

6000 360 SC

5.3.1875

acres to each of 143 villages. Mr. Puckle should state the villages now resettled by him which has his own whether that area has been in any way curtailed; and also to what extent communal land has been State foreclosure for forest or other purposes has taken

7. The village maps and memoirs are admitted villages has been carried to excess in the tract under the kind instanced by Mr. Puckle do exist in every village but these detached lots constitute but a small fraction of the villages to 143. A very large number of real, ancient villages clubbed up under the operation in a somewhat convenient now submitted be admitted for the area under consideration previous discussion and sanction which has been considered now that the operations have passed into less skilled

8. The thanks of Government should be commended  
4th January 1875.

No. 63.

ORDER THEREON, 5th March

Land Revenue, No. 1.

2. The average rate of assessment on wet villages intermixed with each other in heavy; but this includes the additional assessment of the boundary of any particular village therefore, compares unfavorably with the district boundary of any particular village average assessment on first crop alone is Rs. 7-3, three, five, or more adjoining villages, given in paragraph 16 of Mr. Puckle's letter, dated 12th October 1874, No. 2,960. in G. O., dated 6th September 1872, No. 1,286, dated 24th March 1874, I have the settlement of the Tinnevelly and Tenkasi is Rs. 7-12-7 according to paragraph 16 of Mr. Puckle's letter, dated 12th October 1874, No. 2,960. All this has now been rectified by including some small villages in the Chingleput District, dated 13th April 1874, by including some small villages in the settlement of the palmyra tree-arent village all lands of whatsoever

3. The settlement of the palmyra tree-arent village all lands of whatsoever ment of existing tax-paying plantations, with an arrangement, with the transfers of yet in bearing, has been transferred to the land convenient shape, has reduced the ing; and hereafter land-holders will be enabled on their holdings without fear of further demand in fasli 1283, and the Jummaabundi

4. The village maps and memoirs are admitted villages has been carried to excess in the tract under the kind instanced by Mr. Puckle do exist in every village but these detached lots constitute but a small fraction of the villages to 143. A very large number of real, ancient villages clubbed up under the operation in a somewhat convenient now submitted be admitted for the area under consideration previous discussion and sanction which has been considered now that the operations have passed into less skilled

5. The thanks of Government are due in a satisfactory manner in which he conducted the settlement of Rupees 4,173.

(Signed)

cultivation† taken up in fasli 1283 be excluded from the calculation, and I directed me to draw a comparison of the holdings of fasli 1283 at

Proceedings of the Madras Government, Revenue Department,  
5th March 1875.

settlement rates, and the average assess

|                                                                                        | rs.      |
|----------------------------------------------------------------------------------------|----------|
| Five years' average assessment of holdings at the old rates ...                        | 5,04,439 |
| Assessment of the old cultivation of holdings of fasli 1283, at settlement rates... .. | 4,96,710 |
| Decrease ...                                                                           | 7,729    |

ment of the holdings of the past five years at the old rates, I have prepared my accounts accordingly, and the result gives a decrease by settlement of Rs. 7,729. As these Rs. 7,729 may be accepted to represent the real loss entailed by a revision of the revenue system, the causes that mainly contribute to occasion this loss must be shown; these are—

|                                                                                                                               | rs.   |
|-------------------------------------------------------------------------------------------------------------------------------|-------|
| 1. Loss by the assessment of 440 acres transferred from irrigated to dry on a revision of the ayacut channels ... ..          | 2,155 |
| 2. Loss by the assessment of 2,697 acres transferred from individual holdings to village grazing ground ... ..                | 496   |
| 3. Loss by the assessment of 272 acres transferred from individual holdings to village building-sites ... ..                  | 288   |
| 4. Loss by the assessment of 90 acres transferred from cultivated to waste as the land really formed part of tank-beds ... .. | 86    |
| 5. Loss by the assessment of 473 acres taken up for roads and other public purposes during the settlement ... ..              | 593   |
| 6. Loss by abandoning a separate charge for fruit-trees growing on tope lands now taken up on land assessment ... ..          | 2,788 |
| Total ...                                                                                                                     | 6,406 |

