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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

.....DEPARTMENT

G.O. No. Revenue . 182 Press
B.P. No. Mis. —

Dated 11. 2 - 1876.
196 .

Not to be folded or roughly handled

Read again G.O., 19th April 1875, No. 616.

No. 97. Read also the following letter from R. K. PUCKLE, Esq., Acting Third Member of the Board of Revenue, in charge of the Settlement Department, to D. F. CARMICHAEL, Esq., Secretary to Government, Revenue Department, Fort St. George, dated Madras, 4th May 1875, No. 881/21:—

In reply to Government Proceedings, No. 616, dated 19th ultimo, I have the honor to inform you that the apportionment of the Mottamfysal assessment to the fields of the Tanjore villages alluded to, without exceeding the present total assessment of each village, would be a simple matter, but it would be impossible thus to apportion the revenue if the assessment of each putta or even of each Dhandam is to be observed as a maximum that is not to be exceeded.

2. I would take a few skilled hands to the ground and go over each village in turn, arranging with the ryots how the assessment might best be apportioned to the several Kudalies into which they divide their land, but the want of demarcation and survey maps would be a serious impediment, and I doubt the advantage of making any change in the existing system until survey maps are available.

No. 98. Order thereon, 11th February 1876, No. 182.

Land Revenue, No. 2.

On further consideration the proposed measure seems to Government to be likely to lead to no satisfactory results.

2. The state of the case appears to be simply this:—The detailed measurement of the Mottamfysal villages is on record. The Government "dump" charge on the village is settled. The villagers' own distribution of this charge among themselves, as is presumed, is recorded, and the component parts of each holding are recorded also. But there is nothing recorded or settled as regards the classification of the fields with reference to quality, and the Government does not at present stand committed to any recognition of field assessment in these villages.

3. This being the case, it is proposed to distribute the present lump assessment over the individual fields, at an average rate, with reference to area only, and the effect of such distribution must inevitably be, that the superior qualities of land will be under-rated, and the inferior qualities over-rated. The Mirasidars will then naturally endeavour to divest themselves of their inferior lands and to retain only the superior plots at an unduly low rate of assessment; and for this, opportunities will be afforded by sales under Courts' decrees and for arrears of revenue. At present, sales are always made by "pangus" or village shares, embracing each quality of soil, and thus the risk is avoided.

4. It is observed that no countervailing advantage will be secured by such a distribution of the gross assessment, inasmuch as it is a *sine qua non* of the proposal, that the maximum demand on the village is not to be exceeded or altered, and that, as a rule, the amount hitherto paid by each individual holder on his holding is to be maintained; so that no opportunity of correcting detected abuses or dealing with extension of cultivation would be afforded. By carrying out the proposed measure, the Government would thus practically recognise a field assessment, based on area

only and certain to be most unequal with reference to quality, which could not be made to stand seriously in the way of any ultimate introduction of an accurate assessment. Moreover, even as regards area, it would be unequal if extensions of cultivation since the Mottamfysal settlements are not considered.

6. On the whole, the Governor in Council is of opinion that it is better to leave matters as they stand.

(True Extract.)

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

To the Acting Director of Revenue Settlement,
and the Board of Revenue.

Proceedings of the Madras Government, Revenue Department, 29th November 1870.

No. 109. Read the following Proceedings of the Board of Revenue, dated 26th August 1870, No. 5,459 :—

Read the following letter from G. LEE-MORRIS, Esq., Collector of Tanjore, to the Acting Secretary to the Board of Revenue, dated Negapatam, 19th May 1870, No. 156.

With reference to the Board's Proceedings, dated the 8th June 1869, No. 1,107, I have the honour to submit the following report :—

2. Individual fields in Mottafysal villages are not now separately assessed, nor has any other change taken place in the assessment of lands in these villages, which renders the reasons urged by Mr. Forbes against the sale of the best land of a defaulter no longer applicable.

3. So long as lands of different qualities remain, as they now are, subject to an average rate of assessment, the anomaly pointed out by Mr. Forbes must continue an unavoidable incident of sales of land for arrears of revenue ; for it is next to impossible to take a proportionate share out of every field in a defaulter's holding, comprising, as holdings in Tanjore mostly do, portions of lands of different qualities. Generally, only a small portion of a defaulter's holding has to be sold for arrears, and if such portion were to be made up of numerous little bits, as it would then necessarily have to be made up, it would be of very little value to the purchaser, and, indeed, it would be very difficult to find a purchaser for it.

4. The only remedy for this anomalous state of things, which suggests itself to me, is the apportionment of the existing lump assessment over the several fields according to their relative productive capabilities—a measure obviously desirable also on other administrative grounds. As a convenient plan, this apportionment might be left generally to the Mirassidars themselves under such rules and restrictions as would guard against sharp practices, such as charging lands of inferior quality with an unduly large share of the assessment, with the intention of afterwards abandoning them under the Razinamah Rules. It would, of course, now and then happen that the Mirassidars would not agree amongst themselves, and in such cases it would be necessary to employ the agency of the officers of Government, and also of arbitrators selected from among disinterested landholders in the neighbourhood. This was the plan adopted in the main by Mr. Kindersley in carrying out the detailed field assessment, which now obtains in parts of the district, and of which the present Mottafysal settlement was only a preliminary.

5. Until this desirable object is accomplished, unequal distribution of assessment on sales of land for arrears of revenue can be avoided, to some extent, by selecting, as far as possible, land of an average quality, whether in one or more plots, out of a defaulter's holding. It will be rarely possible to find one single plot (supposing that one sufficient to realize the arrear could be had) that would bear an average value, but two or three different plots representing a fair average on the whole might generally be easily selected. This is what is supposed to be done now, though, from the selection being necessarily left to the Canungus, there is no guarantee that this obviously proper course is really followed.

6. Mr. Forbes, in the passage quoted in the Board's Proceedings, states that "in the rented and Amani villages of Tanjore, good and bad lands must be sold

together, and we do not recognize the private rule of either one or the other exclusively." It is true, that to guard against collusive transfers, with the view of bringing bad land only under a division of crop for short produce,* it was the rule formerly not to register transfers, where a Mirassidar retaining the good had sold the bad land or *vice versâ*; but this rule, with the Oolungu system of which it formed a part, has ceased, and, indeed, I doubt whether such a rule could be legally enforced now; for under the Ryotwar system, where a transfer of registry is asked for by both the transferer and transferee, I do not see how the Revenue authorities can refuse to do what is asked.

*N.B.—It was a rule of the Oolungu system that where the actual yield was below 70 per cent. of the standard, it was to be harvested and divided between the Government and the Mirassidars, under the Anaut Rules; but this indulgence was allowable only where the entire holding was brought under a division of crop.

By Section 14, Madras Act II. of 1864, it is provided that when land is sold for arrears of revenue, no larger section should be sold than is sufficient to discharge the arrears and expenses.

2. Under the Mottafysal system in Tanjore, the lump sum at which the village is assessed is distributed amongst the villagers according to their holdings, and the portion which pertains to each field in the holding has never been settled. As each holding consists of good, bad, and indifferent land, so as to be of average value on the whole, it is found necessary, when the Collector acts under Section 45, Act II. of 1864, to sell the whole holding, or a great part of it, when, if the fields were separately assessed, a small portion of it would be sufficient. Thus, in one of the cases referred to in Board's Proceedings, dated 7th January 1868, No. 46, ten fields were sold for Rupees 1,409 more than the arrears, and in the other five fields, were sold and realized Rupees 60 more than was wanted.

3. The same difficulty occurs when a Mirassidar wishes to sell a part of his holding. Formerly a transfer, when the land sold was above or below the average, was not recognized, but, as the Collector points out, such a transfer could not be prevented now. Mr. Morris does not state whether any such transfer has hitherto taken place. If it has, the Board presume that the lump assessment due on the holding has been fairly apportioned to the parts into which it has been divided. It would always be possible to do this, and the necessity of selling an excessive "section" of land for arrears might thus be obviated; but it is clear that it must be most inconvenient both to the Revenue Department and the ryots to have to perform this calculation every time a transfer or a sale takes place, and it is obviously desirable, if no special objections exist, to assess fields separately in accordance with the usual Ryotwary system.

4. The Mottafysal system, when first instituted, was not intended to be final or permanent. In 1825 it was determined to supersede the Oolungu assessment, and the Collector proceeded to fix a lump assessment in money on each village and left the headmen to distribute it on the fields. When about half the district had been dealt with, the Board of Revenue interfered, and all proceedings were stopped. At the time there were many villages in which the lump assessment had been fixed, but not distributed amongst the fields, these villages were left in *statu quo*, and termed Mottafysal. Others still remained under the Oolungu settlement.

Proceedings of the Madras Government, Revenue Department,
29th November 1870.

5. In 1859 it became necessary to give heavy remissions to the Oolungu ryots. There were then supposed to be 1581 Oolungu and about 1,200 Mottafysal villages. The Government considered it proved that the Oolungu assessment was repressive, and determined to change it for the Mottafysal system.

G. O., dated 22nd July 1859, No. 979.

6. In their Proceedings of the 5th December 1859, No. 5,017, the Board expressed a hope that the change would be carried so far as a fieldwar assessment, but Government declined to accede to this recommendation, because a field settlement would take so long to effect, and would perhaps not be so acceptable as the Mottafysal system.

G. O., dated 10th February 1860, No. 212.

7. In a despatch, dated the 9th August 1860, No. 53, the Secretary of State called for further information on this point. He observed that the Board's recommendation deserved the best consideration, and that the decision against it was probably based on the strongly expressed opinion of the President that "no further change should be made in the existing assessment of the land-tax in Tanjore."

8. In their Proceedings of the 27th February 1861, No. 1,064, the Board remarked that the Mottafysal system was almost identical with the Ryotwary system in its operation, because the lump assessment was distributed amongst the villagers according to their holdings by well-known rules, and they were individually as responsible for it as they would be under a regular field assessment. They added: "The Board are of opinion that it was very impolitic to stop at the Mottafysal arrangements as now recognized, but they consider that an attempt to fix rates of assessment on the fields by Government officials would be attended with much difficulty and risk; such a proceeding would disturb the present practice under which the ryots pay the assessment, and would seriously affect the land transactions which have taken place." They advised, however, that a correct register should be made of each holding, showing the demand on it and the fields composing it. They felt "satisfied that further proceedings, which would involve measurement and classification of the fields and the imposition of new rates of assessment, were to be deprecated."

9. Government agreed with the Board, and pointed out that the proposed register had been made by the Deputy-Collector who had introduced the new settlement.

10. It is now more than four years since this discussion took place, and the Mottafysal system was introduced into all of the 1,369 villages affected by Government Order, 22nd July, except 13 where it had been retarded.

11. The Collector now recommends that a field assessment should be introduced. He thinks it might be done as Mr. Kindersley did it by leaving the distribution of the assessment as much as possible to the villagers, taking all necessary precautions against fraud. This would obviate the principal objections stated by the Board in their Proceedings of the 27th February 1861, and sufficient time has now elapsed to prevent the unsettled feeling which would have been called into existence if the Mottafysal arrangements had been modified immediately after they had been made.

12. The Board concur with the Collector as to the expediency and feasibility of superseding the Mottafysal system by a field settlement, and resolve to submit the question for the orders of Government.

13. In the meantime, the Collector must arrange for apportioning assessment when holdings are divided, either through private sale and gift, or by public sale for arrears of revenue.

14. The Second Member is not a party to these Proceedings, and has recorded a separate Minute on the subject.

No. 410. ORDER THEREON, 29th November 1870, No. 1,877.

Land Revenue.

THE Government concur in opinion with Mr. Robinson that it is not desirable to attempt the introduction of a field assessment in Tanjore, except in conjunction with a scientific survey and revision of the assessment.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.

Rect. Chargeable Rs. 1790-
Communicated to the Collector
of Tanjore -
Revenue Board's Office
Chepauk 2 December 1870
(By Order)
H. Ford
Offg. Secretary

To the Collector of
Tanjore

Extd. E. R. Tantiemon.

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Govt. of 1870 Orders.

REVENUE.

THE BOARD OF REVENUE.

Proceedings of the Madras Government, Revenue Department, 14th December 1872.

Read the following :—

No. 98. Proceedings of the Board of Revenue, dated 9th August 1872, No. 1,536.

Read the following letter from W. M. CADELL, Esq., Officiating Collector of Tanjore, to the Secretary to the Board of Revenue, dated Point Calimere, 3rd July 1872, No. 260 :—

I FIND it necessary to bring again under the consideration of the Board the subject of the sub-division of holdings in the Mettamtaisal villages of this district.

2. After the definite order of Government, communicated in the Board's Proceedings, Miscellaneous No. 1,810, dated 2nd December 1870, I should not venture again to moot the subject; but the Board have prescribed a course which, as I shall proceed to show, is simply not practicable.

3. In paragraph 13 of their Proceedings of the 26th August preceding, No. 3,150, the Board direct, that "the Collector must arrange for apportioning the assessment when holdings are divided, either through private sale and gift, or by public sale for arrears of revenue." In the absence, however, of any record to show the relative qualities of the different fields, this apportionment must be necessarily left to the Curnums, a most untrustworthy class of public servants in Tanjore. Indeed, these officers themselves have no means of making a correct apportionment, since they do not keep any account of the actual outturn of each field, with which in fact they have nothing to do under the present system. As a matter of course, therefore, in nine cases out of ten, complaints will be made of alleged wrong apportionment on the part of the Curnums, and the higher authorities must be totally unable to rectify it where it is really wrong, or indeed to find out whether it is so or not; for whatever the local knowledge as well as the general revenue experience of Tahsildars, Inspectors, and others may be, they cannot be expected to possess that minute acquaintance with individual fields, which alone would enable them to come to a satisfactory decision in such cases.

4. Apart, however, from this difficulty, I would respectfully ask the Board to consider the delay and obstruction to other business that must arise in every case of transfer by public sale or private conveyance, (otherwise than in definite village shares,) which daily come up in this district, an apportionment of the assessment with reference to the qualities of component parts were to be made, preceded, as it very often must be, by a protracted investigation into objections advanced by the parties concerned.

5. It is perhaps on the supposition that the distribution of the present lump assessment over the component fields would disturb existing habitudes of undertaxed Mirasidars, and would commit Government so far as to preclude a future revision of the assessment, that they have declined to take up the proposed measure. Causes of existing inhibition, however, is not a necessary incidence of the proposed measure, but it may be precisely avoided by distributing the existing assessment on each holding over its component parts really as it rules the aggregate result of the Mirasidar concerned. This done on reliable data, and recorded in a register in requisite detail, would afford ready means for fixing them and shorn

of assessment on the parts into which a holding is divided. It will present no reasonable obstacle to a future revision of assessment, when Government see fit to introduce it. Indeed, what was proposed is merely to effect once for all by a regular and trustworthy method what the Board's Order requires to be done in each case as occasion arises.

6. The Board in their Proceedings of the 29th August 1870, No. 5,459, presume, that where a private transfer of land above or below the average quality has taken place, the lump assessment due on the holding has been fairly apportioned to the parts into which it has been divided, and add, that it would always be possible to do this, and that the necessity of selling an excessive portion of land for arrears might thus be avoided. I have explained above the difficulties which render a fair apportionment of the assessment, which has, therefore, never been attempted. Generally, however, private sales of land take place by pangus or shares, made up of a due proportion of different qualities, and as, therefore, the portion sold bears a definite proportion to the entire holding, the assessment charged on it at the village average rate necessarily bears the same proportion to that on the entire holding. Where land is sold otherwise than in shares, it is still only the village average rate that is charged on the portion sold, without reference to its relative value. In such cases it is hardly possible that the land can always be of average quality.

7. In cases of sales for arrears of revenue, the plan now observed is to select, as far as may be possible, lands of an average quality, so that the share of assessment falling on them collectively might bear a fair proportion to that of the entire holding. This plan, where the portion to be sold consists, as it generally happens to do, of more than one field (it often consists of portions of several fields) representing, however, a fair average of the whole, precludes the component parts being put up one by one, as the lump assessment will then become unequally distributed: hence, as in the case noted by the Board in their recent Proceedings of the 5th ultimo, Miscellaneous R. P. 4,000, more land happens to be sold than is sufficient to discharge the arrears. This might by words such a result can be avoided, and contact and sale as favorable to as much as, with reference to the current value of land, would cover the arrears due. This precaution is usually observed on the officer who directs land for arrears, and is generally observed. It is only where subsequent enquiry turns up the fact that the mark is exceeded. That a wish to the case to give it is fairly presumable from the fact that the extremely large area of land given in the Tahsildar's statement of lands attached was not deemed sufficient to cover the arrears due.

The Board do not understand the difficulty which Mr. Cadell experiences in carrying out the instructions contained in paragraph 13 of their Proceedings of the 29th August 1870, No. 5,459. They remark that some apportionment of assessment must be made when holdings are divided, and this is done with the aid of a village survey, as a matter of course in Malabar and South Canara. The obstacle in the way of a general re-assessment is, in these isolated cases, would in pedo to any general settlement which Mr. Cadell advocates, and if they can be overcome in the latter case, a fortiori in the former.

Proceedings of the Madras Government, Revenue Department,
14th December 1872.

2. The Board resolve to submit Mr. Cadell's letter to Government, as showing that another officer who has great experience of Tanjore shares the views of Mr. Morris as to the feasibility and expediency of distributing the lump assessments in Mottamsaisal villages amongst the individual fields. Mr. Cadell lays special stress on the fact that this distribution will not change the existing assessment nor preclude a future revision of it.

No. 99. Proceedings of the Board of Revenue, dated 19th September 1872, No. 1,870.

