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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revn DEPARTMENT

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Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
21st June 1875.

No. 168. Read the following Proceedings of the Board of Revenue, dated 19th May 1875, No. 1,365 :—

Read again G.O., dated 12th January 1875, No. 53, recorded in Board's Proceedings, dated 20th January 1875, Miscellaneous No. 402.

Revenue, dated Calicut, 9th April 1875, No. ——

I HAVE the honor to report as follows on the petition of Mr. Fernandez and others of British Cochin, forwarded with Board's Proceedings, dated 20th January 1875, Miscellaneous No. 402.

2. The mediators employed in valuing the land were not arbitrators in one meaning of the term.

They were selected by the Deputy Collector as impartial judges, and were not, so far as anything appears, objected to by the tenants. Neither party was bound to adopt their conclusions.

3. It is attempted to discredit their valuation by pointing to the great reduction made on it by the Deputy Collector. A careful consideration of the mode of valuation shows that this was effected by the Deputy Collector taking lower standards of average both as regards the value of the trees and the number of years' purchase adopted.

4. It will always be found in settlements in this country that the settlement officer, in proceeding to apply rates ascertained on inspection, adopts a reasonably reduced figure to ensure safety.

It must be remembered that, while the actual inspection presents a view of the average of each class, the settlement officer must look to the minimum in each class; else the settlement will press heavily on many.

5. Thus the Deputy Collector reduced the maximum value per tree from 1½ to 1 Rupee and in lower classes similarly, and adopted a minimum of twenty-five years' purchase.

6. It is not, therefore, fair to attempt to discredit the work of the valuators merely because their totals were reduced.

The valuations were made in detail, the productive trees being divided into classes and the young trees being separately valued.

The number of trees standing when the gardens were first leased was compared with those existing at the settlement, and the tenants were allowed compensation on the excess.

7. The lease drawn up in 1847 stipulated that the existing number of trees were to be maintained as part of the agreement, and further provided in favor of the tenants that no revenue should be charged on additional trees planted till after twelve years. As a matter of fact, however, no assessment has been fixed on the additional trees, and they have been enjoyed free by the tenants up to the present time.

8. To take the individual case of Mr. Fernandez, his name first appears as a tenant in 1847. Prior to that the lands had been rented on a twenty years' lease to a native, the tenants under the renter being tenants-at-will. (The gardens had

originally been made by the Dutch Government.) His lease shows that there were then 1,899 cocoanut trees, which number had only risen to 2,234 at the date of the settlement.

10. These facts seem alone to negative the statement that much jungle was [illegible] Rs. 60,000 [illegible] ensis by Mr. Fernandez, on very favorable terms, and that by the delay in the completion of the settlement, caused by his numerous petitions, he has gained, by way of interest, a sum of Rupees 4,346 as shown in the margin.

	RS.	A.	P.
Interest at five per cent. up to March 1875... ...	8,881	4	0
Jenmabhogam collected for eight years from 1867... ...	4,535	10	8
Total...	4,345	9	4

11. There is no reason to doubt that the value fixed on these lands by the Deputy Collector was somewhat less than they would have realised in the open market. Twenty-five years' purchase is undoubtedly a very favorable rate for lands such as these, which are situated in the heart of a populous municipal sea-port town, more especially when it is considered that Cochin is built on a narrow strip of land between the sea and the backwater, that all the building sites in the town are already occupied to overflowing, and that any further extension of the town area must be on these lands.

12. The recent measure by which tenants are permitted to purchase their lands by merely signing a document creating a charge on the land for the amount of the selling price and paying annual interest thereon at five per cent. removes any trace of hardship from the settlement, and a considerable number of the Government tenants in Cochin, whose lands were valued on the same principle as petitioner's, have already executed the necessary documents.

The disposal of the Government proprietary right in the escheats of Malabar has occupied the attention of the local revenue officers, of the Board, and of Government for more than a quarter of a century.

After much consideration and correspondence, the sale of this right was determined upon, tenants being allowed option of pre-emption on very favorable terms.

The settlement was systematically commenced about fifteen years ago by a special establishment, which was continued till the great mass of the work had been disposed of.

2. The method on which the settlement was carried on was briefly as follows:—

The value of the proprietary right which Government as landlord possessed in the properties was calculated by the settlement officers in communication with the ryots of the vicinity according to local rules immemorially established, which provide for valuations on transfers of property between individuals with wonderful minuteness, and which, though varying in minor details in different parts of the Province, proceed on the same general principles throughout. Full provision is

made by these rules, and was allowed in practice, for improvements effected by the capital and labor of tenants.

3. But, although the general principles of private conveyances obtaining in the country were thus followed, the facts that the transactions in question were [illegible] kept in view, and deductions were made which often reduced the valuations to one-half or one-third of the amounts that an adherence to the old local rules of valuation above mentioned would have fully justified.

4. From various circumstances connected with our assumption and occupation of Malabar for the first half of this century, the tenants of these properties had been allowed to occupy them on terms very much below what would have been universally admitted to be the legitimate and reasonable demands of Government as landlord.

The tenants were only too contented with this state of things; and when Government found itself in a position to ascertain, and proceeded to assert its unquestionable rights as a landlord, although its settlements were not only scrupulously moderate, but often arbitrarily liberal, there were tenants who, accustomed to continued long suffering and inaction on the part of Government, desired the continuance of the existing order of things, and set themselves to object to any settlement whatever. Long over-indulgence in fact made any reasonable settlement disagreeable.

5. Such are simply the facts of the cases of the tenants whose memorial is now under notice. The preceding remarks have explained the general position. As regards the particular points noted in the despatch of the Secretary of State, it may be observed—

1st.—The assertion that the memorialists had no choice in the selection of the local arbitrators may be true, but it is specious. The "arbitrators" mentioned were not arbitrators in the usually-accepted sense of the term. They were simply the ryots called in by the Deputy Collector, who was in immediate charge of the settlement, to assist him in arriving at the valuations of the properties according to local rules. Neither he, on behalf of Government, nor the tenants who had the option of purchase, were in any way bound by the opinion of these valuators. The course followed, in fact, was exactly the same as that adopted without objection elsewhere in the Malabar escheat settlements.

2ndly.—It is attempted to discredit the valuations by pointing to the reductions made therein by the Deputy Collector himself. The remarks above made explain the nature of these. Some were made on general considerations of long occupancy, poverty of tenants, &c., whilst the material aggregate reduction is mainly due to the Deputy Collector having adopted lower rates of rental throughout than the ordinary local rates taken by the valuators originally and capitalized at twenty-five years' purchase only.

