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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. 581. Press
 B.P. No. B.M. (128-129.) Mis.

Dated 11. 5. 1966 196- .

Not to be folded or roughly handled

15

*Proceedings of the Madras Government, Revenue Department,
11th May 1874.*

Read the following:—

No. 128. Proceedings of the Board of Revenue, dated 1st April 1873, No. 501.

Read the following letter from A. MACGREGOR, Esq., Collector of Malabar, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Calicut, 17th February 1873, No. 32.

I HAVE the honour to forward copy of a letter from the Deputy-Collector in charge of Wynaad on the subject of applying the orders of Government, dated 22nd September 1871, No. 1,656, communicated with Board's endorsement, No. 3,517, dated 6th October 1871, to *private* lands as well as to land purchased under the Waste Land Rules.

2. In that order a concession was granted to holders of Government coffee land in Wynaad of three years' complete exemption from tax. Hitherto, they had paid 2 Rupees an acre for forest land and 1 Rupee an acre for grass land from the date of purchase.

3. The order did not apply to private lands, which continue to be assessed under the orders passed under date 16th May 1860, No. 788. In his letter of the 19th February 1869, No. 48, disposed of in Board's Proceedings, dated 18th May 1869, No. 3,386, Mr. Ballard fully described the difference between the two classes of property.

4. The position now produced under the new rules is that, while land purchased under the Waste Land Rules is free for three years, land owned by private persons is liable to full assessment after *two years*; and that, while grass land purchased under the Waste Land Rules is liable only to 8 Annas an acre, private grass land, if planted with coffee, is liable to 2 Rupees an acre after the second year.

5. As little grass is ever planted, or likely to be planted with coffee, the difference is not very important in this latter case.

6. The occupant of private land has still the great advantage over the purchaser of Government land, that he holds all *uncultivated* land free. This advantage is, however, stated in paragraph 2 of the G. O. of 1860, already quoted, as a "right inherent to the peculiar tenure of landed property in Wynaad," and it can hardly, therefore, be set against the disadvantages of private landholders already enumerated.

7. The fixing of three complete years of freedom from assessment is expressly stated to be based on a consideration of the time required to enable the coffee plant in Wynaad to reach such maturity as to yield a remunerative crop; and I have no hesitation in recommending that, for the future, all coffee land in Wynaad should have the benefit of the three years' exemption. The revenue involved is inconsiderable, the annual extensions being few.

8. In paragraph 5 of the order of the 22nd September 1871, it is decided that *retrospective* effect is to be given to the concession as regards lands taken up under the rules, *i.e.*, since 1863; and the further question now arises whether in the case of private lands similar retrospective effect should be given. The revenue involved in this would be considerable, as the only private land not involved

*Proceedings of the Madras Government, Revenue Department,
11th May 1874.*

would be that on which the coffee was already three years old in 1863, or, if it is thought right to go back to the beginning, in 1860. In deciding on this concession in favour of holders of Government land, the Government doubtless had in view the fact that large sums had been paid on unopened land. This consideration does not hold as regards private proprietors; but I cannot see that the same concession can, in equity, be refused them: as already stated, their exemption on waste land was an inherent right; and the imposition of assessment after two years was based on a supposition, now admitted to be erroneous, that plants in the third year produced a remunerative crop. It may be remarked that as regards private land-owners, in each individual case the result of making the concession retrospective will be less, though there will be more cases, for whereas the holder of Government land was entitled to a refund of three years' assessment, the occupant of private land will be entitled to a refund for only one.

9. I recommend the concession as a just and equitable measure, based on the premises already admitted; and I consider that, as the present exceptionally disastrous season follows an indifferent season, it will be a valuable boon.

10. I have learned that in one group of estates a crop, estimated at 1,200 tons on the trees, has turned out 400 tons. Here is a deficiency of produce in one corner of Wynaad, which may be valued at five lakhs of rupees below an estimate based on actual inspection. I have heard a similar account on a smaller scale as regards a number of properties, great and small.