Read the following letter from W. M. CADELL, Esq., Officiating Collector of Tanjore, to the Secretary to the Board of Revenue, dated Vallam, 21st August 1872, No. 313:—

With reference to paragraph 1 of the Board's Proceedings, dated 9th instant, No. 1,535, I have the honour to observe that it is in apportioning the assessment with respect to the relative values of the component parts, and not as regards area, that the difficulty complained of is met with. In fact, it is the question of the apportionment in respect of *quality* which has been the subject of the whole correspondence, and to which my last reference was specifically addressed.

2. For apportioning the assessment with reference to area Tanjore possesses better means than a rough survey such as serves this purpose in Malabar and South Canara; here in Tanjore we have a more accurate and systematically conducted pymash or survey, which shows the area of each field and even of portions of a field in minute detail, and there is not the slightest difficulty, therefore, in applying the village average rate of the lump assessment to the smallest particle of land.

3. With reference to the Board's remark, that the same obstacles would impede the general settlement which I advocated, I beg to submit that a general settlement, conducted by a competent and responsible officer on a systematic plan by personal investigation and in communication with the land-holders concerned, is one thing, and having the operation in each case, as occasion arises, to a more slippery and untrustworthy agency is another; the one will afford the means for the other being done upon reliable data, and in a satisfactory and trustworthy manner, which, in the nature of things, must be otherwise impossible. The occasions for the apportionment of the assessment arising at any one time cannot, I admit, be very many; but instances of apportionment erroneously made, accumulating as they must in process of time, would, as in very distant date present an enormous maze of inequalities and irregularities. Indeed the principle that what is possible in the one case must be so in the other, carried to its logical sequence, would render any detailed record of gross and assessment under any circumstances unnecessary.

Submitted to Government in continuation of Board's Proceedings of the 9th August 1872, No. 1,535. The Board consider that the existence of a private and reliable survey has a very important bearing on the question.

Proceedings of the Madras Government, Revenue Department,
14th December 1872.

No. 100. ORDER THEREON, 14th December 1872, No. 1,681.

Land Revenue.

IN 1828, wherever the *Ulunga* assessment prevailed in Tanjore, it was determined to change it into *Mottafaisal*. Under the first system, the Government demand varied annually according to the price of grain in the market; under the second a lump assessment was fixed on each village, each Mirasidar or proprietor being responsible for his quota according to the share he held in the village, but the assessment not being distributed upon each field as in pure Ryotwar.

2. Consequently, when any shareholder defaults or desires to sell some of his land, an apportionment of the assessment on the portion of the share to be sold has to be effected hurriedly *pro re nata* and through the agency of the Village Accountants—a process so unsatisfactory that the Collector proposes to distribute the assessment throughout all the villages, once for all, through his district officers. The sum to be worked out is, z being the existing assessment on the holding, what should be charged on each field composing it. Mr. Cadell adds that it would be very easily determined, because the old total survey is a very good one, showing the area of each field and even of portions of a field in minute detail. There would not be the slightest difficulty, therefore, in applying the village average rate of the lump assessment to the smallest particle of land.

3. This proposal was unfavourably received by Government on a former occasion, but it was not then understood that it would be so easy to carry it out. It would certainly lead to the readier transfer of land. At present the vendee buys a portion of a holding quite uncertain what the Government demand will be. It would also avoid some hardship incurred now by Revenue defaulters. The assessment of fields not being fixed, more is often attached and sold than is necessary.

G. O., 29th November 1870, No. 1,877

4. The Board of Revenue strongly support the Collector's suggestions, and the Government are pleased to accord their sanction.

(True Extract.)

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

To the Board of Revenue.

Rd. 2 & 3 Dec. [illegible]

No. 556.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 9th April 1873.

Read the following letters :—

From W. M. CADELL, Esq., Officiating Collector of Tanjore, to the Secretary to the Board of Revenue, dated Vallam, 20th January 1873, No. 14.

WITH reference to the Board's Order, Miscellaneous No. 8,526, dated 23rd ultimo, I have the honour to state that I consider it necessary to depute a competent and experienced officer of the rank of a Deputy Collector with a separate establishment to carry out the detailed field assessment in the Mottamfaisal villages of this district.

2. The existing Revenue establishment is, as the Board are aware, hardly equal to the ordinary current work of the district and cannot be expected, therefore, to undertake this special work with any prospect of its being completed within a reasonable time and with any degree of accuracy; indeed, this work ought properly to have been performed by the officer who carried out the extension of the Mottamfaisal settlement in 1859 and 1860, for it is an essential, though undoubtedly a more difficult, part of the plan of settlement originally contemplated and introduced in parts of the district by Mr. Kindersley.

3. The officer specially deputed should, in the first instance, have a statement prepared for each village showing the share of the present lump assessment chargeable on each field as agreed to by all, or, where all would not agree, by the majority of the landholders. With this statement he should proceed from village to village and in communication with the landholders as well as the village officers, and, when necessary after personal inspection of the fields, should determine what the assessment on each field shall be.

4. The present lump assessment for the whole village is in no case nor on any account to be exceeded or altered, and, as a rule, the amount now paid by each individual landholder is also to be kept to. Cases will, however, arise of inequalities in the charge made by the Curnams for extra cultivation as also in the apportionment of assessment on sub-division of holdings in past years; advantage should, in my opinion, be taken of the present opportunity to rectify such inequalities. When such rectification involves an alteration of present individual liabilities the case should be reported for the orders of the Collector and the necessary alteration made with his sanction.

5. Detailed village registers showing the assessment on each field as thus settled, with the seals and signatures of both the settling officer and the Collector, will be placed on the record and be the standard of authority for the future.

6. It is very difficult to calculate the time within which this work can be completed; but I think that, if vigorously carried out, it would take twelve months at the least.

From the same Officer, dated Vallam, 12th February 1873, No. 41.

With reference to your Official Memorandum dated 7th, No. 139, I have the honour to state that an establishment as per margin would suffice for the officer to be specially appointed to distribute the lump assessment over the fields in the Mottamfaisal villages.

	Rs.
One Accountant on	45
One Assistant do. on	20
One English Clerk	25
Three Peons on Rupees 7 each...	21
One Mussalchi	6
Total...	117
Per annum...	1,404

2. It is only in particular cases that an examination of fields will be found necessary, and in such cases the officer will, of course, have the services of Taluq Revenue Inspectors as well as Canungos at his disposal. I do not consider, therefore, that a staff of assessors is necessary.

3. The rates of pay I have allowed for the establishment are to be regarded as consolidated allowances including salary and batta for travelling, as travelling from village to village will be the ordinary condition of their office.

Submitted for the orders of Government.

2. The Board recommend that the establishment proposed by Mr. Cadell be sanctioned and placed under a Deputy Collector.

3. The Board have consulted the Hon. V. Ramiengar, who supervised the introduction of the Mottamfaisal settlement in 1859-60, with regard to the revision. He believes that it must include alteration in the classification of land and the bringing to account of increased cultivation, and states that a much larger establishment will be required, but the proposal which has been sanctioned by Government is one for simply distributing the existing assessment of each holding over its component parts, and the Board think nothing more should be attempted at present.

4. Ramiengar suggests that the few Amani villages which remain should be dealt with at the same time, in which case a reduction of the Olungoo demand will be necessary. The Collector will report on this point.

5. The Second Member is not a party to these proceedings, and has recorded a separate Minute on the subject.

(True Copies and Extract.)

Secretary.

To the Secretary to Government, Revenue Department.
" the Officiating Collector of Tanjore.

Exd. A. S. Badgar.

Proceedings, 9th April 1873, No. 558.

Board of Revenue, MADRAS, 1873.

Received 12 April

Arrangement of Villages in Tanjore District.
Proposals of Collector in regard to establishment for carrying out detailed lump assessment in Mottamfaisal villages being dealt with at same time.

APRIL. No. 560

No. 1,021.

Proceedings of the Board of Revenue, dated 16th June 1873.

Read the following letter from the Hon. D. ARBUTHNOTT, Acting Collector of Tanjore, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Vallam, 5th May 1873, No. 170 :—

With reference to paragraph 4 of the Board's Proceedings, dated 9th ultimo, No. 556, I have the honour to report that the villages which remained under Amani have, since the date of the Board's Proceedings marginally noted, been all brought under the Mottamfaisal settlement on the terms sanctioned, and that none now remains under the head first mentioned.

31st October 1867, No. 7,086.

2. There is, however, one small hamlet containing about 3 Velis or 21 Acres of land still under Olungu. This is the one called "Cavery," entered as an entire village under this head in the statement submitted by Mr. Morris in 1867. In accordance with the arrangements carried out in connection with the re-organization of the village establishments sanctioned in the Proceedings of Government, dated 8th October 1867, No. 2,359, this hamlet has become a component part of an adjoining village.

3. On reference to their Proceedings above quoted the Board will observe that the transfer of this tract of land to the head of Mottamfaisal has been impeded by a dispute with respect to the completion of the project planned and partially carried out several years ago for its better irrigation. The investigation personally conducted by the then Acting Sub-Collector Mr. Best, to whom the subject was specially referred in 1867, resulted in an application to the Superintending Engineer by letter, dated 9th May 1868, for a revised estimate for certain works, which the latter considered necessary to ensure the requisite supply of irrigation for the land now remaining under Olungu, as also the main village to which it appertains, and at the same time to protect the cultivation in the other village whose Merassidars are opposed to the completion of the project. The revised estimate has, however, not yet been received, though the application was once again repeated. I have now sent a reminder to the District Engineer, and on receipt of his reply the necessary steps will be taken to have the works carried out.

With reference to paragraphs 2 and 3 of the above letter the Collector will be requested to state whether there is any substantial objection to at once setting aside the Olungu settlement of the Cavery village in favour of a Mottamfaisal arrangement, and if not he is requested to carry it out notwithstanding the delay in the completion of the irrigation works.

(A true Copy and Extract.)

Secretary.

To the Collector of Tanjore.

Exd. J. Tulloch.

1873.
Board of Revenue,
MADRAS.

Proceedings, 19th June 1873, No. 1,021.

Received 24 JUNE 1873.

No. 1,021.

Cavery village—in Tanjore District.—Collector requested to state whether there is any substantial objection to Olanga settlement of — being at once set aside in favour of a Mottamfaisal arrangement, and if not to carry out the latter settlement.

22.4.75

Proceedings of the Madras Government, Revenue Department,
19th April 1875.

No. 227. Read the following Proceedings of the Board of Revenue, dated 9th April 1875, No. 556 :—

Read the following letters :—

From W. M. CADELL, Esq., Officiating Collector of Tanjore, to the Secretary to the Board of Revenue, dated Vallam, 20th January 1873, No. 14.

With reference to the Board's order, Miscellaneous No. 8,525, dated 23rd ultimo, I have the honor to state that I consider it necessary to depute a competent and experienced officer of the rank of a Deputy Collector, with a separate establishment, to carry out the detailed field assessment in the Mottamfaisal villages of this district.

2. The existing Revenue Establishment is, as the Board are aware, hardly equal to the ordinary current work of the district, and cannot be expected, therefore, to undertake this special work with any prospect of its being completed within a reasonable time and with any degree of accuracy; indeed, this work ought properly to have been performed by the officer who carried out the extension of the Mottamfaisal settlement in 1859 and 1860, for it is an essential, though undoubtedly a more difficult, part of the plan of settlement originally contemplated and introduced in parts of the district by Mr. Kindersley.

3. The officer specially deputed should, in the first instance, have a statement prepared for each village showing the share of the present lump assessment chargeable on each field as agreed to by all, or, where all would not agree, by the majority of the landholders. With this statement he should proceed from village to village and in communication with the landholders as well as the village officers, and, when necessary after personal inspection of the fields, should determine what the assessment on each field shall be.

4. The present lump assessment for the whole village is in no case, nor on any account, to be exceeded or altered, and, as a rule, the amount now paid by each individual landholder is also to be kept to. Cases will, however, arise of inequalities in the charge made by the Curnams for extra cultivation as also in the apportionment of assessment on sub-division of holdings in past years; advantage should, in my opinion, be taken of the present opportunity to rectify such inequalities. When such rectification involves an alteration of present individual liabilities the case should be reported for the orders of the Collector, and the necessary alteration made with his sanction.

5. Detailed village registers showing the assessment on each field as thus settled, with the seals and signatures of both the settling officer and the Collector will be placed on the record, and be the standard of authority for the future.

6. It is very difficult to calculate the time within which this work can be completed; but I think that, if vigorously carried out, it would take twelve months at the least.

From the same Officer, dated Vellore, 12th February 1873, No. 41.

With reference to your official communication, dated 5th, No. 129, I have the honor to state that an establishment as per margin would suffice for the officer to be specially appointed to distribute the fasly assessment over the fields in the Municipal villages.

	Rs.
One Accountant on	15
One Assistant on	30
One English Clerk	25
Three Peons on (speed?) each	21
One Mazalcar	6
Total	117
Per Annum	1,404

2. It is only in particular cases that an examination of fields will be found necessary, and in such cases the officer will, of course, have the services of Taluq Revenue Inspectors as well as Carnams at his disposal. I do not consider, therefore, that a staff of assistants is necessary.

3. The rates of pay I have allowed for the establishments are to be regarded as consolidated allowances including salary and batta for travelling, as travelling from village to village will be the ordinary condition of their office.

Remarks for the Board of Government.

2. The Board recommend that the establishment proposed by Mr. Cadell be sanctioned and placed under a Deputy Collector.

3. The Board have consulted Mr. F. Hemingway, who supervised the introduction of the Mottah fasly assessment in 1865-66, with regard to the services he believes should be rendered in the classification of land and the bringing to account of increased cultivation, and infers that a much larger establishment will be required than the one proposed, which has been sanctioned by Government in one of the Districts for completing the existing assessment of each holding over the Government parts, and the Board think nothing more should be attempted at present.

Hemingway suggests that the few Inam villages which remain should be dealt with at the same time, as with only a reduction of the Collector's demand will be necessary. The Collector will report on this point.

4. The Second Member has a note to these proceedings, and has recorded a separate Minute on the subject.

(True Copies and Extracts.)

(Signed) J. GROSE,
Secretary.

No. 226. Dated Fort St. George, 15th April 1875, No. 616.

Land Revenue—Settlement.

Before disposing of this reference, the Governor in Council resolves to call upon the Acting Director of Revenue to submit a statement showing the progress of the settlement to give the opinion now called for.

(True Extract.)

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

To the Acting Director of Revenue, Settlements,
the Board of Revenue.

Read the Despatch

No. 403.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 7th January 1869.

Read Register of lands sold for arrears of revenue in the month of November 1864, received from the Collector of Tanjore, dated 19th December 1868, No. 263:—

The Board observe that in the Tritrapundi Talook ten fields, the property of Somiah da Pillay, were sold in satisfaction of an arrear of 2,405 Rupees, and that they yielded a surplus of Rs. 1,459; also five fields, the property of Dakshanamurthi Pillay, for an arrear of 99 Rupees, which yielded a surplus of 115 Rupees.

2. It is presumed that the fields were sold one by one, and if so, the Collector is requested to explain under what circumstances the sales were sanctioned after the amount of the arrears had been realised.

(A true extract.)

Acting Secretary.

To the Collector of Tanjore.

Exd. F. R. Bentleman.

BOARD OF REVENUE, MADRAS.

1869.

Proceedings, 7th January 1869, No. 46.

Received 12th January 1869.

Encl.

Letter, &c., for arrears of revenue—in Tanjore District in November 1868—Information required regarding certain.

JANUARY.

No. 46.

No. 2,062.

Proceedings of the Board of Revenue, dated 31st March 1869.

Read the following letter from G. L. MORRIS, Esq., Collector of Tanjore, to the Acting Secretary to the Board of Revenue, dated Negapatam, 27th January 1869, No. 11:—

With reference to the Board's Proceedings, dated the 7th instant, No. 46, I have the honor to state that in both the cases therein noticed, all the fields were put up to sale in one lot, and not one by one. This is the practice invariably observed in this district.

The Board wish to have the Collector's opinion as to whether the practice of selling all the lands of a defaulter in one lot is conducive to the realization of a larger sum than would be the case if they were sold one by one, and if not, whether the peculiar circumstances of the district necessitate the continuance of the practice.

(A true Copy and Extract.)

(Signed) A. MACGREGOR,
Acting Secretary.

To the Collector of Tanjore.

Encl. T. Cartledge.

No. 4,107.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 8th June 1869.

Read the following letter from G. L. MORRIS, Esq., Collector of Tanjore, to the Acting Secretary to the Board of Revenue, dated Setubava, Pattukottai Taluk, 22nd April 1869, No. 67:—

With reference to the Board's Proceedings, dated the 31st March 1869, No. 2,062, I have the honor to state that the practice of selling in one lot the whole of the portion of a defaulter's land which is intended for sale, does not appear to me to be conducive to the realisation of a larger sum than would be obtained, if the several plots or Survey Nos. comprised in it were sold one by one. It is merely an old practice in this district, which can, I think, with advantage be given up.

2. The portion of a defaulter's land which is sold, generally and unavoidably, consists of parts of several fields of different qualities, and I do not suppose that the price now realised represents a fair average of the actual values of such different parts. On the other hand, if these parts of fields were put up one by one, they would each fetch the highest price that could be obtainable for them; for individually they might be of peculiar value to the holders of adjoining lands, more especially when such adjoining lands and those sold happened to be parts and parcels of one and the same field.

THE attention of the Board having been attracted by certain sales in Tanjore in which large sums in excess of the arrears due were realised, but in which nevertheless it appeared that several fields had been sold, they referred for explanation to the Collector, and ascertained that when lands are attached for default the practice is to sell all in one lot.

2. The Collector was on this called on to state whether he considered the practice conducive to the realisation of a larger sum than would be the case if the fields were sold one by one, and if not, whether the peculiar circumstances of the district necessitated the continuance of the practice.