3rdly.—As already said, full account was taken of improvements effected by tenant's capital and labor. This principle, recognised in the old-established rules

No. 1,365.

Proceedings of the Board of Revenue, dated 19th May 1875.

Read again G.O., dated 12th January 1875, No. 53, recorded in Board's Proceedings, dated 20th January 1875, Miscellaneous No. 402.

Read also the following letter from A. MacGREGOR, Esq., Collector of Malabar, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Calicut, 9th April 1875, No. 116 :—

I have the honor to report as follows on the petition of Mr. Fernandez and others of British Cochin, forwarded with Board's Proceedings, dated 20th January 1875, Miscellaneous No. 402.

2. The mediators employed in valuing the land were not arbitrators in one meaning of the term.

They were selected by the Deputy Collector as impartial judges, and were not, so far as anything appears, objected to by the tenants. Neither party was bound to adopt their conclusions.

3. It is attempted to discredit their valuation by pointing to the great reduction made on it by the Deputy Collector. A careful consideration of the mode of valuation shows that this was effected by the Deputy Collector taking lower standards of average both as regards the value of the trees and the number of years' purchase adopted.

4. It will always be found in settlements in this country that the settlement officer, in proceeding to apply rates ascertained on inspection, adopts a somewhat reduced figure to ensure safety.

It must be remembered that, while the actual inspection presents a view of the average of each class, the settlement officer must look to the minimum in each class, else the settlement will press heavily on many.

5. Thus the Deputy Collector reduced the maximum value per tree from 1½ to 1 Rupee and in lower classes similarly, and adopted a minimum of twenty-five years' purchase.

6. It is not, therefore, fair to attempt to discredit the work of the valuators merely because their totals were reduced.

The valuations were made in detail, the productive trees being divided into classes and the young trees being separately valued.

The number of trees standing when the gardens were first leased was compared with those existing at the settlement, and the tenants were allowed compensation on the excess.

7. The lease drawn up in 1847 stipulated that the existing number of trees were to be maintained as part of the agreement, and further provided in favor of the tenants that no revenue should be charged on additional trees planted till after twelve years. As a matter of fact, however, no assessment has been fixed on the additional trees, and they have been enjoyed free by the tenants up to the present time.

8. To take the individual case of Mr. Fernandez, his name first appears as a tenant in 1847. Prior to that the lands had been rented on a twenty years' lease to a native, the tenants under the renter being tenants-at-will. (The gardens had

originally been made by the Dutch Government.) His lease shows that there were then 1,899 cocoanut trees, which number had only risen to 2,234 at the date of the settlement.

9. These facts seem alone to negative the statement that much jungle was cleared, and Rupees 60,000 laid out on the gardens by Mr. Fernandez.

10. One thing is certain, *viz.*, that he has for a long time held the lands on very favorable terms, and that by the delay in the completion of the settlement caused by his numerous petitions, he has gained, by way of interest, a sum of Rupees 4,346 as shown in the margin.

	RS.	A.	P.
Interest at five per cent. up to March 1875 ...	8,881	4	0
Jenmabhogam collected for eight years from 1867... ...	4,585	10	8
Total...	4,846	9	4

11. There is no reason to doubt that the value fixed on these lands by the Deputy Collector was somewhat less than they would have realised in the open market. Twenty-five years' purchase is undoubtedly a very favorable rate for lands such as these, which are situated in the heart of a populous municipal sea-port town, more especially when it is considered that Cochin is built on a narrow strip of land between the sea and the backwater, that all the building sites in the town are already occupied to overflowing, and that any further extension of the town area must be on these lands.

12. The recent measure by which tenants are permitted to purchase their lands by merely signing a document creating a charge on the land to the amount of the selling price and paying interest thereon at five per cent. removes any ... from the settlement, and a considerable number of the Government tenants in Cochin, whose lands were valued on the same principle as 'petitioners', have already executed the necessary documents.

The disposal of the Government proprietary right in the escheats of Malabar has occupied the attention of the local revenue officers, of the Board, and of Government for more than a quarter of a century.

After much consideration and correspondence, the sale of this right was determined upon, tenants being allowed option of pre-emption on very favorable terms.

The settlement was systematically commenced about fifteen years ago by a special establishment, which was continued till the great mass of the work had been disposed of.

2. The method on which the settlement was carried on was briefly as follows:—

The value of the proprietary right which Government as landlord possessed in the properties was calculated by the settlement officers in communication with the ryots of the vicinity according to local rules immemorially established, which provide for valuations on transfers of property between individuals with wonderful minuteness, and which, though varying in minor details in different parts of the Province, proceed on the same general principles throughout. Full provision is made by these rules, and was allowed in practice, for improvements effected by the capital and labor of tenants.

3. But, although the general principles of private conveyances obtaining in the country were thus followed, the facts that the transactions in question were between Government and private individuals, that they were being carried out simultaneously on a considerable scale, that the tenants had often been in long and undisturbed possession, and that their means were often scanty were prominently kept in view, and deductions were made which often reduced the valuations to one-half or one-third of the amounts that an adherence to the old local rules of valuation above mentioned would have fully justified.

4. From various circumstances connected with our assumption and occupation of Malabar for the first half of this century, the tenants of these properties had been allowed to occupy them on terms very much below what would have been universally admitted to be the legitimate and reasonable demands of Government as landlord.

The tenants were only too contented with this state of things; and when Government found itself in a position to ascertain, and proceeded to assert its unquestionable rights as a landlord, although its settlements were not only scrupulously moderate, but often arbitrarily liberal, there were tenants who, accustomed to continued long-suffering and inaction on the part of Government, desired the continuance of the existing order of things, and set themselves to object to any settlement whatever. Long over-indulgence in fact made any reasonable settlement disagreeable.

5. Such are simply the facts of the cases of the tenants whose memorial is now under notice. The preceding remarks have explained the general position. As regards the particular points noted in the despatch of the Secretary of State, it may be observed—

1st.—The assertion that the memorialists had no choice in the selection of the local arbitrators may be true, but it is specious. The "arbitrators" mentioned were not arbitrators in the usually-accepted sense of the term. They were simply the ryots called in by the Deputy Collector, who was in immediate charge of the settlement, to assist him in arriving at the valuations of the properties according to local rules. Neither he, on behalf of Government, nor the tenants who had the option of purchase, were in any way bound by the opinion of these valuators. The course followed, in fact, was exactly the same as that adopted without objection elsewhere in the Malabar escheat settlements.