6. To review the results of the settlement in detail, the assessment of thirty-nine villages has been raised, and that of 104 villages has been lowered by the settlement. 36,212 acres of the total area of 47,288 acres irrigated have now been compounded as permanent double crop, the charge for 333,764 palmyras growing on 22,413 acres has been consolidated and added to the land-cess. The charge for other fruit-trees\* growing on land now charged with land assessment only has been remitted altogether; the annual fish-rent of 365 years) of the present settlement; the lands held in common in eighty-two villages have been divided among the share-holders; and the sharing system has now ceased to exist in all but four villages in these two taluqs. 9,458 puttass have been changed, and the lands entered in these puttass have now been registered in the names of the actual holders; the boundaries of the building-sites of forty-nine villages have been revised, and the land asked for has been added to them. 2,697 acres have been set aside as grazing ground in twenty-four villages, and the partial assessment known as Varareyay et, Ardamaniyam, Chaturbagam, &c., in favor of communities or individuals, has been abolished, and all Government lands are now charged their full rates of assessment.

7. The principles on which this settlement has been made may be here briefly recapitulated. The five prevailing soils (black loam, sand, and clay, and red loam and sand) have each been divided into the yield of each has been ascertained.

Vide Table of rates enclosed.

been arrived at; the conversion of

Soils of like yield have been bracketed together, and X. classes for irrigated and the same number for dry land have thus yield of irrigated land into money at the

7. The village maps and memoirs are admitted to have been carried to excess in the tract under the kind instanced by Mr. Puckle do exist in every village but these detached lots constitute but a small fraction of the villages to 143. A very large number of real, ancient villages up under the operation in a somewhat conventional manner now submitted be admitted for the area under consideration previous discussion and sanction which has been given now that the operations have passed into less skilled hands.

8. The thanks of Government should be sent to the

4th January 1875.

ORDER THEREON, 5th M

Land Revenue, No. 1.

3. The settlement of the palmyra tree-at rupees 13 $\frac{1}{4}$  in C, a moiety of the result, ment of existing tax-paying plantations, with sured in by survey, is a close approxi- yet in bearing, has been transferred to the land, viz., 12, 10 $\frac{1}{2}$ , and 9 Rupees an acre; and ing; and hereafter land-holders will be un- umstanced in such like villages. In on their holdings without fear of further deman- irrigation have to be allowed for, and in

4. The village maps and me- noirs are at it would be rated at 12 Rupees, were that the clubbing of villages may have been ca- villages the 9-Rupee rate is the highest. sideration. The similar operations in the other r every village corresponding with a discussed and sanctioned. a, soil, situation, irrigation, &c., of

(Signed)

Exd. F. R. Bantleman.

Proceedings of the Madras Government, Revenue Department,  
5th March 1875.

have not been compounded for three-quarters of the single-crop rate is charged on the area actually cultivated with a second crop, leaving it optional with the ryots to compound hereafter for the entire tract at two-thirds of the 12-Rupee or 10½-Rupee rates, at one-half of the 9-Rupee rate, at one-third of the 7½-Rupee rate, and at one-fourth of the 6-Rupee rate, according as the tract is assessed; but, as a matter of fact, all the higher-assessed tracts have been compounded for during settlement, and the tendency on the part of the ryots has been rather to compound for some lands hitherto only growing a single crop than to leave any double crop lands uncompounded for.

9. As before explained, the former assessment of Tinnevely was high, and, having this to compare with in accordance with orders received, I have worked out the new assessment at a very high figure indeed, and the average per acre after that of any other district in the Presidency.

Paragraph 72 of my letter, dated 11th September 1868.  
Vide Proceedings of Government, No. 1,289, dated 6th September 1872.

revision is still considerably higher than A charge of—

|     |                |             |
|-----|----------------|-------------|
| 20  | Rs. an acre of | 7 per cent. |
| 17½ | " " " "        | 8 " "       |
| 13½ | " " " "        | 10 " "      |
| 10  | " " " "        | 12 " "      |

of the area irrigated direct by tanks or channels is undoubtedly very heavy, and, if to this be added the separate charge for the palmyras in cultivated fields and the new Village Service Cess calculated at an anna per rupee of assessment, the sum total reaches a figure that renders it necessary to be maintained to enable the ryots

