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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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Proceedings of the Madras Government, Revenue Department,
8th December 1876.

No. 164. Read the following letter from JOHN MILLER, Esq., Barrister-at-Law, to the Hon. D. F. CARMICHAEL, Secretary to Government, Revenue Department, dated Madras, 2nd December 1876 :—

At the request of my client, the Rance of Shivagunga, I have the honor to forward to you the accompanying Memorial, and to request that you will be good enough to lay the same before His Grace the Governor in Council.

Enclosure No. 1.

Memorial from SIVAMUTTOO MOOTHOO VIZIA REGUNADA RANI KATTAMA NATCHIEAR, Zemindarni of Shivagunga, in the Madura District, to the Most Noble RICHARD PLANTAGENET CAMPBELL TEMPLE NUGENT BRYDGES CHANDOS GRENVILLE, Duke of Buckingham and Chandos, Governor of Fort St. George.

SHEWETH,—

That your Grace's Memorialist, the holder of the Zemindari of Shivagunga, in the Madura District, begs to submit the following circumstances relative to the imposition by Government on her of a local rate, for your Grace's consideration, and prays for such relief as your Grace in Council may deem right.

2. That your Grace's Memorialist's ancestors having been previously in possession, their right to the Zemindari was confirmed under an Istimrar Sanad, dated the 22nd April 1801, granted to them by the Honorable East India Company by Lord Clive, the Governor, and the Members of the Council of Fort St. George; and that the whole of the conditions under which the tenure was thenceforward to continue were stated with great clearness in the Sanad in question, to which your Grace's especial attention is solicited.

3. From the Sanad your Grace, it is trusted, will not fail to perceive that the spirit which animated it throughout, and which was given expression to in the most unmistakable language, was one which had for its prominent object the complete protection of the Zemindar in the enjoyment of his property, and that to make this protection real, to guard against a possible non-fulfilment of his lawful engagement, a moderate assessment, *one not liable to change under any circumstances*, was fixed upon the Zemindari.

4. Your Grace will also perceive from paragraph 4 of the Sanad that the Sanad went further by specifying all the other modes in which Government reserved to themselves the right of additional taxation without touching the permanent assessment—by providing against revisions because they were allowed for in the amount determined upon, and by expressing the deliberate decision of Government to the effect that they had created a commutation and had bound themselves to interfere therewith only in so far as to undergo and not to vary it.

5. The authority under which the Sanad was issued was Regulation 25 of 1802, Section 3 of which enacted that "each Zemindar or proprietor of land shall procure and deliver to the Collector of the district a correspondent Cabooleat. The said Sanads and Cabooleats shall contain the conditions and articles of tenure by which the lands shall be held. In all cases of disputed assessment reference shall be had to the Sanads and Cabooleats, and judgments shall be given by the Courts of

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ture in conformity to the conditions under which the assessment may have been formed in each particular case."

5. There can be little, your Grace, no question that the Sanad and the Cabooliat are the sole documents by which to decide the tenure on which the Shrotriem Zemindari was held; and by the former it is clear that under no circumstances may any tax, beyond the permanent assessment, be levied on the Peishcush. The provision of the Sanad was also the Law (see Section 1 and 4 of the same Regulation (25 of 1802), the wording of which is identical with that of the Sanad.

6. When it was Her Majesty's pleasure to assume the direct Government of the country (the Proclamation of 1858), known as the Queen's Proclamation, was issued and paragraphs 5, 7, 8, and 11 thereof are given in the margin.

Extract from Proclamation by the Queen to the Chiefs and People of India.

PARAGRAPHS 5, 7, 8, AND 11.

5. We hereby announce to the Native Princes of India that all treaties and engagements made with them by or under the authority of the Honourable East India Company are by Us accepted, and will be scrupulously maintained and respected by Us, and We look for the like observance on their part.

7. We desire no extension of Our present territorial possessions; and while We will permit no aggression upon Our dominions or Our rights to be attempted with impunity, We shall sanction no encroachment on those of others. We shall respect the rights, dignity, and honour of Native Princes as Our own; and We desire that they, as well as Our own subjects, should enjoy that prosperity and that social advancement which can only be secured by internal peace and good government.