11. During my tour in Wynaad, I found much the same thing in every part of the taluq I visited; and I should certainly say, both from my own observation and from what I have heard as to operations in the various coffee-cleaning establishments on the coast, that the crop is less than one-fourth of the average, which, of course, means that any assessment is simply so much added to an already large excess of expenditure over receipt.

ENCLOSURE No. 1.

From W. E. UNDERWOOD, Esq., Deputy-Collector of Wynaad, to the Collector of Malabar, dated Manantoddy, 18th December 1872, No. 782.

With reference to the Proceedings of the Madras Government, dated 22nd September 1871, No. 1,656, I beg to observe that hereafter the assessment on waste lands purchased is fixed for the Wynaad for the fourth year, i.e., the purchaser under the Waste Land Rules has now three complete years without purchase, and, as you are aware, this ruling was made retrospective.

2. It has hitherto been the rule in Wynaad to charge parties in the third year, or when the coffee was 2½ years old. I have the honour to request whether the old rule is still to hold good to all other planting, excepting those that purchase direct from Government under the Waste Land Rules, or if all planting is to have the benefit of three complete years before the land is assessed.

As the rate of assessment on coffee cultivation on lands not belonging to or purchased from Government in Wynaad is a special rate, and the order that it should be collected in the third year is founded on data now known to be erroneous, the Board are prepared to recommend Government to extend to such lands the exemption for three complete years accorded to land purchased under the Waste Land Rules in G. O., dated 22nd September 1871, No. 1,656.

*Proceedings of the Madras Government, Revenue Department,
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2. The question whether retrospective effect should be given to the concession is very doubtful. The chief reason why it was allowed on Government land, viz., the fact that uncultivated as well as cultivated land paid assessment from the first, is absent, and the consideration that this is due to rights inherent in property is beside the mark. The Collector will report the amount which will have to be refunded if retrospective effect is given to the concession from 1863, and the Board will then address Government on the subject.

No. 128A. Proceedings of the Board of Revenue, dated 18th April 1874, No. 917.

Read again Board's Proceedings, dated 1st April 1873, No. 501.

Read also the following letter from A. MACGREGOR, Esq., Collector of Malabar, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Calicut, 27th January 1874, No. 24:—

With reference to the last paragraph of the Board's Proceedings, dated 1st April last, No. 501, I have the honour to forward, herewith, two statements, showing the amounts to be refunded should Government decide to give retrospective effect to the concession exempting private lands from payment of tax for three complete years.

2. According to this, the refund will have to be granted on the yearly extensions between 1863 and 1870. The extensions of 1871 and subsequent years are not included, as they have not yet come under assessment.

3. It will be seen that a sum of Rupees 27,338½ on 13,669½ Acres of European extensions and Rupees 11,708 on 5,853½ Acres of Native extensions will have to be granted. This includes Rupees 4,299 on 2,149½ Acres of both European and Native extensions in the Ouchterlony Valley, which has lately been transferred to the Neilgherry District.

ENCLOSURES Nos. 1 and 2.—Statements.

In a letter dated 17th February 1873, No. 32, embodied in the Board's Proceedings of 1st April 1873, the Collector of Malabar desired to know whether the exemption from tax for three complete years accorded in G. O., 22nd September 1871, No. 1,656, to Coffee land purchased under the Waste Land Rules should be extended to Coffee lands in Wynaad not belonging to or purchased from Government.

2. The Board expressed their readiness to recommend to Government the exemption of these lands for three years, but before expressing their views as to whether retrospective effect should be given to this concession they desired the Collector to report the amount which would in such a case have to be refunded.

3. This the Collector has now done, and it will be seen that the total amount to be refunded is Rupees 39,046.

4. In submitting the question for the consideration of Government, the Board would remark that it appears to them clear that Government in their order

*Proceedings of the Madras Government, Revenue Department,
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would be that on which the coffee was already three years old in 1863, or, if it is thought right to go back to the beginning, in 1860. In deciding on this concession in favour of holders of Government land, the Government doubtless had in view the fact that large sums had been paid on unopened land. This consideration does not hold as regards private proprietors; but I cannot see that the same concession can, in equity, be refused them: as already stated, their exemption on waste land was an inherent right; and the imposition of assessment after two years was based on a supposition, now admitted to be erroneous, that plants in the third year produced a remunerative crop. It may be remarked that as regards private land-owners, in each individual case the result of making the concession retrospective will be less, though there will be more cases, for whereas the holder of Government land was entitled to a refund of three years' assessment, the occupant of private land will be entitled to a refund for only *one*.