Rupees 10,716.  
" 31,692.

that a high price of agricultural produce should be maintained to enable the ryots to pay.  
10. The following statement exhibits at one view the assessment of the area settled:—

| IRRIGATED. |    |    |        |             |                        |           | DRY.     |    |    |          |             |                        |           |
|------------|----|----|--------|-------------|------------------------|-----------|----------|----|----|----------|-------------|------------------------|-----------|
| Rate.      |    |    | Area.  | Assessment. | Average Rate per Acre. | Per Cent. | Rate.    |    |    | Area.    | Assessment. | Average Rate per Acre. | Per Cent. |
| RS.        | A. | P. |        |             |                        |           | RS.      | A. | P. |          |             |                        |           |
| 20         | 0  | 0  | 3,256  | 65,116      | 20 0 0                 | .....     | 3        | 8  | 2  | 577      | 2,026       | 3 8 2                  | .....     |
| 17         | 8  | 0  | 3,757  | 65,744      | 17 8 0                 | .....     | 2        | 8  | 0  | 590      | 1,476       | 2 8 0                  | .....     |
| 13         | 8  | 0  | 4,665  | 62,977      | 13 8 0                 | .....     | 1        | 8  | 0  | 3,684    | 5,525       | 1 8 0                  | .....     |
| 10         | 0  | 0  | 5,654  | 56,549      | 10 0 0                 | .....     | 1        | 0  | 0  | 12,057   | 12,063      | 1 0 0                  | .....     |
| 7          | 8  | 0  | 6,186  | 46,400      | 7 8 0                  | .....     | 0        | 12 | 0  | 28,280   | 21,215      | 0 12 0                 | .....     |
| 6          | 0  | 0  | 3,776  | 22,655      | 6 0 0                  | .....     | 0        | 8  | 0  | 21,341   | 10,677      | 0 8 0                  | .....     |
| 5          | 10 | 0  | 7,477  | 42,106      | 5 10 0                 | .....     | 0        | 6  | 0  | 28,664   | 10,788      | 0 6 0                  | .....     |
| 4          | 8  | 0  | 4,302  | 19,362      | 4 8 0                  | .....     | 0        | 4  | 0  | 65,514   | 16,475      | 0 4 0                  | .....     |
| 4          | 6  | 0  | 4,299  | 18,830      | 4 6 0                  | .....     |          |    |    |          |             |                        |           |
| 3          | 12 | 0  | 534    | 2,002       | 3 12 0                 | .....     |          |    |    |          |             |                        |           |
| 3          | 8  | 0  | 2,643  | 9,251       | 3 8 0                  | .....     |          |    |    |          |             |                        |           |
| 3          | 2  | 0  | 5      | 15          | 3 2 0                  | .....     |          |    |    |          |             |                        |           |
| 3          | 0  | 0  | 68     | 203         | 3 0 0                  | .....     |          |    |    |          |             |                        |           |
| Total ...  |    |    | 46,622 | 4,11,210    | 8 13                   | .....     | Total .. |    |    | 1,60,707 | 80,245      | 0 8 0                  | .....     |
| Baling ..  |    |    | 666    | 3,040       | 4 9                    | 1         |          |    |    |          |             |                        |           |
| Total ...  |    |    | 47,288 | 4,14,250    | .....                  | 0         |          |    |    |          |             |                        |           |

