovery of revenue-arrears under Act II. of 1864, during the years 1870-71, 1871-72, 1872-73.*

Taluk.	NUMBER OF DEFAULTERS IN			Total number of Defaulters for the three years.	Remarks.
	1870-71.	1871-72.	1872-73.		
Madurantakam ...	RS. 431	RS. 682	RS. 600	RS. 1,773	One suit was filed in each of the following years, viz., 1867, 1868, 1869, 1870, and 1872. Those filed in 1867 and 1868 have already been decided in favour of Government, while those filed in 1869-70 and 1872 are still pending.
Conjeveram ...	393	838	773	2,004	
Chingleput ...	191	427	762	1,380	
Saidapet ...	223	648	239	1,110	
Trivellore ...	668	1,035	820	2,523	
Ponneri ...	559	731	899	2,189	
Total...	2,465	4,361	4,153	10,979	

SAIDAPET,
2nd October 1873.

(Signed) R. W. BARLOW,
Acting Collector.

ENCLOSURE No 2. B.—Statement showing the Extent of coercive Process used in the Collection of Land-revenue in the Chingleput District.

Pali.	Number of Puttas.	Demand, Ryotwar, and Miscellaneous (Current and Arrears).	Total Collections (Current and Arrears).	Number of Defaulters whose property was distrained.	Value of property so distrained.	Number who paid without Sale.	LAND SOLD.				PERSONAL PROPERTY SOLD.				Remarks.	
							Number of Defaulters.	Amount of Arrears.	Area in Acres.	Value.	Number of Defaulters.	Amount of Arrears.	Value of Crops sold.	Value of other property sold.		Total personal property sold.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1265	29,572	RS. 9,67,336	RS. 7,31,337	237	RS. 3,533			RS.		RS. 485		RS.			RS.	
1266	31,380	13,01,643	10,70,876	2,542	30,769					1,659					80	
1267	31,150	10,62,501	8,71,866	4,779	46,800					17					1,484	
1268	32,036	13,11,099	11,97,960													
1269	32,573	11,47,025	9,82,538	2,547	49,322										400	
1270	38,939	11,32,170	8,86,832	5,418	62,057										430	
1271	42,790	12,31,187	10,20,915	8,498	1,06,588										1,954	
1272	42,965	17,93,117	15,34,715	14,993	2,12,870										1,834	
1273	42,965	17,93,117	15,34,715	14,993	2,12,870										2,624	
1274	41,210	16,02,314	13,74,754	11,140	1,51,647					10,058					1,704	
1275	44,386	15,22,185	13,57,857	9,399	1,64,565					82,485					2,780	
1276	47,061	16,19,436	12,64,264	7,292	1,51,454					26,623					1,949	
1277	48,593	10,51,006	7,27,611	8,003	1,59,173					32,880					1,741	
1278	49,933	12,33,091	9,96,660	9,249	1,66,896					23,210					11,532	
1279	49,933	12,33,091	9,96,660	9,249	1,66,896					32,710					5,080	
1280	51,173	13,86,389	10,23,249	10,382	2,10,113					59,743					8,927	
1281	52,932	19,31,177	13,95,445	20,134	3,70,164					1,49,368					9,020	
1282	20,92,215	14,32,215	13,95,445	21,175	4,31,400					1,06,152						
1283	55,095	20,92,215	15,94,696	21,852	8,77,927											

(Signed) R. W. BARLOW,
Acting Collector.

SAIDAPET,
2nd October 1873.

ENCLOSURE No. 3.

C.—Statement showing the Sowing and Harvesting Season of some of the Staple-crops both Nunjah and Punjah in the Chingleput District.

Items.	Description of Grain.	Sowing Season.	Harvesting Season.	Kistbundy as at present existing.
Punjah	Cumboo	April	August and September.	November, 5 per cent.
	Raggy	Do.	Do.	December, 10 do.
	Varagu	July and August	January and February.	January, 15 do.
	Cholum	August and Sept.	Do.	February, 20 do.
Nunjah	Manam	April and May	July and August	March, 20 do.
	Kar	May and June	October and November.	April, 20 do.
	Samba	July and August	January and February.	May, 10 do.
	Navaray	Dec. and January	April and May	

SAIDAPET,
2nd October 1873.

(Signed) R. W. BARLOW,
Acting Collector.

Exd. F. R. Bantleman.

From R. W. BARLOW, Esq., Acting Collector of Chingleput, to the Acting Secretary to the Board of Revenue, dated Saidapet, 7th October 1873, No. 463.

In continuation of my letter No. 452, dated 2nd instant, I have the honour to forward copy of a letter from the Acting Sub-Collector, since received, though dated the 30th September, it was only delivered on the evening of the 4th.

2. Mr. Crole treats the subject generally, and attributes the increase in coercive process, to the ryots neglecting to pay intentionally, to the very last moment; and to the Tahsildar's attention being less devoted, of late years, to actual collection, owing to their other multifarious duties, and therefore leaving the Revenue to be got in, as he describes it by "the iron hand of the law."

ENCLOSURE No. 1.

From C. S. CROLE, Esq., Acting Sub-Collector, to the Acting Collector of Chingleput, dated 30th September 1873, No. 508.

I HAVE the honour to reply to Mr. Irvine's letter of the 17th May last, No. 563, calling for my opinion as to the cause of the very large increase, which has of late years taken place in the distraint and sale of property on account of arrears of Revenue.

2. The increase has resulted in a great measure from the change which has been going on during recent years in the law, the policy of Government, and the condition of the population. In former days coercive process was difficult and cumbrous. Now, any Revenue Inspector can attach and sell. The Tahsildars also having smaller charges and being unhampered with Judicial work, looked upon the collection of the Revenue as their sole important duty, and their influence being greater and their scruples less than at present, they continued by persuasion where possible, and failing that by more cogent argument and too often applied to the *vile corpus* of the defaulter, to remain independent of the aid of the law.

3. In these days all this is changed. There is an increasing disposition, as far as I am able to judge, to concentrate the administration at Madras. The law and the orders governing the procedure of Revenue affairs are known down to the minutest details, to a large number of persons, who are never slow either as Vakils or as fomenters of quibbling, and discontent to advise the ryot to take advantage of the slightest slip in order to escape for a time, at least, the necessity of disgorging money, which the general prosperity of the country enables him to employ with profit. Complaints which fail in one office are carried through appeals almost endless, and the slightest pretext forms an irresistible temptation to filing a suit for damages, while the Tahsildars and their subordinates quake before the danger of Mahazars and petitions against their personal character, which going up to higher authority, are supposed to damage their professional prospects.

4. It can hardly be wondered at these that the new school of officials devote themselves more to office work and "cases"—indulge in airing their legal knowledge and split hairs and leave the revenue to be got in by the iron hand of the law. The result is that there has been produced in the ryot a chronic state of refusing his kist until he is served with a demand under the Act.

5. If the above views are correct, it is to be feared that the present state of matters is merely one of the fruits of a high condition of education and advancement suddenly thrust on an agricultural community less than half civilized. As such it must be accepted, and the graven and more pressing evils mitigated as far as possible.

6. I can propose no useful modification in the kists, which are fair enough. Some of the defects mentioned above indicate their own remedy. As for the rest, I have the honour to recommend, as I have often done before, the immediate appointment of salaried Monegars as hereditary officers, and the speedy sanction to an increase in the number of the Revenue Inspectors who are required to supervise them.

(True Copy.)

(Signed) R. W. BARLOW,
Acting Collector.

From R. K. PUCKLE, Esq., Collector of Tinnevely, to the Acting Secretary to the Board of Revenue, dated Nannagaram, 21st August 1873, No. 440.

In reply to Board's Proceedings No. 1,313, dated 17th July 1873, I have the honour to inform you, that no suit has yet been filed in this district for the cancelment of a sale for arrears of revenue.

From J. R. COCKERELL, Esq., Commissioner of the Nilgiris, to the Secretary to the Board of Revenue, dated Ootacamund, 13th August 1873, No. 69.

With reference to the Proceedings of the Board, No. 1,313 of 17th July 1873, calling upon all Collectors to expedite their replies to Proceedings, dated 19th April 1873, No. 605, I have the honour to state that my reply was forwarded on the 4th ultimo, in letter No. 61.

2. I may here add that no sales of land for arrears of revenue came in suits to set aside such sales before the Civil Courts of this district.

Ed. G. A. Tutton.

From W. S. WHITESIDE, Esq., Collector of North Arcot, to the Acting Secretary to the Board of Revenue, dated Chittoor, 18th August 1873, No. 498.

In reply to the Board's Proceedings, dated 19th April 1873, No. 605, and 17th July 1873, No. 1,313, I have the honour to submit a statement in the prescribed form illustrative of the particulars of property sold for arrears of revenue.

2. It will be seen that the statement is not as complete as the Board desired, owing to destruction of old records; but the necessary information for the last eight years have been embodied in the statement, and this, I think, is sufficient for our present purposes.

3. I forward copies of reports received from my Divisional Officers and those of the Tahsildars of Wallajah and Arcot, who were called upon to state their opinion in regard to increased sales of property of late years for the realization of the arrear of revenue.

4. The Board will perceive that all the officers, except the Head Assistant Collector, consider that remission of assessment granted of late years was not as liberal as those of former years, and that this is one of the causes which mainly led to the increase in the amount of arrear and consequently to increased sales of property. Mr. Wilkinson, dissenting from the Wallajah Tahsildar, states that the large accumulation of arrears up to Fasli 1279 was due to the maladministration of the late Tahsildar, Latchmiah Naidu, and that, when that arrear began to be collected from Fasli 1280, the ryots were naturally unwilling, or unable, to pay, and, as a matter of course, legal steps had to be taken for its realization. Mr. Wilkinson also considers that the ryots had got to think that remissions would be granted to them annually upon all waste as a matter of course, no matter whether it was left uncultivated by their own carelessness or not.

5. Mr. Sewell thinks that the absence of extortion which formerly supplied the place of legal coercive measures, and the practice, until Act II. of 1864 became law, of first attaching property other than agricultural implements, are among the causes which brought about the increase in the sale of property for arrear of revenue.

6. The General Deputy Collector assigns the following causes for the increased sale of property:—

(1.) Abolition of remission on account of dry lands except under very exceptional circumstances.

(2.) Scanty remissions allowed in the case of wet lands.

(3.) Failure of timely rains.

(4.) The deterioration of soil.

(5.) The growth of litigation.

7. All the officers are unanimously of opinion that the existing instalments for the payment of arrear of revenue require no alteration.

8. For my own part I am of opinion that the following may be assigned as the chief causes which brought about the state of things that has now attracted the attention of the Board and Government:—

(1.) The enforcement of the Patkat system from Fasli 1264. Under this the ryot is held responsible for the payment of assessment entered in his annual puttass. This ties him up much more closely, and the ryot, who had got into the habit of paying the assessment due only upon the portion of lands in his holding *actually cultivated* under the former régime, naturally looked to Government for remission of assessment upon lands left waste, whether such waste was due to his own negligence or not.

(2.) The absence of lavish remissions. In former years the rules in respect to the grant of remission were by no means as carefully enforced as at present. Remissions used to be given upon the simple assertion of village officers as to failure of rains, extent of waste, etc., but now more satisfactory evidence in support of the claim is required, and, where this is not afforded, the application for remission is rejected.

(3.) The failure of timely rains in this district for several consecutive years. This will be apparent from a perusal of the settlement reports of those years. The Board will observe that

until Fasli 1280 the district for several years suffered from want of timely rains, and that during this period it was once visited by a scarcity which led the Government to adopt active measures of relief for the ryots, who were then in a state of great depression and misery.

These causes naturally increased the burden upon the ryots, and, although large remissions were granted in those years, the relief afforded was not regarded as sufficient. If, however, the ryots did not get as much relief as they ought, it was solely owing to their own negligence in not proving their case to the satisfaction of the Settlement Officer, for there can be no doubt that applications for remission were admitted in the most liberal manner. It is a fact, however, that arrears continued steadily to accumulate. The ryots had gradually got imbued with the conviction that if they only withheld payment long enough the arrears sooner or later would be struck out of the accounts as irrecoverable, and the local Revenue Officers in many cases, I believe, fostered that conviction.

When the district in Fasli 1280 began to emerge from its former distressed condition prompt measures under Act II. of 1864 had to be adopted for the realization of arrear of revenue; hence the gradual increase in the sale of property from that year.

(4.) The increase in the years immediately preceding Fasli 1280 may be explained by the fact that until the passing of Act II. of 1864 extortion in some shape or other in the collection of revenue was made use of by the executive officers as an inducement to them to forbear pressing the ryots for the Government dues. Under the provisions of the Act, however, this practice was to a great extent stopped, and as a consequence we find a large increase in the sale of property since that time.

9. These I consider are the main causes of the increase in the sales of property for arrears of revenue. I do not agree with the Deputy Collector that growth of litigation is one of the causes, for I cannot find from my records that any suit had been filed to set aside sales for arrear

of revenue, and only four appeals were filed in two years* in my office against the sale of

property, and each of these related to irregularities in the attachment and sale.

* 1871-72 and 1872-73.

ENCLOSURE No. 1.

Statement showing the extent of Coercive Process used in the collection of Land Revenue in the North Arcot District.

Fasli.	Number of Miscellaneous Puttas.	Demand. Ryotary and Miscellaneous (Current and Arrears).	Total Collections (Current and Arrears).	Number of Defaulters whose property was distrained.	Value of property so distrained.	Number who paid without sale.	LAND SOLD.			PERSONAL PROPERTY SOLD.				Remarks.		
							Number of Defaulters.	Amount of Arrears.	Area.	Value.	Number of Defaulters.	Amount of Arrears.	Value of Crops sold.		Value of other property sold.	Total personal property sold.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1253	1,04,673	12,53,132	12,45,672												199	
1254	1,03,461	12,53,134	13,77,897												20	
1255	1,01,132	12,61,962	13,29,518												2,933	
1256	1,11,394	16,50,365	15,09,672												1,442	
1257	1,06,694	17,06,694	15,02,308												937	
1258	1,19,901	18,04,101	17,45,773												65	
1259	99,588	15,05,853	14,04,994												75	
1260	1,25,890	16,01,856	14,02,429												646	
1261	1,29,950	20,27,833	18,37,473												745	
1262	1,04,951	19,07,394	16,37,137												887	
1263	1,06,624	15,07,471	13,48,337												1,355	
1264	1,26,624														16,353	
1265	1,24,941														7,017	
1266	1,24,015														4,058	
1267		21,11,506	20,83,566												6,348	
1268	1,35,683	18,62,593	18,79,809												2,587	
1269	1,71,000	19,54,084	16,90,311												1,355	
1270	1,54,366	22,37,163	20,77,219												16,353	
1271	1,65,346	22,37,163	17,18,320												7,017	
1272	1,70,180	22,42,810	18,64,799												4,058	
1273	1,84,871	22,04,948	18,38,040												6,348	
1274	1,82,441	22,39,596	18,32,850												2,587	
1275	1,78,468	17,39,114	10,84,998												1,355	
1276	1,84,871	22,49,790	16,31,011												16,353	
1277	1,80,864	27,11,996	21,90,264												7,017	
1278	1,78,273	30,42,047	23,62,717												4,058	
1279	1,79,035														6,348	
1280	1,79,638														2,587	
1281	2,00,602														1,355	

(Signed) W. S. WHITESIDE, Collector.

CHITTOOR,
20th August 1873.

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ENCLOSURE No. 2.

From F. WILKINSON, Esq., Head Assistant Collector, to the Collector, of North Arcot, dated 29th July 1873, No. 432.

With reference to Proceedings of the Board of Revenue, dated 19th April last, No. 605, I have the honour to forward, herewith, a statement in the form sent by the Board and a report in English by the Wallajah Tahsildar.

2. The statement only shows the extent and value of property sold for arrears during the last ten years as the Tahsildar says he is unable to prepare it for any years before that.

3. In my opinion, the chief cause of the increased sales of land, etc., for arrears of revenue during the last few years in the Wallajah Taluq is the maladministration of the late Tahsildar, Latchmiah Naidu.

4. The kists were never collected as they fell due; the Monegars were not looked after, the Tahsildar hardly ever going into his taluq, and the consequence was extensive embezzlement of public money and the accumulation of large arrears. These the ryots could not pay off at the same time as their current dues, and their property had, therefore, to be sold.

5. That this opinion is not unfounded will be seen from the statement which accompanies this letter. Latchmiah Naidu was suspended in Fasli 1279, and the Acting Tahsildar was urged to exert himself in collecting the large outstanding arrears, and the number of persons whose property was attached at once rose from 614 to 3,502. The old arrears are now nearly collected, and, the taluq being under good administration, I am sure the number of cases in which it will be found necessary to resort to coercive process will at once decrease.

6. I do not agree with the Tahsildar that the increase is occasioned by the withholding of liberal remissions for waste. This I do admit that the lavish remissions of former years led the ryots to suppose that they would obtain remission for every cawny they left waste, whether it was attributable to their own carelessness or not, and that the large landholders did not in consequence exert themselves to cultivate all their holdings.