8. We hold Ourselves bound to the Natives of Our Indian territories by the same obligations of duty which bind Us to all Our other subjects, and those obligations, by the blessing of Almighty God, We shall faithfully and conscientiously fulfil.

11. We know and respect the feelings of attachment with which the Natives of India regard the lands inherited by them from their ancestors, and We desire to protect them in their just rights in framing laws and regulating the assessment of taxes which may be imposed upon them in proportion to their means, and We are specially anxious to promote the welfare and happiness of those whose property and industry are the source of wealth and power to this country.

7. It was necessary for Mr. Thomas to obtain your Grace's sanction before he could proceed with a literal translation of His Most Gracious Majesty's words. If the provisions of the Sanad, with your Grace's Minute thereon, be examined, it will be found that with the exception of the Government have acted faithfully to the last word until 1865, when the right assumed by the Legislature was questioned by the Madras Government, but in that year the Government of India decided that if such rights were to be kept up, they could only be so from local resources.

8. Accordingly Act III of 1865 was passed by the Madras Legislature, and served to realise a cess on lands held on Inam tenure, but not on those held on other tenures.

9. Act III of 1865 was repealed when the Act originally took its rise in the Legislature before the Local Government, but in that year the Government of India decided that if such rights were to be kept up, they could only be so from local resources.

10. Meanwhile would it please your Grace's more particular attention to the Statements of Objects and Reasons promulgated when the Act originally took its rise in the Legislature before the Local Government, but in that year the Government of India decided that if such rights were to be kept up, they could only be so from local resources.

11. As regards unassessed lands it was stated that in districts where the rates had been revised the assessment was made to include a cess, but that in Zemindaris and other districts under permanent assessments all Inamdars and others holding under tenures wholly exempt

it was the object of the Bill to remedy the defect, inasmuch as they benefited to as full as much as their neighbours.

12. The mode in which the remedy was to be applied was given fully in the Objects and Reasons thus: "There is no reason why *a ryot in a Zemindari or an Inamdar* should not contribute equally with the *Government ryot* or holder of fully-assessed land for benefits which all enjoy alike.

Supplement to the *Fort St. George Gazette*, 19th December 1866, pages 178 and 179.

"As regards *Inams* it may be remarked that there is nothing in the recent settlement of these favorable tenures to preclude the adoption of this course. That settlement was merely a commutation of the reversionary rights of the State to the land, and in no way affects the liability of the *Inamdar* to general or local taxes to which the community generally may be subject.

"Zemindars occupy the position of the Government, and are therefore not liable to the cess, except in respect of lands cultivated by themselves; their ryots and under-tenants, however, are in the same position as Government ryots, and equally bound to contribute towards the advantage they will equally enjoy.

"The Governor in Council resolves to instruct the Board of Revenue to lose no time in preparing the draft of a law enabling the Government to levy a road-cess on all landholders *(Zemindars and proprietors of lands assessed under Regulation* 25 *of* 1802 *excepted)* for the construction and maintenance of district roads.

"The accompanying Bill has been prepared by the Board of Revenue. The Board explain that in it provision has been made for the collection of the cess (from their sub-tenants) by the Zemindars *as the Board saw considerable difficulty in collecting it from their tenants by any other mode.*"

Supplement to the *Fort St. George Gazette*, pages 9 & 10, dated 16th March 1866.

13. In the final debate which took place, an elaborate statement was made by the Honorable Mr. Lyall to show that *Inamdars* could not claim exemption, and he brought forward as an example the levying of local rates for local purposes in England; but it is remarkable that, entirely in favor of Ministerialist, that no attempt whatever was made to show that the *Zemindar*, under the peculiar nature of his tenure, was liable to be taxed like the *Inamdar*. Indeed, all through the correspondence and discussions which circled around the Bill, the Zemindar began and ended as a party holding a position exactly equivalent to that of the Government, except in the point of land which might happen to be under direct cultivation by himself; and even here the situation was but that of Government with landed property in Municipalities.