average selling price of a series of twenty years, from 1846 to 1865 inclusive, was the next step in the process, but no average was struck for the dry lands, as they were so poor in quality and so very partially cropped as to render it almost impossible to procure reliable data of outturn; it was, therefore, thought sufficient to apply to these the rates adopted for Salem and Trichinopoly with some slight modifications to suit local requirements. Having ascertained the gross value of the acreage yield of the rice-crop for each class of irrigated land, deduction was made for cost of cultivation, unprofitable areas measured in by survey, &c., and a moiety of the net result was taken as a standard assessment which, after some modification\* to suit the circumstances of the poorer villages, gave a table of rates varying from 12 to 2 Rupees an acre. This assessment is for one crop only, viz., the Peshanam or five-month crop grown during the prevalence of the northeast monsoon. The Kar or three-month rice-crop grown in succession and on the same land as Peshanam in such favored localities as are supplied with water by the southwest monsoon is arbitrarily charged for at  $\frac{2}{3}$ ,  $\frac{1}{2}$ ,  $\frac{1}{3}$  or  $\frac{1}{4}$  of the single crop rate according to circumstance, and the consolidated assessment for two crops thus arrived at is fixed on the several tracts into which each village has been sub-divided by the Settlement Officer after a personal inspection of the ground, with reference to relative advantages of soil, situation, irrigation, &c., the fields in any one tract being charged but one rate for irrigated and one for dry land. In illustration, the accompanying sketch exhibits three tracts (A, B, and C) of 78, 82, and 21 acres, the soils of which (technically described as best, good, and ordinary black loam, respectively) are ascertained to yield 50, 45, and 40 Harris cullums of unhusked rice, the equivalent of about 55, 50, and 45 bushels each per acre. This yield valued at the average price of 13 Annas per cullum, or about 1s. 5d. per bushel, is worth Rupees 40½ an acre in A, Rupees 36½ in B, and Rupees 32½ in C; deducting from these figures the cost of cultivation, &c., viz., Rupees 15¼ in A, Rupees 14¼ in B, and Rupees 13¼ in C, a moiety of the result, minus an abatement of unprofitable areas, measured in by survey, is a close approximation to the rates of assessment for one crop, viz., 12, 10½, and 9 Rupees an acre; and these rates apply to all tracts similarly circumstanced in such like villages. In inferior villages, remote situation and poorer irrigation have to be allowed for, and in such the 10½-Rupee rate is applied to lands that would be rated at 12 Rupees, were they better circumstanced, and in still poorer villages the 9-Rupee rate is the highest.

\* Paragraph 64 of my letter, dated 11th September 1868.

Vide Map of Piranur enclosed.

1 Bushel = 21 Madras measures.  
1 Harris Cullum = 24 do.

8. An eye-sketch has been prepared for every village corresponding with a descriptive account of the particulars of area, soil, situation, irrigation, &c., of each tract, and the sketch and description together furnish a simple record of the mode of assessment easily understood by any one wholly unacquainted with the settlement. The second crop has been compounded for by entire tracts and not by individual fields, and each tract is registered as entirely double or entirely single crop; in those exceptional cases in which a little double crop cultivation is carried on in scattered patches in tracts that

Vide Map and Descriptive Memoir of Piranur enclosed.

of Tinnevelly and Tenkasi of all useful forms of village accounts to the Curnam.

15. There are 27,750 acres of hereafter be cultivated in whole or amounting to Rupees 14,500, plus the

\* These will be separately reported on. than 10 per cent. in excess of the area available assets of revenue in excess of

ENCLOSURE No. 1.—List of Alterations in Taluqs.

ENCLOSURE No. 2.—Table of Rates.

ENCLOSURE No. 3.—Sketch Map of Tinnevelly and Tenkasi Taluqs.

ENCLOSURES Nos. 4 and 5.—Map and Descriptive Memoir of Piranur.

MR. PUCKLE, in the foregoing letter, reports the result of his settlement measures in the Tinnevelly and Tenkasi Taluqs. and the Board, in submitting it, will briefly touch upon each item of work accomplished.

2. *Amalgamation and Rectification of Village Limits.*—There were formerly 289 villages spread over this tract of country, but the lands of one village were to be found within the limits of several adjoining villages; the fields being, in fact, scattered in all directions. Then, again, the villages were frequently unduly small. This has now been set right, lands have been assigned to the village in which they are actually situated, small villages have been clubbed, so that the total number is reduced to 143, and the taluq boundaries have been made symmetrical. This is certainly an arrangement that must have been long needed. In future, the Collector should show the beriz and the population of the villages amalgamated, as the Board apprehend that, in some cases, the clubbing may have gone too far.