7. The Tahsildar's statement, in paragraph 3, is an unfair one and cannot be relied on, inasmuch as most of the property distrained in Faslis 1280, 1281, and 1282 was not for the current, but for the old arrears, under the circumstances I have shown above.

8. I believe the sole reasons why it has been necessary lately to have such extensive resource to coercive process are,—

- (1.) That under a lax and corrupt Tahsildar ryots were allowed to accumulate arrears.
- (2.) That the ryots had got to think that no waste would be charged and took no trouble to cultivate.

9. I think this is shown by the fact that the amount of waste has considerably diminished of late years. In Fasli 1273 the total amount of waste (charged and remitted) amounted to Rupees 31,706, in Fasli 1274 to Rupees 28,919, and in Fasli 1275 to Rupees 34,711, whereas in Faslis 1280, 1281, and 1282 the total amount of waste was only Rupees 24,000 odd, Rupees 27,000, and Rupees 28,000 odd, respectively.

(True Copy.)

(Signed) W. S. WHITESIDE,

Collector.

ENCLOSURE No. 3.

From H. SEWELL, Esq., Sub-Collector, to the Collector of North Arcot, dated Vellore, 23rd July 1873, No. 599.

ADVERTING to the Proceedings of the Board of Revenue, dated 19th April 1873, No. 605, and your reminder, dated 16th June 1873, No. 1,080, I have the honour to forward three original statements showing the extent and value of property sold for arrears of revenue, etc., received from my Tahsildars for faslis noted

Arcot,	from Fasli	1276 to Fasli 1282,
Vellore,	from "	1272 to " 1282,
Gudiatum,	from "	1270 to " 1281,

in the margin. The Tahsildars state they have no records in their offices to furnish the necessary information for the last thirty years as called for in the Board's Proceedings.

2. I agree with the Tahsildars in thinking that the main causes which led to the increased sales, as explained in the Remark column of their statements and arzis, are that in former years extortion to a great extent supplied the place of legal coercive measures; that ryots obtained more remissions before than at present; and that before the passing of Act II. of 1864, which repealed Regulations XXVII. and XXVIII. of 1802, no agricultural implements were allowed to be zifted and the arrears of revenue had to be first recovered by selling other property, which many of the ryots hardly possessed.

3. As regards the existing kistbundy,* the Tahsildars of Arcot and Gudiatum say it is not defective; but the Tahsildar of Vellore submits proposals for revising the kistbundy as per margin, on the grounds that in the months of January and February, which is the season for the harvest of nunjah, the proportion of kistbundy to the yield is too small, and that in the months of March and April, which is the season for the harvest of second-crop nunjah, the proportion of kistbundy is too high.

4. Though the season for the harvest of wet crop is in the months of January and February still the paddy cannot be sold immediately to pay the Circar kist. I am, therefore, of opinion that there is no necessity to revise the existing kistbundy.

(True Copy)

(Signed) W. S. WHITESIDE,
Collector.

ENCLOSURE No. 4.

Remarks by P. IYALOO NAIDOO, Deputy Collector on General Duties on Statement showing the extent of Coercive Process used in the collection of Land Revenue in the North Arcot District.

I do not think that any change in the existing kistbundy is necessary in this district.

2. The causes which have led to the increased sales of property in satisfaction of arrears of revenue appear to me to be—

- (1.) Abolition of the practice of giving remissions during jummabundy on dry lands left uncollected.
- (2.) Scanty remissions made in cases of wet lands left uncultivated or failing entirely or partly to yield crops.
- (3.) Failure of timely rain.
- (4.) Deterioration of soil.
- (5.) Growth of litigation.

3. Formerly dry lands left uncultivated were not charged for; during jummabundy the circumstances of ryots owning such lands were inquired into and remissions of assessment due upon them were freely made by Settlement Officers.

4. Now the practice has been done away with. In famine years only the Board do sanction remissions on dry waste, but in years which have partial rains, or untimely rain like the last year, no remissions are allowed on "dry waste." There are several causes which prevent a ryot from tilling his land, and among them may be mentioned loss of cattle, sickness in his family, failure of rain in the tilling or sowing season, and the like. Revenue authorities do not, and cannot, take the above causes into consideration. Legal technicalities are on the increase. We hold that a ryot, so long as he holds lands in his putta, is their proprietor and must pay the revenue due upon them whether he cultivated them or not. Ignorant ryots do not know law and cannot understand why they are liable to pay revenue on a land which yielded no produce to them.

5. The rules in regard to remissions for wet lands are not so liberal as they ought to be. Lands left waste when there was some water in the tank or when neighbouring fields were cultivated are not entitled to remission. Again, lands irrigated with insufficient water yield far less than average produce. Such crops are not now-a-days viewed as partial crops, and are, for want of satisfactory evidence, treated as being liable to full assessment.

6. Fields liable to an assessment for second crop are charged with second crop *teerwah* even where no second crop was raised, the reason for such a charge being generally stated to be the neglect of ryots in not utilizing the water remaining in the tank or channel.

7. In years like the past *fasli*, when there were after-rains, no *punjah* cultivation could have been properly made. Even for wet cultivation the supply of water was not in time in several cases. Such circumstances are not recognized by the present rules, and full assessment is charged for waste in *punjah* and *nunjah* and for scanty crops of *nunjah*.

8. That rains have been capricious or fitful for the last fifteen or twenty years and do not fall in time is notorious. To have an inch of rain once a week is in agriculture far different from having four inches of rain once a month or eight inches of rain once in two months.

9. Some lands which yielded 1,000 seers formerly, say about twenty or thirty years ago, now yield only 400 or 500 seers. Deterioration of soil, scarcity of manure, failure of *sufficient* or *timely* rain, poverty of the owner to plough them thoroughly or in proper time are among the causes that are diminishing the capabilities of the soil.

10. These circumstances have tended to increase the burdens of the ryot and to render him unable to satisfy the Government demands.

11. In some places litigious spirit is increasing, owing to poverty or to increased intelligence, or owing to both causes. Such litigious men do not pay Government dues easily, but harass village officers and try to see the whole machinery of law employed against them.

(True Copy.)

(Signed) W. S. WHITESIDE,
Collector.

ENCLOSURE No. 5.

From V. STRINIVASA CHARI, Tahsildar of Arcot, to the Collector of North Arcot, dated 26th June 1873, No. 44.

In Circular Takeed No. 49 I have been called upon to report about the extraordinary increase in *Fasli* 1281 in the attachment and sale of property for the recovery of arrears of revenue under Act II. of 1864.

2. I am of opinion that the existing *kistbundy* is not defective and requires no revision. The *kistbundy* commences in November, and is very light in that month and December, being only ten per cent. of the *beriz*. The first-crop harvest on wet lands takes place about that time, and the harvest of dry crops takes place ere this period. Ryots have time enough to dispose of their produce and to meet the demand against them.

3. The recent increase in attachments and sales of property is attributable to different circumstances altogether. In former years, extortion, quite objectionable as it was, supplied the place of legal coercive measures and proved a very powerful instrument in the hands of Revenue officials. Ryots were really afraid of the injurious effects of undergoing that ordeal, paid up their arrears under the influence of that fear, and gave little room for distraint of property. Besides, the system of collecting the Government dues according to *kists* was formerly in use, and this tended very much to supersede the necessity of attachment and sales of moveables other than crops or produce. Again, in former years the system of granting liberal remissions for waste and other items was largely in use, and this enabled the poor classes of ryots to pay up the

revenue on their actual cultivation without the necessity of frequently undergoing steps being taken under the law on the subject. But since of late remissions are being withheld except in cases of extreme natural risks, and this, of course, tells much on the lower orders of the agricultural population and drives the Revenue Officers to the necessity of laying their hands on the property of these indigent individuals, unable to pay up their arrears from the scanty income derived from the limited actual cultivation.

4. In addition to the above circumstances there is one main cause which contributed to the extensive adoption of coercive measures in *Fasli* 1281. A large number of years previous to that *fasli* were, in consequence of the failure of timely and sufficient rains, greatly unfavourable for agricultural operations, and such a state of season seriously affected the condition of the poor classes of ryots notwithstanding the high prices of grain that ruled in the interval. I know from my own personal observation that in my localities several ryots abandoned cultivation owing to the disabilities arising from this cause, and yet their waste lands were charged so as to subject the poor individuals to extreme difficulties in discharging the accumulated arrears against them. In one of these *faslis* the Revenue administrative authorities became sensible of the distressing condition of the agricultural population and ruled that no coercive measures should be adopted in making revenue collections. A strict observance of this rule tended to diminish revenue collection and to make the arrears accumulate. There were thus enormous arrears left against the district when you were pleased to take charge of the district as Collector between *Faslis* 1279 and 1280, and it became your painful duty to impress upon your subordinates the necessity of speedily disposing of the accumulated arrears. The season seemed favourable, and Tahsildars and other taluq officers at once turned their attention to the work of collection, and an admirable progress was made. In thus collecting the heavy outstanding arrears of several by-gone years they had necessarily to fall upon the property of defaulters and caused distraint to a considerable extent. The defaulters were, for reasons already detailed, unable to find means to meet the all-pressing demand and could not help betraying the little that they possessed, which the Revenue officials took care to attach with a view to ensure liquidation of the arrears; hence chiefly the enormous increase in the attachment and sale of property in realizing the Government dues. It should not for a moment be supposed that the whole attachment in *Fasli* 1281 was solely for the recovery of the arrears of that single *fasli*. A large portion of it was made in the way of recovering the long-neglected old balances of previous years.

5. It may not be out of place to notice that previous to your administration the wholesome system of having recourse to law for the recovery of arrears in *each kist* was almost unknown in this district, and that the regular enforcement of that system since *Fasli* 1280 calls attachment into play in every case of failure in *each kist* and thereby facilitates the revenue collection. The present system of attachment may, owing to the large number of distraints, seem objectionable in the infancy of the system. But when people sufficiently feel (and I think they will feel it at no distant date) that default on their part will endanger their valuables they will surely learn a lesson and begin to take timely steps to free themselves of their liabilities to the fullest possible extent. The present system of promptly adopting coercive measures will thus prove highly valuable and important by tending to gradually diminish the necessity of attaching and selling property for the arrears of revenue.

6. I took charge of the Arcot Taluq only yesterday. It seems that papers of reference cannot be easily had in this office to prepare a statement for thirty years as called for in the order under acknowledgment. To wait for the preparation of that account will only involve much loss of time and render my report really valueless. I have, therefore, taken the liberty of forwarding this report thinking that the statement may be separately despatched when ready for transmission.

(True Copy.)

(Signed) W. S. WHITESIDE,
Collector.

ENCLOSURE No. 6.

From KISTNASAMY IYER, Tahsildar of Wallajah Taluq, to the Collector of North Arcot,
dated Wallajahpet, 23rd July 1873, No. 74.

With reference to the Proceedings of the Board of Revenue, dated 19th April 1873, No. 605, I beg to give my opinion on the subject of increased sales of property for arrears of revenue in the following few lines.

2. The principal causes for the extraordinary increase of late years in the sales of property for arrears of Government revenue are, in my opinion, the withholding of liberal remissions for waste at the annual settlements and the vigorous enforcements of the provisions of the Revenue Recovery Law.

3. I give below a statement showing the amount of waste charged and remitted as also the value of property distrained under the Act during the past ten years:—

Fasli.	WASTE CHARGED.			WASTE REMITTED.			Property distrained.
	Dry.	Wet.	Total.	Dry.	Wet.	Total.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1273	5,141	2,985	8,126	166	23,414	23,580	201
1274	9,765	11,631	21,396	17	7,506	7,523	698
1275	12,115	19,915	32,030	...	2,681	2,681	1,089
1276	10,412	8,717	19,129	6	3,607	3,613	13,247
1277	144	3	147	10,182	54,476	64,658	5,467
1278	12,512	4,418	16,930	159	35,934	36,093	3,854
1279	13,575	5,775	19,350	...	42,712	42,712	8,322
1280	10,709	11,768	22,477	...	2,000	2,000	31,083
1281	13,284	10,695	23,979	...	4,038	4,038	1,01,052
1282	12,964	10,378	23,342	...	4,783	4,783	37,750

It will be seen from this that during Faslis 1280, 1281, and 1282 remissions for waste have been very small compared with the amount of waste charged. The assessment of charged waste is certainly a heavy tax upon the ryots whatever may be the necessity and justice of the remission rules at present in force. The ryots are naturally unable to pay the assessment of the lands they have not cultivated for causes best known to themselves. It should, however, be noted here that if a ryot is able and has the means to cultivate his lands he would not have them waste. I do not for a moment find fault with the present remission rules, which have been framed by the Board of Revenue after mature consideration of their various causes and effects, nor do I accuse the settling officers of having unjustly withheld remissions; but circumstances so turn up at the jumma bundy that they are unable to grant liberal remission under the existing rules. It would, however, appear from the above statement that liberal remissions had been granted during the Faslis 1277, 1278, and 1279, and yet there stood large outstanding balances, the cause of which I am unable to find out as I have not been in the district in those years.

4. Previous to the passing of Madras Act II. of 1864 the provisions of the Revenue Recovery Law, I think, were not so widely and stringently enforced as they are after its promulgation. In this district steps were vigorously taken under the Act for the recovery of arrears during the last few years, the result of which is that a considerable amount of arrears of several preceding years has been recovered. It will be seen from the statement given in paragraph 3 above that the value of property distrained during the past three faslis has been the largest of all the previous years. I took charge of the taluq in the middle of Fasli 1280 and found a very large amount of arrears of former years outstanding. Your orders for the realization of these arrears were stringent, and I spared no pains to carry them out, of course under the provisions of

the Revenue Recovery Act, for at such distant period after the arrears occurred the defaulters were not willing voluntarily to pay their balances. It is also a known fact that not a small portion of the arrears has been the result of embezzlement by village officers, of whom many have been tried and punished both departmentally and under the Penal Code and Revenue Regulation IX. of 1822. At present coercive measures are adopted punctually on the expiration of the monthly kist bundy dates for the recovery of the monthly arrears, and the Government revenue is collected more regularly than heretofore. The large increase of sales during the last few years is attributable to the heavy outstanding arrears of former years as well as the current kists having been collected at one and the same period. Of course, the ryots were unable to pay both their arrears and current dues from the outturn of their lands for a single year. This necessitated recourse to coercive measures. I know that the ryots have commenced to learn that the provisions of the Act are now applied stringently and unsparingly, and to feel that they should not evade payment of their dues according to kist bundy. I believe, therefore, that in future years coercive measures may not be needed so extensively as heretofore.

5. I do not think that the present kist bundy is defective and requires revision. It is well suited to the season of harvest in this district, and the monthly percentages are fairly fixed. I may be allowed to say here a few words in favour of the present kist bundy arrangement. The staple produce of the district is paddy, of which the principal kinds are *Kar* and *Samba* first crops called in some parts of the district "*Karticum*," next in importance are *Navarai* and *Manakattai* also called "*Vysakum*," which are respectively the second crops of *Kar* and *Samba*. The harvest of *Kar* crops takes place in November, and the produce is disposed of in that month and December. The harvest and disposal of the chief *Samba* crop generally come on in January and February. The *Navarai* and *Manakattai* crops are reaped between April and July, and they are disposed of in those months. Thus November, in which month the kist bundy begins, is not too early to start with, and May, when it ends, is a proper period before close of the Fasli year for the completion of the kist bundy. It will be observed from this that the kist bundy does not begin after the disposal of produce, for in November the ryot begins his harvest. I am of opinion that it will be much to the disadvantage of the interests of Government if we are to wait till the ryot disposes of his produce. In this country people are not punctual in discharging their debts, and the ryot seldom disposes of his grain as soon as he reaps it, for prices are generally low at the time of harvest and he is inclined to store his grain for a time when they may rise. It is because he feels the pressure of the kist bundy he disposes of the produce and pays up his dues to Government for fear of immediate attachment and sale of his crops and produce. I am, therefore, of opinion that there is no reason to suggest any revision in the present kist bundy.

(True Copy.)

(Signed) W. S. WHITESIDE,
Collector.

Ed. A. S. Rodgers.

20.
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From R. K. PUCKLE, Esq., Collector of Tinnevely, to the Secretary to the Board of Revenue,
dated Courtallum, 19th July 1873, No. 377.

With reference to Board's Proceedings, No. 605, dated 19th April 1873, I have the honour to inform you that the cause of the increase in the value of property sold for arrears of revenue is that the provisions of Act II. of 1864 have been more and more acted up to of late years. Formerly the Tahsildars used to drive and worry (and coerce the villagers into paying as best they could, now they issue demand notices and sell up the movable property of defaulters who fail to pay on demand.

2. As explained in paragraph 20 of my Administration Report for last year the issue of demands is enormous, 50,000 in two taluqs alone, and the number of actual sales (more especially of movable property) increases in proportion to the promptness displayed in the taluqs in issuing demands for each kist as soon as it falls in arrears.