2ndly.—It is attempted to discredit the valuations by pointing to the reductions made therein by the Deputy Collector himself. The remarks above made explain the nature of these. Some were made on general considerations of long occupancy, poverty of tenants, &c., whilst the material aggregate reduction is mainly due to the Deputy Collector having adopted lower rates of rental throughout than the ordinary local rates taken by the valuators originally and capitalized at twenty-five years' purchase only.

3rdly.—As already said, full account was taken of improvements effected by tenant's capital and labor. This principle, recognised in the old-established rules which guided the valuations fundamentally, was laid down in repeated instructions and practically acted on throughout in the settlements as well as in the cases in immediate question.

8. Finally, the fullest inquiry shows that, taking all the circumstances into consideration, the valuations were liberal in themselves, and the concession based on the Duke of Argyll's despatch (*vide* G. O., dated 17th October 1872, No. 1,434), by which the tenants can pay five per cent. on the sale amounts, leaving the principal a charge on the land as long as they please, removes any shadow of hardship from the memorialists' case.

The Board have no hesitation in expressing their opinion that action on the careful settlements made should no longer be delayed.

(A true Copy and Extract.)

(Signed) C. A. GALTON,
Acting Sub-Secretary.

To the Officiating Secretary to Government, Revenue Department,
with original copy of memorial.

Copy to the Collector of Malabar.

Exd. J. W. Fischer.

1875.

Board of Revenue,
MADRAS.

Proceedings, 18th May 1875, No. 1,395.

MAY.
No. 1,395.

ANNEXURE A.

Memorandum of Valuation of J. H. Fernandez's Holdings known as Walia Pathayathode Pattom, prepared by Deputy Collector Canaren.

COCOANUT TREES.

Total number 2234
Barren „ 46
Bearing „ 1658

VALUATION.

1st sort 459 @ 1 Rupee each ... ... Rs.	459	0	0
2nd sort 576 @ ¾ „ „ ... ... „	432	0	0
3rd sort 623 @ ½ „ „ ... ... „	311	8	0

ARECA NUT TREES.

Total number 1553			
Barren „ 9			
Bearing „ 1036 @ 1 anna per tree	64	12	0

JACK TREES.

Total number 32			
Bearing „ 7 @ 4 annas per tree...	1	12	0
Rs.	1269	0	0
Revenue paid to Government...	280	10	5
Balance	988	5	7
Value of Jenmom or Proprietary right of Government @ 4 per cent. Rs.	24708	9	3
„ Ground	190	0	0
„ Government trees	671	0	0
„ Young trees	813	14	0
„ Barren trees	70	0	0
Price of Jenmom Rs.	26463	7	3
Renters' Right ...	456	15	0
Rs.	26006	8	3
„ Paddy fields 10¾ acres	5400	0	0
Rs.	31400	0	0
„ Grounds occupied by Taverns 3½ Paricoms	50	0	0
„ Do. do. do. 3 do.	50	0	0
Grand Total Rs.	31500	0	0

ANNEXURE B.

MEMORANDUM showing the rates fixed on Cocoa Nut Trees in British Cochin by the late Mr. H. B. CONOLLY, Collector, of Malabar after mature deliberation, in 1847, when the permanent assessment was introduced.

A.

In divisions of *Pacima* or first class Soil, the trees on which bear full produce.

	Rs.	As.	Ps.
1st sort Cocoa nut tree	0	9	4
2nd do. do.	0	7	0
3rd do. do.	0	5	0
Rs.	1	5	4 or an

average of 7 annas and one pie per tree.

B.

In divisions of *Rushi Pacima* or second class soil, the trees on which bear less.

	Rs.	As.	Ps.
1st sort Cocoa Nut tree	0	9	4
2nd do. do.	0	5	0
3rd do. do.	0	2	6
Rs.	1	0	10 or

an average of 5 annas and 7 pies per tree.

C.

In divisions of *Arshi* or soil of inferior quality.

	Rs.	As.	Ps.
1st sort tree	0	0	4
2nd do.	6	3	6
3rd do.	0	2	0
Rs.	0	14	10 or

an average of 4 annas and 11 pies per tree.

		Rs.	As.	Ps.
Average of	A.	0	7	1
do.	„ B.	0	5	7
do.	„ C.	0	4	11
Rs.		1	1	7 or a grand

average of 5 annas and 10½ pies per tree.

The above rates have been in force, and have been followed in the assessments held subsequent to the year 1847.

The calculations of the Survey Collector Mr. [illegible] in assessing the proprietary right have been based on the following valuations:—

	Rs.	As.	Ps.
1st sort tree	1	0	0
2nd do.	0	12	0
3rd do.	0	8	0
Rs.	2	4	0

or an average of 11 annas per tree.

ANNEXURE C.

Copy of Reply from the Collector of Malabar to a letter complaining that the Jenmom Deed is drawn out on very vague terms, and requesting that it be amended.

"Read Letter from Kolaturan Soobramanien of British Cochin dated 27th October 1866."

"The assessment is not specified in the Jenmom Deed because the sale of the Jenm has no connection with the assessment. The purchasing Jenmi simply purchased the proprietary right in the land and holds the purchased land, as any other Proprietor holds his, i. e. liable to such demand as the Government now or in future may impose. So the number of trees is not specified, as it has nothing to do with the Jenmom right in the soil."

"The deed entirely meets its object and scope and requires no modification.

(Signed) G. A. BALLARD,
Collector.

Malabar Collector's Office,
Calicut, 29th November, 1866."

To

THE HONORABLE THE COMMONS OF THE UNITED KINGDOM OF GREAT B AIN AND IRELAND

IN PARLIAMENT ASSEMBLED.

THE MEMORIAL OF TH UNDERSIGNED, HOLDERS OF GOVERNMENT LAND IN BRITISH COC N, ON THE MALABAR COAST, EAST INDIES.