14. The specific section which imposed the road-cess is given in the margin, and in accordance with the views that the Zemindar was to be exempt, and with the recommendation of the Board of Revenue, Section 10 stands as follows:—

Section 2 of Act III of 1866: "From and after the passing of this Act all certain lands on whatever tenure held in the Presidency of Madras, or any district or in any part of a district to which this Act shall have been extended or declared to be liable to the payment of a district road-cess"

"Every such landholder is hereby empowered to collect and receive the portion of such road-cess due under this Act by his tenants or other occupants of his lands."

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13. Memorialist also solicits your Grace's attention to Section 16 of Act III of 1866 as given in the subjoined abstract:—

Section 16 of Act III of 1866.

"When the whole or any part of the amount [illegible] Section 2 of Act II of 1864 payable by [illegible] on the date fixed [illegible] the Collector may proceed against such defaulter [illegible] Government dues.

[illegible] to recover the arrears with [illegible] by the rules under section 16 of Act II of 1864 [illegible] Section 16 of Act III of 1866 [illegible] Act II of 1864 [illegible] Act."

Though only a restatement [illegible] of the clause of the Sanad, [illegible] seems hardly necessary to the [illegible] to the terms of the Sanad, by which [illegible] Zemindar distinctly [illegible] from [illegible] and the rents of the Zemindar, [illegible] Government [illegible] Act.

17. Still [illegible] ought to have been taken as the [illegible] that an additional [illegible] the permanent assessment fixed under the Sanad, by reducing that [illegible] the direct cultivation of the Zemindar [illegible] to the rates, and that an entirely [illegible] that, in regard to the provisions of the Sanad, we [illegible] the rent [illegible] Act V of 1865 [illegible] Act III of 1866 [illegible] the Government entering into [illegible] (which at least [illegible] and on [illegible] by [illegible] he would be liable to [illegible] Zemindar's estate for arrears of [illegible], a [illegible] possible [illegible] Government's [illegible] demand remains [illegible] and no [illegible] clause [illegible] would have been entirely [illegible].

18. Section 17 of Act [illegible] position is [illegible] the tenant's and the land-[illegible] under Clause 3, Section 28 of the [illegible] Act was "a sum or sums not exceeding [illegible] the rent in the Zemindar's [illegible] the annual rent [illegible] of all unexpired land on [illegible] Section left it [illegible] Zemindar to [illegible] Section 17 [illegible] a reduction or remission of the local rate. * * * on account of [illegible] whose annual rental [illegible] of his [illegible] Zemindari and as regard to the amount of the remission. * * * Provided [illegible] 30 [illegible] account according to such [illegible] from Act [illegible]. * *

shall be calculated upon the whole amount which would have been payable to Government if no such remission had been allowed."

20. It seems perfectly reasonable, your Grace's Memorialist submits, to suppose that Act III of 1866 paved the way for this absolute infringement of the terms of the Sanad,—an infringement by which the Zemindar was commanded to pay one-half the local rate out of his own resources. In whatever light, however, the legislation of 1866 may be looked upon, it does not seem too much to say that the binding character of the Sanad did not, in 1871, receive the consideration which was undoubtedly its due.

21. Your Grace's Memorialist has carefully read over the Objects and Reasons, the correspondence, and the debates connected with Act IV of 1871, but she has not succeeded in discovering the principle on which the additional land-tax was imposed upon her. There is nothing to show that the following points received any consideration; that the Zemindar occupied a position analogous to the position of the Government; that, if the Zemindar was liable to be taxed, the Government were equally so; that the Zemindar did not benefit by improved roads or by education any more than the Government did; that circumstances had occurred to destroy the argument of the Legislature of 1866 to the effect that there was "no reason why a *ryot* or a Zemindar (not the Zemindar) should not contribute equally with the class *immediately above*;" that the Sanad and Resolution 25 of 1802 expressly prohibited the imposition of any payment beyond the permanent assessment.