3. It is impossible to obtain the statement required for a period of 30 years, but I have collected the returns of sales of immovable property for a period of 17 years. No suits have been brought in the Courts for the cancelment of sales by the parties, neither have any sales been quashed by the Courts.

4. Our present kistbundy is very defective, as it extends up to the very end of the fasli and thus ensures heavy arrears outstanding at the end of each fasli year. With all exertions made to ensure promptness of demand as each kist fell in arrears the balance outstanding at the commencement of the current fasli was about five lakhs, or upwards of one-sixth of the land revenue of the district, but the new kistbundy sanctioned for the settlement will rectify much of this. An absolute division of payments in every case is I think uncalled for. It can hardly be necessary to divide sums of 1 Rupee and under into six or eight monthly payments. I would collect on all puttass of 1 Rupee and under about the middle of the fasli or at the end of the Calendar year, and this would dispose of about 20,000 petty puttass, the most difficult perhaps to collect on.

ENCLOSURE No. 1.
Statement showing the extent of Coercive process used in the collection of Land Revenue in the Tinnelly District.

Fasli.	Number of puttas	Demand, Ryotwary, and Miscellaneous (Current and Ar. years)				Total collections (Current and Ar. years)				Land sold.				PERSONAL PROPERTY SOLD.				Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Area.	Value.	Amount of ar. years.	Number of de- faulters.	Amount of ar. years.	Value of crops sold.	Value of other property sold.	Total personal property sold.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
1265	92,243	20,34,517	27,21,545				23	1,230		1,507								There are no data on re- cord from which columns 5, 6 and 7 can be filled up.
1266	86,255	31,04,405	19,82,707				116	4,126		4,833								
1267	98,229	23,06,158	32,48,973				1	820										
1268	1,19,564	34,35,980	33,79,209				45	167										
1269	1,35,174	25,54,039	28,31,679				26	776		345								
1270	1,38,464	25,51,537	25,17,664				15	60										
1271	1,32,717	30,47,323	30,19,154				4	497										
1272	1,29,376	31,35,462	30,61,924				9	1,009										
1273	1,31,289	31,68,324	31,33,391				32	3,059		1,236								
1274	1,53,715	27,09,874	25,30,323				34	571		768								
1275	1,33,789	31,03,590	25,01,833				4	103		268								
1276	1,30,666	36,56,766	33,45,000				17	1,744		5,438								
1277	1,33,011	32,15,501	28,12,003				47	2,009		8,739								
1278	1,39,491	34,30,937	30,75,323				82	4,815		6,817								
1279	1,40,927	33,45,129	29,36,316				69	6,533		8,401								
1280	1,45,780	32,41,351	27,33,025				76	7,797		7,691								
1281	1,32,745	31,32,845	27,32,330				103	25,575		15,900								

COURTALLON, 19th July 1873.

(Signed) R. K. PUCKLE, Collector.

From A. WEDDERBURN, Esq., Collector of Coimbatore, to the Secretary to the Board of Revenue, dated 4th July 1873, No. 137.

I HAVE the honour to furnish the Statement called for in the Proceedings of the Board of Revenue, No. 605, dated 19th April 1873, showing extent and value of property sold for arrears of Revenue for the last thirty years, etc.

1 Statement.
1 Copy of correspondence.

2. From the Statement furnished, it will be noticed that not a single sale for arrears occurred from Fasli 1252 until 1268, when one defaulter to the extent of Rupees 2 had his personal property distrained.

3. It will also be noted that the Land Revenue has increased from a demand of Rs. 21,89,789 to 27,44,410, or 25 per cent. There has been a similar increase in the number of puttas.

4. Still the increase of demand and of puttas will not explain an increase of from zero to say 400 defaulters.

5. The chief matter for surprise is that out of a petty proprietary of 2,23,578, nearly a quarter of a million, paying on an average Rupees 10, only 400 or 500 should be unable, or unwilling, to meet their engagements, and that the sum in default should not much exceed Rupees 2,000.

6. Another cause for surprise is that before assessments were reduced, when the value of money was about double what it is now, there should have been no defaulters.

7. The greatest proportion of sales for default in this district, small though they be in amount, are in Collegal, the hilly parts of Suttimungalum, Bhowany, and Coimbatore Taluqs, where temporary cultivation is made by squat- ters, who disappear when arrears of Revenue have to be collected. There, there is no compe- titition for the land, as in the lower, and more populous taluqs; the form of sale of land is gone through, but the results are *nil*. The land, in the absence of bidders, being bought in at a nominal price for Government, in order to free it from the former puttas.

	Rs.
Collegal	937
Coimbatore	325
Bhowany	258
Suttimungalum	156
	1,726
Other taluqs	163
Out of total	1,909

8. I do not know of any remedy to suggest for this, except increased diligence on the part of the village officers, in not suffering arrears of kists to accumulate.

9. Neither can I suggest any change in the kistbundy, as at all required.

10. In former days, i. e. before Fasli 1271, there was a formidable list of "Fontie, Farari, and Nadari," or dead, missing, or pauper ryots, the assessment on whose land was *struck out of the demand*. At the present day the demand is not foregone, but the land is sold for the arrears.

11. It is obvious that in cases of deceased ryots owing balance, if the heirs of the deceased do not take up the land, nor any one offer to pay for the absconded, or the pauper, it is better that the land should revert to Government, to be transferred, if required, to a solvent cultivator.

12. Remissions are now more scrutinized than formerly. None is ever given for dry land except in abnormal cases, and the practice for remission of nunjah is according to the Rules.

13. In 1861, a Circular Board of Revenue was issued noticing the incorrect practice of striking out the uncultivated portion of a ryot's putta. It was Mr. Grant, when Collector of this

district, who noticed the subject in his Jamabundy Report for Fasli 1271; undoubtedly the old abuse obviated sales.

14. An alleged hardship in operation at the present day is that the heir of a deceased puttadar is not allowed to resign a putta, which he has never held; he succeeds to his father's property and liabilities. If he does not meet them, the land is sold, instead of the demand being merely struck off. In the first case something may be got for Government, if the land is worth buying, in the other, there would be a dead loss, and the heir would obtain the land free of encumbrance.

15. It is stated that the disallowance of a guardian of a minor resigning putta, leads to hardship, in so much that the land may be retained under disadvantageous circumstances, want of power or means to cultivate. It is, however, a choice of evils, and a suit brought against the guardian for alienation of ancestral land might perhaps not counterbalance the possible inconveniences of unrestricted transfer. Perhaps it would be wise to allow of such resignation on behalf of minors, after full investigation.

The subject of sales for arrears has my due attention, and I annex correspondence with the Sub-Collector in reference to a sale of $\frac{1}{2}$ acre of land which brought in Rupees 130, while the balance was only Rupees 16, the reply was that the character of the defaulter was so bad that no one would advance the money to clear the balance, so the sale was unavoidable.

16. In conclusion, I must express my opinion that, from the fall in the value of money as compared to produce, the consequent alleviation of the burden of land tax, the improvements of communications, markets, etc., there is no reason to suppose that the ryot is in a worse, but many reasons to suppose that he is in a better condition than formerly, and that the increased sales of land for arrears, inconsiderable though they be, are rather an evidence of an improved, than of a rigorous administration.

ENCLOSURE No. 1.
Statement showing the extent of coercive process used in the collection of Land Revenue in the Coimbatore District.

Fasli.	Number of puttas.	Demand Ryotwary and Miscellaneous.	Total Collections, (Current and Arrears).	Number of defaulters whose property was distrained.	Value of property so distrained.	Number who paid without sale.	LAND SOLD.				PERSONAL PROPERTY SOLD.					Remarks.
							Amount of Arrears.	Area.	Value.	Land sold.	Number of defaulters.	Amount of Arrears.	Value of crops sold.	Value of other property sold.	Total personal property sold.	
Fasli 1253	156,003	21,89,789	21,64,231	...	...	...	...	...	...	...	...	...	...	...	...	...
" 1254	193,103	23,13,941	21,85,673	...	...	...	...	...	...	...	...	...	...	...	...	...
" 1255	206,074	23,48,318	22,34,161	...	...	...	...	...	...	...	...	...	...	...	...	...
" 1256	207,047	23,44,278	22,17,985	...	...	...	...	...	...	...	...	...	...	...	...	...
" 1257	206,640	21,84,171	21,51,061	...	...	...	...	...	...	...	...	...	...	...	...	...
" 1258	209,625	23,06,442	22,35,919	...	...	...	...	...	...	...	...	...	...	...	...	...
" 1259	218,521	23,79,191	23,59,260	...	...	...	...	...	...	...	...	...	...	...	...	...
" 1260	224,914	23,89,994	23,40,373	...	...	...	...	...	...	...	...	...	...	...	...	...
" 1261	230,836	23,68,412	23,37,760	...	...	...	...	...	...	...	...	...	...	...	...	...
" 1262	180,672	23,61,836	23,16,615	...	...	...	...	...	...	...	...	...	...	...	...	...
" 1263	186,237	23,76,823	23,50,104	...	...	...	...	...	...	...	...	...	...	...	...	...
" 1264	191,428	23,60,955	23,36,826	...	...	...	...	...	...	...	...	...	...	...	...	...
" 1265	194,204	22,93,626	21,97,085	...	...	...	...	...	...	...	...	...	...	...	...	...
" 1266	185,848	22,51,742	21,84,435	...	...	...	...	...	...	...	...	...	...	...	...	...
" 1267	192,968	22,02,217	21,82,916	...	...	...	...	...	...	...	...	...	...	...	...	...
" 1268	198,611	24,39,684	23,32,345	...	...	...	...	...	...	...	...	...	...	...	...	...
" 1269	203,458	25,39,172	24,01,267	...	...	...	...	...	...	...	...	...	...	...	...	...
" 1270	214,481	25,31,360	24,00,630	...	...	...	...	...	...	...	...	...	...	...	...	...
" 1271	232,321	24,18,988	23,19,388	...	...	...	...	...	...	...	...	...	...	...	...	...
" 1272	232,263	24,77,600	23,00,242	...	...	...	...	...	...	...	...	...	...	...	...	...
" 1273	234,243	28,28,167	27,07,016	...	...	...	...	...	...	...	...	...	...	...	...	...
" 1274	231,377	27,41,911	26,63,076	...	...	...	...	...	...	...	...	...	...	...	...	...
" 1275	247,187	26,03,839	25,87,836	...	...	...	...	...	...	...	...	...	...	...	...	...
" 1276	231,071	25,30,896	25,32,452	...	...	...	...	...	...	...	...	...	...	...	...	...
" 1277	238,847	26,56,673	25,53,376	...	...	...	...	...	...	...	...	...	...	...	...	...
" 1278	233,331	24,29,561	23,37,056	...	...	...	...	...	...	...	...	...	...	...	...	...
" 1279	223,737	27,73,501	26,31,097	...	...	...	...	...	...	...	...	...	...	...	...	...
" 1280	233,057	27,81,044	26,44,449	...	...	...	...	...	...	...	...	...	...	...	...	...
" 1281	233,339	27,69,132	25,97,774	...	...	...	...	...	...	...	...	...	...	...	...	...
" 1282	233,578	27,44,410	26,20,053	...	...	...	...	...	...	...	...	...	...	...	...	...

COIMBATORE,
4th July 1873.

(Signed) A. WEDDERBURN,
Collector.

* Area not procurable for this year. No suit brought for cancellation of sales. The reasons for increased sales explained, in the accompanying letter.

ENCLOSURE No. 2.

From A. WEDDERBURN, Esq., Collector, to the Acting Sub-Collector of Coimbatore, dated 18th October 1871, No. 905.

I OBSERVE that a putta land being 0.39 acre Nunjah, has been sold at Neroor, in Caroor Taluq. for an outstanding balance of Rupees 16-13-7, realizing Rupees 130.

2. Before confirming this sale, I should like your attention directed thereto, as it is not apparent why the defaulter could not, on the security of such valuable land, have cleared off his comparatively small balance.

From J. W. BEST, Esq., Acting Sub-Collector, to the Collector of Coimbatore, dated Darapuram, 30th October 1871, No. 422.

With reference to your letter, No. 905, dated 18th instant, I have the honour to enclose copy of Arzi, No. 461 of 1871, from the Tahsildar of Caroor, from which it will be seen that Latchma Perumal, the revenue defaulter, whose Nunjah land, measuring acres 0.39, in the Village of Nerur, was sold for an outstanding balance of Rupees 16-13-7, himself informed the Tahsildar that he had no other means of paying the revenue due from him. The man is said to have led a wandering life, and to have been much involved in debt, and his character is said to have been such that there was no one who would accommodate him with a further loan even on the security of the defaulter's land.

(True Copies.)

(Signed) J. C. WINSOM,
For Collector.

From J. R. COCKERELL, Esq., Commissioner of the Nilgiris, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Ootacamund, 4th July 1873, No. 61.

With reference to Proceedings of the Board of Revenue, No. 605 of 19th April, calling upon all Collectors to submit a Statement showing the extent and value of property sold for arrears of Revenue during the last thirty years, I have the honour to furnish such a statement for the period during which the Nilgiris has been a separate district. The statistics for the antecedent period will doubtless be rendered by the Collector of Coimbatore of whose district the Nilgiris formed a taluq.

2. The sales for arrears during the last fasli are the only ones that call for remark. Of the twenty-one defaulters, thirteen pertain to Seegoor and that neighbourhood, where land is procurable on durkhast; of the remaining eight, the particulars of three are furnished in the Column of remarks, five are ryots who have died or absconded.

3. The statistics do not appear in my opinion to disclose any unusual state of things. The slight increase is doubtless accounted for by increased activity in the recovery of arrears.

4. The Kistbundy as fixed for this district does not appear to be defective.

ENCLOSURE No. 1.
Statement showing the Extent of coercive Process used in the Collection of Land-revenue in the Nilgiri District.

Fasli.	Number of Pattas.	Demand, Byotwary, and Miscellaneous (current and arrears.)	Total Collections (current and arrears.)	Number of Defaulters whose Property was distrained.	Value of Property so dis. trained.	Number who paid without Sale.	LAND SOLD.				PERSONAL PROPERTY SOLD.				Remarks.		
							Number of Defaulters.	Amount of Arrears.	Land sold.		Number of De-faultera.	Amount of Arrears.	Value of Crops sold.	Value of other Property sold.		Total Personal Property sold.	
									Area.	Value.							
		RS.	RS.		RS.	ACRES.	RS.	A. P.		RS.	RS.	RS.	RS.				
1278	2,532	42,689	30,571	2	532		1	452	142	305	0	0	1	68	129	129	Of this amount, the sum of Rs. 1,949 accrued on the abandoned estates of Messrs. Richardson and Beardmore. Rs. 296 was arrears on a fire-wood estate which it was deemed advisable to purchase for Government.
1279	2,577	45,465	41,733	13	716	2	10	705	303	518	0	0					
1280	2,586	42,137	38,307	23	191	21	2	7	17	131	0	0					
1281	2,944	40,100	35,179	21	133	16	5	39	46	0	7	0					
1283	3,043	36,018	32,345	27	1,031	6	21	2,374	674	2,614	14	0					

OOTACAMUND,
4th July 1873.

(Signed) J. R. COCKERELL,
Commissioner.

From J. F. PRICE, Esq., Acting Collector of Salem, to the Secretary to the Board of Revenue,
dated 6th August 1873, No. 229.

I HAVE the honour to submit the statement called for in the Proceedings of the Board of Revenue, dated 19th April last, and as I find that going into an explanation of the causes which, in my opinion, have led to the increase in coercive processes for the recovery of arrears of revenue during the last fourteen years could not be clearly put in the form of remarks, I have ventured to embody it in a letter.

2. I regret that the records furnish information for seventeen years only, and that particulars regarding landed and personal property sold are available from Fasli 1275 alone.

3. I will premise my observations by remarking that the revenue of this district has increased from Rupees 14,37,235 in Fasli 1265 to Rupees 17,69,666 in Fasli 1281, giving an increase of Rupees 3,32,431. The collections of the latter fasli were, notwithstanding certain adverse circumstances to which I shall more particularly refer further on, Rupees 1,77,260 in excess of those of the former. The number of puttas in the faslies under consideration shows an increase of 28,936 in favour of Fasli 1281, and there was consequently a larger number of persons from whom collections had to be made.

4. Up to Fasli 1269 it was usual at the Jummabundy to deduct from the accounts all waste lands shown to belong to deceased, indigent or deserting ryots, and to consider them for the future the property of Government to be made over for cultivation to any applicant. This practice, however, being illegal was put a stop to at the close of Fasli 1269, and it will be observed by a glance at the statement what the effect of this was; for the number of defaulters dealt with sprang from 101 to 1,223, and the value of the property distrained from Rs. 1,187 to Rupees 7,529. The steady increase after this in the sales of land, without any remarkable increment in the value of the personal property sold, shows that the advance in coercive processes was almost entirely due to the change by which lands, which had before been struck out of the accounts at each successive Jummabundy, were retained in the puttas issued, and to there being no other course than to proceed against these for the recovery of the arrears due.