HUMBLY SHEWETH,

1. That Your Memorialists are holders of Government Land in British Cochin, on the Malabar Coast, within the Madras Presidency, the proprietary right in which, the Government of Madras have resolved to sell, notwithstanding the strenuous and earnest representations of Your Memorialists, at valuations so exorbitant, unjust, oppressive, and inequitable, that Your Memorialists have no other resources left, but, with respectful reference, to approach Your Honorable House with their grievances, and throw themselves upon your protection, in the humble and fervent hope, that their sad and deplorable case will be taken into serious consideration, and that the will receive at the hands of Your Honorable House, that redress which has been denied to them by the Government of Madras and the late Secretary of State for India, as upon the decision of Your Honorable House depends the future welfare of, not only Your Memorialists, but of all those who are dependent upon them.

2. That to enable Your Honorable House to thoroughly understand the question now brought before you, in all its bearings, and to appreciate the grounds upon which Your Memorialists pray for a patient and merciful hearing of their case, they beg respectfully to lay before you the following clear and succint history of their grievances.

3. That Your Memorialists would draw the special attention of Your Honorable House to the important fact that the holdings, now in their possession, were not acquired in any stage of culture or perfection. Some sixty years ago they were mere wastelands, and uninviting swamps, overgrown with jungle, and were reclaimed by Your Memorialists' ancestors. Considering that they were but poor renters, with no capital to push on the works rapidly and successfully, and that whatever they did was only accomplished by such means and limited resources permitted, without the smallest pecuniary assistance from Government, it will appear to Your Honorable House that the holdings owe their present condition to the industry and labor of successive generations of the agricultural and laboring classes. Your Memorialists are anxious that this fact should be prominently brought to your notice, as the grounds upon which Your Memorialists lay claim to the attention of the local Government, which will appear further on, will thereby the more readily commend themselves to the notice of Your Honorable House, and show that Your unfortunate Memorialists are being dealt with here in a most arbitrary and high-handed manner, in which Your Memorialists feel all the more keenly, after the pledges given them in the Patayams or Leases granted by the Collector, that their holdings have been permanently secured to them unless required for Government purposes, in which case fair and reasonable compensation to be made to them for their labour and outlay.

4. That notwithstanding these assurances, in which Your Memorialists and their ancestors placed implicit faith, and upon the strength of which they applied themselves with redoubled energy to the improvement of their holdings, spending their time and their substance on them, they heard to their extreme regret and disappointment, not unmingled with surprise, that the proprietary right of the said holdings vested in the Government was to be sold, but an assurance, equally illusory as the pledges in the Patayams, was held out that preference would be given to the holders in possession, to purchase their holdings.

5. That notwithstanding the vehement protests of Your Memorialists, the Government finally determined to enforce the order relating to the sale of the proprietary right, but to Your Memorialists' great misfortune, the officer appointed to carry out the measure proposed by Government, assumed an unreasonably hostile attitude towards Your Memorialists, assessed their holdings at rates not sanctioned by [illegible] as far as Your Memorialists were concerned, acted in utter defiance of common justice, this officer [illegible] whose sole object apparently was to swell the revenues, and earn a client reputation [illegible] superiors, at the expense of Your Memorialists without considering the [illegible] widespread ruin among Your Memorialists, render many happy homesteads desolate train of all oppressive enactments against an unhappy tenantry.

6. That these are not unfounded statements, made with the view of exciting a prejudice against Deputy Collector CANAREN, Your Memorialists are fully prepared to prove to the satisfaction of dispassionate judges. In fact, Your Memorialists would have been the last to intrude upon Your Honorable House, with this statement of their grievances, when other questions of vital and imperial importance are engaging Your attention, if in their hearts and their consciences they did not believe that a gross, a crying injustice has been done to them by the Government and the Secretary of State, an injustice which if not redressed, would not only reduce them to penury, but drive them from homes, and other associations which they have cherished as sacred from their childhood.

7. That according to local usage, and the usage prevailing on this Coast, the standard observed in valuing Government lands, is to take the assessment for twenty years. This rule had been observed by Deputy Collector CANAREN elsewhere, and should have been followed in the case of Your Memorialists also. But here he set up quite a fresh standard, for himself, and without any authorization or data, most arbitrarily and unjustifiably raised the assessment permanently made in 1847, at an average of nearly six annas per tree, by annas thirteen the tree, for no other reason that Your Memorialists can remember than the following:— When the Deputy Collector arrived in Cochin he sent for all Holders of Government lands, and apprised them of his intention to alter the assessment, and Your Memorialists, forgetting that an *Indian Deputy Collector* —albeit a native— was an autocrat whose will is law, ventured to question the justice of the measure proposed by him, and to protest against his valuations.

8. That although Your Memorialists' holdings were all similarly assessed, they would cite as a special case in point that of JOHN H. FERNANDEZ, one of Your Memorialists, as one which would bring more forcibly to the attention of Your Honorable House, the fact that in their assessments the Deputy Collector, and the so called "local arbitrators" were not guided by any principle of justice or moderation, but had on the contrary shown a deplorable want of care and attention, and an animus, which, in officers entrusted with the disposition of the properties of poor agriculturists was all the more reprehensible:—

(a.) That when the holdings in question, viz. that of JOHN H. FERNANDEZ, were originally bought by his ancestors for Rs. 507, and then repurchased in auction in 1825 for 20 years, there were no more than 215 cocoanut trees thereon, and in 1847, permanent assessment was made; the trees were assessed at 8 annas each, and the Patom or rental raised to Rs. 934 and odd per annum. This amount has been paid to Government regularly every year since 1847, and the sum is by no means insignificant, considering what [illegible] the holders to bring the property into its present condition.

(b.) That according to his arbitrary and novel standard, Deputy Collector CANAREN valued the holdings at the extraordinarily exorbitant sum of Rs. 31,869, without taking into consideration the original condition of the soil at the time it came was acquired; the labour and expended, and the pecuniary outlay incurred in reclaiming swamp and jungle and raising a barren waste to its present thriving condition; and a man, without bestowing a thought upon the condition of the family, numbering altogether about sixty souls, among whom are widows, with several children, all of whom have lived on the land from their birth, and are entirely dependent upon the [illegible] little income which they derive from the property, for their support.