3. In reply, Mr. Morris reports that the practice is not, in his opinion, recommended by either of the above considerations, and that it is merely an old practice which may, with advantage, be given up. He explains that lands sold for arrears generally consist of parts of several fields, which if put up one by one would probably fetch higher prices, as each possesses peculiar value to the holders of the adjoining lands, than they now do when sold in the lump.

4. The Board observe that in the quotation from the letter from Mr. H. Forbes, then Collector of Tanjore, dated 14th August 1855, given at page 85 of Mr. Stokes's Reports on the Revenue Law, he says:—"But there is a greater hindrance than this to the execution of the "Board's orders.* In the Woolcoorgoo rented, the "standard grain demand, and in the gross rented, "and one year rented villages, the Beriz has been "fixed on the total village, and not on individual fields; and the good and bad lands being apportioned among all the Mirassidars, each is able to pay his rent according to the village average; "but if, in accordance with the Board's orders, on any arrear accruing, the good land of a "Mirassidar were to be sold, it is obvious that he could not pay the village average on his bad "land alone, and that his whole estate must at no distant time inevitably come to the hammer, for a "balance which, perhaps, a fourth part of it would have been amply sufficient to meet. In the "rented and Amani villages of Tanjore, good and bad land must be sold together, and we do not "recognise the private sale of either one or the other exclusively."

"Further, to all Nunjah (and the great proportion of the land is Nunjah) is always attached "a proportionate share of Punjah, Bagayet, Tope, and Waste land; and as it is the Nunjah land "that is most remunerative, to sell part of that alone without its proportion of Dry, Garden, "Tope, and Waste, would leave the portion that was not sold burthened with an undue share of "what is least profitable."

* That the defaulter's best land should be attached and sold.

5. Before disposing of the question, the Board resolve to request Mr. Morris to state whether any change has taken place in the assessment of Mottafysal lands, which makes Mr. Forbes's very cogent reasoning no longer applicable, and whether individual fields are now separately assessed.

(A true Copy and Extract.)

(Signed) J. GROSE,
Sub Secretary.

To the Collector of Tanjore.

Ext. T. Cartledge.

1869.
Library of the
MADRAS.

Proceedings, 8th June 1869, No. 4,107.

Received

Entered

JUNE.

No. 4,107.

Assessment of Mottafysal lands—in Tanjore District,—Collector requested to state whether any change has taken place in which would allow of a Revenue defaulter's best lands being sold, and whether individual fields are now separately assessed.

No. 3,459.

Proceedings of the Board of Revenue, dated 26th August 1870.

Read the following letter from G. LEE-MORRIS, Esq., Collector of Tanjore, to the Acting Secretary to the Board of Revenue, dated Negapatam, 19th May 1870, No. 150:—

With reference to the Board's Proceedings, dated the 8th June 1869, No. 4,107, I have the honour to submit the following report:—

2. Individual fields in Mottafysal villages are not now separately assessed, nor has any other change taken place in the assessment of lands in these villages, which renders the reasons urged by Mr. Forbes against the sale of the best land of a defaulter no longer applicable.

3. So long as lands of different qualities remain, as they now are, subject to an average rate of assessment, the anomaly pointed out by Mr. Forbes must continue an unavoidable incident of sales of land for arrears of revenue, for it is next to impossible to take a proportionate share out of every field in a defaulter's holding, comprising, as holdings in Tanjore mostly do, of portions of lands of different qualities. Generally, only a small portion of a defaulter's holding has to be sold for arrears, and if such portion were to be made up of numerous little bits, as it would then necessarily have to be made up, it would be of very little value to the purchaser, and indeed it would be very difficult to find a purchaser for it.

4. The only remedy for this anomalous state of things, which suggests itself to me, is the apportionment of the existing lump assessment over the several fields according to their relative productive capabilities—a measure obviously desirable also on other administrative grounds. As a convenient plan this apportionment might be left generally to the Mirasdars themselves under such rules and restrictions as would guard against sharp practices, such as charging lands of inferior quality with an unduly large share of the assessment, with the intention of afterwards abandoning them under the Razinamah rules. It would, of course, now and then happen that the Mirasdars would not agree amongst themselves, and in such cases it would be necessary to employ the agency of the Officers of Government and also of arbitrators selected from among disinterested landholders in the neighbourhood. This was the plan adopted in the main by Mr. Kindersley in carrying out the detailed field assessment, which now obtains in parts of the district, and of which the present Mottafysal settlement was only a preliminary.

5. Until this desirable object is accomplished, unequal distribution of assessment on sales of land for arrears of revenue can be avoided to some extent by selecting, as far as possible, land of an average quality, whether in one or more plots, out of a defaulter's holding. It will be rarely possible to find one single plot (supposing that one sufficient to realize the arrear could be had) that would bear an average value, but two or three different plots representing a fair average on the whole might generally be easily selected. This is what is supposed to be done now, though, from the selection being necessarily left to the Curnums, there is no guarantee that this obviously proper course is really followed.

6. Mr. Forbes, in the passage quoted in the Board's Proceedings, states that "In the rented and Amani villages of Tanjore, good and bad lands must be sold together, and we do not recognize the private sale of either one or the other exclusively." It is true that, to guard against collusive transfers with the view of bringing bad land only under a division of crop for short produce,* it was the rule formerly not to register transfers, where a Mirasdar retaining the good land sold the bad land or *vice versâ*, but this rule, with the Oolungu system of which it formed a part, has ceased, and indeed I doubt whether such a rule could be legally enforced now, for under the Ryotwar system, where a transfer of registry is asked for by both the transferer and transferee, I do not see how the Revenue authorities can refuse to do what is asked.

* N. B.—In case of the Oolungu system that whereby actual yield was below 70 per cent. of the standard, it ceased to be the rule to divide the crops between the Government and the Mirasdars under the Annual Rules; but this indulgence was allowable only where the entire holding was brought under a division of crop.

By Section 44, Madras Act II. of 1864, it is provided that when land is sold for arrears of revenue, no larger section should be sold than is sufficient to discharge the arrears and expenses.

2. Under the Mottafysal system in Tanjore the lump sum at which the village is assessed is distributed amongst the villagers according to their holdings, and the portion which appertains to each field in the holding has never been settled. As each holding consists of good, bad, and indifferent land so as to be of average value on the whole it is found necessary when the Collector acts under Section 45, Act II. of 1864, to sell the whole holding or a great part of it when, if the fields were separately assessed, a small portion of it would be sufficient. Thus in one of the cases referred to in Board's Proceedings, dated 7th January 1868, No. 46, ten fields were sold for Rupees 2,453 more than the arrears, and in the other five fields were sold and realized Rupees 99 more than was wanted.

3. The same difficulty occurs when a Mirassidar wishes to sell a part of his holding. Formerly a transfer, when the land sold was above or below the average, was not recognised, but, as the Collector points out, such a transfer could not be prevented now. Mr. Morris does not state whether any such transfer has hitherto taken place. If it has, the Board presume that the lump assessment due on the holding has been fairly apportioned to the parts into which it has been divided. It would always be possible to do this, and the necessity of selling an excessive "section" of land for arrears might thus be obviated; but it is clear that it must be most inconvenient both to the Revenue Department and the ryots to have to perform this calculation every time a transfer or a sale takes place, and it is obviously desirable, if no special objections exist, to assess fields separately in accordance with the usual Ryotwary system.

4. The Mottafysal system when first instituted was not intended to be final or permanent. In 1828 it was determined to supersede the Oolungu assessment, and the Collector proceeded to fix a lump assessment in money on each village and left the landholders to distribute it on the fields. When about half the district had thus been dealt with, the Board of Revenue interfered and all proceedings were stopped. At the time there were many villages in which the lump assessment had been fixed, but not distributed amongst the fields. These villages were left in *statu quo* and termed Mottafysal. Others still remained under the Oolungu settlement.

5. In 1852 it became necessary to give heavy remissions to the Oolungu ryots. There were Government Order, dated 22nd July 1853, No. 979. then supposed to be 1,581 Oolungu and about 200 Mottafysal villages. The Government considered it proved that the Oolungu assessment was repressive, and determined to change it for the Mottafysal system.

6. In their Proceedings of the 5th December 1859, No. 3,117, the Board expressed a hope Government Order, dated 10th February 1861, No. 99. that the change would be carried so far as a field assessment, but Government declined so to accede to this recommendation because a field settlement would take so long to effect, and would perhaps not be so acceptable as the Mottafysal system.

7. In a Despatch, dated the 9th August 1860, No. 53, the Secretary of State called for further information on this point. He observed that the Board's recommendation deserved the best consideration, and that the decision against it was probably based on the strongly-expressed opinion of the President that "no further change should be made in the existing assessment of the land-tax in Tanjore."

8. In their Proceedings of the 27th February 1861, No. 1,004, the Board remarked that the Mottafysal system was almost identical with the Ryotwary system in its operation, because the lump assessment was distributed amongst the villagers according to their holdings by well-known rules, and they were individually as responsible for it as they would be under a regular field assessment. They added—"The Board are of opinion that it was very impolitic to stop at the Mottafysal arrangements as now recognised, but they consider that an attempt to fix rates of assessment on the fields by Government officials would be attended with much difficulty and risk; such a proceeding would disturb the present practice under which the ryots pay the assessment, and would seriously affect the land transactions which have taken place." They advised, however, that a correct register should be made of each holding showing the demand on it and the fields composing it. They felt "satisfied that further proceedings, which would involve measurement and classification of the fields and the imposition of new rates of assessment, were to be deprecated."

9. Government agreed with the Board, and pointed out that the proposed register had been made by the Deputy Collector who had introduced the new settlement.

10. It is now more than four years since this discussion took place, and the Mottafysal system was introduced into all of the 1,993 villages affected by Government Order, 22nd July, except 13 where it had been retarded.

11. The Collector now recommends that a field assessment should be introduced. He thinks it might be done as Mr. Kindersley did it by leaving the distribution of the assessment as much as possible to the villagers, taking all necessary precautions against fraud. This would obviate the principal objections stated by the Board in their Proceedings of the 27th February 1861, and a sufficient time has now elapsed to prevent the unsettled feeling which would have been called into existence if the Mottafysal arrangements had been modified immediately after they had been made.

12. The Board concur with the Collector as to the expediency and feasibility of superseding the Mottafysal system by a field settlement, and resolve to submit the question for the orders of Government.

13. In the meantime the Collector must arrange for apportioning assessment when holdings are divided either through private sale and gift, or by public sale for arrears of revenue.

14. The 2nd Member is not a party to these Proceedings, and has recorded a separate Minute on the subject.

(A true Copy and Extract.)

Acting Secretary.

To the Acting Secretary to Government, Revenue Department.

Copy to the Collector of Tanjore,
" to the Director of Revenue Settlement.

Ed. J. Wright.

No. 1,536.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 9th August 1872.

Read the following letter from W. M. CADELL, Esq., Officiating Collector of Tanjore, to the Secretary to the Board of Revenue, dated Point Calimere, 3rd July 1872, No. 250:—

I FIND it necessary to bring again under the consideration of the Board the subject of the sub-division of holdings in the Mettamfaisal villages of this district.

2. After the definite order of Government, communicated in the Board's Proceedings, Miscellaneous No. 1,810, dated 2nd December 1870, I should not venture again to moot the subject; but the Board have prescribed a course which, as I shall proceed to show, is simply not practicable.

3. In paragraph 13 of their Proceedings of the 26th August preceding, No. 5,459, the Board direct, that "the Collector must arrange for apportioning the assessment when holdings are divided, either through private sale and gift, or by public sale for arrears of revenue." In the absence, however, of any record to show the relative qualities of the different fields, this apportionment must be necessarily left to the Curnums, a most untrustworthy class of public servants in Tanjore. Indeed, these officers themselves have no means of making a correct apportionment, since they do not keep any account of the actual outturn of each field, with which in fact they have nothing to do under the present system. As a matter of course, therefore, in nine cases out of ten, complaints will be made of alleged wrong apportionment on the part of the Curnums, and the higher authorities must be totally unable to rectify it where it is really wrong, or indeed to find out whether it is so or not; for whatever the local knowledge as well as the general revenue experience of Tahsildars, Inspectors, and others may be, they cannot be expected to possess that minute acquaintance with individual fields, which alone would enable them to come to a satisfactory decision in such cases.

4. Apart, however, from this difficulty, I would respectfully ask the Board to consider the delay and obstruction to other business that must arise if in every case of transfer by public sale or private conveyance, (otherwise than in definite village shares,) which daily come up in this district, an apportionment of the assessment with reference to the qualities of component parts were to be made, preceded, as it very often must be, by a protracted investigation into objections advanced by the parties concerned.

5. It is perhaps on the supposition that the distribution of the present lump assessment over the component fields would disturb existing liabilities of individual Mirassidars, and would commit Government so far as to preclude a future revision of the assessment, that they have declined to sanction the proposed measure. Charge of existing liabilities, however, is not a necessary incidence of the proposed measure; but it may be strictly avoided by distributing the existing assessment on each holding over its component parts with, as a rule, the concurrence of the Mirassidar concerned. This done on reliable data, and recorded in a register in requisite detail, would afford ready means for fixing their due shares of assessment on the parts into which a holding is divided. It will present no

1870.
Board of Revenue,
MADRAS.
Proceedings, 26th August 1870, No. 5,459.
Received 27th August 1872.
Read 29th August 1872.
No. 6,059.
AUGUST.
Entd.
Abridged Statement for Godavery District.—Collector's Proposals for introduction of Ryotwar assessment by subdivision of Mirasi villages, with reference to orders of Government.—Mirasdar required in the meantime to arrange for apportionment of assessment, whether by private sale and gift, or by sale for arrears of Revenue.

reasonable obstacle to a future revision of assessment, when Government see fit to introduce it. Indeed, what was proposed is merely to effect once for all by a regular and trustworthy method what the Board's Order requires to be done in each case as occasion arises.

6. The Board in their Proceedings of the 26th August 1870, No. 5,459, presume, that where a private transfer of land above or below the average quality has taken place, the lump assessment due on the holding has been fairly apportioned to the parts into which it has been divided, and add, that it would always be possible to do this, and that the necessity of selling an excessive portion of land for arrears might thus be avoided. I have explained above the difficulties which attend a fair apportionment of the assessment, which has, therefore, never been attempted. Generally, however, private sales of land take place by pangus or shares, made up of a due proportion of different qualities, and as, therefore, the portion sold bears a definite proportion to the entire holding, the assessment charged on it at the village average rate necessarily bears the same proportion to that on the entire holding. Where land is sold otherwise than in shares, it is still only the village average rate that is charged on the portion sold, without reference to its relative value. In such cases, it is hardly possible that the land can always be of average quality.

7. In cases of sales for arrears of revenue, the plan now observed is to select, as far as may be possible, fields of an average quality, so that the share of assessment falling on them collectively might bear a fair proportion to that of the entire holding. This plan, where the portion to be sold consists, as it generally happens, of more than one field (it often consists of portions of several fields) representing, however, a fair average on the whole, precludes the component parts being put up one by one, as the lump assessment will then become unequally distributed; hence, as in the cases noted by the Board in their recent Proceedings of the 5th ultimo, Miscellaneous No. 4,009, more land happens to be sold than is sufficient to discharge the arrears. The only way by which such a result can be avoided is to restrict the sale as far as possible to as much as, with reference to the current value of land, would cover the arrears due. This precaution is strictly enjoined on the officers who attach land for arrears, and is generally observed. It is only where unforeseen competition runs up the bids that the mark is exceeded. That it was so in the case in question is fairly presumable from the fact that the estimated value of the land as given in the Tahsildar's statement of lands attached, was of about the same amount as the arrears due.

The Board do not understand the difficulty which Mr. Cadell experiences in carrying out the instructions contained in paragraph 15 of their Proceedings of the 26th August 1870, No. 5,459. It is self-evident that some apportionment of assessment must be made when holdings are divided, and this is done with the aid of a rough survey, as a matter of course, in Malabar and South Canara. The obstacles in the way of a correct apportionment in these isolated cases would impede the general settlement which Mr. Cadell advocates, and if they can be overcome in the latter case, *a fortiori* they can in the former.

2. The Board resolve to submit Mr. Cadell's letter to Government, as showing that another officer who has great experience of Tanjore shares the views of Mr. Morris as to the feasibility and expediency of distributing the lump assessments in Mottamfaissal villages amongst the individual fields. Mr. Cadell lays special stress on the fact that this distribution will not change the existing assessment nor preclude a future revision of it.

(A true Copy and Extract.)

Secretary.

To the Chief Secretary to Government, R. D.
" Officiating Collector of Tanjore.

Encl. T. Cartledge.

Board of Revenue,
1879.
MADRAS.

Proceedings, 9th August 1879, No. 1,530.

Received [illegible]

AUGUST
No. 1,530

Memorandum. *Villages*—of Tanjore Dis-trict.—Letter from Collector bringing again under consideration advisability of sub-dividing Mokhasa villages in—submitted by Government, with remarks.

No. 2,516.

Proceedings of the Board of Revenue, dated 26th April 1864.

Read the following letter from the Collector of Tanjore, dated Vellam, 14th December 1863, No. 475:—

1. I have the honor to submit the following report on the old balances of Land Revenue outstanding in this District for the years preceding the past Fash (1272).

2. Of the amount of Rupees 14,700, outstanding for Faslis 1268 to 1270, as specified in Mr. Morris's last report,* Rupees 6,046 have been recovered up to the end of last month, leaving a net balance of Rupees 8,654. To this must be added the sum of Rupees 11,556, the amount outstanding on the 1st instant on account of Fasli 1271, thus making a total of Rupees 20,210, and which sum forms the subject of this report.

* Dated 11th November 1863, No. 426.