5. Just as matters were getting to their former level, viz., in Fasli 1275, Act II. of 1864, which gave very great and increased facilities for the collection of revenue, came into operation, and the immediate effect, as shown not only by the accounts of this district but by those of the whole of the Presidency, was an increment in the number of coercive processes. That this should arise was the natural consequence of the power to enforce payment of arrears being placed almost entirely in the hands of Tahsildars, and of the orders enjoining strict and prompt collections which, on the Act coming into force, were issued by the Board of Revenue.

6. This year (Fasli 1275) and the succeeding one (Fasli 1276), at the close of which latter I joined this district, were both bad seasons, and Fasli 1277 opened with still worse prospects. As the Board are aware a famine was impending, and the increase in prices was enormous. The effect of this was that when rain came about the middle of Fasli 1277 a general rush was made for land, and ryots tempted by high prices took up land either not worth cultivating under ordinary circumstances, or for which, unless they had good fortune and prices remained high, they were totally unable to pay the assessment. This rush for land is evinced by the leap taken from a demand in Fasli 1277 of Rupees 14,59,207 to one in Fasli 1278 of Rupees 18,10,062. The fall in prices began in the latter year, and with it came, as a matter of course, an increase in coercive processes; for the ryots who had taken land which was of bad quality would not pay for it until compelled, and those who had occupied land for which they were not in a position to pay were sold up. This state of things continued until Fasli 1281.

7. But added to this there was another reason, from Fasli 1279, for an increase in the number of coercive processes, and this was that the Revenue settlement of the district was in progress, and that the ryots, expecting to obtain large reductions in their assessments, withheld payment. The Tahsildars were pressed regarding their collections as the ryots would not pay their money without being compelled to do so, and consequently processes were extensively issued.

8. To sum up. The increase in the number of coercive processes, from Fasli 1269, was due to the abolition of a practice by which certain waste lands against which demands must otherwise have issued being deducted at every Jummabundy with their assessments from the accounts. From Fasli 1275 the increase was caused by the introduction of Act II. of 1864, and to greater care in collections; and from the latter part of Fasli 1277 it arose from the enlarged occupation of land by persons who had either already more than they could manage, or whose resources failed them as soon as prices fell; and to the ryots having, in the hope that the Revenue settlement would materially reduce the rates, withheld the payment of their dues.

9. No suits have been brought in the Courts to obtain cancelment of sales on account of arrears of revenue.

10. The general opinion of the Tahsildars consulted, including the most experienced officers, is that the kistbundy of this district, which was originally fixed after much consideration, should not be altered. I see no necessity for interfering with it.

Statement showing the extent of Coercive Process used in the collection of Land Revenue in the Salem District.

Fasli.	Number of Puttas.	Demand, Ryotwary and Miscellaneous (current and arrears.)	Total collections (current and arrears.)	Number of defaulters whose property was distrained.	Value of property so distrained.	Number who paid without sale.	LAND SOLD.			PERSONAL PROPERTY SOLD.				Total personal property sold.
							Amount of arrears.	Area.	Value.	Number of defaulters.	Amount of arrears.	Value of crops sold.	Value of other property sold.	
1265	1,52,326	Rs. 14,37,235	Rs. 12,01,653	84	715	...	...	...	Rs. 991	...	...	...	...	Rs. 292
1266	1,67,333	16,48,935	14,56,838	13	195	...	...	...	270	...	...	...	...	156
1267	93,480	16,01,589	13,40,680	36	89	...	...	...	...	...	...	...	...	141
1268	1,73,213	7,30,412	6,28,859	186	620	...	...	...	40	...	...	...	...	409
1269	1,36,641	18,02,748	16,82,467	101	1,187	...	...	...	957	...	...	...	...	244
1270	1,80,914	16,13,967	16,02,280	1,223	7,529	...	...	...	1,773	...	...	...	...	378
1271	1,83,988	17,10,056	16,75,052	1,615	8,110	...	...	...	1,844	...	...	...	...	155
1272	1,94,194	17,29,477	16,88,856	986	5,852	...	...	...	2,453	...	...	...	...	286
1273	2,03,587	17,72,814	17,21,904	555	3,711	...	...	...	781	...	...	...	...	227
1274	2,32,518	17,64,101	17,09,288	744	4,737	...	...	...	712	...	...	...	...	192
1275	1,74,779	13,91,943	11,57,940	747	2,666	...	...	...	3,035	...	...	...	...	181
1276	1,78,516	14,14,598	11,40,551	1,477	4,263	...	...	...	2,241	...	...	...	...	1,265
1277	1,92,845	14,59,207	11,96,681	2,085	7,478	...	...	...	3,555	...	...	...	...	763
1278	1,86,741	18,10,062	16,94,567	2,531	12,746	...	...	...	3,409	...	...	...	...	1,151
1279	1,89,186	17,91,195	15,88,868	3,798	18,829	...	...	...	4,842	...	...	...	...	1,343
1280	1,86,530	17,91,791	14,81,135	5,025	21,803	...	...	...	2,658	...	...	...	...	1,202
1281	1,81,262	17,62,666	14,38,923	6,088	27,151	...	...	...	4,419	...	...	...	...	1,169
						...	...	...	4,744	...	...	...	...	1,493

SALEM,
6th August 1873.(Signed) J. F. PRICE,
Acting Collector.

From H. S. THOMAS, Esq., Collector of South Canara, to the Secretary to the Board of Revenue,
dated Mangalore, 28th July 1873, No. 1,217.

With reference to the Revenue Board's Proceedings, dated the 19th April last, No. 605, I have the honour to submit, herewith, the statement therein called for, showing the extent and value of property sold for arrears of revenue in this district during the last thirty years, compiled as accurately as possible from such information as could be obtained from the records.

2. No systematic account having been kept, showing these particulars prior to Fasli 1261, the information collected for that period is not of a very reliable character. It may, however, be accepted as showing approximately the extent to which coercive process was resorted to for the realization of the Government revenue during that period.

3. It would appear that the instances in which coercive measures have been adopted in this district for the realization of the Government dues are few, and that the property sold in each year is also comparatively small. The amount of property sold has not also materially increased.

4. The Government demand is paid in this district in five instalments as shown in the

January.....	25 per cent.
February.....	25 do.
March.....	20 do.
April.....	20 do.
May.....	10 do.
	100

margin, which fall due between the months of January and May, and the amount of each instalment and the time fixed for its payment are the most convenient to the ryots, who are generally able to dispose of their produce from

the 1st and 2nd Rice crops (which are usually harvested in this district in September and October in one case, and between December and January in the other) before the heaviest instalments (first and second) fall due. The other instalments are light and are generally paid with ease.

5. The Kistbundy in this district is not therefore in any way defective, and so far as South Canara is concerned I do not think any change is called for.

Exd. J. Tulloch.

ENCLOSURE No. 1.

Statement showing the extent of Coercive Process used in the collection of Land Revenue in the South Canara District.

Fasli.	Number of Pattas.	Demand, Ryotwary and Miscellaneous (Cur. rent and Arrears).		Total Collections (Cur. rent and Arrears).		Number of Defaulters whose property was distrained.	Value of Property so distrained.	Number who paid without sale.	Land sold.				PERSONAL PROPERTY SOLD.					
		Rs.	A. P.	Rs.	A. P.				Number of Defaulters.	Amount of Ar. years.	Beesha-wary Mowals.	Area.	Value.	Number of Defaulters.	Amount of Ar. years.	Value of Crops sold.	Value of other Property sold.	Total Personal Property sold.
		Rs.	A. P.	Rs.	A. P.													
1252	53,207	18,72,703	14 2	18,25,046	14 8	70	2,187 9 9		5	187 0 1	33	21 8	213 0 0	65	2,378 13 8		1,461 3 5	1,461 3 5
1253	53,253	18,99,438	13 8	18,42,987	7 3	152	3,243 13 6		4	598 12 4	81	17 8	223 0 0	138	3,340 2 5		3,020 8 5	3,020 8 5
1254	54,006	19,14,596	5 3	18,67,736	13 10	138	2,900 4 4		9	579 14 11	24	56 4	812 9 11	139	2,888 11 7		2,987 10 5	2,987 10 5
1255	54,323	19,07,793	4 1	18,77,183	3 8	415	2,170 1 6	316	13	1,117 14 2	66	16 15	1,126 13 3	86	1,944 4 3		1,943 4 3	1,943 4 3
1256	54,549	18,94,664	6 9	18,64,560	4 2	161	1,696 8 3	111	8	923 4 9	43	24 12	683 2 0	42	793 7 0		1,113 6 3	1,113 6 3
1257	55,497	19,04,979	2 2	18,77,974	7 2	43	1,066 15 10		2	84 10 7	7	11 4	119 0 0	41	1,171 12 11		947 15 10	947 15 10
1258	55,842	19,10,937	5 4	18,88,834	3 3	28	1,274 10 7		5	265 15 11	14	53 0	612 4 0	23	693 15 1		662 6 7	662 6 7
1259	56,532	19,18,340	14 6	18,98,740	7 7	25	321 13 4							25	132 13 3		221 12 4	221 12 4
1260	57,577	19,23,245	5 5	19,04,404	14 2	42	475 18 2		4	144 2 11	Unknown		(d) 143 0 0	34	452 10 3		478 13 2	478 13 2
1261	58,834	19,41,934	12 6	19,08,545	0 10	41	495 10 1	3						45	1,109 1 7		353 10 1	353 10 1
1262	48,438	20,37,430	8 10	19,30,661	3 9	37	1,309 8 1		2	109 14 9	20	30 0	124 0 0	34	2,215 1 8		1,039 3 8	1,039 3 8
1263	43,374	20,36,764	4 3	17,54,321	4 0	23	1,123 3 8	1		154 0 0				20	917 1 7		1,185 3 1	1,185 3 1
1264	44,139	22,31,627	0 0	19,78,797	0 0	15	496 0 2		2	3 8 0	Unknown		4 2 0	13	404 2 11		438 5 6	438 5 6
1265	44,489	21,74,561	3 2	19,86,094	11 0	7	564 5 4		2	173 4 9			273 0 0	5	417 1 1		438 5 6	438 5 6
1266	42,083	21,30,104	15 8	19,84,361	12 10	22	547 0 0							32	3,561 0 0		343 7 0	343 7 0
1267	45,617	21,32,710	4 9	20,05,437	15 4	20	947 6 5							20	4,074 11 5		1,055 11 8	1,055 11 8
1268	44,043	11,30,621	13 10	11,23,393	1 9	19	433 3 3							19	6,088 4 3		537 14 6	537 14 6
1269	45,083	11,30,621	13 10	11,23,393	1 9	14	295 0 3		2	38 10 9	Unknown		87 0 0	12	506 18 8		290 11 3	290 11 3
1270	47,743	11,84,664	14 10	11,78,937	6 7	17	491 10 10		1	25 8 10			101 0 0	16	641 12 7		576 11 6	576 11 6
1271	47,276	13,74,515	7 1	13,38,415	13 8	16	156 13 10							16	402 9 7		194 1 7	194 1 7
1272	46,397	14,04,794	12 10	14,01,617	13 4	15	207 11 8		2	19 1 7	acs. 4 33 1		25 0 0	13	393 1 1		218 2 6	218 2 6
1273	47,985	13,69,224	4 8	13,65,631	7 3	11	598 11 11							11	841 1 5		881 1 6	881 1 6
1274	50,612	14,06,999	4 2	13,98,089	12 5	6	90 8 0							6	107 3 1		156 10 0	156 10 0
1275	47,662	13,90,921	13 3	13,81,353	0 6	3	2,640 8 6							1	3,423 3 1		3,718 0 0	3,718 0 0
1276	58,053	14,02,988	7 3	13,95,899	1 10	23	3,311 7 6	1		1,440 1 4	108	16 5	1,379 0 9	13	837 6 3		1,604 4 9	1,604 4 9
1277	55,912	14,13,631	9 10	14,06,514	13 7	15	228 12 0		9	132 7 2	73	6 0	903 11 3	6	299 1 8		99 10 5	99 10 5
1278	48,727	15,64,395	10 0	12,45,453	13 7	26	342 14 7		9	389 6 7	163	16 25	371 7 10	3	54 8 10		81 8 3	81 8 3
1279	54,186	12,81,731	12 0	12,43,656	1 2	14	766 15 6		3	296 4 9	2	20 94	402 0 0	11	1,941 12 7		757 7 1	757 7 1
1280	54,786	12,93,939	2 6	12,41,312	14 9	39	1,603 15 9		6	151 10 11	88	28 3	209 10 0	23	3,634 12 3		1,999 12 2	1,999 12 2

(a) This column includes Pattas issued for Hakal, Kurari, etc., appearing under the head "Miscellaneous" and for Moturphu items up to Fasli 1270.
 (b) and (c) The entries in these columns relating to Faslis 1252 to 1269 include the demand and collection of the Taluqs now forming the district of North Canara, which cannot be separated for want of detailed Taluquar accounts. All the other entries in the Statement relate to the five Taluqs at present comprised in the district of South Canara.
 (d) Throughout the whole of the period of thirty years embraced by this Return only one suit was instituted in Fasli 1261 to set aside a sale on the ground of a technical irregularity in conducting it, and the sale was in consequence cancelled by the Court.

MANGALORE, 28th July 1873.

(Signed) H. S. THOMAS, Collector.

Rev 3644/73

Rev. 14 January 74

No 56
Lu B. No 107.

List of Papers enclosed K7

I Notice of attachment.

II Petition to collector.

Letter from Sub-collector to collector or a reference by collector setting forth the facts - &c.

Order of collector thereon.

III Petition to collector to order a new sale as being required by clause 2 of section 36 of Act II of 1864.

Reply by Sub-collector to a reference made by collector admitting the illegality.

Endorsement by collector on Per.

tion respecting it.

IV Petition to Board of Revenue

& order of Board thereon.

Revenue Sales

Papers returned
to office, except
some I have sent

to Mr. Bellman for
re perusal.
Jy 18/11/74

Section XXVII. Notice of attachment

Notice of attachment of Mudambi Vencalachary
Kavanoor Sambasastiy and other Agraharamidars
of Thorapally in the Cojpoor Talug. Take notice
that as you have not paid or shown sufficient
cause for non-payment of Rs 1258-7-7. although
the said sum has been duly demanded in con-
-ting from you the landed property belonging to
you is hereby placed under attachment & that
unless the arrears due by you with interest &
other charges be paid within the 9th day of the May
1872 the landed property will be brought to sale in the
course of law.

Number and name of the village in which the land is situated.	Names & names of default- ers	Extent of field	Assessment	Amount of arrears due	Date on which arrears fell due
Thorapally	Ayacottioo	8957	15		
	Punjah	172	19		
	Total	9129	20		
	Deduction	114	9		
	Cultivation including pro- -dugal of Jesty				
	1281 Punjab	1689	4	1	2240 6 11
	Punjah	137	12	7	737 6 4
	Cultivable & immemorial waste Punjab	7184	4	7	1258 7 7
	Punjah	4	20	12	
	Total				

Mudambi Vencalachary
Kavanoor Sambasastiy and
others

Lists from No.
- remitted to Secy.
- any of 312 812 ad
- rank - Interest
- Batta -

Supplemental to the
Salem District Gazette
Saturday 13th April 1872

C. J. Longley Esquire
Collector of Salem.

The humble petition of legal inhabitants of Torapalli
Agraharam of Ossoor Talug —

Humbly sheweth.

That your petitioner most respectfully beg to
bring to your honors worthy consideration a few lines on
the subject of the sale of petitioners Agraharam and
pray that your honor will be pleased to give the
consideration at merits.

That your petitioners by right, should
have paid the amount due to Government for
the current Fesly 1281 according to Kistbundys
as it was done in prior Feslies, but as the
Agraharam being one which was made an Inam
settlement only since of late and numerous having
been the contravencies touching the collection of money,
there had been some shortcoming. It was on this
account, there was notification to the effect that
the Agraharam will be sold by public auction
on the 9th instant. Petitioners having come to the

knowledge

knowledge of the petitioners forwarded a petition
to the Sub-Collector (herewith attached) dated
the 3rd instant praying that the sale on the
9th instant of the Agraharam was against them
in as much as a month's time had not elapsed
from the date of attachment, viz 12th April 1872, that
as petitioners have time according to the provisions
of the Act and that the notification was not made
in the time allowed by the Act the sale should
be postponed, but as no reply was received up to
10. A. M. on the 9th instant, Petitioners tendered the
amount on the day prior to the taking place of the
auction to the Tahasildar, but it was not ac-
cepted. This circumstance was reported by Petitioners
as well as the Tahasildar to the Sub-Collector.
Petitioners have personally appeared before
the Sub-Collector on the 11th instant and not
only stated the above circumstances but promised
to pay the amount due as well as the money
for the remaining portion of Fussy 1281, to
which the reply was that should the money

be

57

be paid it will be taken into consideration. Petitioners have accordingly taken the said sum on the 18th instant to the Tahasildar who promised to do so. After hearing from the Sub. Collector and forwarded a report to him on the subject. As this case has come to your honor's consideration and decision Petitioners beg most respectfully to state, that according to the 7th Column in the notification from about this Agraaharam the sale is not valid till the time it is approved of by the Collector: and according to the 9th Column the appeal could be made to the Collector within a month's time, they brought to your kind notice and in conclusion beg that orders will be issued to the effect of Agraaharam being attached back to petitioners after the money due by being received.