9. That Your Memorialists would now beg to draw the attention of Your Honorable House to the annexed Memorandum marked A. which is an account prepared by the said Deputy Collector, and has reference to the holdings of J. H. FERNANDEZ, your Memorialist aforesaid, and to point out therein the total of Rs. 1269, which was obtained by valuing the cocoanut trees on the land, at one Rupee, twelve annas, and eight annas each. That these valuations were unjust and inequitable, will be the more apparent to your Honorable House when your Memorialists urge that the assessment made in 1847 permanently, at the rates specified in the enclosure marked B, is still in force, and that in accordance therewith, the Patom or rental on the holdings is still being paid by the Holders to Government. It is thus obvious that no revision of the assessment having been legalized by any enactment, or by order of the local Government or the Government of India, the only rate that should have been adopted, if the assessment rate was to have formed the basis of calculation, is that which obtains now on their respective holdings namely six annas the tree. Your Memorialists would respectfully submit that under such circumstances, the Deputy Collector had no warrant whatever to increase the assessment for the bare purpose of valuation, which he has done to the enormous sum of Rupees 26,463-7-3.

10. That in [illegible] of Your Memorialists' statement that the Deputy Collector was not guided by any principles of justice or [illegible] deration in his proceedings, [illegible] would mention the fact of his overlooking their claims to compensation, which they were entitled to, under the head of "Renter's Right." [illegible] has effected in a most ingenious manner, as, in the case cited above, although the number of Government trees on the holdings at the time of [illegible] acquisition, was only 213, yet he valued these trees at the almost preposterously high price of Rs. [illegible] under the head of Government Trees, [illegible] the number of such trees, while those of the Holder 2021 in number, were only priced Rs. 913-14-0, a course which he had [illegible] in direct [illegible] tion to the Extract Min. Con. 2nd in Con. 25th Novr. 1852, Revenue Department, No. 1069 (2082) which runs thus:—

"2. The first point discussed by the Board respects the pledge, if any, to be given to the ryots, as to the principle according to which "the lands improved by them at their own expense are to be treated in any future general revision of the assessment, with regard to the guarantee "mentioned by Government in Extract Minutes of Consultation, 29 July, 1842, viz. that such revision as respects lands improved by their holders "will have regard only to the intrinsic quality and position of the land as compared with other land of similar natural soil and situation, and the "demand will not be enhanced in relation to any improvements which may have been effected by the ryot at his own cost, they express doubts as "whether this assurance does not convey a pledge which will have the effect of limiting for ever the assessment on well lands &c., and thus embar- "rass the Government when it may undertake a general revision of the assessment at some future period."

* * * * *

"3. The Right Honorable the Governor in Council observes that the Honorable the Court of Directors had fully before them the ques- "tion of limitation upon the extent of concessions to be made to the ryot for improvement effected by his own capital and labor, and that they have "now finally determined by their present orders, to give him the most ample inducement to improve, by directing this Government to allow the "ryots throughout the Presidency, the full benefit of their own improvements, the lands improved being subject to no additional assessment on "that account, so long as the general rates of the district remain unaltered."

* * * * *

"5. Under these considerations the Government are of opinion that the commands of the Court giving the ryots the full benefit of their "own improvements should be carried into complete operation in every district under the Madras Presidency, and that in all, the ryots should re- "ceive the most distinct assurance, that the tax on lands cultivated by means of wells, henceforth to be constructed by them at their own cost, will "never be enhanced, unless on a general revision of the district rates, and that in such revision, any modification in the assessment of lands so improv- "ed, will be irrespective of the increased value conferred upon them by their holders. Para 2 in the Board's draft circular meets this view and will "therefore be adopted."

11. That the Deputy Collector aforesaid, in [illegible] sanctioning such a disparity of price between the Government trees, and those of Holders, but in also disallowing half the value of their improvements, on the ground that the Government was entitled to it, fully cognizant that the improvements effected on their holdings were by their own capital and labor, and that the Government had benefited much by these improve- ments, had, in the face of the broad principle involved in the Board's order above quoted, acted illegally and in defiance of common justice, must be now apparent to Your Honorable House.

12. That from the annexed [illegible] aforesaid [illegible] marked A., it will be seen that the value of their improvements had been added to the esti- mated value of the proprietary right, with no other object than to swell the amount, and that for 10½ acres of paddy land, which were brought into their present stage of culture in the same manner as the holdings of cocoanut trees, the Deputy Collector has, according to his own standard, va- lued at Rs. 5,400, thus making the value of the proprietary right of the entire holding Rs. 31,500. Your Memorialists beg to assure your Hon- orable House that the valuation of the paddy lands is excessive by 2000 rupees. The 10½ acres measure 40 parrahs and at Rs. 75 per parrah, which is the price of paddy land according to the local usage, the amount would be only Rs. 3000.

13. That to show that Your Memorialists alone have been dealt with in a purely exceptional manner, they would submit to Your Ho- norable House that quite a different mode of valuation was adopted at Tangachery and Thoubaly within the Cochin Division. There the prices assessed show an average of about Rs. [illegible] per acre, while in the case of Your Memorialists, their lands have been valued at an average of about Rs. 875 per acre!! And when Your Memorialists say that the assessments in the places above referred to, were made, not by Deputy Collector CA- [illegible], but by another officer, it will be clear to Your Honorable House that Your Memorialists' complaint against the arbitrary proceedings of Deputy Collector [illegible] are well founded.

14. That Your Memorialists have from time to time represented their grievances to the local Government, and eventually to the Se- cretary of State for India, but have failed to obtain redress, the Deputy Collector's one-sided statements have been invariably accepted as true, and Your Memorialists have been told that they have no cause for complaint.

15. That quite recently Your Memorialists have been informed by the Collector of Malabar, that unless they at once agree to the terms proposed, which are, either the payment of the amounts assessed, or of the interest on the said amounts at the rate of 5 per cent. per annum until they are able to pay off the principal, civil suits will be commenced against them, and they have also been favored with an Extract from a Des- patch from the Right Honorable the Secretary of State for India to His Excellency the Right Hon'ble the Governor in Council, Fort St. George, dated India Office, London 22nd December 1870, No. 33, which runs as follows:—

"Para 4. With respect to the alleged exorbitancy of the valuations, I see no reason for interfering with the proceedings of your Go- "vernment. The amount fixed by the local arbitrators was Rs. 4,18,274, but this was reduced to Rs. 1,94,493 by the Deputy Collector, and "even Mr. BALLARD the Collector, who proposed a further reduction of Rs. 31,683, admits that 'the Deputy Collector's valuations are perfectly jus- "tified by local custom.' It is stated, moreover, that these valuations were in the first instance, 'acquiesced in by the tenants, numbering in all "390 individuals, among whom were the present Memorialists who do not appear to have then demurred to the price fixed.'"