22. In 1850, when the Local Funds Bill was first brought before the Legislature, the Select Committee reported, as a reason for imposing the tax on the Zemindars, that they "were held their lands on terms more favourable than those granted to the Government ryots. Subsequently, however, this ground was abandoned, and according to the Honorable Mr. Cotyapah Rau's speech (vide page 2 Supplement *Fort St. George Gazette*, February 21st, 1871), the Zemindar was taxed "not because he ought to pay a larger sum for landed property than other people, but that he is called upon to pay a certain sum for the benefit of interests common to the same lands, however numerous the parties may be that have rights under the cultivating tenure." In plain words, this amounts to an attempt to tax the principle admitted in connection with Act III of 1866, that the Zemindar bears a quasi analogous to that of Government; for otherwise, if the Zemindar is to be liable for his beneficial interest in the land, that relationship ceases to exist. Upon the same argument would apply to Government with these words. Thus as Memorialist can see, therefore, the principle of the Legislature does not seem to have been considered, and no Government ryots had to pay the tax, neither has sufficient light been thrown upon the matter in the case of the Zemindar's ryots. Memorialist, however, not discouraging to know that local taxes ought not to be imposed for local purposes, but that it is a rule followed in your Grace's Government, that local taxes should fall on the class benefited. As the Government, in the case of land-tax, is entitled to a share of the increased value of land, it is not unreasonable to suppose that the Zemindar is entitled to a similar share of the increased value of his property, and that the Government should be precluded from imposing any additional taxes on the Zemindar's ryots, or on the owners of the Zemindari, as it would be in every respect to Government's advantage to encourage trade with other peoples' goods, as it would encourage

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in the debate that the Zemindars were a wealthy class, and could well afford to pay the tax. It is needless to point out that such a principle of taxation established and preserved in vigour but result in one of the worst forms of tyranny. It would, in fact, be a return to the state of things especially reprobated by the Sanad. Your Grace's Memorialist fears, however, from the many allusions in the debates, that the personal wealth of the Zemindars was allowed undue weight, and that the leading obligation to pay the permanent assessment under the most adverse circumstances, and the fact that the land would pay through the ryots, were correspondingly lost sight of.

23. The only feature of Act IV of 1871 which relieves it from being altogether opposed to the Sanad and Regulation 25 of 1802, is that in recognising the Zemindar's right to have at least half the rate drawn from another source, but your Grace's Memorialist submits that, even allowing for this qualification, the Act strikes at the very root of the Sanad; that it has introduced an element capable of bringing about a variation of all the obligations entered into by the State and the Majesty herself; and that if the plan of the Act is not very positive of uncertainty and danger done which is not the special object of the Sanad to exclude for ever.

24. It is not necessary, Memorialist submits, to ask your Grace to look upon the Sanad, as a document containing a contract of an ordinary character, the intent in both its importance and permanency failed to have the previous property attached to the enjoyment and exercise of the State. Rather should it be considered as a solemn instrument of self-assessing for securing the peace of the surrounding territories for the promotion of the best interests of the country, and the welfare of the people. Holding under them, the Zemindars acquired certain rights and privileges, which it became the duty of the British Government to respect. On the other hand they undertook grave obligations and duties on the subject bound themselves loyally and to all times to respect the rights which it had expressly and justly granted.

25. Being first of no less importance, and of as deep an importance, it is submitted, since from that settling has present of the Zemindar and the interest necessary would have operated towards settling the limit of his personal rent. But while it is necessary that not exist, and it was open to the Legislature to adopt the system of assessment imposed by the Government in paragraph 4 of the Sanad, the course taken is attempted to exchange not the whole provision with other provisions.

26. It is not here to examine the statement just made, to show how the assessment of 1802 was calculated on the Zemindar's resources in almost every paragraph of the Sanad.

27. The paragraph recites that up to 1802 the public assessment of the land-revenue has never been fixed, but the practice of Native Governments was to let the revenue fluctuate without any fixed principles and without any security to the Zemindars for the maintenance of a moderate rent-roll, and that such uncertainty was found to be productive of many evils, and more especially that Zemindars, in their endeavours to augment their resources, were induced to oppress the ryots, and to attempt to subject the progress of agricultural population and wealth and to destroy the interest of industrial classes by diminishing the security of personal freedom and private property.