For which act of justice and benevolence Petitioners as in duty bound shall ever pray

27th May 1872.

F 1013

The Collector's Endorsement

The Collector sees no reason to
cancel the sale of Agraharaw.

The Petition Rejected. Petitioners
can have a Copy of Proceedings in this
matter

7 June 1872

Camp Sunkafbery

1st C. P. Lough
Collection

1st D. Paul

Trustadars

Salem Sub. Collector Office

Camp Roycottah Krishnagang

May 23rd 1872.

From

J. F. Price Esquire
Sub. Collector of Salem.

To

C. J. Longley Esquire
Collector of Salem.

Sir,

1 I have the honor to request the favor of your instructions on the following case.

2. The Thorapally Agraharam in the Ossoor Talug was, with other Agraharams attached by my orders for arrears of Revenue and adval. used for sale on the 9th instant.

3 The amount due including interest to date was Rs 1272. 9. 3.

4. On the ~~evening~~ evening of the 8th Instant the Treasury at Ossoor was closed after 5 P. M. and the Tahasildar remained at the Cutcherry for

some time after this and then went to his house
after he had reached it after pursued some of the
Agraharamdars came to him tendered Rs. 900 and
promised to give security for the payment of the
remainder. The Tahasildar refused to take the
money on the ground that he was only authorized
to receive it before sunset. On the day of the sale
the Agraharamdars appeared and stated that they
had brought the whole of the arrears which they
offered to pay but the Tahasildar again declined to
receive the amount, his reason for doing so being
that already stated. The Agraharam was put
up to auction and in consequence of the non-
attendance of bidders, knocked down to Hotta
Subbchetty of Cojpoor for Rs. 12015 about half its value.

5. The Agraharamdars had on the 30th May
addressed a petition to me by post which
reached me on the 6th requesting that an ex-
tension of time for the payment of the arrears
due by them might be granted. I refused
to.

to comply with their request as sufficient notice of the intended sale had been given and as they had constantly been causing trouble in the matter of the payment of the Government dues.

6. Legally speaking the Agraharamdars have not a leg to stand on. The Tahasildar was quite right in refusing to accept the money tendered by them for it was not brought to him in proper time. Government has nothing to do with the price which their property brought and which was caused in this particular instance by the highly objectionable practice indulged in by all the Agraharamdars of the Division of waiting until the day before that fixed for the sale and then paying up arrears. No one expected that the Thorapally Agraharam would be actually sold, intended purchasers of this very village had ever before been disappointed

by the Sgraharamdars satisfying the Government
claims at the eleventh hour and consequently but
few persons attended the sale. Had it not been
that the sale of the Abkari farms was to take
place in a day or two afterwards the attendance
would have been still less than it was.

7. When I was at Cojsoor on the 11th several
of the Sgraharamdars came to me and that
the sale might be cancelled. They represented
and truly, that many of the shareholders
were absent in other places and had
neglected to pay their quotas and they also
pointed out that the Sgraharam had brought
much less than its proper value and that if the
sale was confirmed they would not only lose
the Sgraharam but would receive, after
deducting expenses, much less than it was
worth. I told them that if they within a week

brought and counted before the Tahasildar
the whole of the Government due on the Agraha-
ram up to the end of the current revenue year &c,
I would think about the matter. They had done
this.

8. It would certainly be a most wholesome
lesson to all owners of Agraharams and
Thotiums, villagers if this sale was for-
mulated. As a general rule, coercive measures
are alone successful in obtaining the Dist Rent
due and it has become a regular practice with
Agraharamdars to allow us to attach and ad-
vertise for sale, to pay up the day before the
date fixed, to allow the arrears to run on again
and to ^{give} us the trouble of making out demands
and sale notices two or three times over consum-
ing the sale of the Thotapally. Agraharam
will put a stop to this.

Still on the other hand it is to be said that this case is a hard one. The Aghaharamdars who are in this part of the country, have had the whole of the charge for Dist Rent thrown upon them they were only just too late in tendering the arrears and their Aghaharam which is valued at Rs 25000 has been sold for half its value. I do not think that after the lesson which they have had there will be any more trouble regarding their arrears.

9. But if you think it to direct me to cancel me the sale it will be purely in act of grace. For the Aghaharamdars are alone to blame for what has occurred and everything done by the Revenue officer has been regular and according to law.

To I myself do not know what to do for I feel that the example is called for and at the same time consider that the case is a hard one.

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11. Before closing the subject, I take the opportunity
-simily remarking that the system of attaching
and advertising Agra harams for sale does
not work well. The Agra haramdars are put
to little or no expense by this course. They
do not feel their pockets touched and so long
as this is the case, they do not care a straw

I have found
the experiment of placing the Abkari ^{or} Farm
under management a most successful ^{one} resulting
in the almost immediate payment of the
arrears due and I would strongly recommend
my being permitted to try the same course with
some of the numerous Agra harams of this Di-
-vision the Dist Rents upon which are no
sooner collected than they are allowed to again
fall into arrears.

I have the honor to be
Sir
Your most obedient servant
(Sg). Frederick Price
Sub-Collector.

This letter was
written by Sub
Collector to the
Collector about the
Agraharam was
put up in Auction

Proceedings of Collector of Salem
dated 7th June 1872.

6

Read the letter dated 23rd May 1872 No 306
from the Sub Collector of Salem.

Read also petition from the Thorapally
Agraharam dated 27th May 1872 praying that
for certain reasons set forth in the petition of
sale of their Agraharam may be cancelled.

In this case the Thorapally Agraharam
was sold for arrears of Dist Rent. It appears
that on the evening of the day before the sale,
the Agraharamdars paid up after sunset
Rupees 900 moiety of the sum due and
this was refused by the Tahasildar as the
hour for payment was past and he had then
left the Butcherry and this part payment was
tendered to him at his own house; on the day
of the sale the Agraharamdars announced that
they were ready to pay the full arrears due but
this was declined by the Tahasildar, and the
sale proceeded. The result was that the

Agraharam was knocked down to one Soobha.
Chetty of Coimbatore for Rs 12,015 about half its
value. b7

The Agraharamdars now petition that
the sale may be cancelled.

I Because the sale was informal in as-
much as one month's notice was not given &

2. Because the Agraharam did not fetch
its full value. Mr. Price states that the
sale was strictly formal and the procedure
observed was in exact accordance with the
law.

The Agraharamdars have not any legal
grounds whatever for demanding that the sale
was cancelled. It seems unnecessary to pay
much reference to Mr. Price's remarks
in para 8th and 9th of his letter.

That the Agraharamdars were too late
in tendering their arrears was entirely their own
fault. It is the universal practice throughout
the District for Mitadars and Agraharam
dars

65
to put off paying Government arrears until coer.
the process here reached its very last stage
and that the Torapally. Agraharamdars
put off paying a little too long is no reason
for any act of grace being extended. The fact
of the Agraharams fetching so little was
due (by Mr. Price's own showing) to this
system of paying loose and fast in regard
to paying of arrears. For this again the Ag.
haramdars bore themselves to ~~blame~~ blame.
For as it was not expected that the money
would be tendered too late, and that contrary
to custom the sale would really come off, so
the attendance was limited and the sum was
realized was equally so; The Collector considers
that from Mr. Price's letter every reason is shown
for the confirmation of the sale and no reason
for its cancellation. The sale was a bona fide
one in the most complete sense of the
word. and the Collector confirms it accordingly.

(Signed) C. T. Longley
Collector.

Proceedings of
Collector

C. T. Longley Esq^r
Collector of Salem.

The humble Petition of
the undersigned, Agraharam,
darsa Thora pally village in
the Taluk of Oospoor attached
to the Zilla of Salem.

Most humbly shew.

(I) The above said Agraharam
was sold in public auction by the Tasildar
on account of the arrears of the quit rent
due, on the 9th May last.

II The purchaser of the Agraharam
named Ospoor Kotta Subboochetty did
instead of paying the sale money on the
due time of 30 days from the date of the sale
expires by the 7th June pay on the 8th June.

III It is illegal and contrary to the clause
Section 36 of Act No 2 of '64 and the Standing
Orders of the Board of Revenue of the 30th August

1864. and the former shows clearly that
the sale should be renewed. 68

IV Should the sale be renewed, accor-
dingly there would be no doubt that the
price of the Aghaharam would be enhanced
to its real value of 30 thousand rupees.

V We would have obtained at least a sort
of advantage if the sale of Aghaharam be
renewed which was under the enjoyment of
our long posterity.

VI It is the matter of great importance
on the part of the Collector to consider the
failure of payment by the purchaser of
Aghaharam on the stipulated time, as he
(Tasildar) on the part of the poor Agha-
ramdars under the provision of Statute
which resulted a great loss while they are
said as if they were late one day for the pay-
ment.

VII We enclosed for your perusal the document

Grantha

by the Sub. Collector totally declining to interfere
into the matter, as the Head Collector had
confirmed the sale and beg therefore to be
favored with justice. 69

(Signed)

28th June 1872.

Endorsement on Petition No. 1333 of 28th June/72

The Collector having now received
a report from the Sub. Collector on the
payment of the purchase money by Subbar.
Chetty sees no reason to cancel the sale.

(Signed) C. J. Longley
Collector.

(Sigs) D Paul
Shree.

Salem Sub. Collector's Office

Ofsoor 10th July 1872.

From

J. F. Price Esquire

Sub. collector of Salem.

To

C. T. Longley Esquire

Collector of Salem.

Sir

With reference to your endorse-

ment No. 1333 dated 28th ultimo (herewith returned) I have the honor to state that it is quite true that Kotta Soobba Chetty did not pay up the balance of the purchase-money of Thorapally Agraharam until 31 days after the date of sale the Tahasildar, however, in an urge written to me on the subject has informed me that it is customary when a sale is held, that the money is paid prior to the corresponding date in the succeeding month.

Petition presented to
the Collector on the Sale of
of Kotta Soobba Chetty
having failed to pay the
purchase money on the
due time

Thus if the sale took place on the 8th May as it
did in the present instance, the time for pay-
ment, though May has 31 days would run
until the evening of the 8th June. 72

I doubt very much whether this is a correct
practice and in accordance with law. I did not
notice the remark made by the Agraharamdars
on this point, as I was aware that Kotta Subba-
Chetty had refrained from paying the
balance of the purchase money, owing to
his awaiting the results made to you, that
I considered the question of the results of the
Agraharam was a matter which lay entirely
at the pleasure of Government and that I
was of opinion that the case was one in which
it was not necessary to exercise the right
which the crown holds.

(Signed) J. St. Price

Sub-Collector.

This letter was written
by Sub Collector to the
Collector on the subject
of Kotta Soobah Chetty
having failed to pay
the purchase money
on the due time.

Before the Honorable Board
of Revenue
Madras.

The petition of Chakravarthy Pyngan
&c. the Thothriamndars of Thorapally. Agna.
harams, of poor Talug Salem District.

We the undersigned pray your Honorable
Board to set aside the sale of a certain
estate in poor Talug in the Salem District
sold in default of payment of land
Revenue 9th May 1872. on the following grounds.
I Section XXVII of Act II of 1864 requires
a notice of attachment to be put upon some
conspicuous part of the land, setting forth that
unless the arrears is paid within the specific
time that land will be brought to sale. Sec. 36
provides that when ~~the~~ land is brought
to sale, a notice of the sale specifying
other particulars than those required in the

notice of attachment, should be fixed up ^{at least} ~~at least~~
months at least before the sale in the
Collector's Office and in the Taluk Cut-
-cherry and on some conspicuous part of ^{the} ~~the~~
the land. In the present case this pro-
-cedure has not been followed. Notice of attach-
-ment in the village on April 12th and published
in the Gazette on the 13th & this was ^{the} ~~the~~ first your
petitioner heard of the intended sale. The
sale took place on May 9th and therefore the
tender of the arrears on May 8th was within
the legal period.

2. It is required by para 4 of the same section
if the purchaser fail to complete payment
of the balance of the purchase money within
30 days the property shall be resold and
that when property is thus resold at a
higher price than at the first sale the
increase shall be the property of ~~the~~ ^{him}
on whose account the first sale took place.

In this sum and the balance was not paid till 31 day after the sale, as his admitted by the Sub-collector in his letter to Mr. Longley the collector of Salem. Your Petitioners are entitled therefore to have the property resold and to receive any increase in the price realized.

3 That in contravention of Section 44 larger portions of land was sold than was necessary to defray the arrears of revenue. The arrears was 1258 the amount realized was 12015, or nearly ten times the amount; the 12015 was less than half of the value of the Estate, as the collector and Sub-collector state.

4. That the Petitioners tendered the full amount of the arrears before the sale and also offered proper security in order to obtain postponement which should have been accepted under Section 47 and the sale postponed, as directed in that section, the

To his Sirdar however refused to accept it. 76

5. That the sale of this estate, not being a petty sale of land for small balance, ought, as directed by Standing Order 265, ^{29th May 1843} ^{5th October 1853} to have been conducted in the presence of a Committed Officer or Deputy Collector not merely in the presence of the Tahasildar.

6. Your petitioners therefore respectfully pray your Honorable Board to consider the irregularity of the above proceedings, the grievous hardship inflicted on them the extreme severity of thus enforcing all the rigor of the law against persons who were at the time ready and willing to pay the arrears of Revenue and actually tendered it, and for the above reasons to set aside the sale and to allow them to pay the arrears due in respect of their land. The whole of the Revenue due for this Suly has been paid to the Tahasildar and by him lodged with a third party so that no possible loss can arise to Govt from this

Appeal Petition
to the Revenue
Board

Board of Revenue Madras.

Petition Department.

Petition No. 1901 of 1872.

From Chakravarthi Iyengar and others.

78

Occupation	Inamdar.
Village	Thoraipally Agraharam.
Taluk	Ofsore.
District	Talem.
Dated	7 th August.
Received	8 th August.
	Enclosures 10.

One Court Fee Stamp of 2 Rs.

Abstract.

Complain of their estate being sold by the Tahasildar for arrears of Revenue contrary to the provisions of Act II 1864, without giving the required notice of attachment under Section 27 and contrary to pending Order No 265 which requires that such sales like factore should be conducted in the presence of a Revenue Officer or a Deputy Collector.

States that the arrears tendered by the

Proposals before the 19th sale have been refused
by the Tahasildar to be taken. 79

Pray for these reasons that the sale may be
set aside and petitioners allowed to pay arrears.

Endorsement

No 19 of 1872.

The Board of Revenue are unable to make
this appeal, a lack of law being alone com-

plaint against a Revenue sale on sufficient
shown.

Endorsement
of the Revenue
Board

Rey. Mr. G. J. G. J. G.

80

18. 2. 73

My dear brother

Mr. G. Forbes begged that I

would inform His Ex^{ty}. of the Board's
opposition to my proposed amendment of

Act II of 1864. I thought that this

was done more properly from the

board, but Mr. Forbes, and heard to

his wish. There were 2 objections

in the hands of the Board - and is
that this power never has been exercised
by the Board - to which I reply that,
if this is so, the Board have, ^{at any rate,} wished
to exercise the power in former days,
& in fact attempted to do so, &
were stopped by a ruling of the old
Supreme Court - I think, DeWinn
I mentioned the subject, told
me that the Board actually
had the power & exercised it!

2nd objection is that the proposed plan
 will make it impossible to sell land at
 auction at all, as the possibility of the
 Board selling the land and other
 purchases. To this it is only necessary
 to reply that thousands of acres are
 sold every year by the land courts in
 execution of decrees, when purely the
 term ^{of return, and sale} have been, an executed, or when no
bid at all is warranted, the vendor
 merely purchasing the judgment debtor's interest,
 whatever that may be - & that even

margin

with

with this extreme uncertainty of with
very tolerable prices are realized. It
is simply monstrous to suppose that the
average on any land could equal its
entire purchase value -

Then there was an objection on the ground
of the labor it would impose on the
Board - there were over 10,000 of these
Sales last year - to this I reply, that
shows how great the matter is, how
large the area over which oppression
can take place, & the need of effective

Supervision. I met the Board on

point to proposing that the petition
alleging the illegality should be presented in
first instance through the Collector,

the report forwarded it to the Board with
its own remarks, so that in 99 cases

100 the Board will have sufficient
information before them to pass on
the at once.

