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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Rev. DEPARTMENT

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B.P. No.	~~Mis.~~
Dated 25-10-1876	196 .

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
25th October 1876.

No. 248. Read the following Proceedings of the Board of Revenue, dated 4th September 1876, No. 2,262 :—

Read the following letter from J. H. GARSTIN, Esq., Collector of South Arcot, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Cuddalore, 10th August 1876, No. 364.

ADVERTING to my remarks in paragraph 17 of my Jamabandi Report for Fasli 1284, I have the honor to inform the Board that the disturbance which was created by certain ryots of Pennathur in the Trinomalai Taluq during the settlement of that village was repressed by the arrest of the ringleaders by the Police. They were then charged before the Taluq Magistrate and punished.

2. It was at the same time intimated to the assembled ryots, the majority of whom seemed to have been led away by the evil counsels of the persons arrested, but appeared willing and ready to listen to reason as soon as order was restored, that any representation from them regarding the so-called "second crop grievance" would receive due consideration, provided it was put forward in a proper and respectful manner.

3. This resulted in their presenting a numerously signed petition, of which the accompanying is a translation.

4. The arguments put forth by the petitioners may be summed up as follows :—

(1.) That in the revision of assessment carried out in 1854, double and doubtful double crop lands were transferred to lower tarams, whereas the classification of single crop lands was left unaltered.

(2.) That the object of this was, that a second crop assessment might be levied on double and doubtful double crop lands when a second crop was raised, but that no extra charge was intended to be levied on single crop lands, whatever number of crops might be raised on them ;

(3.) That as single crop lands did not share in the reduction of class made in the case of double and doubtful double crop lands, it was unjust to place them on the same footing now, and to charge them for a second crop like the other lands ; and,

(4.) That to justify the extra charge in the case of single crop lands, their classification likewise should be lowered to the same extent as was done in the case of double and doubtful double crop lands in 1854.

5. I have considered the question carefully, and am of opinion that the reasons urged by the petitioners are not sound, and that the charge for a second crop raised by means of water from a Government source on land registered as single crop is perfectly just and equitable.

6. Prior to the revision of 1854 double and doubtful double crop lands were charged with a consolidated assessment, which included the tax for a second crop, and was levied whether a second crop was actually raised or not. The reason why such lands were classed in the higher tarams was that in estimating their yield the outturn of a *possible* second crop was also taken into account. This mode of assessment was obviously unjust. When therefore it was decided that the charge for a second crop should be levied only when such a crop was raised it was necessary to eliminate from the fixed outturn of double and doubtful double crop lands, so much as had been included as representing the outturn for a second crop. The result was, that all these

lands at once fell down to the lower tarams (*vide* paragraph 23 of Mr. Maltby's letter, No. 101, dated 17th December 1853).

7. Single crop lands, on the other hand, had had their outturn computed for one crop only, and no reduction of taram was necessary in their case.

8. Strictly speaking therefore the practice of levying an additional assessment for a second crop might equitably have been extended to single crop lands in 1854, (as was recommended by Mr. Maltby in the 26th paragraph of his report already quoted) when the principle was declared that all nunjah lands should be permanently assessed with teerwah for one crop only, leaving the charge for a second crop to be determined by the question, "was a second crop raised by means of Government water?" (*vide* paragraph 8 of Board's Proceedings, dated 27th April 1854, No. 162, and paragraph 23 of Extract Minutes of Consultation, No. 748, dated 26th June 1854).

9. Holding these views the Government in paragraphs 3 and 4 of Extract Minutes of Consultation, dated 4th August 1854, No. 908, desired the Board of Revenue to recur to this question at an early opportunity.

10. The only argument in favor of the petitioners is the long period of exemption which single crop lands have been permitted to enjoy in this respect, but there are no valid grounds for continuing this privilege.

11. Having consulted divisional officers on the subject, I find that the Sub-Collector is of the same opinion as myself, but the Deputy Collector and the temporary Deputy Collector S. Venkatasoobiah are of opinion that this charge should be restricted to lands having permanent sources of Government irrigation. There is no force in this objection however, for no ryot should attempt to cultivate a second crop unless there is a probability of his being able to irrigate it. If it fails, however, through no fault of his, he may get remission, while if the crop is reaped, its value is not in any way affected by the permanency or non-permanency of the water supply. Deputy Collector Stri Baliah proposes to classify tanks into two classes:—

(1.) Those capable of holding four months' supply of water or more; and

(2.) Those holding less;

and to charge second crop assessment only on the lands under the former class of tanks when a second crop is reaped. The proposal does not at all recommend itself to me.

12. The objections of these officers, moreover, affect the general question of charging for a second crop at all on any land, however it may be classed in the accounts, and do not apply exclusively to those registered as single crop.

13. As observed by Mr. Wallace, the ryot has the remedy in his own hands. When the supply is precarious it is his interest not to grow a second crop, but this should be no ground for exempting lands from the charge in seasons when Government water has been available, and has been actually used to mature the crops.

Enclosure No. 1.—Translation of Petition.