3. Of this last mentioned sum, however, no less than Rupees 10,083 are due on the Mokasa villages belonging to His Highness the late Rajah of Tanjore, and made over to his senior widow H. H. Kamakshibayi Sahib. As this balance has therefore to be recovered by that lady, and as the Government have no longer any concern in its realization, I recommend the same should be struck out of the accounts.

4. Of the remainder, a portion of Rupees 1,114 is from the nature of the items of which it is composed recoverable, and stringent measures will be taken for its early realization. The remainder, viz., Rupees 9,013, consists of irrecoverable balances, and which also I beg to recommend may be written off.

5. An abstract Statement of the whole of the outstanding old balances (marked No. 1), together with a detailed Statement (marked No. 2) showing in detail the particulars of each of the balances recommended for remission, with full and copious explanation of the grounds on which the remission is recommended, is herewith submitted.

6. The balance outstanding for the past Fasli (1272), and which amounts to Rupees 8,113, is in course of collection and adjustment. This, as also the recoverable portion of the old balances of the preceding years, viz., Rupees 1,114, will form the subject of my next report, which in pursuance to the Board's order marginally noted, will be embodied in my next Jummabundy report.

Dated 19th October 1858, No. 6,674.

Enclosure No. 1.

Abstract.—Abstract Statement of the old balances of Land Revenue outstanding for Faslis 1268 to 1271 in the District of Tanjore.

Enclosure No. 2.

Abstract.—Statement showing the particulars of the irrecoverable balance of Land Revenue outstanding up to Fasli 1271, recommended for remission in the District of Tanjore.

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1. Resolved that the above letter and its enclosures be submitted for the orders of Government.

2. The Collector requests sanction for writing off certain Land Revenue balances amounting to Rupees 19,096 outstanding in his District up to Fasli 1271. Of these arrears, a sum of Rupees 10,083 is due on the Mokhasa villages of the late Rajah of Tanjore, and which have been made over to his senior widow; and as the balance is recoverable by that lady, and as Government have no longer any concern in its realization, the Collector recommends that it be struck out of the accounts. The remaining sum of Rupees 9,013 consists of irrecoverable balances, the particulars of which, with explanation of the grounds on which the remission of the balance is recommended, are given in Enclosure No. 2 to the Collector's letter.

3. Items 1 and 4 under the common heading of "Withheld on account of short produce and Shavi" call for slight remark as the Collector's explanation is not very clear.

4. The first item, viz., Rupees 44-5-5, is due by an Estate under the Court of Wards, and appears to have arisen in consequence of the renter of the Minor's village having fallen short in payment of rent by reason of proved Shavi.

5. The Collector states that remission was not allowed because the renter did not apply in proper time; but this is no sufficient reason for disallowing remission fairly due to the Minor whose interests the Collector was bound to protect. The renter was not directly responsible to Government, and the Board consider that the remission ought not to have been withheld.

6. The second item, viz., Rupees 2,131-12-1, due for Fasli 1271 is the difference between the full demand and the actual sale proceeds of the scanty crop reaped by the Government officers. This village also was rented; but although the Government officers actually reaped the crop, the Collector states that the custom of the District did not allow of a village of this class being dealt with under Amani or division of produce.

7. The Board do not consider that this argument affords sufficient reason for refusing remission when shown to be unmistakeably due, by the scanty out-turn obtained under Government superintendence.

8. The Board therefore recommend that sanction be given for writing off the whole amount, viz.,

	Rs.
Amount transferred to the senior widow of the late Rajah...	10,083
Amount due on lands left uncultivated	554
Do. on Shavi, &c., land...	2,176
Do. on disputed extra cultivation	373
Do. on land over assessed...	500
By Paupers, ...	292
Sundry Items	5,108
	9,013
Total	19,096

9. In regard to Item 10, the balance due by the villagers of Nadathitta in the Combaconum Taluk on which the Collector explains that the village which was transferred from the Trichinopoly District continues under the old system of taxation, viz. levying the assessment with reference to the kinds of produce raised, while the ryots contend that the assessment should be reduced to fixed Tarum rates, and that a portion of the demand against them is suspended in consequence. The rates now charged being too high, the Board observe that the Collector promised in paragraph 10, Clause 5 of his letter dated 31st January 1882, No. 35, to send a separate report in view to the revision of these rates. This report has not yet reached the Board, and the Collector will please to submit it without further delay.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D., with two enclosures.

Copy to W. M. Cadell, Esq., Collector of Tanjore.

Rec. J. Wright.

No. 4,083.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 2nd July 1864.

Read the following letter from the Collector of Tanjore, dated Point Calimere, 18th June 1864, No. 208.—

1. I have the honor to submit the following report on the village of Nadumitta, also called Vinayakontern, referred to in the last paragraph of the Board's Proceedings of the 26th April last, No. 2,516.

2. This village contains an area of 133$\frac{7}{8}$ Kanis under cultivation, of which 127$\frac{1}{32}$ Kanis are primarily classed as Punjah and the remaining 6$\frac{3}{4}$ as garden. These lands, as will be seen from the enclosed Statement, are at present assessed at varying* rates with reference to the kinds of produce raised whether the same be on Punjah or garden land; this being the system obtaining in the Trichinopoly District to which the village formerly belonged†.

3. The assessment thus charged was collected up to Fasli 1205, when a general reduction‡ having taken place in the four dry Talukas of Trichinopoly (of which that of Odiyapalaiyam, to which the village in question formerly belonged, was one), the Ryots claimed a similar concession and refused to pay the difference between the assessment calculated according to the old system and that as reduced in Trichinopoly. The difference thus withheld every year forms an outstanding balance and is eventually remitted under the head of Irrecoverable balances.

4. The case of this village was brought to the notice of the Board by the then Collector, Mr. Forbes, in 1855§ with a view to their instructions being obtained in regard to its settlement; but the Board¶ declined to sanction the adoption of the change which had been introduced in Trichinopoly observing that "the

* From Rupees 2-11-10 to Rupees 3-9-3.

† The village was transferred to this District in 1913.

‡ Vide Board's Proceedings 1st February 1875, No. 241, paragraphs 18 to 20.

§ Vide letter to Board 16th May 1855.

¶ Board's Proceedings, 4th June 1855, No. 2,516.

1864. Department.

No.

PROCEEDINGS OF THE Board of Revenue,

Dated 26th April 1864.

No. 2,516.

Submitting for orders letter from the Collector of Tanjore reporting on the old balances of Land Revenue outstanding in the District for the years preceding the past Fasli 1272.

"village of Vinayakanatem should be judged of in comparison with the other villages of the Tan-
"jore District, and that if after proper investigation the Collector finds it is over-assessed he will
"bring the circumstances to the notice of the Board." No further report however has yet been made on the subject, and I beg therefore now to submit the following circumstances for the orders of the Board.

6. As to the fact of this village being over-assessed I think there can be no doubt, for the same reasons which have led to the assessment being reduced in the Trichinopoly District must apply equally to this village, and which is assessed on precisely the same principles as those which formerly governed the system of taxation in that District.

7. Before proposing however a change in the existing mode of settlement in this village I would beg to observe that irrespective of being regulated by the particular kinds of crops grown the present assessment possesses another anomaly, viz., that the two different classes of cultivators "Ulkudi" and "Purakudi" are charged with different rates of assessments for one and the same crop as shown in the enclosed Statement. I am not in possession of authentic information as to how and when this distinction originated, but I presume that as elsewhere the portion termed "Purakudis" were settlers of a more recent date as distinguished from the original settlers or "Ulkudis," and that in consideration of the difficulties they had to encounter, and the trouble they had in reclaiming waste lands the former where charged with more favorable rates of assessment. This point is however now immaterial, as the same has been altogether abrogated and the assessment in the four Taluks of Trichinopoly abovementioned has, under the orders of the Board, been reduced to uniform rates in the case of all classes.

8. The present assessment further comprises certain extra cesses termed "Kanuwari" "Sadrwarid" and "Kattiwari," as shown also in the enclosed Statement. Of these, the first two have been remitted in Trichinopoly, and the last which consists of fees collected for the remuneration of village servants at the rate of 6½ per cent on the Beriz as specified in Mr. Forbes's letter above quoted is being still collected in that District. It is unnecessary here to enter into these details, as the fixed rates of land assessment, which I am going to propose in pursuance of the Ryotwar system, are inclusive of the village services, as also of the Kaval or village Police fee as now levied.

9. The rates which I propose to substitute for the present complicated and varying system of Assessment are the highest rates of Punjah and garden assessment, in the adjoining villages of this District for these two descriptions of land in the village in question slightly raised so as to bring them up to the amount now actually levied. These rates are also particularized in the Statement herewith submitted, and the amount falls short, which is what the Ryots themselves see the present assessment to be reduced to, is, in my opinion, perfectly fair and equitable. The Tanjore villages from which these rates of assessment have been taken, are of the class of "Mottamfaisal" or gross settled, and hence it is, that there is but one uniform rate for each description of land. I do not conceive that it is the intention of the Board that a Taram settlement with reference to each survey, nor after the system of field assessment should be introduced in this village, indeed, I can see no reason why the simple Mottamfaisal settlement obtaining in by far the greater portion of the District should not be held good for this small village which, it is moreover to be observed, possesses no varying features, and the whole area which consists of unirrigated lands of very nearly the same quality.

10. By the arrangement now proposed, it will be seen that the assessment of this village, which under the present system and including the extra cesses noticed in paragraph 8 above, amounted in the last Fasli 1272, to Rupees 996-6-10, is reduced to and fixed at Rupees 490-12-8, variable only with the extent of cultivation. This indeed is the sum which the Ryots would have had to pay had the village still belonged to Trichinopoly, and which they have actually paid, the only difference being that under the arrangement which I have now proposed, the assessment will no vary with the crops actually cultivated, as it would under the system which even now obtains in the Trichinopoly District.

11. In Mr. Forbes's letter above quoted, the Revenue Beriz of the village in question as it then stood, is stated to have been Rupees 567-8-11, which the present Beriz amounts to Rupees 996-6-10. The difference consists of the increase obtained from extended cultivation, as also from the change in the kinds of crops raised.

EXCISE

STATEMENT showing the present and proposed assessment for the village of

PRESENT ASSESSMENT AS PER THE SETTLEMENT OF FASLI 1272.

		Extent	Rate of assessment per Cawny.	Amount of assessment.	Add extra cesses. Cawny vari.	Saderwamil.	Kutlai vari.	Total.
1		2	3	4	5	6	7	8
		Cawny.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Punjah	Pillayam	1·4	12 14 10½	12 14 1	0 8 7	... ...	0 11 7½	13 13 2½
	Tuvarai	3·8	11 11 10½	43 3 0	0 12 5	... ...	2 9 8	18 8 8
	Nina Uyr soil	9·0	9 0 1½	85 6 3	2 8 0	... ...	5 5 11	102 15 2
	Oburlies	1	0 0 1½	7 2 10	0 1 7½	... ...	0 0 5½	7 11 12
	Sweet potatoes	1·4	9 9 15	0 13 0	0 0 3	... ...	0 0 8	0 12 11
	Paddy	1·2	7 15 9	9 4 8½	0 4 1½	... ...	0 8 4½	10 1 9½
	Kamba	75·2	6 0 4½	478 15 7	16 8 4½	... ...	27 2 1	522 10 4
Uttuvai	Togrye	7·6	6 0 8½	50 6 2	1 11 7	... ...	2 13 9	54 15 6
	Gingelly seed	1·4	6 6 4½	9 3 6	0 1 8	... ...	0 8 7	10 7 4
	Varagu	2	4 13 11	9 8 3	0 2 7	... ...	0 3 8½	10 3 11½
	Castor oil seed	1·2	4 12 11	6 0 8	0 1 5	... ...	0 1 10	2 3 11
	Green gram	1·1	3 2 9	1 11 0	0 1 11	... ...	0 1 7	1 15 8
	Beans	0·5	3 2 9	0 5 2	0 0 2½	... ...	0 0 2	0 5 0½
	Ploughing	0·5	3 2 9	0 1 10	0 0 1	... ...	0 0 1	0 2 0
	Total	104½	7 8 6½	728 4 9½	23 13 10	... ...	40 15 1	787 1 8½
Punjah	Nina Uyr soil	2·4	7 8 7½	21 8 3½	0 10 0	1 15 6	1 4 5	24 7 8½
Garden	Chillies	1·8	11 8 7½	21 0 1½	0 15 8	0 5 0	0 4 2	22 10 3
Land	Raggy	1·1	6 12 11½	7 6 11	0 5 0	0 7 0	0 7 2	8 10 7
	Total	5·3	8 15 6	49 15 11	1 10 0	2 7 6	2 0 9	55 8 4½
	Total	787½	7 9 1½	868 15 11	25 3 10	7 1 6	47 15 3	921 14 1
Garden	Tobacco	3·4	13 14 10½	42 10 2½	0 14 8½	... ...	2 6 2½	45 12 13
	Chillies	0·1	6 0 0	0 12 4	0 0 4	... ...	0 0 5	0 13 4
Land	Raggy	2·7	6 0 6	16 3 6	0 8 5	... ...	0 10 2	16 15 11
	Varagu	0·1	4 13 11	0 15 9	0 0 8½	... ...	0 0 11	1 1 8½
	Total	6·3	10 9 0	62 12 3½	1 4 6	... ...	3 8 0½	67 14 9
Tanks	... ...	...	... ...	6 7 2	... ...	... ...	0 5 10	6 13 0
	Grand total	793½	... ...	937 15 4½	26 3 6	7 1 6	51 3 9½	996 6 10

Rate per Cawny.

		Present Average Assessment.	Average reduced in Trichinopoly.	Highest rate in the adjoining villages of Tanjore.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
Punjah	Uttuvai	7 8 6½	8 7 11½	... ...
	Pumpayir	9 15 6	8 6 4½	3 4 0
	Average	7 8 11	8 7 9	... ...
Garden	Uttuvai	10 9 7	6 7 8	6 4 0

Tanjore, 30th June 1806.

SURE No. 1.

Vinayakumteru in the Combaconum Taluk in the District of Tanjore.

Assessment as now collected in the Trichinopoly District.				Highest Assessment in the adjoining 3 villages attached to the Tanjore District.		Remarks.
Rate per Cawny.	Assessment.	Kutlai vari.	Total.	Rate per Cawny.	Assessment.	
9	10	11	12	13	14	15
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
7 15 11	8 1 11	0 7 2	8 9 1	... ...	... ...	
7 15 11	28 6 1	1 9 0	29 15 1	... ...	... ...	Total Iyakut extent. Cawnies.
5 15 8½	59 8 1	3 4 4	62 12 5	... ...	... ...	Waste and Perumbokte. 249·1
5 15 8½	4 6 10	0 3 11	4 10 9	... ...	... ...	Seigal
5 15 8½	0 6 11	0 0 4	0 7 3	... ...	... ...	Inam..... 22·1/16
3 7 10½	0 9 9	0 0 6½	0 10 3½	... ...	... ...	Tariff..... 133·2/64
2 12 9½	212 9 10	11 11 1	224 4 11	... ...	... ...	
2 12 9½	22 4 9	1 3 7½	23 8 4½	... ...	... ...	Total... 405·1/32
2 12 9½	4 4 7	0 3 9	4 8 4	... ...	... ...	
2 1 3¾	4 4 2½	0 3 9	4 7 11½	... ...	... ...	
2 1 3¾	0 14 0½	0 0 9	0 14 9½	... ...	... ...	
1 6 2½	0 13 5½	0 0 8	0 13 1½	... ...	... ...	
1 6 2½	0 1 2½	0 0 1	0 1 3½	... ...	... ...	
1 6 2½	0 0 7	0 0 0½	0 0 7½	... ...	... ...	
... ...	346 11 3	19 1 0½	365 12 3½	... ...	... ...	
5 15 6½	17 11 0	0 15 7	18 10 7	... ...	... ...	
2 12 5	50 11 9	2 12 8	53 8 5	... ...	... ...	
2 12 5	4 0 0	0 3 10	4 3 10	... ...	... ...	
... ...	72 12 9	4 0 1	76 12 10	... ...	... ...	
... ...	419 8 0	23 1 1¼	442 9 1¼	3 4 0½	413 1 10	
7 15 11	26 9 0	1 7 6	28 1 8	... ...	... ...	
5 15 8½	2 3 11	0 2 0	2 5 11	... ...	... ...	
4 0 0	0 12 7	0 3 7	10 5 2	... ...	... ...	
2 15 7	0 0 8	0 0 6½	0 10 2½	... ...	... ...	
... ...	39 5 11	2 2 7½	41 6 6½	6 4 0½	39 15 10	
... ...	6 7 2	0 5 10	6 13 0	... ...	3 9 5	
... ...	465 3 1	25 9 7	490 12 8*	... ...	456 11 3	* Assessment now proposed.

Assessment of the neighbouring villages.

Name of the village.	Punjah per Vali.	Garden per Vali.
	Rs. A. P.	Rs. A. P.
Mullangudi	10 9 7	28 14 0
Tatvangeri	16 4 2	27 6 0
Do. Vadapudi	14 14 4	31 4 8

(Signed) W. M. CAEELL, Collector.

1. The Board presume that the village at present is "field assessed," and they see no reason why this system, which is based on the direct recognition of individual rights and liabilities should be abandoned in favor of the "Mottam Faisal" system, in which individual rights are, so far as the Government assessment is concerned, merged more or less in a joint tenure. The Board would view the change as a retrogression of an objectionable character.

2. With these remarks Mr. Cadell's proposals will be referred for the opinion of Mr. Puckle, who is now engaged on the revision of the assessment in the Trichinopoly District, to which the village in question formerly belonged.

(A true Copy and Extract.)

Secretary.

To R. K. Puckle, Esq., Deputy Director, Revenue Settlement, Trichinopoly.

Copy to W. M. Cadell, Esq., Collector of Tanjore.

Exd. R. H. Lee.

No. 7,462.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 16th November 1864.