The can before us shows how serious
irregularities may occur, & how
frequently they can be disposed of by the officials
concerned - it appears that the practice

margin

that the result proceeded by the act
in case of the purchaser not paying the balance.
The 2^d later place, not within 30 days
but within a month, & then in this
can the law was deliberately, & is
as a practice, broken in this position.
Nor do I know what is the legal
sanction for the Collector conforming
a sale, nor could any of the
Board inform me, nor do I believe
that any such legal sanction
exists: so that possibly you
might have a sale by a native

8

Subordinate, that no one is competent
to touch. Then, I say, you have sold
violating a man's rights at their most
vital point, & allowing a degree of
uncontrolled power to officials
which has no parallel in any
other branch of the administration.
If the Chief Justice gives a decree
for 100 Rupees in an original suit,
then is an appeal - but if a man's
land, worth perhaps a lakh, is sold
for arrears of revenue, the proceeding

is just as far as the Board is
concerned, & the only remedy is by
Civil Suit. The Civil Suit with an
inflation stamp of 7° or 8° per cent,
is of course a mockery in the case
of a man who, ex hypothesi, is in
extreme pecuniary distress. So will
such a man's land be sold? Then
tell him, when you have ruined him to
go into the Civil Court, is merely
adding insult to injury.

I am aware His Excy's orders

24
If I might suggest a middle
course it wd be that the Govt shd
sanction the introduction of the Prob.
So that the subject may be really
discussed & accurate information
obtained - then if ^{it} being referred
to a select Committee, it was found
that the objections were insuperable,
the Prob could at any moment
His Excy's pleasure be dropped -
but my strong impression is that

we sh^d find that a real
guarantee exists, & that the
objection to the proposed remedy
rests nowhen but in the
Member's imagination

Yours truly
Wm. Munroe

85
My dear Lock

10.2.73
Please add to my letter of

this morning the following points.

The Board say 'There is practically a
revision of the proceedings of the
Shoulder, or other officer
employed in the sale, by the Collector'
& they have ordered that the sale

Shall in every instance be confirmed
by the Collector -

I have looked through the acts
& I am unable to find any legal
sanction for this. The act (II of

1864 speaks of an officer empowered
by the Collector to take possession of an

officer empowered under Act II of
1839 to take possession of property -

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places this officer "under the control
& superintendence of the Collector" - but
this is the precise relation of the Collector
to the Board, see Regs II of 1803; in
fact the language is stronger for the Collector

under the immediate control of the
Board. If then the Board
can not set aside a sale, on which

ground can the Collector?

In answer by the 56 of Act X of 1839



The following figures are taken
 from the Revenue Reports for 1869-70,
 & 1870-1. Speaking of the former
 year the Report observes that
 there has been an increase of over
 50 lakhs, $\frac{1}{2}$ million sterling, & the
 present year. "The latter year,"
 says the Report speaking of that year
 was more than that brought to account
 in any former year, but it was
 exceeded in the year under Report
 by the large sum of Rs 51,57,000.

The Tehsildar is empowered, under the
 orders of the Collector, to ^{delegate} ~~depute~~ their
 powers of sale to any public servants
under ^{his} authority, so that actually
 you might have a subordinate of the
 Tehsildar, say a Revenue Inspector
 on 30 Rs. a month, selling land, & his
 own proceedings would be legally
 binding except by a civil suit.

Yours faithfully
 W. Cunningham

"The immediate causes of this highly satisfactory result were the more favorable character of the season which influences the revenue from land and the elasticity of the sundry sources of revenue; but the steady progress of the revenues of the Presidency has, from various causes, become the normal condition of things. During the first half of the

last thirty years, the revenues averaged between

Averages	
Rs	
1250 to 1254.....	457,68,572
1255 to 1259.....	464,31,416
1260 to 1264.....	458,77,254
1265 to 1269.....	512,66,572
1270 to 1274.....	607,48,987
1275 to 1279.....	656,30,322
Average of the first series..	460,25,748
do second do..	521,82,020
Increase..	131,56,272

457 and 464 lacs with much fluctuation, and fell to 439 lacs during the last two years of the series; while during the latter half, or from 1855-56,

it has risen steadily as shown by the figures ^{given} in the margin

precise facts on account of which

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margin, and the present increase over the first series is $13\frac{1}{2}$ lacs, or 28 per cent. The average of the new item of revenue, Income-tax, included in the Board's returns was Rs 10 $\frac{3}{4}$ lacs, but the Moturpha-tax, abolished simultaneously with the introduction of the Income and License-taxes, yielded 11 $\frac{1}{4}$ lacs, and the northern portion of the Banara District was transferred to Bombay in 1862. Thus it is evident that the large increase in the revenue accrued almost entirely under the usual heads. — Mad. Land Rev. Repts p. 1 para 2 Year 1869-70

Prices - The prices of the staple articles of food which commenced to fall in Fasli 1244 show a further decrease. The variations in wet grains range between 4 and 6 per cent; and those in dry grains between 1 and 10 per cent below the prices of 1248.

The Board remark that this result is a source of great disappointment to the ryots, as the high prices of late years have been a source of much gain to them. The fall in the prices from the almost-famine-rates of recent years has, however, afforded general relief and prevented much misery - Mad; Land

Rev. Repts p. II. para 8
Year 1869-70

Processes were issued in 8,943 villages against
82,652 ryots for the recovery of Rs 8,56,255 and property was
attached to the estimated value of Rs 5,89,192. But the
property actually sold was worth only Rs 1,49,966, of whi-
ch Rs 98,031 was the value of land and Rs 51,935 of move-
ble property. Mad: Land Rev. Repts p. 29 para 67 year 1869-70

Prices— The fall in the prices of all descriptions of food-grains was considerable in Fasli 1280, compared with Fasli 1276, the last year of high prices, and the subsequent years, the decrease year after year shown in the subjoined table indicates how very small is the margin left by the Government demand between ease and depression among the agricultural classes. Mad. Land Rev. Repts p. 4 para 9. Year 1870-71

Within the last four years prices have
 fallen 52 per cent. in raggy and horsegram,
 47 per cent. in cholam, 43 per cent. in paddy,
 and 32 per cent. in cumbra. Compared with the
 decennial average, the loss is not so great, but
 it is still large enough to be sensibly felt by
 the ryots. — Mad: Land Rev. Repts p. 5 para 10
 Year 1870-71

The result, however beneficial to the other
classes of population, was disastrous to the
pyots who through out the Presidency expe-
rienced the greatest difficulty in certain
months in disposing of their produce to
meet payment of the Government demand.
This occurred not only in poor districts, but
also in those which had the reputation
of being well off, and in which it was thought
the cultivators had laid by money in former
years. The Collector of Tanjore for instance remarks
that it fared very ill with the land owners of
that district; whilst prices were high, they could
well afford to pay the Government demand in
advance, and at the same time indulge in
the luxuries of litigation and a high style

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of living, but they are now very differently
circumstanced after the marked decline in
prices, caused by two successive good seasons.
Not even the wealthiest landed proprietors,
he adds, escaped the process of distraint,
and it is a fact that in April and May,
the months in which heavy instalments
are due, jewels of no small value came
into the money market for loans which
were obtained at 12, and in several instances
as much as 24 per cent. interest.

Mad Land Rev. Repts p. 5. Year 1870-71

Processes were issued in 12,660 villages against 1,56,993 ryots for the recovery of Rs 13,84,786, and property was attached to the estimated value of Rs 13,77,678. But the property actually sold was worth only Rs 3,204,179, of which Rs 1,42,292 represents value of lands and Rs 1,61,887 of movable property. The processes issued in every district were about double the number of those in the last year - a circumstance which as already observed was necessitated by the great difficulty experienced by the ryots in disposing of their produce even at low prices. — Mad. Land Rev. Repts p. 33 para 66 lps. 1840-41

precise facts, on account of which it is



Proposed amendment of Act 2 of 64 (M)

1. Add to Sec 36 of Act 2 of 1864
 "Sixth. The Sale is made subject to the provisions contained in Section 59."
 2. At the beginning of Section 59, read
 "At any time within 3 months from the date of any sale of immovable property under this Act, the owner of such property, or other person interested therein, may apply by petition to the Board of Revenue praying that the Sale may be set aside on the ground that such Sale ought not to have taken place, or that there has been in the proceedings of such Sale some departure from the provisions of this Act, operating to the detriment of the petitioner."
- Such petition shall state the precise facts, on account of which it is*

Proposed
 alteration
 to 2am
 the second
 month.

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is alleged that the sale ought not to
have taken place, or which are alleged
to constitute such departure from the
provisions of this Act.

If a petition does not state such
facts ^{the collector shall return it} it shall be returned to the

Petitioner: in any other case he shall forward it

^{with his recommendation to the Board}
If the facts stated do not disclose
any ground why such sale ought not to have taken
place, or any such departure from the provisions
of this Act, the Board may reject
the Petition summarily.

If the facts stated do disclose such
ground or such
departure the Board may either
refer the petition to the Collector, by
whose order the land was sold, in
order to ascertain the truth of the facts
stated in the petition; or may direct
any other person to take evidence on
the subject.

If after such reference and the perusal

of

Make
Make any
Further
Inquiry
that they it
think fit,
&



²²⁷ ¹⁰
~~of any evidence so taken~~ the Board
Considers that the facts stated in such
petition are true, it shall set aside
the Sale, and direct the owner to be
put in possession of the property sold
and the purchase money to be restored
to the purchaser.

In any other Case it shall reject
the Petition.

When any such Sale is so set aside
a fresh demand shall be made under
Section 25, as if no proceedings had
been had under this Act.

Dear Sir,
I have the honor to acknowledge the receipt of your letter of the 17th inst. in relation to the proposed amendment to the Board of Directors. I have the honor to inform you that the Board has decided to refer the matter to the Committee on the subject, and that the Committee will report thereon at the next meeting of the Board. I am, Sir, very respectfully,
Your obedient servant,
J. H. Smith

It is all assumed by
such appeals were a ^{number}
they would have to take
their turn with the ^{many}
number of other appeals
which already come before
us & months would elapse
before a purchaser would
know whether the land was
his or not. The state value
of lands sold under these
conditions would be lowered
to the injury of the interests
^{of the Govt} and of the defaulter.
Sales could only be can-
celled on positive proof

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of Magalif and the ^{Govt}
could not shame ^{himself} listening
on such a point, & if as
the A. C. suggests, widens
were taken & commission for
misconduct in taking it
the very agency complained
against. The local courts
on the other hand can take
evidence on the spot & spare
impartial tribunals is shown
by the very numerous suits of
negroes ag^t Govt; they afford
the natural remedy & in
the opinion of the Board
a sufficient one. The truth

is however that the default
has ample warning
the collection season & it
must be either back less or
completely secured before he
allows his land to be sold -
As regards depreciation of
value this is a matter of
cannot remedy - value ^{of land} ~~can~~
in Saigon fluctuates with
prices, as much as 50%,
all we can do is to give due
notice. I think the above
General proposal very
expedient though at
first sight it may seem
unfair - go twice
C. J. F. J. J.

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1 A case, which I had recently cause to investigate,
seems to give rise to the question whether the powers
of supervision & control
at present vested in the Board of Revenue with
respect to sales of land for arrears of revenue,
are sufficiently wide, both as regards the interests
of Govt. & those of the people.

2. The general powers of the Board are defined
by Regtⁿ 1 of 1803; by section 5 of that
Regtⁿ the Board is invested with ^{authority} powers
to superintend & control all persons employed
in the executive administration of the public
revenue; & by sec 33 the Board is made
responsible that the executive officers ^{employed} under
them discharge their duties with af-
fecting, & require them to pay a ready

1 ready obedience to all orders & regulations: but
~~the Board~~, neither in this Act¹⁰⁵ nor in Act II
of 1864, is ^{the Board} empowered to set aside proceedings
of ~~the~~ Collector in sales of land for
irregularity or on other grounds.

Act II of 1864 lays down a definite procedure
for sales of lands for arrears of revenue, the
whole tenor of which is to protect the
defaulter from unnecessary hardship & to give
him every chance of meeting the Gov^t demand
otherwise than by sale of his lands; first
(i.e. movable property)
then the dist^{nt} & sale of property; then,
by sec 25, the written demand & attachment
of the land: then sec 36 provides the formation
attending the sale; sec 44 provides that,
as far as practicable, only enough land

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it set aside on the ground of material
irregularities in conducting the sale.

In the case of which I refer the ~~whole~~
proceedings ^{were} ~~was~~, as far as I can see,

admitted by the authorities themselves to
have been irregular & illegal ^{in general important particulars;} the action

being too short, security was tendered &
refused, ^{property worth,} ten times the amount of the arrears

was sold, & ^{the sum realized} ~~is~~ admitted by the collector

to have been about half the real

market value of the property; moreover,

by sec 36, if the purchase money is

not paid by a certain day, the property

must be put up to res. h. & any arrear

sum realized at the resale paid to

The departure: in this case the collector admits
that the ^{balance of} ~~balance of~~ ~~money~~ was not paid on the
appointed day, & got no work with place.

The persons, from whom land has been thus
irregularly sold, have, it appears, no
claim but to contest the legality of the
sale in the Civil Court, a proceeding
the Stamp on which will cost them
Rs 500. The same procedure would
I suppose, have been followed, if Government
worked, in its own ~~for~~ interest, to get
aside & sale the ~~land~~ ~~estate~~

This seems a ^{serious} ~~very~~ great defect in
the powers of the Board, & I would
venture to suggest that I might

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be permitted to ask leave to introduce a
Bill in the Legislative Council, adding to Act 11
of 64 a section corresponding to sec 26 of
the C.P.C., & empowering the Board
within a certain period to set aside
sales on the ground of material
irregularity.

W. Cunningham

~~29.8.72~~

14.2.73

110 High Court
3^d March

My dear Mr. Commissioner

I should say that
the suit by the Ryot
against the Collector

was a suit for possession
of land under Sec 7
of the Limitation Act
Clause 5, and I should

value his suit on
 $5 \times 10^*$ i.e. five times
the revenue payable

* I think the case of a Ryot paying 10/100

by him.

It might be argued
that it was a suit
to recover the occupation
of land from which
a tenant has been
illegally ejected by the
landlord in which
case it would be valued
under Sec. 7 clause 11

but we have always
held that that clause
refers only to suits brought

under Madras Act VIII of
1865.

Then as to Limitation
I do not know that the
point has been decided
But I should say that
the Ryot was limited
to six months for
his action under
Section 59 of Madras
Act II of 1864.

Clause 3rd
Section I of Act XIV of
1859 would give him
one year "to set aside

the sale of property
in arrears of Govt revenue
but the special limitation
of transfer Act II of 1864
must I conceive apply
under Act IX of 1871
Section 6 the special
limitation would not
be affected by the general
law after 1st April 1873.

Yours sincerely
H. W. H. H. H.

Private

12-3-73

Dear Huddleston -

These papers about
Cunningham's proposal to
amend Mad. Act II / 69
by giving the sold up Ryots an
appeal to be B² instead of
a suit in C² only, must now,
I think, be taken into Council.

I wrote a long Memo on the
subject, showing the proposal
to be impracticable & that there

27-2-51

had been no success
in the Salem case -

Seni & Ellis concurred in this
but L^d Hobart demanded to
know whether in fixing the
the Rights Stamp was to be
high as Cunningham stated
(7 times the revenue, he said).

If so, L^d H. thought the Law
ought to be amended in that
respect, only giving the Govt the
power to raise the other proceed-
ings, strengthening the Govt by an

add^l Member or two, if
necessary -

On this I sent round a second
Memo, showing that the Stamp
was to be 5 times the Revenue of
the land - 20% that it was owing
to be free & easy way in which we
give everybody a Puttak that
these sales arise in a bad year.

Again Seni & Ellis agree in
his view (viz 20% -) & think
there is no cause for moving in the
matter -

But you will see L^d H. is not
satisfied - he thinks it a great evil

that he takes all the so numerous
kinds he stamps duty on suits con-
testing him all the lowered - in
doubts whether he will not
dispose of the appeals, supposing the
Govt of India won't lower the duty.

I think, myself, that he Govt of
India will not refuse to lower the
Court fee - say 10 Rs - agreeing to
some of the cases so treated in Schedule
II. No 17. In Bengal an appeal lies to
the Commissioner, but here we have none
I will strongly certify that he will
do up to him by the Govt.

Yours truly
J. J. J. J.

J. J. J. J.

11/27
My dear Sir

Yours truly

Superintendent Commissioner
Burdwan

As to action in
Council just before
the left. I have
not yet brought it

forward from
bank of time.
and now transfer
it to you - for the
Hills. I am on hand
some time possibly.

I would go in
for the appl. of S. S.

113
I reduce the Stamp
duty on the class
of appeal & the
regular court.

I am quite confident
that the H. cannot
deal with them
satisfactorily.