9. I recommend the concession as a just and equitable measure, based on the premises already admitted; and I consider that, as the present exceptionally disastrous season follows an indifferent season, it will be a valuable boon.

10. I have learned that in one group of estates a crop, estimated at 1,200 tons on the trees, has turned out 400 tons. Here is a deficiency of produce in one corner of Wynaad, which may be valued at five lakhs of rupees below an estimate based on actual inspection. I have heard a similar account on a smaller scale as regards a number of properties, great and small.

11. During my tour in Wynaad, I found much the same thing in every part of the taluq I visited; and I should certainly say, both from my own observation and from what I have heard as to operations in the various coffee-cleaning establishments on the coast, that the crop is less than one-fourth of the average, which, of course, means that any assessment is simply so much added to an already large excess of expenditure over receipt.

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2. It has hitherto been the rule in Wynaad to charge parties in the third year, or when the coffee was 2½ years old. I have the honour to request whether the old rule is still to hold good to all other planting, excepting those that purchase direct from Government under the Waste Land Rules, or if all planting is to have the benefit of three complete years before the land is assessed.

As the rate of assessment on coffee cultivation on lands not belonging to or purchased from Government in Wynaad is a special rate, and the order that it should be collected in the third year is founded on data now known to be erroneous, the Board are prepared to recommend Government to extend to such lands the exemption for three complete years accorded to land purchased under the Waste Land Rules in G. O., dated 22nd September 1871, No. 1,656.

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2. The Board expressed their readiness to recommend to Government the exemption of these lands for three years, but before expressing their views as to whether retrospective effect should be given to this concession they desired the Collector to report the amount which would in such a case have to be refunded.

3. This the Collector has now done, and it will be seen that the total amount to be refunded is Rupees 39,046.

4. In submitting the question for the consideration of Government, the Board would remark that it appears to them clear that Government in their order

517.

*Proceedings of the Madras Government, Revenue Department,
11th May 1874.*

of 22nd September intended that the concession therein granted should include all Coffee plantations and should apply retrospectively equally to land owned by or purchased from Government and to land in possession of or bought from private parties.

5. They recommend accordingly that the refund be granted.

No. 129.

ORDER THEREON, 11th May 1874, No. 581.

Miscellaneous.

The Government have given their careful consideration to this proposal, but cannot agree with the Board that

any further relief is required in respect to land held by planters under private proprietors.

(True Extract.)

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

To the Board of Revenue.

Ed. F. R. Bantleman.

would be that on which the coffee was already three years old in 1863, or, if it is thought right to go back to the beginning, in 1860. In deciding on this concession in favour of holders of Government land, the Government doubtless had in view the fact that large sums had been paid on unopened land. This consideration does not hold as regards private proprietors; but I cannot see that the same concession can, in equity, be refused them: as already stated, their exemption on waste land was an inherent right; and the imposition of assessment after two years was based on a supposition, now admitted to be erroneous, that plants in the third year produced a remunerative crop. It may be remarked that, as regards private land-owners, in each individual case the result of making the concession retrospective will be less, though there will be more cases, for whereas the holder of Government land was entitled to a refund of three years' assessment, the occupant of private land will be entitled to a refund for only *one*.

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(True Copy.)

(Signed) A. MACGREGOR,
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(True Copies and Extract.)

(Signed) J. GROSE,
Secretary.

To the Collector of Malabar.

Ed. F. R. Bantleman.

No. 917.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 18th April 1874.

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3. This the Collector has now done, and it will be seen that the total amount to be refunded is Rupees 39,046.

4. In submitting the question for the consideration of Government, the Board would remark that it appears to them clear that Government in their order of 22nd September intended that the concession therein granted should include all Coffee plantations and should apply retrospectively equally to land owned by or purchased from Government and to land in possession of or bought from private parties.