Read the following letter from W. M. CADELL, Esq., Collector of Tanjore, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated 15th July 1864, No. 245 :—

With reference to the Board's Proceedings of the 2nd instant, No. 4,033, I would take leave to point out that the Mottamfaisal system, as existing in Tanjore, is not what the Board would seem to consider it to be. In the villages held under this mode of settlement, individual rights and liabilities are known and recognized precisely, and in the same manner as in the field assessment. Each landholder is directly liable to Government for the payment of the assessment on his individual holding; it is he whose property is distrained, if the same be left in arrears; and it is he who obtains individually the benefit of remission granted for waste and Shavi in his holding. The only feature in which the Mottamfaisal *system* differs *from* the field assessment is, that while in the latter, each field is assessed with a distinct rate of assessment, in the former, all fields are assessed with an uniform rate for the whole village, varying only with reference to the descriptions of cultivation, as Munjah, Punjah, and Bagayet. It is true that no Puttahs are given to the Ryots of the villages first mentioned; but *this practically* makes no difference, as their signatures are taken to the cultivation Muchilka in which the extent of land and the amount of assessment are entered for each individual holding.

1. Ordered to be communicated to Mr. Puckle, with reference to the Board's Proceedings quoted by the Collector.

2. The Board see no reason to modify their opinion that the system of "field assessment" is more advanced than that of the "Mottamfaisal," and should be maintained in this village, and they think it desirable that the revision of its assessment should be made on the same principles as in the adjoining villages of the Trichinopoly District to which it formerly was attached, as its original assessment must have been made on the same system and basis as was theirs.

3. With reference to the concluding part of his letter, the Board request Mr. Cadell to inform them if there is any reason why Puttahs should not be given to the holders of land in Mottamfaisal villages in his District under the circumstances stated by him.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,

Secretary.

To R. K. Puckle, Esq., Deputy Director of Revenue Settlement, Trichinopoly.

Copy to W. M. Cadell, Esq., Collector of Tanjore.

Exd. J. Wright.

No. 4,033.

Dated 2nd July 1864.

Received 6th ditto.

Referring to the decision of Mr. Puckle, &c.

Mottamfaisal villages at Tanjore.

No. 7,462.

PROCEEDINGS OF THE BOARD OF REVENUE,

dated 16th November 1864.

1864. Departmental.

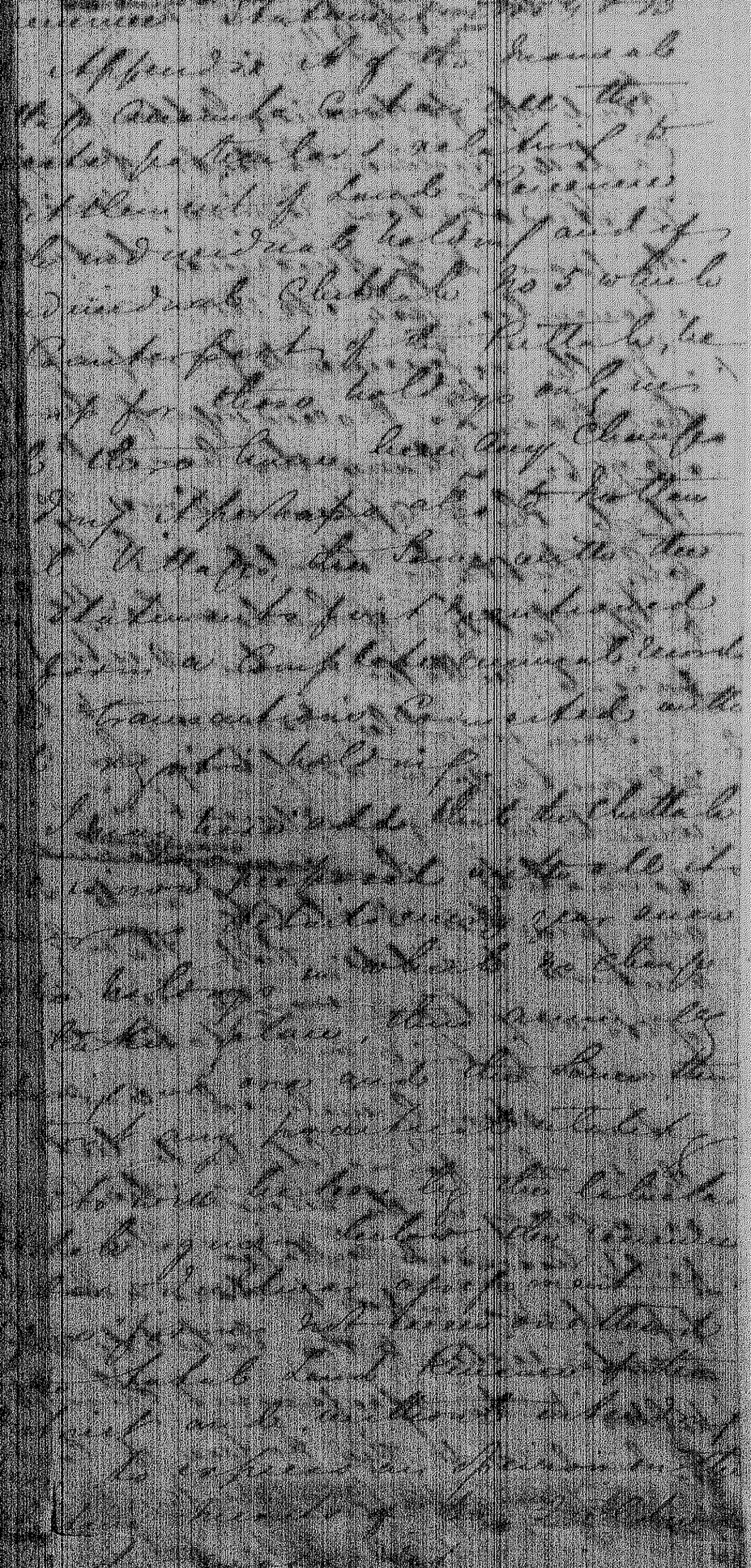
No.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 16th November 1864.

No. 7,462.

Communicating to Mr Packle with remarks letter from the Collector of Tanjore on the subject of the Mottamsaul system as existing in that District, and requesting the latter to state if Pattahs cannot be given to the holders of Mottamsaul villages.



No. 3,615.

Proceedings of the Board of Revenue, dated 29th June 1865.

Read the following letter from G. L. MORRIS, Esq., Collector of Tanjore, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated 24th April 1865, No. 120:—

1. In acknowledging the receipt of the Board's Proceedings under date the 10th instant, No. 1,911, I have the honor to state that measures will at once be taken for giving effect to the instructions therein contained with regard to the issuing of Puttahs to the Ryots of the Mottumfasil villages, as also for having the Chitta, No. 5, prepared for each individual holding in this class of villages.

2. At the present advanced stage of the Fuslee however, it will not be practicable to carry out these instructions in the present Fash, as the preparation of the Puttahs and Chittas for no less than 79,552 individuals forming the majority of landholders in the District, will take up a considerable length of time, and if attempted this year, would lead to the settlement being delayed far beyond the close of the year. My object therefore, in now addressing the Board, is to obtain their permission to defer the issuing of Puttahs till next year, which, I trust, they will be pleased to grant.

1. The Board accede to the Collector's proposal to defer the issuing of Puttahs until next year.

2. In the meantime Mr. Morris will be good enough to explain to the Board the principle upon which he intends to proceed in the preparation of the Puttahs, and their renewal or modification on the occasion of any one Puttahdar and shareholder re-assigning some of the land, or becoming possessed of more land than may be already entered in his Puttah.

(A true Copy and Extract.)

(Signed) R. A. DALYELL,
Acting Secretary.

To G. L. Morris, Esq., Collector of Tanjore.

Extd. J. Wright.

No. 6,393.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 10th October 1865.

Read the following letter from G. L. MORRIS, Esq., Collector of Tanjore, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated 11th July 1865, No. 206 :—

1. I have the honor to acknowledge the receipt of the Board's Proceedings, dated 20th June 1865, No. 3,615, and with reference to paragraph 2, beg to state that any land which may pass out of a Puttahdar's hands may be deducted from, and any more which he may become possessed of added to, his Puttah, in precisely the same manner as is done in the case of field assessed villages.

2. The system of individual property and holding is exactly the same in Mottamfaisal villages, as in field assessed, the only point of difference between these two classes of villages being, that in the former, all lands of one description (such as Nunjah or Punjah) are assessed at one uniform rate, while in the latter, the assessment is distributed over the different fields according to various rates.

The Board do not precisely understand how Mr. Morris proposes to draw out the Puttahs for each holder of land in a Mottafysal village. They are under the impression that the assessment on all the lands in these villages is still an average one, (although the lands of course vary in fertility,) and that each person who holds a share in the village possesses a proportionate share in each description of land. It seems to the Board, therefore, that it will be difficult to identify the actual lands forming this share sufficiently to enter them in a Puttah. For instance, if the wet land of a village consisted of fifty acres, divided by the villagers into ten Khandams of five acres each, each Khandam being of different value according to the fertility of the soil, then the holder of a fourth part of a fiftieth share in the village would be the proprietor of a quarter of an acre in each Khandam, and it might be difficult to show this correctly in a Puttah. The Board desire to know how the Collector proposes to meet such cases when drawing out Puttahs, and how they are at present met when land is sold for arrears. As pointed out by Mr. Forbes in his letter to Mr. Stokes, then on special duty, dated 14th September 1855, it is clear that to sell a quarter of an acre in the most valuable Khandam would be incorrect, as the assessment of this quarter of an acre was fixed on the average productive power of the whole of the irrigated land, and consequently the purchaser of it would be placed in an unduly favorable position as regards the assessment.

(A true Copy and Extract.)

(Signed) R. A. DALYELL,
Acting Secretary.

To G. L. Morris, Esq., Collector of Tanjore.

Exd. J. Wright.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 20th June 1865.

No. 3,615.

Read the following letter from G. L. MORRIS, Esq., Collector of Tanjore, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated 5th June 1865, No. 153 :—

According to Collector's proposal in the case of Puttahs to Mottafysal villages, the Puttah would be drawn out in the name of the person who pays the kist, and would contain the number of acres, and description of land, for which the kist is paid. Thus, if A pays kist for 5 acres of Punjah and 2 acres of Nunjah, his Puttah would contain that quantity and description of land, and no more. If he sells 1 acre of Punjah, his Puttah would be altered to 4 acres of Punjah and 2 acres of Nunjah, and the purchaser would receive a Puttah for 1 acre of Punjah. If A sells 1 acre of Nunjah, his Puttah would be altered to 5 acres of Punjah and 1 acre of Nunjah, and the purchaser would receive a Puttah for 1 acre of Nunjah. If A sells 1 acre of Punjah and 1 acre of Nunjah, his Puttah would be altered to 4 acres of Punjah and 1 acre of Nunjah, and the purchaser would receive a Puttah for 1 acre of Punjah and 1 acre of Nunjah.

Exd. J. Wright.

1855. Department.

No.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 10th October 1855.

No. 6393

Requesting information on certain point connected with the issue of pattahs to Ryots of Mootanbaisal villages.

12

No. 2,342.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 7th April 1866.

Read the following letter from G. L. MORRIS, Esq., Collector of Tanjore, to the Acting Secretary to the Board of Revenue, dated Vellum, 22nd November 1865, No. 379 :—

1. With reference to the Board's Proceedings of the 10th October 1865, No. 6,393, I have the honor to state that the system therein described, is not peculiar to the Mottamfaisal, but exists also in the field-assessed villages in this District, and that it does not present, therefore, any more difficulty in drawing out puttahs in the former, than it does in the latter.

2. Where, as in the case put by the Board, the pangus or shares are so formed as to comprise an *equal* proportion of land in each khandam, it is easy enough to specify in the puttah the proportionate shares in the different khandams of which each holding is formed. Each holding will, of course, then contain fractions of several survey numbers; and as minor numbers have been assigned to such fractions in the survey account itself, such subsequent subdivisions as are rendered necessary by subsequent transfers are known as "Pogal," or parts of such and such numbers, or minor numbers. This, indeed, is the mode in which fractions are specified in the field-assessed villages in the puttahs, as also in the individual Chittas, No. 6.

3. There is, however, another mode in which shares are formed, and which, I confess, under the Mottamfaisal system as now recognised and enforced, presents a very serious difficulty. I am now referring to Mottamfaisal villages, in which each landholder does not possess a proportionate share in *each* description of land in the village, but only a share in *some* of the several descriptions of land which may be found therein. There are Mottamfaisal villages in which such a state of things exists; and though in these cases the total holding of each Mirasidar is calculated to yield the same amount of produce on the whole, yet it is evident that the amount of land in each share is not the same, but a deficiency in quality is made up by an excess in quantity, and *vice versâ*.

4. In all Pangavidam villages, viz. those which are divided into equal shares, the assessment is, as the Board are aware, paid by shares, and in such of these villages as are under field assessment, this arrangement leads to no anomaly, inasmuch as the assessment of each share is apportioned over the different descriptions of land of which it is formed at different rates, with reference to their relative value. In the Mottamfaisal villages, however, the assessment being an average one, that is, all lands of whatever quality being for all purposes of account held to be liable to the same average rate of assessment, the area of each holding is assumed to be as much as would bear its quota of assessment according to the village average, and is so specified in the accounts. In fact, the area is adjusted to the assessment, instead of the assessment being adjusted to the area, and the consequence is, that in the cases which I have referred to in the preceding paragraph, the areas of holdings as specified in the accounts differ from those as actually held by different individuals. This practice though unquestionably irregular, is however practically attended with no difficulty at present, inasmuch as the extent of each holding as under the present system, shown in the gross, and as transfers of land by sale, mortgage, &c., take place mostly in shares, they are recorded in the same way as existing holdings are. When, however, particulars come to be specified by survey numbers, as is required to be done in drawing out puttahs and individual chittas, a practical difficulty at once presents itself, viz. that the land will not agree with the particulars.

5. This difficulty can, it seems to me, be got over by dispensing with the rate of the Mottamfaisal system under which all lands in a village are required (or rather are supposed to be required) to be charged with the same average rate of assessment, and by recording the areas

of land as they are actually held, and the assessment as it is actually paid. The Curnums of all Mettamfaisal villages are in possession of accounts, by which the lump assessment is apportioned over different lands according to their relative degrees of fertility, and though these accounts have not been formally recognised, yet they have been tacitly connived in by the Revenue authorities, and their adoption therefore in official records will be no absolute innovation, while it will remove the difficulty which, as above shown, now exists in issuing puttahs to landholders in certain Mettamfaisal villages, and will be the means of introducing a system by which the revenue transactions will be recorded with precision and accuracy in all its details. I beg, therefore, to solicit the sanction of the Board for introducing the plan I have proposed.

6. Difficulties will doubtless be met with in carrying out the plan now proposed, as the fairness of the mode by which the assessment is apportioned among the several individuals will in some cases be disputed, and a re-distribution asked for, this rendering necessary a detailed investigation of such cases, but the advantage gained will be well worth the trouble involved; and though the plan cannot be carried out to the fullest extent in one year, some progress may be made this year, and the work may be completed, and the system of giving puttahs thoroughly introduced throughout the class of villages in question, in the next two or three years.

7. There is another difficulty with regard to puttahs in this District, which however is common to both Mettamfaisal and field-assessed villages. It is, that in those villages in which, according to local usage, an exchange of holdings (known as "Kaniyidu") periodically takes place, the areas which constitute the actual holdings of different individuals necessarily differ from those shown in the public accounts, on account of these changes not being made matter of official record. This anomaly, accordingly, exists at present in some of the field-assessed villages, the actual holdings not tallying with the puttahs. This, however, can be avoided by authoritatively recording all such transfers of holdings as may be made during the periodical exchanges referred to, and as the Kaniyidu system has latterly been gradually falling into disuse, and now obtains only to a very limited extent, the recording of the transfers, when they actually take place, will not impose much additional labor on the Curnums. I propose, therefore, issuing orders accordingly, if the Board have no objection.

8. With reference to the inquiry contained in the latter part of the Board's Order under acknowledgment, relative to the mode in which land is sold for arrears in the villages of the above-mentioned description, I have the honor to state that at present lands are not selected for sale by shares, consisting of a due proportion of both good and bad lands, but in detached portions, such portions being generally the lands held by the Standing Order* of the Board noted in the margin, they are required to be. The assessment charged on the portions thus sold is never below, on average, one according to the principles of the Mettamfaisal system, the purchaser being thus necessarily placed in an unduly favorable, and the defaulter in a correspondingly unfavorable position.

* Consultation

9. It is to be observed, however, that in this District, sale of land for arrears of revenue is, and has always been resorted to to a limited extent, and the instances of hardship inflicted in the manner above indicated, cannot therefore hitherto have been very many, or of any great magnitude. Moreover, it must be borne in mind, that it is generally in villages of a very poor and that resort to sale for the realization of revenue is found necessary, and that in such villages, differences in degrees of fertility exists only to a small extent. This anomaly will, however, however be done away with by the adoption of the plan which I have proposed in paragraph 5.

10. From what I have stated above, it will be observed that the issuing of puttahs in all cases in Mettamfaisal villages this year will not be practicable; and while I am anxious, therefore, to give full effect to the instructions of the Board on the subject, I must ask their indulgent permission to introduce the new system gradually.

1. The foregoing letter is a clear exposition of the present anomalous state of things as regards the Mettamfaisal system of Tanjore. The Mettamfaisal system, however, is not field-war. It is a stage in the process by which the field allotment was to be arrived at, as proposed by Mr. Kindersley. Having fixed the total beriz of the village according to the ascertained area of cultivation and its known capabilities, as gleaned from the actual payments during a series of years, the next process was to divide this fixed total amount among the several fields which made up the area on which it was assessed, according to the productive powers of the several fields. This operation was to be left chiefly to experienced men chosen from the cultivators of the neighbouring villages as well as the village itself.