16. That Your Memorialists would beg, with all due deference to the Right Hon'ble the late Secretary of State for India, to observe that the expression [illegible] they having been [illegible] and pleasure of that officer. [illegible] was Rs. 4,18,274. Whether such an absurdly high figure was fixed with the inten- cording to the above extract, the total amount of their valuations [illegible] tion of affording the Deputy Collector an opportunity of showing that he was disposed to be considerate towards Your Memorialists, they are unable to state positively, but in any case, the acts of these so-called "local arbitrators," valuations being cut down to the extent of Rs. 2,23,781 is a sufficiently caustic commentary on the intelligence of those individuals, although Your Memorialists do not doubt that even if Deputy Collector CANAREN had approved of these valuations, the local Government and the Secretary of State would have said that they "see no reason for interfer- ing" with them.

17. That Your Honorable House will be pleased to see, that although Mr. BALLARD the Collector is said to have admitted that the De- puty Collector's valuations are "perfectly justified by local custom," he (Mr. BALLARD), proposed a further reduction of Rs. 31,683. This is per- haps the most powerful argument which Your Memorialists can adduce in support of their statement that the dispositions of their property had been entrusted into the hands of persons who had no proper conception of the responsibilities of their position, or of what was due from a humane and paternal Government to its loyal and peaceable subjects, who are dependent upon their little properties for their support, for if Mr. BALLARD was thoroughly satisfied that the Deputy Collector's valuations were unimpeachable or unchallengeable, what necessity was there for him to suggest a further reduction of Rs. 31,683? This is a point which Your Memorialists beg humbly to submit for the consideration of Your Honorable House.

18. That Your Memorialists would beg further respectfully to observe that, although Mr. BALLARD recommended a further reduction of Rs. 31,683, this recommendation did not receive any attention from the local Government. Mr. BALLARD was an officer entrusted with the fiscal ad- ministration of this District, and is now the British Resident in Travancore and Cochin. Having personally visited this place on several occasions, he was able to form some idea of the value of the holdings here, and unless he saw that the valuations of the Deputy Collector were exorbitant, it is impossible to understand why he should have recommended a reduction. The local Government, however seemed to have placed more reliance up- on the statements of Mr. BALLARD's native subordinate, the said Deputy Collector, and did not deem it necessary to give effect to Mr. BALLARD's recommendation.

19. That with reference to the concluding remark of the Right Hon'ble the Secretary of State for India that Your Memorialists "had in the first instance acquiesced in these valuations, and did not appear to have then demurred to the price fixed," Your Memorialists would beg most humbly to submit that from the date of the Deputy Collector fixing his valuations, up to this day, Your Memorialists have protested against them, and have submitted numerous petitions to the local Government and the Secretary of State, and the so-called "acquiescence" was simply wrung out from Your Memorialists by threats of dispossession of their holdings by their sale in public auction. Your Memorialists may mention as a notable example, that Your Memorialist aforesaid, J. H. FERNANDEZ, whose holdings were valued at Rs. 31,500, was informed by the Deputy Collector that

the Tirumala Dewasom of the [illegible]
55,000. Your Memorialist a[illegible]
they would not purchase an [illegible]

20. That if Your [illegible]
sion. Your Memorialists w[illegible]
words, that they would be [illegible]
spending on them their little [illegible]
home and in the summit of [illegible]
the Deputy Collector, under [illegible]

21. That in like [illegible]
pay interest at the rate of 5 [illegible]
"will be commenced ag[illegible]
While freely admitting th[illegible]
alists beg to submit that [illegible]
They beg therefore humbl[illegible]
way in which the assessme[illegible]
Deputy Collector capitali[illegible]
amount Rs. 24,705-9-3 [illegible]

22. That You[illegible]
whatever nor any legisla[illegible]
be effected. All this wa[illegible]
securing a full pension, [illegible]

23. That Yo[illegible]
prove, by the evidence [illegible]
the proprietary right of [illegible]

the Tirumala Devasom or the Trustees of a Hindoo Pagoda in Cheliyare, in the vicinity of Cochin, had offered to purchase the said holdings for Rs. 50,000. Your Memorialist afterwards, on expressing to the Trustees his willingness to dispose of the property at that price, was told by them that they would not purchase an inch of ground within British territory. This could be proved by unimpeachable evidence.

20. That if Your Memorialists had signed any papers acquiescing in the ver- dicts of the Deputy Collector, they did so under compul- sion. Your Memorialists were threatened that in the event of their refusing to sign- ing, they would be ejected from their properties, or in other words, that they would be beggared for life; and as they had brought their holdings in- their present condition by the sweat of their brow, and by spending on them their little savings, they contemplated with heartfelt pain and anguish the possibility of their being driven out of house and home, and in the result of their feelings they saw no other means of averting the evil, hoping that they could, even by acquiescence in the proposals of the Deputy Collector, finally protect, feeling confident that eventually Your Memorialists would succeed in obtaining justice.

21. That in like manner Your Memorialists have now been threatened by Mr. MacGregor, the Collector of Malabar, that unless they pay interest at the rate of 6 per cent. per annum on the exorbitant valuations of Deputy Collector Canaren, "they may be assured that civil suits will be commenced against them, the utmost limit having already been reached in the direction of postponement of the Government rights." While freely admitting that the rate of interest demanded is much lower than that at which money could be raised in the market, Your Memorialists beg to submit that the burden of their complaint is as regards the *over-valuation* of their holdings, and the mode in which this has been done. They beg therefore humbly to draw the careful attention of Your Honorable House to the Memorandum as previously referred to, wherein the way in which the assessments were capitalized is given. After deducting the Revenue paid to Government from the amount of the valuations, the Deputy Collector capitalized the Balance Rs. 382,071 by calculating the Jenmom or value of proprietary right at 4 per cent., thus making the amount Rs. 21,705-7-2.

22. That Your Memorialists beg most earnestly to impress upon Your Honorable House the fact that there has been no precedent whatever nor any legislative enactment fixing the rates either at which the trees should be valued, or the rate at which the capitalization should be effected. All this was left to the will and caprice of an arbitrary official, anxious to be in the good graces of the Government, with the view of securing a full pension, which he ultimately did obtain, after riding roughshod over the rights and privileges of Your Memorialists.