5. They recommend accordingly that the refund be granted.

(A true Copy and Extract.)

J. Grose
Secretary.

To the Acting Secretary to Government, Revenue Department,
with Board's Proceedings, dated 1st April 1873, No. 501,
and two Original Statements,
,, the Collector of Malabar.

Exd. G. A. Turton.

1873.
Board of Revenue,
MADRAS.

PROCEEDINGS, 1ST APRIL 1873, No. 501.

Encl.

Received

APRIL 11 1874
No. 501.

Coffee-cultivation—on lands not belonging to or purchased from Government in Wynaad, Malabar District.—Collector informed that Board will address Government on proposed extension to—of exemption from tax for three complete years, accorded to land purchased under Waste Land Rules, on his reporting amount to be refunded if retrospective effect is given to the concession.

261

Revenue Department.

No. 581

REVENUE DEPARTMENT.

No. 1353

From Board of Revenue
Dated 18th April 1874.

FOR ORDERS.

In 1871 the pt. sanctioned
a change in the rules for
the purchase of the 11th quarter
of the land, whereby all
the forest land was to be
the free of attachment for 3 yrs.
and paying land was to
pay 8 annas from the date of
a prescription - Retrospective
effect was also given to the order.

L. D. S. 4/5

14 To the Secy of Rev Des 23 May/74.

29/10/54

10 May/56 No 73-75.
75/10/56 - 123-124
12/10/56 - 277-278.

Revenue 1874. Dept.

Board of Revenue,
MADRAS.

PROCEEDINGS, 18th April 1874, No. 917.

20/2/30/5/74

Encl. 3
Succes

S.O. No. 581 - 11 May/74.

Received

APRIL.
No. 917.

Coffee land—not belonging to or purchased
from Government, in Malabar District.—Collec-
tor's letters regarding exemption of — from
tax for three complete years, as in the case of
those purchased from Government, and as to
amount to be refunded if this concession is
granted retrospectively, submitted to Govern-
ment, and refund recommended.

12808

22 May/74. No. 7

For order
GILL

171

Must have been the
 whole in bonds
 & Administration.

FOR ORDERS.

Mr. Macpherson
 mentions a bunch of Estates, the
 crop on which was estimated
 at 1200 tons but proved to be
 only 400. The loss - (a very heavy
~~loss~~ loss) being the difference
 between the estimate & reality,
 being 800 tons. Now let us see
 by the loss - Fire Cost has been
 is considered an average crop

Therefore these 1200 tons
 C 2? May 174 R 85

2/ Must have been the purchase
 of 4000 acres bearing an abt.
 -ment of Rs 9600. The loss - was
 800 tons = 500,000 = which is Rs 625
 per ton. (The present price I
 am told is just over Rs 1 - At
 this rate of Rs 625 - per ton - the
 400 tons of wheat must have
 yielded Rs 250,000 - out of
 which there was fortunate
 the price had to pay Rs 9,600.
 What! L. O. S. 4/5

Y. P.

C 22 May/74 No 4

12824

For order
Gill

VIC-64

Lays on to me that no
further relief required & Myself
in respect of land held by Plauder
under private proprietors &
that a sum of Rs 40000 is
out of the question.

by 562

~~Superseded as a result of~~
~~investigation~~
~~into the case~~

I agree
12 May 7/74

26T

Revenue Department.

No. 581

19T

ave
ation
to
any
P
enters

Ym

14 To the W of Rev Dec 23 May/74

267

Revenue Department.

No. 581

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 11th May 1874.

READ the following

Proceedings of the
Board of Revenue.

Submitting letters from collectors
of Malabar regarding exemption of
coffee land not belonging to or
purchased from Govt. from tax
for three complete years, as in the
case of those purchased from
Government &c.

H. E. 18th April 1874 No. 917

The Government have
given their careful consideration
to this proposal but cannot
agree with the Board that any
further relief is required in
respect to land held by Planters
under private Proprietors.

[Signature]

14 To the Secy of Rev Des 23 May 74

23.1

So
George Land in Natal

(2H)

128-129