2. It has been represented to the Board that both in Pungoovidam Ryotwary, as well as in Karaiyidu Ryotwary villages, the Government accounts are wholly ignored, and transactions in all Court processes, as in the ordinary matters of sale and transfer, are conducted according to accounts kept by the Curnums. The Board desire to know whether this is the case, and, if so, to what it is owing. They can understand why Government accounts are of no use in Karaiyidu villages, if the periodical exchanges of land in them are not recognised by the Revenue Officers; but they cannot see why the public accounts are set aside in Pungoovidam Ryotwary villages where such unrecognised transfers do not take place. If the villages have been made Ryotwar, why are the public accounts of no avail? If the accounts do not represent truly the holdings of the Ryots, the cause should be ascertained and the fault corrected.

3. As the Board think it very desirable to introduce the Puttah system into Mettamfaisal villages, they approve Mr. Morris's proposal in paragraph 5 to overcome the difficulty in the way of specifying particulars of holdings, viz., to recognise the Curnums' accounts in which the lump assessment is apportioned over the different parcels of land according to their respective degrees of productiveness. In this case, the Collector will take care that the several descriptions of land are assessed at their proper rate. They also approve his proposal in paragraph 9 to authoritatively record the periodical exchanges of land, whenever they take place in Karaiyidu villages. As the introduction of the above system will, in Mr. Morris's opinion, obviate also the hardship to a defaulter in case of sales of land for arrears of revenue, as pointed out in paragraph 8, no special orders are needed on this point.

4. The Board will not object to the gradual introduction of the new system, but in the meantime they wish to have more detailed and particular information as to the manner in which, and the agency by which, it is proposed to carry out the measure.

(A true Copy and Extract.)

Secretary.

To the Collector of Tanjore.

Exd. J. Wright.

188 .

From

The Collector of

TANJORE;

To

Dated 3rd December 1882

Despatched

Received

No. 570

Enclosures.

Your / This } Office letter, No. 4415 dated 15th Sept. 1882

Have the honour to
request that you will
send me a certificate
of service as above
for the under-
mentioned

Name and Designation

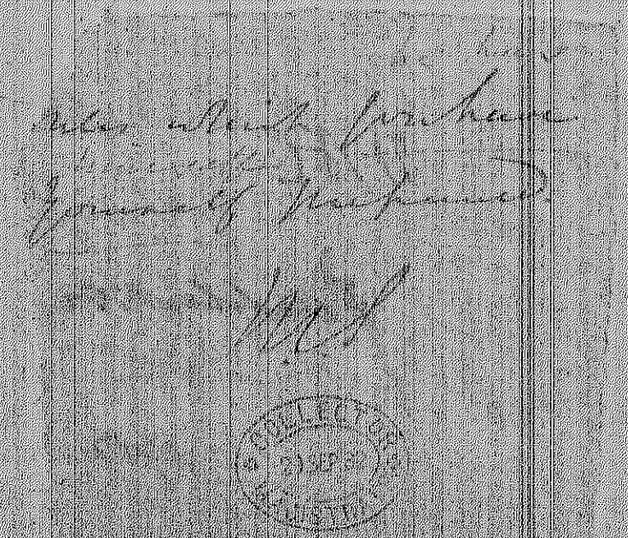
1882

Proceedings of the Board of Revenue,

No. 2335

Dated the 4th December 1882.

Read the following letter from the Collector of Tanjore, forwarding the application of Mr. [illegible] for a certificate of service for the purpose of obtaining [illegible]



திருத்தவாகள் போலிருக்கும் பட்டாக்கள் அவர்களுடைய வாரை முதலியவர்கள் சேரல் மற்றபடி கொண்டு வந்து சான்றுகளுக்கோரி தயார்செய்யப்பட்ட ஜாப்தா தானுகா [illegible] சரிபார்

வடபாரை [illegible]

திருமத்தின் எண்.	இறந்த பட்டாதார்கள் பேர்.	இனாமாக வேண்டியவர்கள் பேர்.	புஞ்சை நஞ்சை கொத்து விவரங்கள்.			நீர்வ.	வார்ஸ் விவரம்.	அனுப்பப் பட்டதன் தாலேஜிகளின் சங்கியை.	தாசில்தார் அபிப்பிராயம்.	நஜர் உத்தரவு.
1	2	3	4			5	6	7	8	9
			வி.	மா.	குழி.	ரூபா.	அ.	பை.		

Form No. 27.

No. 6. தஞ்சாவூர் தாலூகா தாசில்தார் மேல்வடி தாலூகா

நிறுமத்தில் பிரசுகர்களுக்கு பிரசித்தமாய் அறிவிக்கிறதென்னவென்றால்

மேல்வடி நிறுமத்தில் இடத்துப் பங்காளர்கள் பிறரிடத்தும் பட்டாக்களை அவர்களுடைய வார்ஸுகள் வேறுவிதமாய் இசைவுடையில்லாமல் விலைப்படி ரூபாய் கணக்குவகுதிருப்பதால் அந்தப்படி பட்டாமாற்றப்படுகிறதில்லை. ஆகையால் 1-வது மே மாதம் 30 தியதிக்குள்ளாக நேரிலாகிலும் மதுமூலமாய் தெரியப்படுத்திக்கொள்ளாவிண்டால், அந்தப்படி கடைத்துக்கொள்ளாவிட்டால் அறியில்லாவிவரப்படி பட்டா மாற்றம் உருதுக்கு திபாரிசுசெய்யப்படும்.

இந்த பட்டாதாரன் பெயர்.	இனி தாங்களுக்கு சேரவேண்டிய வன் பேர்.	பொருள்விஸ் தாணம்.	1-வது கலத்தில் கண்டவனுக்கு 2-வது கலத்தில் காணவன் இன்னபித வார் ஒன்று
1	2	3	4
எண்கள்.			

Extract
of Lease
1682 - M. D.
Parish

and clerke personall present, that no person
or persons of condicion of Religion knowing
themselves soe highly offended, admonished
with the Sacred Scripture rules of
the Holy Church declared & expressed
Concerning the offence, shall presume
for their Private Spleene or Malice
to Complaine or exhibite any Bill
of Complaint or Information in any
Court of Record or Chancery, or
Exchequer, or before any Judge
Commissioner or Commissioners
whatsoever, untill such person
or persons shall first have
Communicated with the Parson
Vicar or Curate of the Parish
Church where such person
or persons doe dwell, or
with some other Preacher
or Preachers of Gods holy
word, and shall have
Certificate from him
or them under his
or their hands
and seales
of such
Communicacion
had and
made
accordingly
And
that
such
Certificate
shall
be
annexed
to
the
Bill
of
Complaint
or
Information
before
the
same
shall
be
received
or
admitted
in
any
Court
of
Record
or
Chancery
or
Exchequer
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before
any
Judge
Commissioner
or
Commissioners
whatsoever
And
that
the
Clerke
of
the
Court
shall
not
receive
any
such
Bill
of
Complaint
or
Information
without
such
Certificate
annexed
thereunto
upon
paine
of
forfeiting
for
every
such
offence
Tenne
pounds
to
the
Kings
Majestie
his
heires
and
successors
to
be
recovered
by
Accion
of
Debt
Bill
Plaint
or
Information
in
any
of
his
Majesties
Courts
of
Record
at
Westminster
wherein
noe
Essoigne
Protection
or
Wager
of
Law
shall
be
allowed
or
admitted
for
the
Defendant
And
that
the
Clerke
of
the
Court
shall
not
receive
any
such
Bill
of
Complaint
or
Information
without
such
Certificate
annexed
thereunto
upon
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forfeiting
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Majestie
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or
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in
any
of
his
Majesties
Courts
of
Record
at
Westminster
wherein
noe
Essoigne
Protection
or
Wager
of
Law
shall
be
allowed
or
admitted
for
the
Defendant

Ordered that Copy of the above Letter
accompany the Memorial for the information
of Government.

(Three Copies)

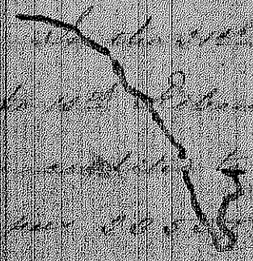
(Signed) J. O. Fraser
Dy Secretary

To
H. Forbes Esq
Acting Secretary to Government

(Three Copies)

(Signed) J. O. Fraser
Dy Secretary

To
E. O. Phillips Esq
Ag Collector of Customs.



Lastly, the quantity of water required to circulate
a given extent of land would also enter into
and be ascertained that to Water a Valley, or Plain
a Country, would be also your Object. The Ground
are of opinion that this would be too low a rate
as it would be probably two third the value of
Lastly, your Estimate necessarily to state the
water you should be to Water a Valley, and Plain
a Country. The Estimate of your Estimate, that
will be the Basis for Either a Lease or Sale
& will be regulated by water in the Estimate
Report you the Difference, & Whatever Advantage
Means of Charges your Power.

Sir J. Lees Compl.

Ogden Mills Esq
per Panama 1858
No 2687

2036706
Vide Despatch
Nº 6 of 1858-13th Feb
1858

1862.

Shane the Lenabee

Sir,

Yours of the 6th Inst

Received

& the Deed Collector.

66

No 3932.

Baltimore
24 — July — 1812

Sir

The Revd Isaac Collett
Combe common
Sir,

The Lords of Regency
in reporting about the arrears
of transfer Cases in this Colony
state, that the delay is owing
to your not having explained
this article in yr letter of 30th July 1811
respecting your order for every
short dividend of such Cases
I have the honour to request
you will please explain how
the necessity for such a Corrp
is to be obviated in your new

Enclo

A
1.7.12

3.27
1.7.882

Subject: Translation

Collection under the Land Revenue Act

× × ×

4. It appears that the figures
now used in regard to Patta
transfer cases is unnecessary
& that upon accounts for the
Low Collection: & future
the fractions which obtained
prior to 1876 must be followed.
~~Extra charges~~ Special attention must
be paid to cases in which patta
have to be transferred from the
the name of the deceased so that
they may be disposed of there.

(Signed) H. Sheridan
Collr.

Tuesday 9th April 1782 from the
Chair by Lawyer Bowne Clerk of the Court
transfer of Cases Demurrer withdrawn of
the Supreme Law

Received from Governor Clinton the Cases
the Court of Errors & Appeals & Report
on the Second Case of Transfer of Cases from
Circuit Court of Error in Detail Stating the Difference
Days of each of such Cases with Explanation for each
Delay Motion may be entered

2. Plan taken every Possible Step towards
Collecting the Arrears

3. There is but a single Case of Transfer pending
in Kings Circuit Court which Case will be disposed of
the Second Circuit of such Case shall be by the Court
for the Case pending in Kings

4. Seven Transfers & Three Cases in the Supreme
of 1778, when Ten Cases in Equity. Motion
Certificate of Difference of these Cases Carried under
to College Office & after Report with the Governor
Justice, but the Justice shall be appointed and the
Case the Second Certificate be Heard

5. That Mr Wright Clerk of Court by Letter
Bowne & Mr Lansing Counsel for the Defendant
Agency Pay Fees on 31st January 1783. Ordered

15
1.2.79

991
30.7.79
Ordered

6

I asked upstairs for the receipt for the above sum from the 2nd & 4th Clerks Departments. As I have not received them I shall submit them as soon as received.

Enclosures

1. Account Certificated by the Deputy Collector of Customs ——— 2.
2. Do Certificated by Deputy Collector Vellum ——— 1
3. Do Certificated by the 1st Class Revenue Inspector ——— 1.
4. Do Do by the 2nd Class Revenue Officer ——— 1

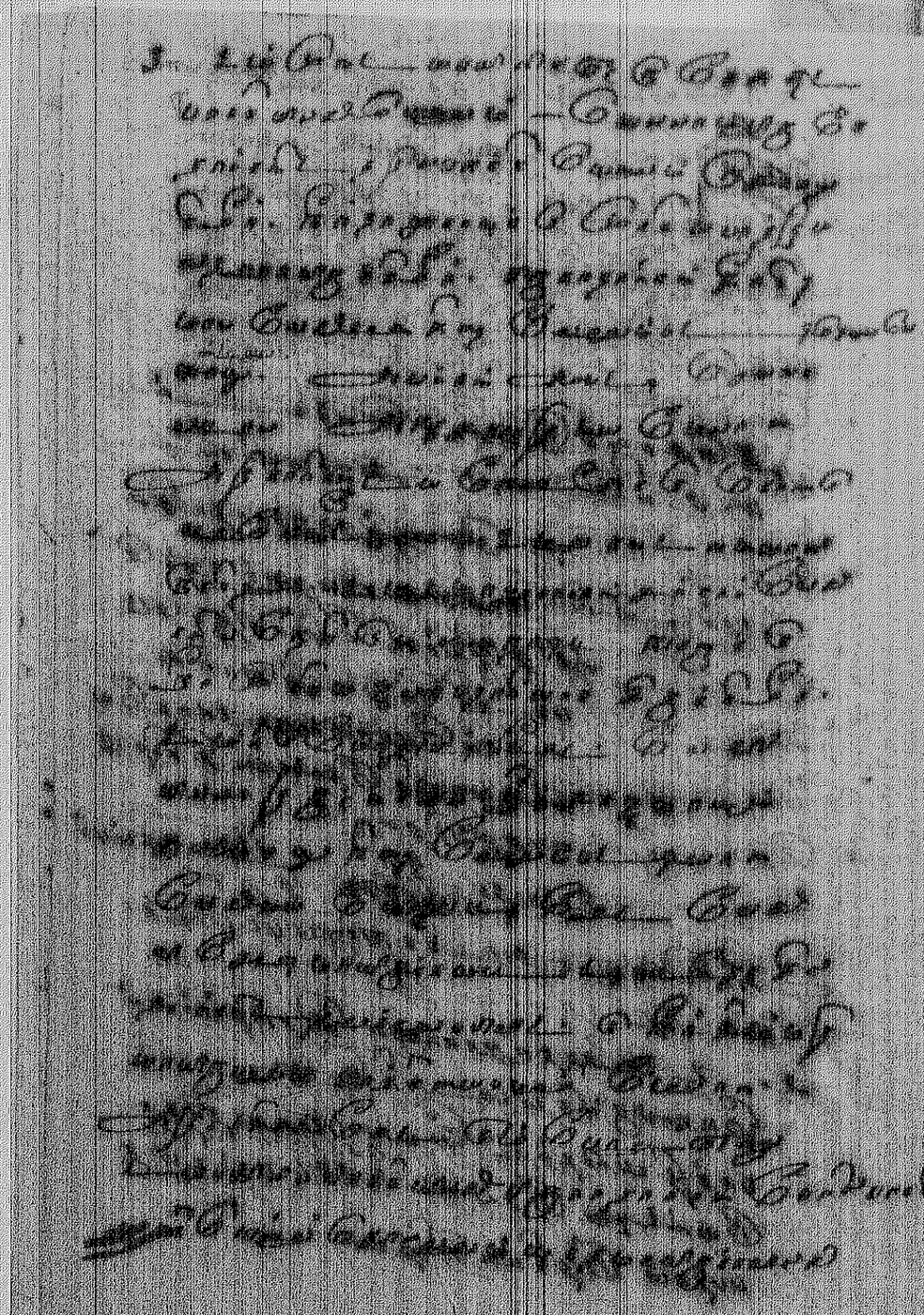
Translation of page 16 of Ex. 30 of 1879 from the Judicial
Proceedings of the Board of Collectors Registering
the orders as to the disposal of Petta Encroachment,
by causing Entries in the Village, Cutcherry Books
Log Register &c.

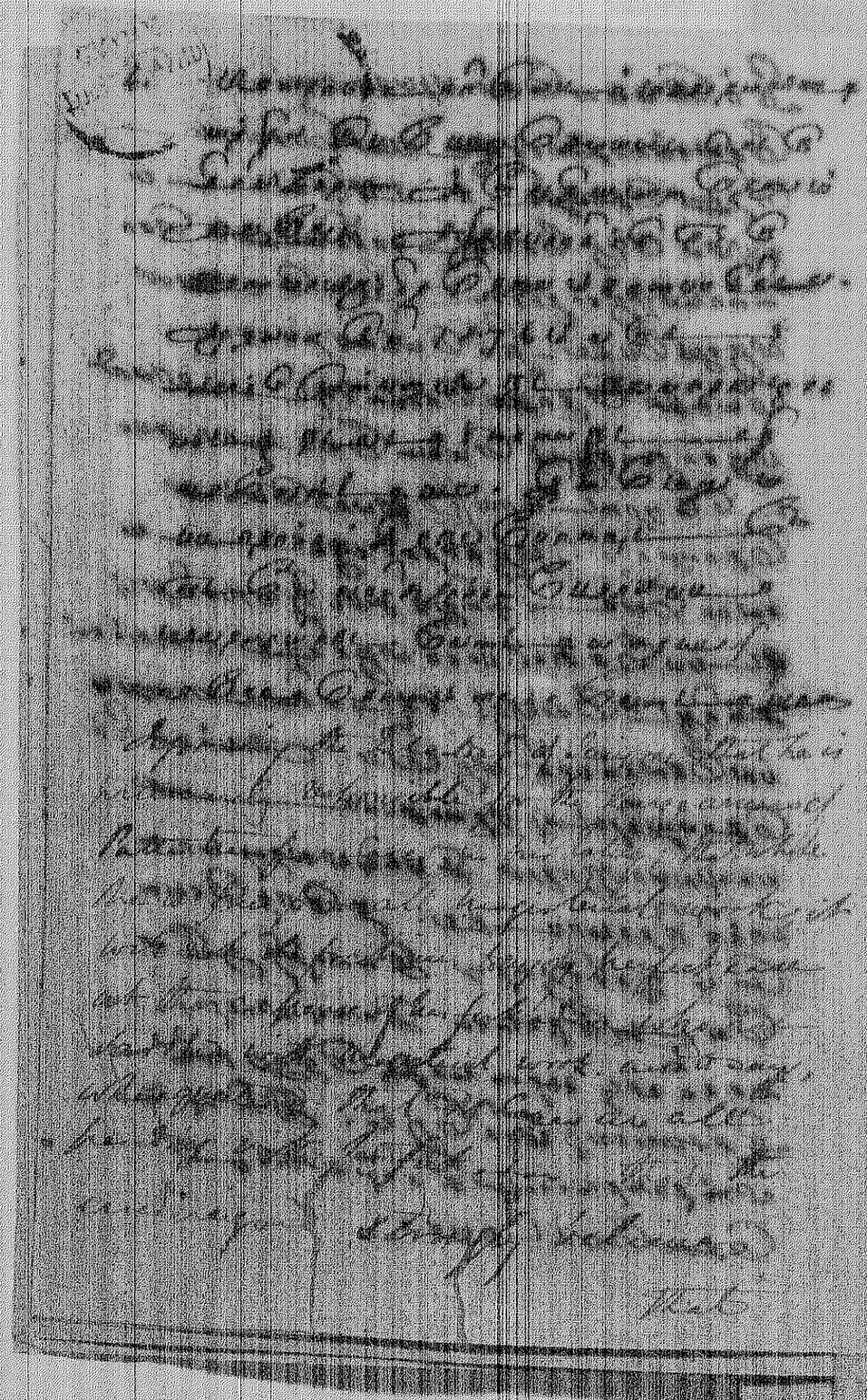
The practice existing in Mr. Ealey's Division in the matter of
Encroachment cases is to hold an elaborate enquiry upon
the establishment of the case, after which Mr. Ealey passes
a report & the Collector passes an Order as to the Punishment
thereof.