23. That Your Memorialists statement that the Deputy Collector had acted arbitrarily is unchallengeable, they are fully prepared to prove, by the evidence of independent Jenmies or Landlords in the neighbouring States of Travancore and Cochin, where the system of valuing the proprietary right of the Sirkar is as follows:—The trees are valued at the rate of

One anna and eight pies for a 1st sort tree
One anna and three pies for a 2nd do.
Ten pies for a 3rd do.

The capitalization is effected by calculating at the rate of about 3⅓ per cent. Whereas, in the case of Your Memorialists, the Deputy Collector, rejecting even the assessments permanently made in 1817, which are fair and equitable, valued

1st sort trees at 16 annas or 1 rupee each
2nd do. „ 12 annas or ¾ rupee „
3rd do. „ 8 annas or ½ rupee „

It would be idle to contend that the trees in your Memorialists' holdings are in any way superior to those within the Native States, nor does the circumstance of their being within Her Majesty's territories warrant the levying of such an exorbitant value.

24. That the capitalizing of the proprietary right at the rate of 4 per cent. is also unjust to Your Memorialists, as if they had the capital on which this rate is calculated, they could readily obtain from 9 to 18 per cent. per annum on it, in the local market, but even the imposition of this rate would have been quietly borne by Your Memorialists, had not the valuations of the trees been so excessive, and so utterly at variance with local usage.

25. That Your Memorialists would have gladly availed of the offer of the local Government to mortgage to it their holdings and to pay interest on the amounts due at the rate of 5 per cent. per annum, if the value of the proprietary right had been fairly assessed. The income now derived therefrom, and, owing to the recent droughts, how difficult it is for them to meet even the demand for the yearly rental, the holdings cannot bear this heavy charge without reducing Your [illegible] to destitution. The interest for instance on Rs. 31,500, the value fixed on J. H. Forrester's holdings, would amount to Rs. 1575 a sum per- while the annual rental now being paid, and independent of this payment, Your Memorialists would have to meet another demand by way [illegible], or tax, which may be about one-third of the sum now payable. Under such circumstances, it would be apparent to Your Hon'ble House, that Your Memorialists would be unable to meet the demands of Government in reference to such payments, and the result would be that their holdings, with all the improvements effected by them at a heavy outlay, and representing the labor of years, would be wrested from them, and sold by the Government, and Your Memorialists be turned out in the streets, an act of cruelty which Your Memorialists are confident Your Honorable House would neither sanction nor tolerate.

26. That even should Your Memorialists be in a position to pay the exorbitant amount demanded as the value of the proprietary right, the Deed which Government would grant to them is a most unsatisfactory document, inasmuch as neither the assessment nor the number of trees is specified therein, and the purchaser holds the purchased land, liable to such demands as the Government now or in future may impose. Your Memorialists would respectfully suggest that the Deed should be so altered, as to give the purchasers some sort of security that they will enjoy immunity from the persecutions of another Canaren, who may at some future time be sent by Government, armed with arbitrary powers, to enforce the right which Government reserves to itself of making the purchasers "liable to such demand as it may impose." (vide Copy of a Letter from the Collector of Malabar annexed, marked C.)

27. That Your Memorialists, having now stated their grievances in detail, would respectfully suggest to your Hon'ble House, if any corroboration were needed of the correctness of Your Memorialists as regards the usage obtaining in the Native States with regard to the mode of assessing the value of the proprietary right, to be pleased to direct the Right Honorable Secretary of State for India, to obtain from the Dewans of His Highness the Rajah of Cochin, and His Highness the Maharajah of Travancore, through the British Resident of Travancore and Cochin, full particulars on this point. To the honor of the Princes who rule these two States, Your Memorialists must say that their subjects are living under a mild and beneficent sway. The tenantry are never made the victims of oppressive enactments, and while they enjoy immunity from the several forms of taxation to which those living under British rule are liable, the rates on their lands are fixed so low, that the ryots have no grounds for complaint, while the proceedings of Deputy Collector Canaren, in these parts, have so thoroughly damaged the reputation of the British Government in the eyes of the Jenmies or Landlords in the neighbouring Sirkars, that they will not invest in land within the British territories, knowing as they do that they will have to hold it on such a precarious tenure, whereas they can obtain property on infinitely more favorable terms, within the Sirkar territories, and their tenure of which can never be affected by the individual caprices of men like Deputy Collector Canaren.

28. That under the above circumstances, your Honorable House will see the deplorable condition to which your Memorialists have been reduced by the position taken up by the local Government. If Your Memorialists are not to suffer ruin, a complete re- assessments will have to be effected by a Commission, to be composed of the Collector of the District, an officer of experience in such matters like the Dewan of Cochin, one or two great Jenmies or Landlords of the neighboring State, like the Paliath Achen, Unappa Chettiar, the Trustees of the Tirumella Devasom, and others who can speak authoritatively, and without prejudice as regards local usage. The report of such a Commission, will conclusively show to the local Government and Your Honorable House, that the Deputy Collector's valuations were unfair, exorbitant and inequitable. Or, if this mode of affording redress to Your Memorialists would be inconvenient, Your Memorialists would respectfully suggest the valuations of the trees fixed in 1847 being adopted, and that the capitalization be effected at the rate of 5 per cent, which would be merciful.

29. That for too long years Your Memorialists have been endeavouring to obtain justice, and a patient and merciful hearing of their case, but without success. Successive petitions to the Collector, only excepting from the response that Your Memorialists have no ground for complaint. The Board of Revenue has, as usual, endorsed the opinion of the Collector; the Government of Madras has sided with the Board of Revenue, and His Grace the Duke of Argyll, the late Secretary of State for India, apparently without understanding the grievances of Your Memorialists, "sees no reason for interfering with the proceedings" of the Government. And so, while Deputy Collector Canaren has been rewarded with a full pension for the questionable zeal which he showed to increase the public revenue by grinding down and crushing Your Memorialists in the manner detailed above, ruin, destitution and beggary are staring Your Memorialists in the face.

30. That Your Memorialists are sanguine that Your Honorable House, as an Imperial Court of Appeal, will not treat Your Memorialists' prayers with the *nonchalance* which the local Government has shown, as to promote the welfare and prosperity of Her Majesty's subjects whether in the United Kingdom or in any of Her Dependencies, several thousands of miles away, must always be a pleasing duty to Your Honorable House.