3. *Financial Results of the New Settlement.*—In paragraph 5 Mr. Puckle shows that, deducting the area newly taken up and leaving ordinary remissions out of the question, the new settlement yields a decrease\* of Rupees 7,729 when compared with the average revenue of the preceding five years at the old rates.

|                           |       |
|---------------------------|-------|
| * Old five years' average | 5,041 |
| At new Settlement rates   | 4,940 |

But this is not exactly the comparison and the old should have been compared the effect upon precisely the same data could upon the same identical area, so that of the previous five years is hardly trustworthy, have been seen at once. The average over the results and fictitiously enhance those of as two bad seasons would unduly load old and new rates on the same occupation should the new settlement. In future, the

The land supplied by water raised by baling is at half the rate assigned to the land directly irrigated in that tract, and the dry land interspersed in the irrigation has been rated in the same class of soil as the wet land, so that, if brought under irrigation hereafter, the one rate assigned to the tract may not be disturbed by the change.

11. The gardens, which are now assessed mostly poor, and the settlement has increased their assessment; but it is an undoubted advantage to substitute a fixed charge for the former uncertain assessment, which varied according to crop, and to get rid of the anomalous charge of garden second crop, which had the effect of preventing many of these gardens from being cultivated throughout the year.

12. One of the most valuable changes in the settlement is the consolidation of the charge for palmyras on a very large percentage of the fields. The former system provided for a triennial inspection of these trees, which were classed in three grades according to quality, and assessed at rates varying in nearly every village; the seedlings remained untaxed, and were only brought to account when they became old enough to trim for their leaves. The plan that I have now adopted is to take the existing tree-tax on each field and turn it into the nearest round figure, adding the estimated value of the seedlings at the rate of twenty-five per anna of the present settlement; thus, a field that assessment into Rs. 1-2-7 for taxal trees may have, say, 100 untaxed seedlings growing on it. I convert the former assessment into Rs. 1-3-0, and add 4 Annas more as a royalty for the free use of the seedlings, making a total assessment of Rs. 1-7-0 payable, under all circumstances, in addition to the land-tax, whether the trees are cut, or more are planted, and the amount of this permanent tree-tax is entered in a separate column in the register. We thus get rid of the need of a triennial inspection of 333,764 palmyras, assessed at Rs. 10,716, and bring in an immediate additional revenue of Rs. 3,230 per annum. The remaining palmyras, which are not compounded for, as they stand as much as before, except that each of them is in every village, viz., at 1 Anna,

This includes Rs. 1,800, the charge for 727,175 seedlings which were not taxed before the remainder is made up by compounding fractions of annas and by charging for trees not hitherto brought to account.

mostly on Government waste land, remain very much as before, except that each of the three classes is now charged at the same rate in every village, viz., at 1 Anna, 6 Pies, or 3 Pies per tree.

13. The arrangements made for providing pasturage for the villages at the foot of the hills received the Board's approval in Proceedings, No. 2,300, dated April 1874, in connection with the revision of forest, and a scheme for the revision of the village establishments of the Venkasi Taluq is now before the Board.

14. A new form of irrigation register, showing the revised area and assessment of the works to be kept in order by gratuitous village labor, bound up to under each source of irrigation, and a list of map showing the irrigation works face village, has been prepared, and is ready for printing; it, therefore, remains to clear the taluq cutcherries

*Vide* the enclosure of my letter, No. 412, dated 19th August 1874.  
This will be separately reported on.  
*Vide* my letter, No. 412, dated 19th August 1874.

be given. Mr. Puckle gives the details of the sum of Rs. 7,729 foregone, and the Board observe that, as regards the first item, "Lands transferred from wet to dry," there has probably been a considerable gain on the credit side of the account by lands transferred from "dry" to "wet".

4. Measures carried out during the Progress of the Settlement.

(1.) The second-crop assessment has been compounded for in the case of 38,212 acres out of the entire irrigated area of acres 47,288, and the charge for 333,764 palmyra trees growing on 22,413 fields has been consolidated and added to the land cess, as will be noticed hereafter.

(2.) The fish-rent for 365 tanks has been permanently fixed for 40 years.

(3.) The Samudayam lands have been entered in 58 puttass, and the lands entered in the

(4.) Alterations have been made in 9, names of the real occupants.

(5.) The village-sites have been revised and added to where needed in forty-nine villages.

(6.) Grazing ground has been allotted to the extent of 2,697 acres.

(7.) Old-fashioned remissions in favor of certain classes or individuals have been abolished.

The utility of the above measures is unquestionable.