If, as stated by the ryots of Pennathur in their Mahazarnamah, no reduction was made on single crop lands when the assessment of the district was revised in 1854, and if, as would appear from the statement appended thereto, registered double and doubtful double crop land owing to the reductions of taram pays less single crop teerwah, and consequently, when two crops are raised, less puvasi or second crop assessment than registered single crop land, then undoubtedly they have a grievance, and there would be some ground for their contention that no reduction was made in their case in 1854, because it was never intended that they should pay for water for a second crop; that, in fact, they then compounded by a high rate of assessment for all the water they might require. No trace, however, of such arrangement is to be found on the record of Mr. Maltby's settlement, but on the contrary at paragraph 25 of his letter, dated 17th December 1873, he thus refers to these very lands: "To these arguments is to be added the important one that, as a second nunjah crop raised on single crop levied by Circar water will now come under taxation, the people would expect some relief before this new burden is laid upon them." Mr. Maltby then proceeds to recommend a reduction of not less than 20 per cent. of the nunjah beriz, and in paragraph 26 he furnishes a statement where, under the head of deductions, he shows what this reduction will amount to, and under the head of "additions" he estimates the water-rate payable for second crop on single crop lands at Rupees 18,000. The Board of Revenue recommended that the reduction on the nunjah beriz should be 25 per cent. for all classes of lands, and it was eventually decided by Government in paragraph 4, Extract Minutes of Consultation, dated 4th August 1854, No. 908, that a reduction of 25 per cent. should be granted on the first ten tarams and of 20 per cent. on the last six.

2. This disposes of the Pennathur ryots' allegation that they being holders of lands originally registered as single crop did not share in the benefits of the revision of 1854, and that they were in consequence relieved in perpetuity from liability to pay puvasi when they raised a second crop. Such exemption was never contemplated by Mr. Maltby when he submitted his report, and the Government in accepting the recommendation of the Board that the charge should be temporarily limited to two crop or doubtful two crop lands distinctly stated that the consideration of the question was not to be deferred for "an indefinite period," and directed that "the Board should revert to it at an early opportunity."

3. The Board are of opinion that in paragraphs 6 and 7 of his letter under review the Collector has rightly apprehended the causes under which the tarams of two crop and doubtful two crop lands were reduced, and those of single crop lands were maintained, but, before disposing of the question, they ask his attention to the figures of the statement appended to the Pennathur ryots' Mahazarnamah, which he has submitted without remark. From these it would appear that two crop and doubtful two crop lands as compared with single crop lands of the same quality of soil, pay less single crop teerwah, and in consequence less puvasi or second crop charge than single crop lands, *e.g.*, a single crop land of the 8th taram is assessed at Rupees 11-13-0 + puvas Rupees 5-14-6 = Rupees 17-11-6; double crop land of the same quality, but under the revision of 1854 brought down to the 13th taram, is assessed at Rupees 5-10-0 = puvasi Rupees 2-13-0 = Rupees 8-7-0; and doubtful double crop land of the same quality, but transferred to taram 11, is assessed at Rs. 8-7-0 + puvasi Rs. 4-3-6 = Rupees 12-10-6. In other words, land originally registered as double crop, and therefore, it may be presumed, having peculiar facilities for irrigation, can raise two crops on payment of Rupees 8-7-0, whilst land originally registered as single, and therefore not similarly favored, has to pay Rupees 17-11-6. If the petitioners' figures are correct, it would seem that the holders of single crop lands, although their claims for

consideration were not altogether overlooked in 1854, did not share equally in the benefits of the revised settlement with the holders of double and doubtful double crop lands. The imposition after many years' delay of water-rate on second crops has apparently brought to light an anomalous state of things which calls for a remedy, and the Collector is requested to submit his views on the subject at an early date.

(A true Copy and Extract.)

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

No. 249. ORDER THEREON, 25th October 1876, No. 1,516.

Miscellaneous.

RECORDED. The Government await the further report called for from the Collector.

(True Extract.)

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

To the Board of Revenue.

Exd. F. R. Bantleman.

156
3

No. 2,262.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 4th September 1876.

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should be levied only when such a crop was raised it was necessary to eliminate from the fixed outturn of double and doubtful double crop lands, so much as had been included as representing the outturn for a second crop. The result was, that all these lands at once fell down to the lower tarams (*vide* paragraph 23 of Mr. Maltby's letter, No. 101, dated 17th December 1853).

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(A true Copy and Extract.)

Acting Secretary.

To the Collector of South Arcot.

Copy to the Secretary to Government, Revenue Department.

576

Exd. A. Grubert.

R. D. 26 Pennathur Village 22-8-76 Tahsildar 12-13

N-3865 Rev: 1876: 3481

1876.

Board of Revenue,

MADRAS.

PROCEEDINGS, 4TH SEPTEMBER 1876, No. 2,262.

Read 13 September 76 Exd. Rev: 1876 The Collector of South Arcot for favor the Collector

Received 21st Sept 76

25 October 76

SEPTEMBER

No. 2,262.

Assessment—for second crop raised on single crop land in Pennathur Village in Trinomalai Taluq, South Arcot District.—Requesting Collector to submit further report on certain points with reference to Maharanmah presented by ryots concerned on subject of —.

14 To Board's Rem Despr 31/10/76

3/30

Rec'd 25 Oct 76