Yours

L. M. W. H. C.

16
I am glad to adhere to
the opinion I have already
expressed, adverse to the
proposed alteration of Art II
of 1864. I repeat, as the result
of many years personal ex-
perience, that the H^{on} of Rep.
cannot properly be formed the
basis proposed to be assigned
to them - because they have
not the means of doing so - they
must be by the result - they
cannot have his time as well as

The result would follow - viz
a prodigious crop of fees to the
lawyers of Madison for drawing
up a charter to the Board!
Is it then the Courts fees
are so heavy as to amount
to a denial of justice is a large
question admitting of no proof.
The lawyers say they are - the
Imperial financiers say they
are not - and that their effect
is only on the lawyers' profits - i.e.
that if reduced, the difference would
only go into the lawyers' pocket as

private fees. In the present instance
probably the Advocate Genl. clients
have spent as much in retaining
him as a suit in Court would
have cost! The Board of West. Land
thinks us right on the subject - because
the appeals are rare because the
arrear is insupportable - and the
proceedings regular - the suits have
"no case" and do not go into
Court. When they have a case, they
do - and they are embedded in
costs if successful. The multipli-
cation of a phrase is an evil to the
poorest debtor - for the value of land
is then depreciated - when it is not

any more necessary
very well. In point of fact, even
those cases where the law allows

not attend sales as it really
is the chance of the sale being
granted are increased by numerous
appeals being permitted. Then again,
there is no real or material diff.
between being sure for land
held for arrears & land held for
a private debt - and so we shall
find our sales free to face with
the incidence of the white slave
law!

Certainly selling up 11,000
lyts in any one year must
be a pretty handsome bit of the
but conversation in the the actual

y

118

State of a Fair - We have
^{about} ~~more than~~ 2 1/2 millions of land.
holders - 11,000 of whom is
not a large proportion - Of all
of these 2 1/2 millions, more than
1 million have less than 1 1/2 ha.
are men - are men of straw -
labours who have saved or borrowed
a few rupees & set up as land
holders - to be ruined by a
bad season - a fall in price -
or the son's interest - Any man

can take up waste land
by time & by a little way for it.
The capital is needed. Then
again many of these 11,000 men
will be found to be fraudulent
debtors - they have appropriated
the crops & left the rest for the
owners. In doing all these
things it is very easy to see how
the number of people who are
in the land is small - not large.

J. P. S.

Person in the judgment
amendment of Act - ~~18~~ 1864

120
8

I consider any interference
with the present system
for the attachment & sale of land for
of arrears with pure and
injury rather than a gain
to the ryot.

As a Collector I have had
ample experience of this
system. Sales in which
there have been irregularities
are not at all frequent
and they can best be corrected
by appeal to the Collector in the
first instance. I have no authority
whom to refer the confirmation of sales
to.

I am afraid an alteration
in the stamp duty if
permitted by the Govt of
India, which is more

than doubtful, would
not benefit the ryot.
The lowest class of ryots
are very helpless &
growth in land in
the chance of a good
season - with one
bad season they
are of necessity
bankrupt

P.H.

I would submit that we ought not to
disregard Mr Cunningham's suggestions quite
so summarily - It is no light matter,
but a fact unparalleled (as I believe in
the rest of India & if not elsewhere -
that 10,000 of our Ryots are yearly
subjected to the utter ruin implied
in the sale of their land; and
there really were no appeal from the
decision of the Collector in such cases, the
state of things would be simply intolerable.
There is an appeal - to the law, which

in this case appears to be just and humane. But what Mr. Cunningham suggests is that this appeal is little (if at all) more than nominal: because the stamp tax of 7 or 8 per cent practically prevents it.

Is this, or is it not, the fact?

If it is, - a remedy ^{must be applied} ~~is required~~ without loss of time: and there seems to be no remedy but in one of two alternatives, viz. (1) ~~very~~ greatly to reduce the stamp duty payable in such cases, and (2) to allow

an appeal to some authority above the Collector. And (if this second alternative is adopted) that authority must either be the Board of Revenue (strengthened for the purpose if it cannot otherwise do the work) or some person or persons specially appointed.

If it is not the fact, - 'adit-questio'!

I think then that we ought to obtain such information as may be procurable as to the effect of the stamp duty in preventing these cases appeals to the law.

There might be more difficulty in ascertaining
this; but if it was found (for instance) that
in the last few years there were many ejected
ryots who had resorted to the courts, - and
on the other hand, that there were an
equally small number who had done so, we
should have some measures of forming a
judgment. Mr. P. of Madras would be
able to inform us on this point.

Let March 11/77

Proposed appeal to P. of Madras
wrt Land Sales

122
7

It is with much hesitation that I venture
to maintain my own opinion in this
case against the official experience
and knowledge of the subject possessed
by my colleagues: and I allow that there
is much force in their reasoning.

But I cannot admit that the
fact with which we have to deal - the
sale of the land of 11000 Ryots annually -
is not (though we have $2\frac{1}{2}$ millions of
them) an evil of serious & exceptional

magnitude -

... but I do not consider the fact to
be one requiring exceptional treatment, -

1st because land is sold not only for
arrears of rent but for private debts; and
no one proposes ~~to~~ to interfere with its
sale for the last named purpose. Next, in
the first place, I should hardly suppose
that the number of Ryots whose land is sold
for private debt is at all equal to that
of the Ryots sold up for arrears of revenue, -
so that the evil here is probably much less
in degree. ~~And~~ ^{And} in the next place, the State
which, on behalf of the community

+ I may add that land is sold for private
debts under a judicial order,

123

is especially interested in the well being of
the subjects of land) has reasons for dealing
leniently with them, which private creditors
have not. +

2. That out of some 2 1/2 million Ryots
one million are "men of straw" - laborers
"who have saved or borrowed a few rupees
" & set up as landholders - the result
" of a bad season - a fall in price - or
" the landlord's interest". It is clear
that if there is the character of one transfer
Ryots generally, the loss of their land by
some thousands of them would be for arrears

Journal of the 1st of April 1872
p. 100 3-4-7-10-11-12-13-14-15-16-17-18-19-20-21-22-23-24-25-26-27-28-29-30-31-32-33-34-35-36-37-38-39-40-41-42-43-44-45-46-47-48-49-50-51-52-53-54-55-56-57-58-59-60-61-62-63-64-65-66-67-68-69-70-71-72-73-74-75-76-77-78-79-80-81-82-83-84-85-86-87-88-89-90-91-92-93-94-95-96-97-98-99-100

I sent it ^{red} to the great & magnificent rail.
But it is not the picture overdrawn. I was
under the impression that the land of the
vicinity was ^{very great} ~~fact~~ fact in the
land of a few farmers & cultivated peasant
proprietors: and I felt deeply regret to
think that I had been so completely mistaken.

Admitting, then, the magnitude of the
rail - is it tolerable that there should instead
be no official receipt to the Collector?
I cannot think so. And, ^{assuming} ~~admitting~~ that the
Railway Duty cannot be lowered (for it is
(un)wisely, whatever Imperial Financials may

that a 7 or 8 per cent duty day
with this case amount to a denial of
justice) is it really the fact that the
Board of Revenue ^{could not} ~~could not~~ discharge
the duty? The appeal would come through
the Collector, who would present the case
clearly & briefly: and in 9 cases out of
10 no ruling in the House would be
necessary. As a general rule, any irregularity
that might have been in the rule would be readily
discovered by the Board: and this would mean
the refusal of any grant in half the
instances: though it might possibly be that
justice would still be done in cases where it was
complicated kind.

1st March 1872



Memo

Rev. Secy.

125

Sales of Land for arrears of Revenue.

These papers are furnished to H.E. the Governor, generally to his desire, expressed in a note to the Secy.

As some of the collectors attribute a good deal to the abolition of the Sittum, the Land Revenue Report for 1853/54 is sent, where at page 7 & 103 'Sittum' is explained -

283. The Land Rev. Report for 70/71 is put up. It is the last Annual Return - page iii tabulates the Ryots - 63 per cent pay under 10 Rs., & 75 per cent under 30 Rs.

As to the Stamps, I put up the Court Fees Act - clauses V & D of Sect 7 compared will show that a Ryot unjustly turned out by a Collector who has to pay a Court fee, or Disturbance fee, five times greater in amount than a Ryot turned out by a Zamindar who -

If one small fee, all round, is desired, 2 Rs. is suggested, as that is the stamp for a Petⁿ to the H.E. Rev.

Dr. P.N. 7/9.

Revenue

Papers for the
revenue

C. S. D. 13. 10 - 12. 11. 15 - 12. 11. 15 - 12. 11. 15

Minutes of acting 3^d Members

127

Subject: Mr. Cunningham's letter about
amending Madras Act II/64.

Mr. C. when Counsel for the Salami
'Aparan am dars', contended that the B^d
had the power of annulling a Rev. Sale
of land made by the Collector; but, as was
then pointed out in my note on the Petⁿ,
the fact is otherwise.

2. He now proposes to get a law passed,
giving us this power.

Last Fasli (revenue year) 1,56,993

Repts were presented agt^y; in 18,905
cases there were sales of land, & the land
sold fetched Rs 1,42,298. So that

there here is an immense prospect of new
work to which I object altogether: (a)

because we do not do justice to it; (b)

because the existing remedy for the ag-
grieved defaulter is quite sufficient &
can be readily obtained - It is impos-
sible that parties who appear before us

in person & plead their causes - and how
are we to decide when there is conflict-
ing evidence as to whether the drum

was beat & the notice struck up on the
17th or 18th? On the other hand the

district Munsif can do the business
very well. In point of fact, even in

those cases where the law allows an ap-
peal to us on a suit, the people generally

file the suit; e.g. in cases where the

3. In Lower Bengal, where the collector is generally a young man, there is an appeal by the defendant to the Commissioner. It made within 15 days, but there is

4. At the same time I have no objection to the Bengal rule (sect ~~XXVI~~ of the aforesaid Act) that in cases of hardship & injustice, short of irregular procedure, the Commissioner [Collector] may move the Bd. [to move the Govt.] to annul the sale "on such conditions as may appear equitable & proper to all parties". Cases may easily be conceived of such exceptional hardships.

5 - This act of annulment wt,
as in Bengal, be final, not contest-
able in any Court, but any person
considering himself aggrieved by
anything done or omitted during the
trial, may have his remedy against

6. The Bengal proviso (sect. ~~XXXIII~~)
that a civil Ct. shall not assume a
case unless from a clear irregularity,
& then only on proof that the Plff has
distant and substantial interest by
reason of the irregularity complained
of, might be added to S. 59 of our
Madras Act. L.

Aut. 856
(signed)

Comm^d to Adv. Genl- }
1st Nov. '72 }

Enclosure
Copy of the Minute adopted
by the Bd. of Rev., regarding
the Adv. Genl's proposal to
amend Madras Act II/64.

2^d. Memo: on the Amendment proposed
by Adv. Genl. of the Madras Revenue
Recovery Act. 129

With reference to H. E. the Governor's
Memo: I have consulted the Registrar
of the High^t, an expert in such matters.
He replies that the plaint of a Ryot
suing to set aside the Collr's order for
the sale of his land who he assessed at
a Court fee of 5 times the amount of the
revenue of the land. If legislation is
considered necessary, we must apply to the
Govt. of India, as there is but one (Imperial)
Act on Court fees for British India.

2. In regard to the number of such sales:
ten thousand (nearly 11,000) in one year
appears large; but it is only 500 for a
district, each district being the size
(nearly) of all the counties of North &
South Wales put together. And it arises
from the free & easy way in which the Ryots
- many system allows people to take up land.
The average sum realised by each sale was
under 14 Rs. Two kinds of our Ryots pay
under Rs. 10 a year. Great numbers of course
are mere coolies, without stocks or capital.
In a bad year they tumble to pieces, & in
good years depress the substantial Ryots
by deluging the markets with ordinary
grains.

D. S. L. 4/3/73

Further Memo -
 Amendment of Revenue
 Recovery Act

Forwards

I concur with
 the Board in
 Ref. and am
 altogether of
 the opinion that
 the alteration in
 the law prop.
 is to be by an
 irrevocable
 order of the
 Advocate Genl.
 A sale can
 now be set
 aside for four
 & for the cause
 reason - the
 question therefore

Memorandum on the Advocate General's
 proposal to amend Madras Act II
 of 1864 - to consolidate the laws
 for the recovery of Arrears of Revenue.

There is a species of Inam, called
 "Agraharam" - it is a village granted
 to a community of Brahmins on the
 easy condition of their offering up prayers
 for the soul of the donor. Many of these
 communities during the operations of the
 Inam Commission, enfranchised their
 tenure by consenting to pay a Duntrent
 or an enhanced Duntrent to the Govt.
 This left them free to treat the land as they
 liked, for the original donor, and to alienate
 the land on any portion of it by gift
 or sale, transfers which were not valid before,
 because as long as an Inam
 tenure continued, Govt. may of course
 extinguish it or limit it as they chose.
 It also resulted in the land becoming
 liable to the Revenue Sale Law for non-
 payment of Duntrent. Where Inams are
 not enfranchised, the penalty in such a
 case is forfeiture of the tenure.
 2. In the month of April last, the Sub-
 Collector of Salem attached the enfranchised
 "Agraharam" village of Thorapalli -
 The law provides that if the encumbrance is not
 paid up by sunset on the day previous to
 that appointed for the Sale - it shall not

whether this
power can
be best exercised
by a Court in
the District or
by a District.

Pat's Standing Case
No 274
Page 15

Board. I have
no hesitation
in saying that
the local Court
is the best agency
for the purpose.
The one most likely
to arrive at the
truth is the
least in consequence
to the parties con-
cerned. The least
obtrusiveness to
the interests in-
volved. and the

is received afterwards.
These defaulters tendered
a part only of the amount due before the
sale, & then after sunset. It was refused;
the next day, they tendered the whole amount
just before the sale commenced. This too
was refused - the sale proceeded & the
village was purchased by a Native Merchant
for about half its value.

3. Now, it is the duty of the Collector to
exercise a careful supervision of all
subordinate officers' proceedings in respect
of the sale of landed property, and to give
the sale validity, his confirmation is
required by the Act. The defaulters here-
fore had it in their power to appeal to the
Collector, & they did so. They urged two
grounds.

- (a) informality of procedure, inasmuch
as they were not served with the proper
notice a full month previous to the sale.
- (b) hardship, the land not having
 fetched its full value.

The Collector had before him a report from
the Sub-collector, stating that there was no
such informality. So he confirmed the
sale, the other grounds "hardship" being
obviously untenable. This was on the
7th of June.

After this, on the 28th of the same
month, the defaulters again petitioned
the Collector. They pointed out that the
purchaser had paid down the purchase
money on the 30th day after the sale,
whereas he had required them to complete

least delay.

Speaking from
a long long Board
experience as I
and them have
in hesitating by
a Court that no
duty devolves on
the Board in per-
forming under
these circumstances
in arriving at a
correct decision.
or in the more
conclusive manner.
tunity as to cor-
recting the pre-
dicted work. The
Board cannot
know.

the transaction "within 30 days".
The Sub-collector reported that it was so,
& that he practice in his division
was to look for the purchase money
on that day month. He added, & I
spoke into him, that a resale in default
of the punctual payment of the pur-
chase money was optional at the
discretion of the Prev. authorities.
The defaulters argue that a resale
will have resulted in the village being
knocked down at a much higher
figure than before, & that as the difference
between that & the amount goes to the
defaulters, they have a substantial
grievance - but after all the result
of a resale must always be doubtful.
The Collector repeated his second petition
also.

- 5. The defaulters then set aside the
adv. Genl. & brought him on 9th Aug.
presented a petition to the Bd of
Revenue against the Collector's proceedings.
Besides the grounds relied on by the
defaulters before the Collector, Mr Cunningham
has objected -
 - (a) that, contrary to the Act, more
land was sold than was necessary to
defray the amount.
 - (b) that when security was tendered
by the defaulters, the sale should have
been postponed.
 - (c) that the sale should have been carried
out, in the case of a large village, by
some Civil Servant on & the Collector, rather
by the Tahildar.

the witnesses up -
cannot be put
them in the East
then - Court Examine

Reg. 2. 1869

them or by any

S. A. No 10/35

they in fact but
by "in fact" - they
have more work

to study them

they can be found

I should inform

that coming from

him - especially

that we agree with

the Ht. court at

the same time

in form the law

that on all practical

questions he must

6. Of these additional reasons, the
kind is quite futile; of the second
it is enough to say that taking the
security tendered is quite an optional
matter; of the first, that where there
is a lump permanent apportionment
of land, the law prohibits the sale
of less than an entire village or hamlet.

7. The Pdt., however, did not go into these
matters. It will have been irregular
in him to do so, for there is a decree
of the late Sudder C., ruling that a
Civil Ct alone can set aside a Revenue
sale, on sufficient cause shown.
So they disposed of the Pdt. by endorse-
ment to that effect. 16th Aug. '78.

8. The Adv. Genl. has proposed he should
to consent to an alteration in the law.
The papers coming to me, I wrote he
enclosed minute, in which the other
Members concurred.