5. Mode of framing the New Settlement.

The usual procedure as authoritatively laid down has been followed throughout; the only peculiar features being that five "sorts" have been adopted instead of three for each description of soil, and that the classification has been made by blocks or taluqas as shown in the maps accompanying. The Board remark that in the case of the villages under the Sittar no land is classed either as "best" or "good" black loam, so that the classification there at all events is not too stringent. One more deviation from an established rule was the arbitrary adoption, with some modifications, of the dry rate assigned for Salem and Trichinopoly. This, Mr. Puckle explains, was owing to the great difficulty in obtaining trustworthy estimates of the yield on dry lands.

6. Mr. Puckle has evidently taken pains with the compounding of the second crop so as to make the demand on wet lands a consolidated invariable cess. The ryots have entered into the arrangement as above shown to a very large extent, and Mr. Puckle says his principle has been rather to compound for some lands hitherto only growing a single crop than to leave any double-crop lands uncompounded for. It may appear somewhat singular that the rate of composition should commence with two-thirds of the first crop when in other districts one-third is the highest rate. Owing to the peculiar circumstances of Tinnevely, the second crop charge has been sanctioned at three-fourths of the first crop. By this means the highest single crop wet rate of 12 Rupees becomes, when the second crop is compounded for at two-thirds, a consolidated cess of Rupees 20, so that the Tinnevely ryots still pay higher rates than those of any other province, though the old rates have been greatly reduced. The average by the present settlement for wet lands stands at Rupees 8-13-1 per acre; the districts next in rank being Coimbatore at Rupees 7-11-5, and Cuddapah at Rupees 6-15-2.

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7. Mr. Puckle has been lenient with thereto *half* the assessment of the lands course has been either to allow one-fourth labor, or 1 Rupee per acre as in Nellore.
8. The question of the palmyra district,—has formed the subject of much discussion; but the matter has now been submitted by Mr. Puckle and approved of by each field is taken as the basis, and to this is added 1 Anna for every twenty-five seedlings, and this sum, *plus* the original land paid for the next thirty years, without any deductions and enumerations as heretofore.
9. The existing tree-tax is full and complete, and the Settlement Department has the names of the village-officers in their memoir is very useful record.
10. The report is full of evidence that the energy of Mr. Puckle and the conscientious activity with which he has devoted a very exceptional amount of personal superintendence to every part of the work have had the best possible results.

(A true C

(Signed) J. GROSE,  
Secretary.

N. W. ROBINSON, C.S.I.

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No. 62.

MINUTE BY THE H

THE settlement should, I think, be affir

2. The rates are certainly very high assessed at rates between Rs. 10 and 20 an seen, is nearly Rs. 9 (Rs. 8-13-1) per acre.
3. This has, of course, been unavoidable a very high rate of division of crops, and district first came under our rule—has all a revision in the direction of relief cannot now loss of revenue. But the laudable care and existing demand over the area which he has there was no margin to bring such necessary rated in paragraph 5 of his report within th
4. We may accept Mr. Puckle's assurance are optional and acceptable. But it must they are on the abnormally high demand f rate in some districts.
5. The settlement of the palmyra-tree ing tax-paying plantations, with a slight ad transferred to the land as a lump demand a holders will be enabled to extend this usef demand. This condition or concession sho to prevent future misunderstanding.
6. The Board remark (6) "grazing 1 (paragraph 4 of Board's Proceedings). which should be called for, for this area
- regards wet land, of which more than one-third is re, including second crop; and the average, it will be
- The assessment of Tinnevely—based partially on partly on high village-rents which obtained when the long been abnormally high, and a real and equitable be effected without most serious—doubtless needless— skill with which Mr. Puckle has readjusted the subjected to resettlement are shown by the fact that decrements, as Nos. 1 and 6, of the items enume- settlement total.
- nce that the compositions for second crop on wet land be observed that the rates of composition—based as or first crops—are higher than the average first-crop
- assessment is admirable. The assessment of exist- dition for young trees not yet in bearing, has been against the holding, and hereafter, as I gather, land- plantation on the holdings without fear of further d be distinctly laid down in the Government order
- and has been allotted to the extent of 2,697 acres" The matter is no doubt susceptible of explanation of communal grazing-ground averages less than 20