M.R.O. 1—30.002—12-8-

31. That Your Memorialists trust they have shown with sufficient clearness the nature of their grievances, and that it is quite beyond the means of the majority of them, who belong to the laboring classes, to purchase their holdings upon the present exorbitant valuations; whilst those who, through fear of being dispossessed, may consent to the conditions, will have to labour on their properties, if they are able to do so, and hand over to Government whatever proceeds they may be able to realize, in payment of the interest and other Government charges, leaving nothing for the subsistence of themselves and their families.

32. That the reclamation of the swamps and jungles of which Your Memorialists' holdings originally consisted, their improvement, and the fertilisation of the soil, having been the work not of days, weeks, or months, but of several decades, it is simply a mockery to Your Memorialists to be called upon to purchase their holdings on the same terms as a stranger, accepting a mere nominal compensation for the industry and labor of several generations.

WHEREFORE, Your Memorialists, with every feeling of loyalty and attachment to the enlightened rule under which they live, for themselves, their wives, their children, and all those who are dependent upon them, throw themselves upon the powerful protection of Your Honorable House, and respectfully and humbly solicit that Your Honorable House will be pleased to take into merciful consideration the prayers of your Memorialists, and order a special Commission as above suggested to be appointed to revise Deputy Collector CAVARDEN's scale of valuations, when Your Memorialists are certain of having justice done to them, or afford Your Memorialists such other relief, as to Your Honorable House may seem meet.

And Your Memorialists, as in duty bound, shall

EVER PRAY.

JOHN H. FERNANDEZ

CHELLOO CHETTY BAGAWANDEN

F. R. Fernandez
Revd. Fr. A. Fernandez
Mathew Fernandez
Joanis Fernandez
Jacoba Fernandez
Isabella Fernandez
Francina Fernandez
Louis Fernandez
Eugene Fernandez
Joseph Fernandez
Alexo Fernandez
Jacob Fernandez
Gregory F. Fernandez
Mathew V. Fernandez
Victor Fernandez
Edward M. Fernandez
Anna Ritta Fernandez
Mary Fernandez
Anna Mary Fernandez
Denis W. Brachen
Joanna Brachen
John Brachen
Simon Brachen
Francis Brachen
Eugene Brachen
Lawrence Brachen
Mary Eleutherine Brachen
Mary Brachen
Catherine Brachen
Jos: D. Hurtis
Mary Wm. Hurtis
Pascual Dias
A. D'Rosario
Andris D'Cruz & Son
George Pinto
Pascual D'Souza
Kadavil Bavoo Ausep
Kadavil Bavoo Cherry
Padowoo Poorakel Migas Bapoo
Karuvathoo Pavoo Anthoney
Moollaparambil Manick Chany
Kydakel Ausep Mathye
Koodoora Parambal Appoo
Mootathoo Pooranjoo Tharoo
Thottyil Cheakoo
Koncharry Moosden
Moollaparambil Ausep Tariff
Thakarathoo Baird Dodemsen
Moollaparambil Chany Backey
Vattuthara Antha Pedro
Chakalakel Ausep Chandy
Vappee Varido
Maunan Sholla Madan
Lonen Vathan
Venkaya Shetty Shevan
Vallanchery Varkee Varido
Koorisingel Kavoo Kakoo
Bramma Shetty Soobramany
Chungren Moothy
Sholla Mathen
Coorcopatha Mathye Eapo
Manuel Domingo
Varido Andra
Shungra Shetty Gondan
Ganesha Shetty Paragaren
Sahadava Shetty Ryan
Koorosingel Kakoo Varido
Vytala Pundithen Gorathen
Alwaren Pillay
C. Moideen Coothy
Kunthe Shetty Thimmy
Cutwal Leschigun Singe

Coodoomee Vavoo Veekary
Pandialakel Vasman Barido
P. Ausep Pylo
Coonhen Vako
Joya Shetty Baboo
Manuel Lazer
Bagoomatha Shetty Kanoovalen
Vapacha Shetty Vavoo
Ghery Shetty Naranen
Shungara Shetty Bappatroo
Gonda Shetty Janardanen
Bagawantha Shetty Naranen
Vavoo Shetty Eyen
Manakoo Shetty Mooraree
Keshwa Shetty Ganapathy
Wamana Shetty Bappoo
Govinda Shetty Vavoo
Chervada Shetty Vappachen
Bagawantha Shetty Vavoo
Sahadava Shetty Gheery
Damodhra Shetty Pappachen
Gopaula Shetty Vencatan
Gonda Shetty Krishnen
Janarda Shetty Naranen
Letchmuna Shetty Joghyen
Koosada Shetty Joghyen
Jambotha Shetty Madaven
Vavoo Shetty Rungham
Narykat Ausep Mally
Vuttatora Varkee Pakee
Vuttatora Varkee Chakoonny
Vuttatora Chakoonny Toommy
Vuttatora Chakoonny Vako
G. Maney Maney
Peeloo Shetty Vandernathen
Gunnesha Shetty Boolen
Joghya Shetty Baboo
Appoo Shetty Baboo
Vallaparambil Pylo Varkey
Kunnotha Vavoo Lonen
Kuncina Lonen Varido
Karkonacherry Toomby Poolee
Karkonacherry Tatty Toommy
Poolyamatha Pedro Chakoo
Opendra Shetty Gunapady
Jambotha Shetty Hurroo
Babana Shetty Kasoo
Wamana Shetty Vencat Ramen
Baba Shetty Soobrayen
Vavoo Shetty Gopalen
Bagawantha Shetty Angaden
K. Manick Pedro
Moideen Coonchy
M. Chany Manick
K. Vavoo Ausep
K. Coonhy Varido
K. Vavoo Vavoo
C. P. Coonny Malayan
K. Pylo Maria
C. Ausep Mathye
Pedro Jorge
Anapoola Varido Ausep
Anapoola Eliza
Anamakel Varido Varido
M. Ausep Chawry
M. Chany Vakee
L. Varido Lonen
Chakoo Kyparee
Anthony Rokee
K. Poonjon Pylo
Koorisingel Barido Bastian

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Rev: 1875 – Dept.
No 2052

Proceedings of the
Board of Revenue

Dated 19th May 1875
Despd 19 — " —
Recd 31 —

Memorial – from Mr.
Fernandez & others, holders
of jenm lands in
British Cochin, Malabar
District – Explanations
on certain points
referred to – Sub-
-mitted to Govt –
Opinion expressed
that action on
careful settlement
made therein must
be delayed. No 944
[illegible]
[illegible]
[illegible] 21 July

14th Res Board of Rev dated Jan

G 12 June/75 Rd 18 June/75