2. As the parties concerned do not generally
appear for enquiry in uprecorded times, sometimes
delay ensues in disposing of these cases, and
thus is often unnecessary Complainants getting ordered
Removal from the premises.

3. The practice obtained in Mr. Ealey's Division
[illegible] was that as soon as any report of such Encroachment
is received from Village Officers, a Notice is published
in the Village giving the effect that unless
reasonable objection is raised to the proposed
Encroachment within a Month from the date of such Notice
the said Petta Ryotwise as the case may be
is registered by the Village Officers. Thus Encroachment
takes place with unnecessary delay.

4. As proceedings in such cases [illegible]



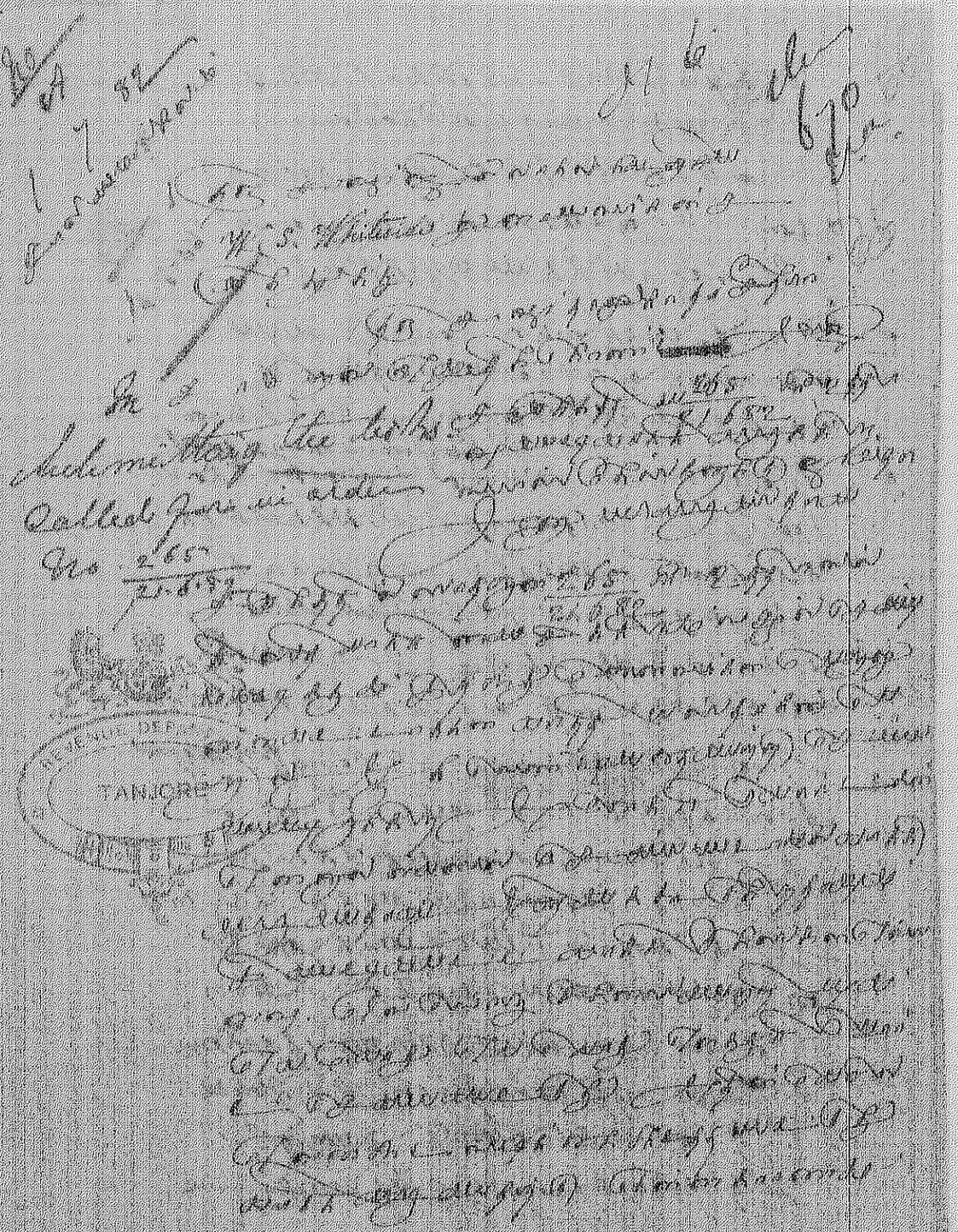


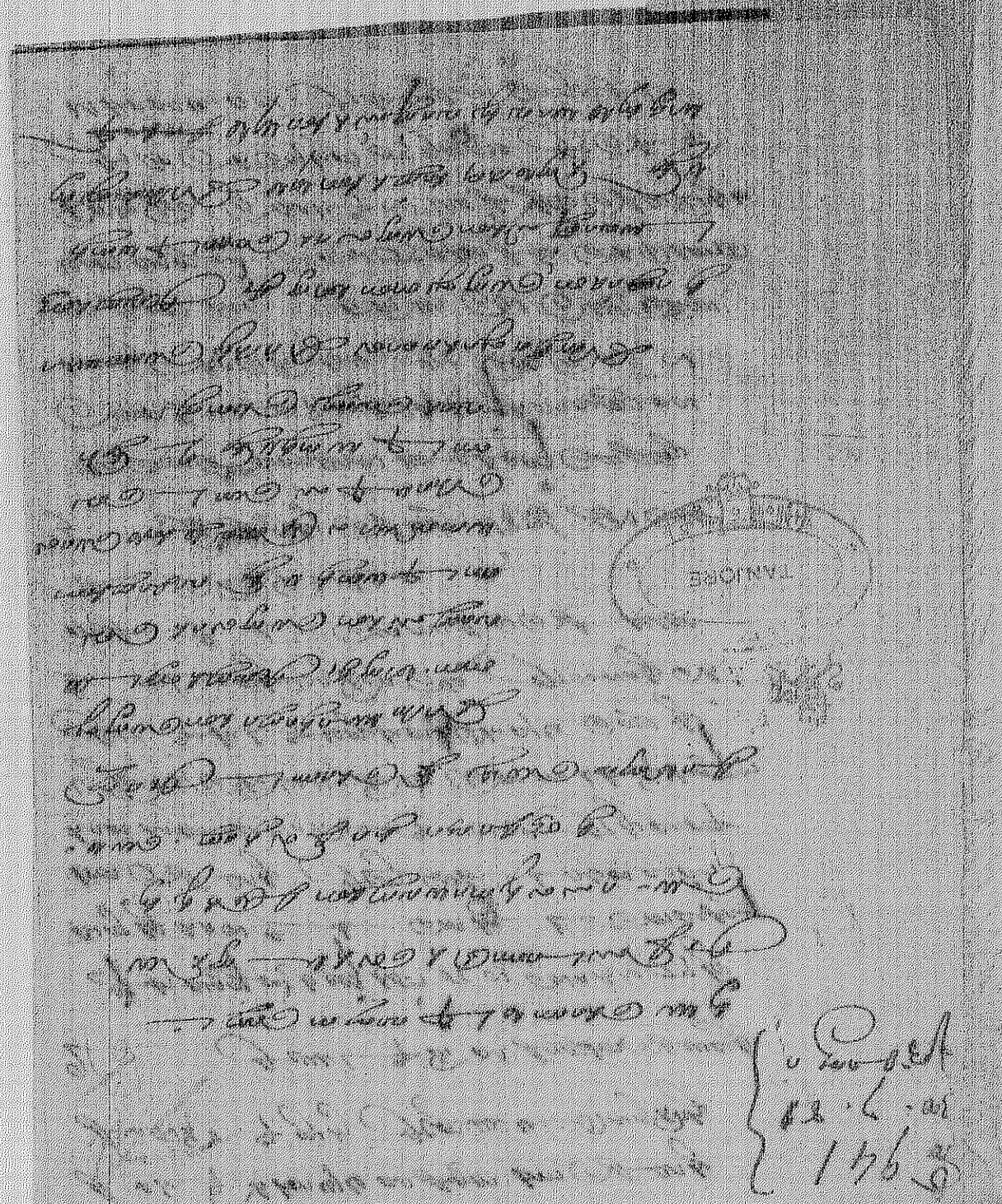
that the Cape annual
incredible result of a great
want of care & attention on the
part of the Solicitor & his Partners.
That proper attention should have
be bestowed on that Case, on the
disposal of which the Annuitant
obtained prior to 1876 cannot be
followed.

(a)

be
to you
(b) mine
1886 Jan 17

Gilcrow.





18

From

The COLLECTOR of
TANJORE.

To

Dated
Despd.
Received

No.

Enclosures.

This } Office letter No. dated

Circular.

The Abbey Collection
Should Start in Abbey
Priory Creek on Saturday
5th Dec. 10 Acres of the
Village Allotment Site.
In the Northern part
Park by the Cottages
2. The Circle & the
Land to the East
The Circle is Cycle
Tracks & Pedestrian
Circle with Dark Green
Border Rock Gardens
3. The Circle & Tennis
Courts in Yellow
Village Edition
Ended in 1870.
3. Pavilion Offices
Car Parking and
Wood Log Cabins
and the Lake
Green

to receive power
alterations and should
how the given effect
of. It others be
moving of the legislat
of the first orders
thereon given that
first should not be
accepted from Mer
Then regulated holders
and also to certain
other parties which
have Certain and
fixed Condition of
the Security is due
of the forfeiture of
Shares Interest or the
Shall the forfeiture of
forfeiture of the
to the Company
for recovering from
to the Court in Cer
the Court of

Circular

Echo Sp. 6

Reims.

* 26" January 1883, Co. 441_
@ 24" March " " 1,828_

K. Reims under
is requested to pay attention, if he
has not already paid, the fixed
sum of Rs. 100 to complete the
Dashkiát project, as required
by the undersigned in his memo
and footnote noted in the margin
and to refer to his drawing dated
at his earliest convenience
as both the Supt. of Executive
Engineers Canals of the "Doab"
as the subject in the "Doab"
respectively.

H.C.J.
Sup. Circle

Let this go. Let
Let Tho say, if he
can whether it has
been received or not
if received why it
has not been credited
& pay the sum due
& Reims if so. Remind
in Memo. Reminder Mr Tho on

Let Tho

COLLECTION
13 MAI 1913
MARCEL BRION

Camyaee
1641 / 26—1—53

Memo.

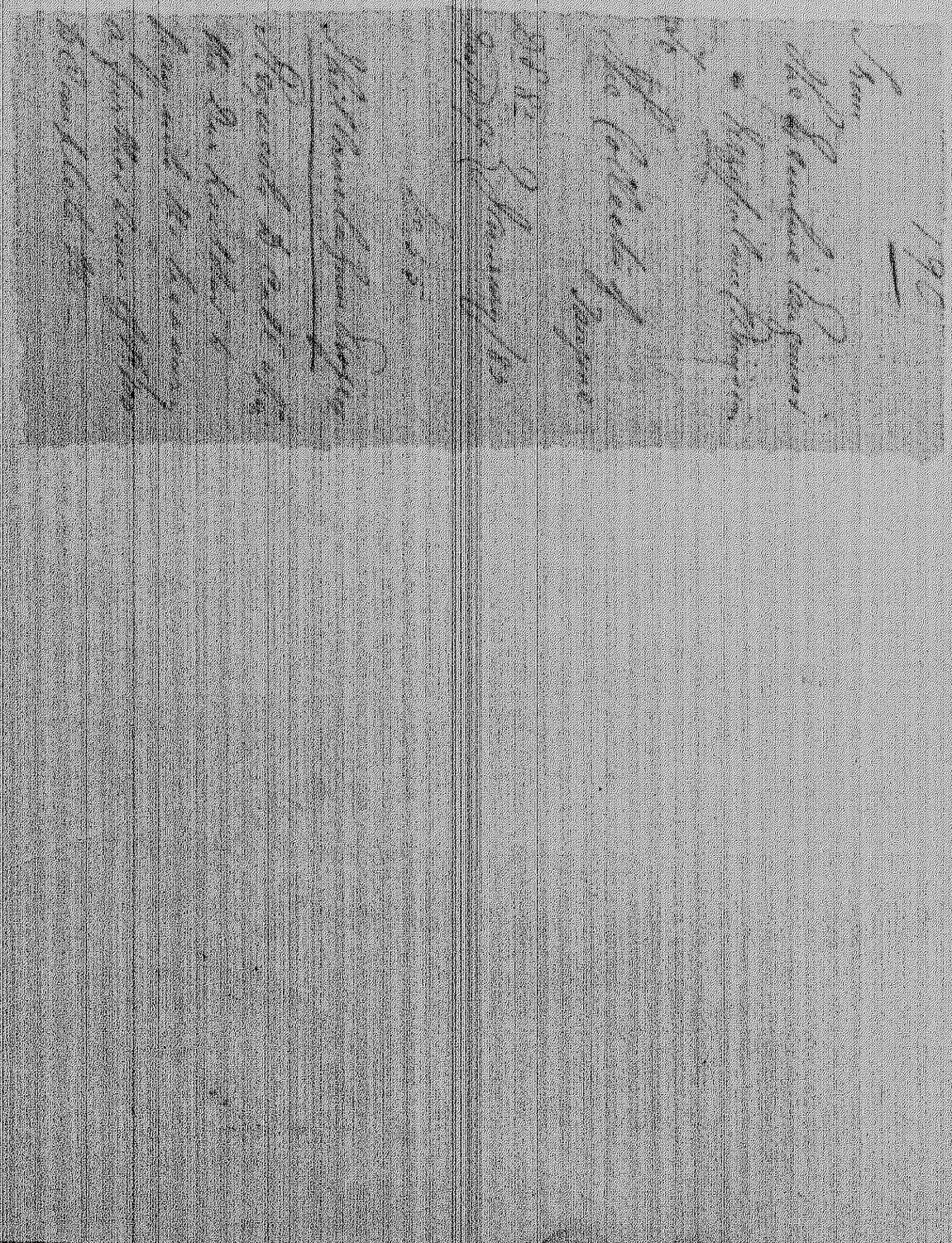
With reference to your letter [illegible]
[illegible] addressed
to Mr. Gibson, Asst. Sec. R. Rev.
relative to Revenue informed that
the Executive Engr. Nagapattinam
[illegible] states in his letter dt.
that the agent Mr. Rev.
received Rs. 102 & completes the season, the
his connection with his Department
has ceased
but that the amount should be paid to the
Govt.

2. You are requested, therefore,
to pay the sum Rs. 102 to the Govt. Treasury and
to the Salary Treasury and Treasurer
as in this Centre Treasurer Treasury Receipts for transmission
to the Executive Engr.