It will be observed, I endeavour to
show that the great number of sales of
land render it impracticable for the
Pdt. to entertain appeals in such cases;
that, like the Commissioners in Pongah,
our collectors should be the final Revenue
authority in the matter, & that the best
mode of allowing appeals from their
decisions is that to which the law now
refers the aggrieved party - viz - a suit
in the Civil Court, where the documents
introduced, the collector's & the purchaser's
are all publicly examined & cross examined
- all which it is impossible to do in
the Pdt's office & without which an appeal
will be nothing but a mere kangaroo court,
& more.

D.S. 24/2/78

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can form to the rule of ad-
- dressing the leaf to put
in the debt concerned -

The practice of addressing
the Private Secy & in such
cases has been positively for-
bidden by the House just &
is open to serious objection -
In this instance we have
nothing before us but a
prospect of private debts
which cannot be brought
on the Court!

L.D.

See my note
herewith

Memo for Board
On Govt. Grants for the
Madras Act 2 of 1864 -
the laws for the recovery of
Rents

Final

I entirely concur in the
view taken by the Board
and I am satisfied that
Mr. Cunningham's remedy
would prove illusory
I think it very desirable
that Mr. Cunningham
should be requested
semi-officially to bring
the proper procedure
in bringing these matters
before the Board

W

Abstract statement showing the extent of Cultivation
for the Madras Presidency from
July 12 65 to 12 82.

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Years	Haslis	Dry acres	Wet acres	Garden acres	Total acres
1855-56	1265	94,77,455	23,41,775	3,86,083	1,22,05,313
1856-57	1266	1,00,58,460	25,20,911	3,85,297	1,29,64,668
1857-58	1267	1,01,76,108	24,06,331	3,58,591	1,29,41,030
1858-59	1268	1,06,97,521	25,99,739	3,42,302	1,36,39,430
1859-60	1269	1,13,04,510	27,02,142	3,82,562	1,43,89,214
1860-61	1270	1,16,00,102	26,82,392	3,87,469	1,46,69,963
1861-62	1271	1,22,24,006	28,02,775	3,93,374	1,54,20,155
1862-63	1272	1,28,21,126	29,74,919	4,00,886	1,61,96,930
1863-64	1273	1,31,11,154	29,49,892	4,00,373	1,64,61,419
1864-65	1274	1,36,59,062	29,24,044	1,95,556	1,67,78,662
1865-66	1275	1,44,59,368	33,99,763	"	1,78,59,131
1866-67	1276	1,47,02,237	34,73,580	"	1,81,75,817
1867-68	1277	1,51,34,574	32,97,022	"	1,84,31,536
1868-69	1278	1,54,77,592	33,51,732	"	1,88,29,324
1869-70	1279	1,59,91,022	34,32,767	"	1,94,23,989
1870-71	1280	1,63,38,811	35,66,359	"	1,99,05,170
1871-72	1281	1,60,82,553	34,73,744	"	1,95,56,297
1872-73	1282	1,60,97,134	35,94,274	"	1,96,91,408

Increase 61.34 per
cent excluding Madras 54.9

① From Hasli 1275 the garden cult is included in the
Dry & wet

Districts

- 1 Ganjam
- 2 Vizianagaram
- 3 Godavary
- 4 Krishna
- 5 Nellore
- 6 Guddalapah
- 7 Bellary.
- 8 Kurnool
- 9 Madras
- 10 Chingleput

- 11 North Arcot
- 12 South Arcot
- 13 Tanjore
- 14 Trichinopoly
- 15 Madure
- 16 Tinnevely
- 17 Coimbatore
- 18 Nilgiris
- 19 Salem
- 20 North Canara
- 21 South Canara
- 22 Malabar
- Total

Statement showing the area actually cultivated with the waste charged in each District of the Madras Presidency from Hasli 1265 to Hasli 1282.

Hasli 1265

Hasli 1266

Hasli 1267

Dry Wet Garden Total Dry Wet Garden Total Dry Wet Garden Total

acres acres acres acres acres acres acres acres acres acres acres acres

50,918 1,08,821 4,802 164,541 56,650 1,12,578 1,368 1,70,596 58,930 1,16,952 1,427 1,77,309

11,555 12,853 30 24,438 11,559 13,703 30 25,292 11,722 13,671 30 25,423

3,14,942 1,29,723 2,230 4,46,895 2,73,976 1,70,482 4,623 4,49,081 3,16,066 1,31,683 2,344 4,50,093

11,60,361 1,36,580 13,223 13,10,164 12,13,932 1,69,133 11,222 13,94,287 12,57,357 1,64,255 11,194 14,34,800

2,63,830 1,04,085 17,969 3,85,884 2,93,710 1,08,631 18,339 4,20,680 2,95,083 82,543 17,795 3,95,421

11,17,152 71,262 54,057 12,42,471 11,52,896 86,626 55,617 12,95,138 11,88,786 72,075 55,702 12,66,573

15,67,115 85,687 27,991 16,80,823 16,44,292 82,398 27,240 17,73,930 17,83,917 83,451 20,465 18,87,833

4,97,884 6,759 3,622 5,08,265 5,06,271 6,699 3,631 5,16,601 5,15,971 6,376 3,549 5,25,896

77,20 1,59,704 1,836 2,39,360 96,888 1,90,042 1,912 2,88,842 76,544 1,72,824 1,873 2,57,241

2,75,407 1,51,250 2,750 4,29,407 3,10,243 1,70,891 2,893 4,84,402 2,84,876 1,63,198 4,48,074

5,92,205 2,09,524 3,426 8,05,155 6,57,499 2,32,719 3,862 8,94,080 6,57,811 2,34,158 4,039 8,90,008

1,75,069 6,98,472 41,745 9,15,286 1,80,190 7,00,679 41,628 9,22,497 2,06,057 6,88,308 30,452 9,23,817

3,09,308 1,28,736 32,947 4,70,586 3,77,504 1,33,024 34,388 5,44,916 3,88,057 1,30,795 32,784 5,57,636

4,67,072 8,01,925 6,080 5,59,671 4,74,133 87,300 5,768 5,67,171 4,44,547 82,392 6,054 5,32,793

5,08,801 1,28,459 6,37,260 5,67,294 1,24,887 6,92,181 5,57,279 1,33,083 6,90,362

13,71,603 7,193 1,59,224 16,01,944 14,16,962 72,544 1,57,692 16,47,198 13,80,703 75,542 1,55,567 16,11,812

7,15,779 53,204 14,157 7,83,144 8,04,491 58,575 15,083 8,78,149 8,07,458 55,025 15,316 8,77,799

12,01,130 1,31,012 1,10,000 13,01,130 1,31,012 1,10,000 1,10,000 1,31,012 1,31,012 1,10,000 1,10,000 1,10,000

12,01,130 1,31,012 1,10,000 13,01,130 1,31,012 1,10,000 1,10,000 1,31,012 1,31,012 1,10,000 1,10,000 1,10,000

12,01,130 1,31,012 1,10,000 13,01,130 1,31,012 1,10,000 1,10,000 1,31,012 1,31,012 1,10,000 1,10,000 1,10,000

12,01,130 1,31,012 1,10,000 13,01,130 1,31,012 1,10,000 1,10,000 1,31,012 1,31,012 1,10,000 1,10,000 1,10,000

12,01,130 1,31,012 1,10,000 13,01,130 1,31,012 1,10,000 1,10,000 1,31,012 1,31,012 1,10,000 1,10,000 1,10,000

94,77,455 23,41,775 3,86,083 1,22,05,313 1,00,58,466 25,20,911 3,85,297 1,22,64,688 1,01,76,108 24,06,331 3,58,591 1,29,41,030

Districts

Harbi 1268

Harbi 1269

Harbi 1270

Dry Wet Garden Total Dry Wet Garden Total Dry Wet Garden Total

1 Ganjam

2 Vizianagaram

3 Godavary

4 Krishna

5 Nellore

6 Guddalapur

7 Bellary

8 Kurnool

9 Madras

10 Chingleput

11 North Arcot

12 South Arcot

13 Tanjore

14 Trichinopoly

15 Madura

16 Tinnevely

17 Coimbatore

18 Nilgiris

19 Salem

20 North Canara

21 South Canara

22 Malabar

Total

10697.100 2599.937 342.311 13639.420 113.04.570 27.02.142 3.82.562 143.89.214 116.00.102 26.82.392 3.87.469 146.69.963

Districts

- 1 Coimbatore
- 2 Madras
- 3 Bangalore
- 4 Mysore
- 5 Bellary
- 6 Channarayana
- 7 Channarayana
- 8 Channarayana
- 9 Channarayana
- 10 Channarayana

Harli 1271

Harli 1272

Harli 1273

Dry Wet Garden Total Dry Wet Garden Total Dry Wet Garden Total

acres acres acres acres acres acres acres acres acres acres acres acres

89.166 1.61.061 2.057 2.52.281 3.530 1.66.123 2.158 2.61.811 99.268 1.72.133 2.531 2.73.932
 12.364 14.371 40 26.775 42.715 24.593 131 67.439 42.908 24.075 131 67.114
 3.93.161 1.68.113 2.728 5.64.002 3.41.788 2.22.465 3.122 5.67.375 3.65.640 2.12.698 2.508 5.80.846
 13.06.770 1.52.611 10.355 14.69.936 13.17.000 1.67.522 10.424 14.94.946 13.52.986 1.73.823 10.433 15.37.243
 3.96.886 1.06.492 21.840 5.25.218 4.21.452 1.10.064 22.339 5.53.855 4.70.369 1.28.400 24.844 6.23.613
 9.88.228 78.414 45.174 11.08.816 10.41.915 84.288 45.530 11.71.733 10.90.937 78.871 46.666 12.16.474
 21.29.894 1.46.891 22.76.785 22.40.409 1.56.316 23.96.725 22.77.855 1.40.570 24.18.365
 10.57.061 19.796 13.904 10.84.767 10.82.012 20.714 13.386 11.16.112 11.08.489 20.886 13.747 11.43.122
 1.10.653 2.13.555 2.067 3.26.275 1.48.023 2.24.326 2.681 3.75.030 1.63.016 2.42.453 2.824 4.08.293

- 11 North Arcot
- 12 South Arcot
- 13 Tanjore
- 14 Trichinopoly
- 15 Madras
- 16 Tirunelveli
- 17 Coimbatore
- 18 Nilgiris
- 19 Salem
- 20 North Canara
- 21 South Canara
- 22 Malabar

3.89.703 1.82.784 21 5.72.508 4.13.497 1.86.952 19 6.00.468 4.43.559 1.86.598 24 6.30.181
 7.43.077 2.65.165 3.711 10.11.953 7.86.588 2.72.421 3.740 10.62.749 8.42.667 2.72.635 3.792 11.19.094
 2.36.281 7.19.195 32.250 9.87.726 2.43.936 7.24.840 33.556 10.02.332 2.61.707 6.92.959 28.859 9.83.525
 4.83.063 1.46.928 39.794 6.69.785 5.01.461 1.50.998 40.999 6.93.458 5.34.308 1.51.237 41.429 7.26.974
 4.64.630 1.10.946 27.929 6.03.508 5.17.705 1.36.235 29.887 6.83.827 5.32.357 1.39.257 30.110 7.01.724
 10.43.802 1.77.913 17.134 12.38.849 10.44.854 1.79.723 17.506 12.42.009 8.02.535 1.69.642 16.820 9.88.997
 14.70.783 77.462 1.59.438 17.07.683 16.31.177 81.750 1.60.384 18.73.311 17.13.868 91.528 1.60.567 19.55.963
 9.17.284 61.078 14.933 9.93.297 9.53.063 65.583 15.024 10.33.670 10.08.685 62.187 15.088 10.86.960
 1.22.24.006 28.02.775 3.93.374 1.54.20.155 128.21.125 29.74.919 4.00.886 161.96.930 131.11.154 29.43.992 4.00.373 164.61.419

Total

Districts

Hasli 1277

Hasli 1278

Hasli 1279

Dry Wet Garden Total Dry Wet Garden Total Dry Wet Garden Total

acres	acres	acres	acres	acres	acres	acres	acres	acres
1,07,405	1,77,570	2,84,915	1,06,719	1,77,816	2,84,535	1,09,003	1,80,015	2,09,018
53,407	24,479	77,906	53,183	24,094	77,277	50,580	24,888	80,468
4,57,036	2,12,304	6,69,340	4,38,505	2,22,488	6,60,993	4,06,062	2,44,990	7,01,055
14,75,164	1,42,174	16,17,338	14,80,766	1,28,855	16,09,621	16,15,027	14,84,477	17,62,794
6,50,320	1,62,644	8,12,964	6,79,587	1,66,732	8,46,319	7,27,478	1,85,501	9,12,976
11,57,946	1,17,069	12,72,015	11,07,494	1,28,822	12,99,316	11,96,084	99,013	12,95,097
21,98,658	1,36,733	23,35,391	23,07,426	1,47,926	24,58,352	22,76,600	1,53,284	24,29,884
11,56,634	25,182	11,81,816	11,61,463	26,633	11,88,096	11,63,803	26,740	11,80,543
1,75,950	2,17,143	3,93,093	1,81,670	2,13,644	3,95,314	2,03,903	2,07,654	4,41,557

11 North Arcot	3,87,319	1,65,655	5,52,974	4,14,887	1,73,693	5,88,580	4,71,017	18,1480	6,52,491
12 South Arcot	8,96,317	2,59,857	11,56,174	9,13,457	2,49,714	11,63,373	9,00,058	2,68,821	12,18,819
13 Tanjore	2,79,578	7,17,430	9,96,948	2,82,410	7,24,330	10,06,740	2,84,825	7,22,103	10,16,228
14 Trichinopoly	8,05,111	1,22,268	9,27,379	8,23,267	1,27,500	9,50,767	9,12,164	1,33,821	10,65,985
15 Madras	6,66,575	7,25,372	7,92,147	6,65,735	1,37,977	8,03,712	7,00,589	1,40,410	8,70,999
16 Tinnevely	1,18,795	7,65,288	12,84,083	11,20,777	1,67,626	12,90,423	11,99,912	1,70,166	12,90,078
17 Coimbatore	21,02,459	80,414	21,82,873	21,42,787	83,383	22,26,170	2,15,978	85,206	22,44,581
18 Nilgiris	10,61,187	63,428	11,24,615	10,74,593	65,311	58,987	59,428	40	59,468
19 Palani						11,39,904	10,83,936	65,416	11,49,552
20 North Canara									
21 South Canara									
22 Malabar									
Total	3,87,713	3,81,832	7,69,545	4,00,897	3,82,948	7,83,845	3,95,891	3,84,969	7,80,860
	151,34,574	32,97,022	184,31,536	154,77,592	33,57,132	188,29,324	159,91,022	34,32,967	194,23,989

Districts

Harli 1280

Harli 1281

Harli 1282

Dry Wet Garden Total Dry Wet Garden Total Dry Wet Garden Total

acres	acres	acres	acres	acres	acres	acres	acres	acres	acres
110,404	181,706	292,240	110,888	177,316	2,802,041	11,000	182,777	2,992,803	
10,818	24,207	83,027	63,564	198,871	82,736	57,850	24,983	82,833	
46,078	25,679	717,673	440,936	257,870	69,446	448,719	244,238	722,987	
18,386	15,070	17,952	16,304	12,980	17,488	16,122	17,609	18,176	
4,607	10,823	94,937	129,671	169,937	89,968	123,501	182,832	90,633	
120,100	107,205	12,000	11,878	9,604	12,000	11,878	9,604	12,000	
23,646	15,399	2,000	2,343	10,297	2,468	2,468	10,914	25,240	
14,359	26,942	12,000	11,608	24,924	11,850	11,850	25,870	12,286	
27,160	26,850	515,010	242,195	276,138	515,010	242,195	276,138	515,010	

11 North Arcot	500,449	204,230	704,679	490,589	204,230	694,819	490,589	204,230	694,819
12 South Arcot	100,409	200,622	12,350	9,234	27,969	12,350	9,234	27,969	118,622
13 Tanjore	284,287	136,928	102,421	28,995	138,631	102,421	28,995	138,631	103,257
14 Trichinopoly	89,408	104,488	100,150	85,761	134,796	100,150	85,761	134,796	94,628
15 Madurai	725,244	107,271	86,250	70,218	139,874	86,250	70,218	139,874	86,094
16 Tinnevely	112,003	160,554	12,855	11,234	158,045	12,855	11,234	158,045	12,855
17 Coimbatore	291,654	85,854	23,042	22,538	84,982	23,042	22,538	84,982	22,875
18 Nilgiris	59,636	40	59,676	60,570	40	60,550	62,816	40	62,856
19 Salem	110,629	71,090	11,771	11,210	82,898	12,024	11,809	89,457	120,796
20 North Canara									
21 South Canara									
22 Malabar	400,622	300,026	786,648	397,306	385,778	786,648	397,306	385,778	786,648
Total	160,881	356,639	199,870	160,533	327,274	199,870	160,533	327,274	199,870