Copy of the Salary Treasury
officer to Revenue Department
with brief reference to the
above cited Agent's receipt
for Rs. 102 dt. 26.1.53
received from Revenue Department
in connection with Receipts
[illegible]

Sg. [illegible]

Sg. [illegible]



Valence
21-7-82

Re 3805

Enclosement en Ete
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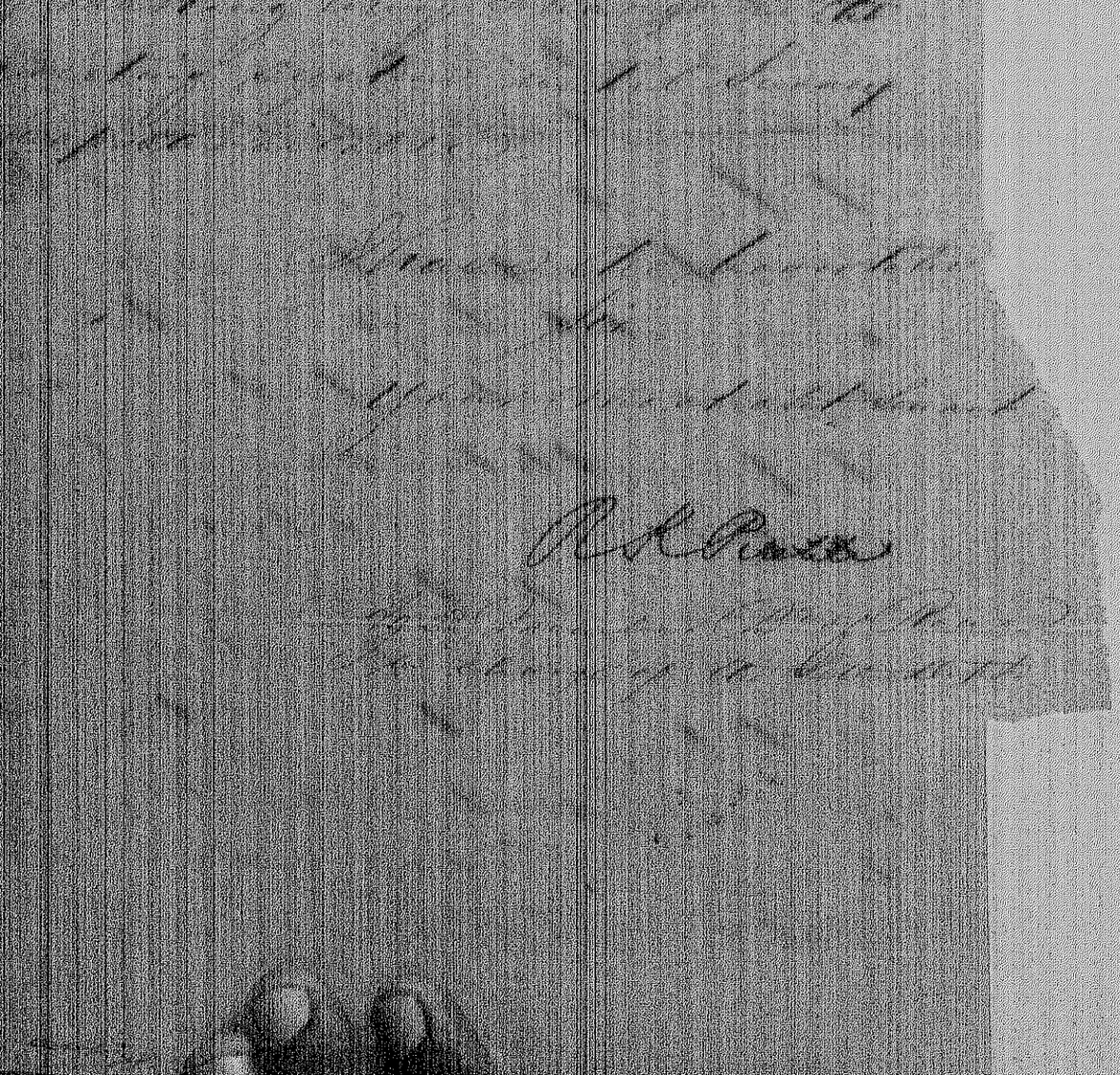
-chenda Dew ag Combe-
-Corenn.

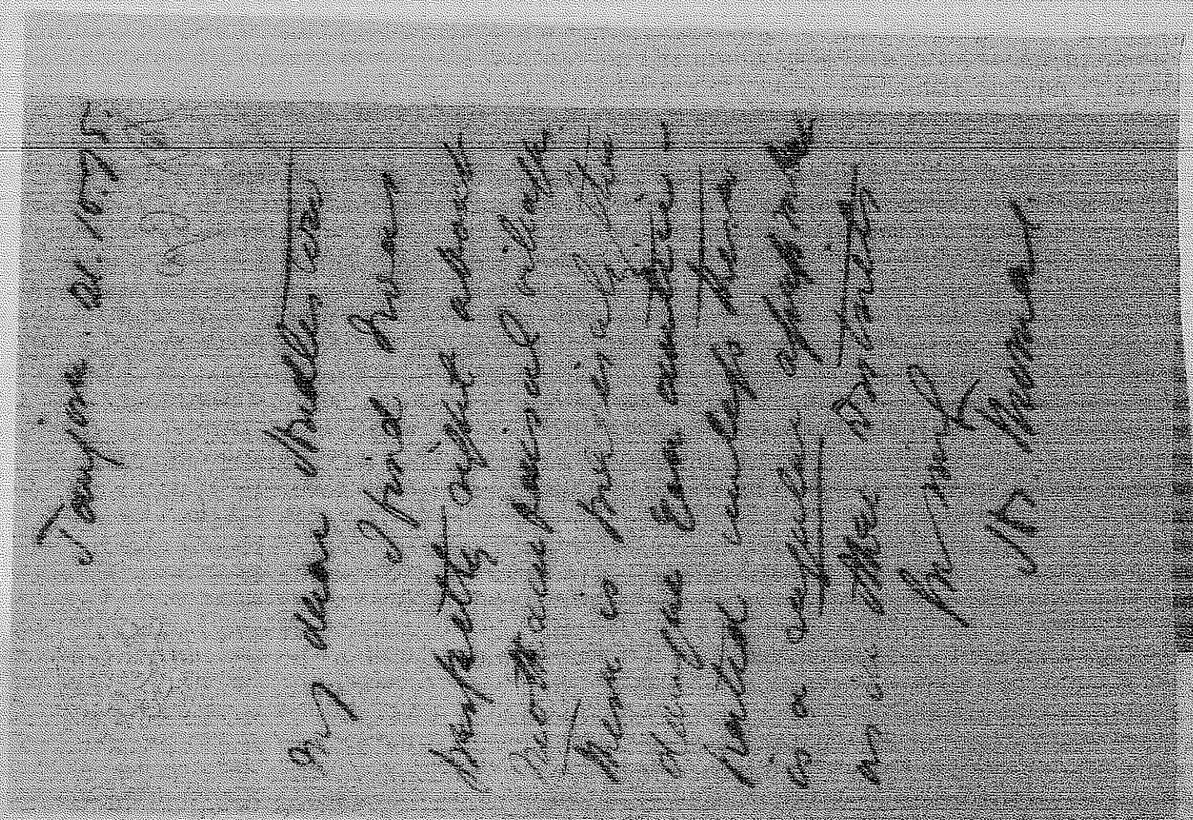
The Fechtaour a en-
tat ane Hochtalyann
Pellan, hag dien ag-
ta dauney the Fechtaur
Jeneyek.

(received)

le Prefect
1 JUL 82

L. CADET





Act Minutes of Government Settlement

Explaining & for the more effectual
the apprehending of Highwaymen & others
guilty of the Burglary Act

Whereas since the passing of an Act made in the
[illegible] Year of the Reign of His present Majesty
King George the Second intituled An Act for the
more effectual punishing of Persons who shall
commit Burglary or Robbery in any Dwelling
House or Shop or who shall break into any
Dwelling House or Shop with Intent to commit
Burglary or Robbery and for the more effectual
apprehending of Persons guilty of Burglary
Robbery or Housebreaking and for the more
speedy bringing them to Trial and Punishment
and for the more effectual preventing the
Receiving of Goods stolen by such Persons
And whereas by the said Act it is enacted
That if any Person or Persons shall be convicted
of Burglary or Robbery in any Dwelling House
or Shop or of breaking into any Dwelling House
or Shop with Intent to commit Burglary or
Robbery or of Housebreaking with Intent to
commit Burglary or Robbery or of Stealing
in any Dwelling House or Shop any Goods
or Money to the Value of Five Shillings or
more or of Receiving any Goods knowing the
same to be stolen such Person or Persons
shall be transported for Seven Years
And whereas by the said Act it is enacted
That if any Person or Persons shall be convicted
of Burglary or Robbery in any Dwelling House
or Shop or of breaking into any Dwelling House
or Shop with Intent to commit Burglary or
Robbery or of Housebreaking with Intent to
commit Burglary or Robbery or of Stealing
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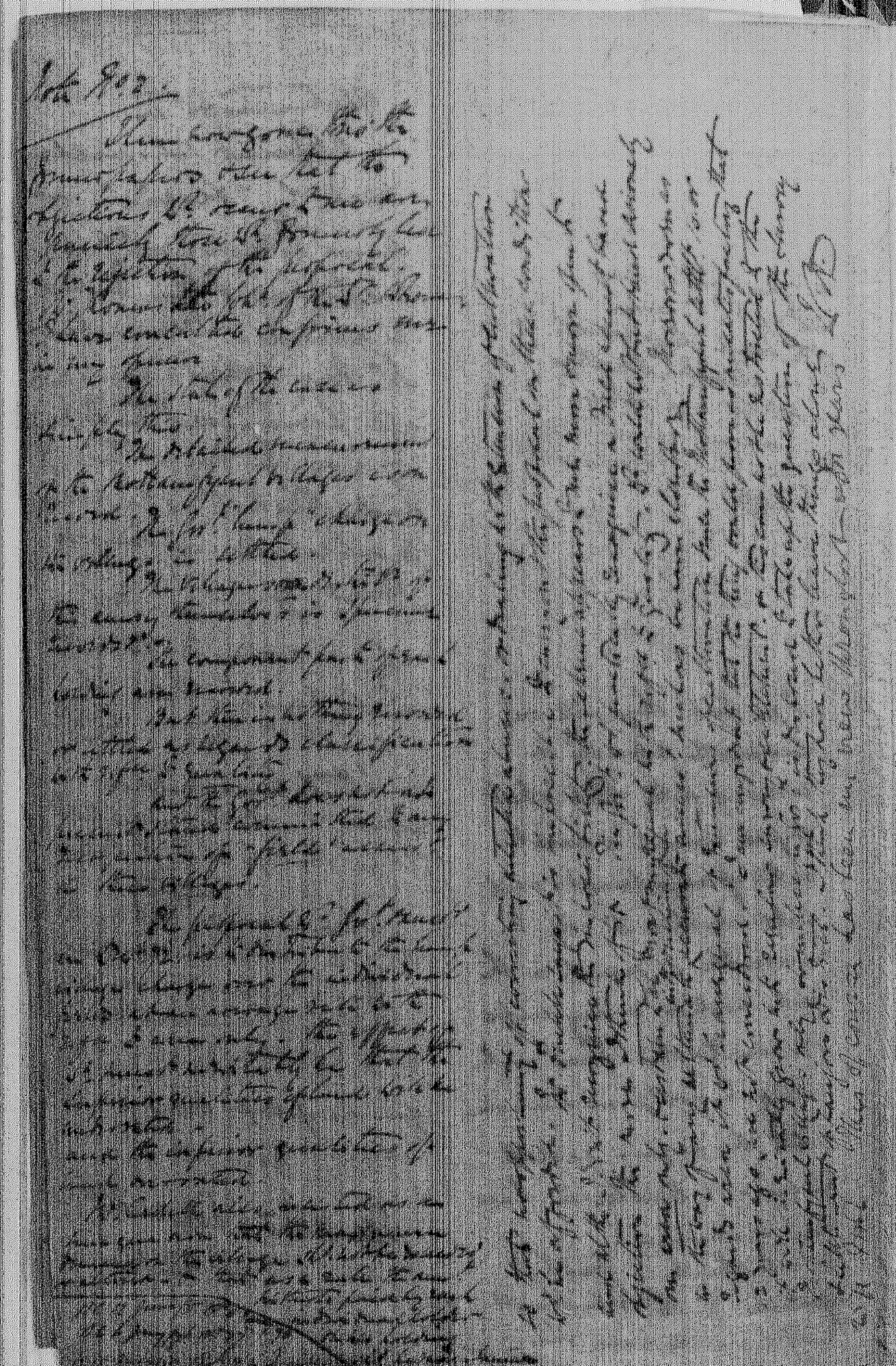
or Money to the Value of Five Shillings or
more or of Receiving any Goods knowing the
same to be stolen such Person or Persons
shall be transported for Seven Years

Received for Orders

[illegible] & [illegible] Entry [illegible] 8 Sep
24

[illegible] the Recommendation of
[illegible] Secretary



Revenue Department.

No. 182

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 14th February 1876.

READ [illegible]

1216

Read also the following

Letter from the Director of

Revenue Settlement dated

[illegible] No. [illegible] proposing

[illegible] Boundaries

[illegible] Taluks &c.

[illegible]

[illegible]

[illegible]

and the Confirmation
[illegible] of each Building
are recorded also. And
there is nothing recorded
or stated as regarded
the Investigation of
the Grants title respecting
to Quality, & the Condi-
tion [illegible] of Annual
Ground Rent Commutation
[illegible] any Reception
of [illegible] Deed
[illegible]

[illegible] Boys
[illegible] Girls
[illegible] Men
[illegible] Women
[illegible] Boys
[illegible] Girls
[illegible] Men
[illegible] Women
[illegible] Boys
[illegible] Girls
[illegible] Men
[illegible] Women

Explanation Questions of Case
will be marked Case, and
the inferior questions are
called The Principal ones
with the respective Numbers
& Letters Annexed of Each
Enquirer Case, and to Each
Case, the Inferior Points are
Each Annexed, and for the
Different Cases with a
different Letter and for
Each Person in Each Case
the Answers Number
& Questions, as Nearly Such
Possibly Can be Done
Each Person to be Asked
Case 1st Question Number
One Answer Number One
Case 1st Question Number
Two Answer Number Two
Case 1st Question Number
Three Answer Number Three
Case 1st Question Number
Four Answer Number Four
Case 1st Question Number
Five Answer Number Five
Case 1st Question Number
Six Answer Number Six
Case 1st Question Number
Seven Answer Number Seven
Case 1st Question Number
Eight Answer Number Eight
Case 1st Question Number
Nine Answer Number Nine
Case 1st Question Number
Ten Answer Number Ten
Case 1st Question Number
Eleven Answer Number Eleven
Case 1st Question Number
Twelve Answer Number Twelve
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Thirteen Answer Number Thirteen
Case 1st Question Number
Fourteen Answer Number Fourteen
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Eighteen Answer Number Eighteen
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Nineteen Answer Number Nineteen
Case 1st Question Number
Twenty Answer Number Twenty
Case 1st Question Number
Twenty One Answer Number Twenty One
Case 1st Question Number
Twenty Two Answer Number Twenty Two
Case 1st Question Number
Twenty Three Answer Number Twenty Three
Case 1st Question Number
Twenty Four Answer Number Twenty Four
Case 1st Question Number
Twenty Five Answer Number Twenty Five
Case 1st Question Number
Twenty Six Answer Number Twenty Six
Case 1st Question Number
Twenty Seven Answer Number Twenty Seven
Case 1st Question Number
Twenty Eight Answer Number Twenty Eight
Case 1st Question Number
Twenty Nine Answer Number Twenty Nine
Case 1st Question Number
Thirty Answer Number Thirty
Case 1st Question Number
Thirty One Answer Number Thirty One
Case 1st Question Number
Thirty Two Answer Number Thirty Two
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Forty Answer Number Forty
Case 1st Question Number
Forty One Answer Number Forty One
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Forty Two Answer Number Forty Two
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Forty Three Answer Number Forty Three
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Forty Four Answer Number Forty Four
Case 1st Question Number
Forty Five Answer Number Forty Five
Case 1st Question Number
Forty Six Answer Number Forty Six
Case 1st Question Number
Forty Seven Answer Number Forty Seven
Case 1st Question Number
Forty Eight Answer Number Forty Eight
Case 1st Question Number
Forty Nine Answer Number Forty Nine
Case 1st Question Number
Fifty Answer Number Fifty
Case 1st Question Number
Fifty One Answer Number Fifty One
Case 1st Question Number
Fifty Two Answer Number Fifty Two
Case 1st Question Number
Fifty Three Answer Number Fifty Three
Case 1st Question Number
Fifty Four Answer Number Fifty Four
Case 1st Question Number
Fifty Five Answer Number Fifty Five
Case 1st Question Number
Fifty Six Answer Number Fifty Six
Case 1st Question Number
Fifty Seven Answer Number Fifty Seven
Case 1st Question Number
Fifty Eight Answer Number Fifty Eight
Case 1st Question Number
Fifty Nine Answer Number Fifty Nine
Case 1st Question Number
Sixty Answer Number Sixty
Case 1st Question Number
Sixty One Answer Number Sixty One
Case 1st Question Number
Sixty Two Answer Number Sixty Two
Case 1st Question Number
Sixty Three Answer Number Sixty Three
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Sixty Four Answer Number Sixty Four
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Sixty Five Answer Number Sixty Five
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Sixty Six Answer Number Sixty Six
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Sixty Seven Answer Number Sixty Seven
Case 1st Question Number
Sixty Eight Answer Number Sixty Eight
Case 1st Question Number
Sixty Nine Answer Number Sixty Nine
Case 1st Question Number
Seventy Answer Number Seventy
Case 1st Question Number
Seventy One Answer Number Seventy One
Case 1st Question Number
Seventy Two Answer Number Seventy Two
Case 1st Question Number
Seventy Three Answer Number Seventy Three
Case 1st Question Number
Seventy Four Answer Number Seventy Four
Case 1st Question Number
Seventy Five Answer Number Seventy Five
Case 1st Question Number
Seventy Six Answer Number Seventy Six
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Seventy Nine Answer Number Seventy Nine
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Eighty One Answer Number Eighty One
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Eighty Two Answer Number Eighty Two
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Case 1st Question Number
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Case 1st Question Number
Ninety Three Answer Number Ninety Three
Case 1st Question Number
Ninety Four Answer Number Ninety Four
Case 1st Question Number
Ninety Five Answer Number Ninety Five
Case 1st Question Number
Ninety Six Answer Number Ninety Six
Case 1st Question Number
Ninety Seven Answer Number Ninety Seven
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Ninety Eight Answer Number Ninety Eight
Case 1st Question Number
Ninety Nine Answer Number Ninety Nine
Case 1st Question Number
One Hundred Answer Number One Hundred