28. Paragraph 2 recites that the British Government impressed with a deep sense of the injuries arising to the State and to its subjects from the operation of such principles, has resolved to remove from its administration so fruitful a source of uncertainty and disquietude; and it proceeds to point out that the means of removing uncertainty and disquietude are to grant the Zemindars a permanent property in their land in all time to come—to fix for ever a moderate assessment which shall never be liable to change under any circumstances, and to institute Courts of Judicature for the protection of the valuable rights conferred.

29. Paragraph 3 recites the amount, seventy-five thousand Star Pagodas, fixed as the permanent annual assessment.

30. It needs no comment, Your Grace's Memorialist submits, to show that the addition of any amount, such as, that intended in Section 47 of Act IV of 1871, is, according to the above paragraphs of the Sanad, absolutely *ultra vires* and illegal; and that it inflicts the very injuries to the State and its subjects which the British Government set itself about to remove.

31. Paragraph 4 gives an exhaustive list of all the various revenues upon which Government reserve the right of imposing an additional tax; and this affords additional proof if any were wanted, that so far as the Zemindar and the permanent assessment were concerned, the Government specifically restricted themselves to the demand of 75,000 Pagodas annually and no more. Hence also Memorialist submits that the imposition of the [illegible] of 1871 was *ultra vires* and illegal, and that the only course open to the [illegible] and [illegible] on the other terms of revenue specified.

32. It is also to be noted, Memorialist submits, that the list being specific and exhaustive, no additional exceptions could be introduced into it, and that the list with great caution avoids interference with the main object of the Sanad, the granting of the Zemundari in return for payment of the permanent assessment. None of the items enumerated are even remotely connected with a land-tax, and not one of them is in the nature of a grave burden on the Zemindar for all the changes to be made under them would be charges on certain additional income derived by the Zemindar, and which could be at once maintained by abolishing the source of such revenue. It is plain, therefore, that if the land rate was imposed in connection with paragraph 4, it had no authority whatever therefrom.

33. Paragraph 5 recites that the permanent assessment would be punctually paid in, and that the remissions occasionally granted were never to be renewed.

34. Paragraph 6 declared that both the personal property of the Zemindar and the lands are made responsible for the permanent assessment, and it goes on to say: "But under the moderate assessment this event can never happen except in consequence of your own default, for the Courts of Judicature will protect you against such an injury, unless you neglect to [illegible]."

35. Lastly by the 8th or the preceding paragraphs the [illegible] among all these paragraphs are of a character to [illegible] with all the Zemindar's power always to pay, having been fixed for ever, the Zemindar could not come forward to claim remission under any of the circumstances [illegible] remissions to [illegible] the Government having first acted with great consideration removed every excuse which the Zemindar could have for not fulfilling his obligations.

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may suggest or the progress of human affairs render necessary." These stipulations, however, Memorialist submits, would not justify the *creation of new duties and new burdens* upon the Zemindari which would destroy the principle of the constitution created by the Sanad.

41. There can be no doubt at all upon the point that the principle and primary object of the Sanad was to avoid all uncertainty, and to guard against all fluctuations of assessment by fixing once for all a certain specific amount in the most binding and solemn manner; and this engagement, it is to be observed, was, with equal straitness and solemnity ratified by Her Majesty.

42. To charge, therefore, any additional assessment to a Zemindar on the land by way of local rate or otherwise would impose upon him entirely new duties,—duties which, by increasing his burden, would entirely defeat the object aimed at in the granting of the Sanad.

43. If the legislation of 1866 and of 1871 could be made consistent with the Sanad, your Grace's Memorialist submits that the paragraph now under notice could alone afford ground for such consistency, but it is trusted enough has been said to show that there was no foundation whatever for such legislation, inasmuch as the only paragraph on which reliance could be placed, utterly discourages the interpretation which might have been put upon it.

44. As paragraphs 9, 10, 11, and 12 are somewhat foreign to the issue of this Memorial, it is unnecessary for Memorialist to trouble your Grace in consideration of them; but it is necessary to cite paragraph 14, inasmuch as it contains, but an exhortation towards the punctual payment of the permanent assessment in view of the benefits conferred.

45. Paragraph 15 the last, however, is important, for it makes over the Zemindars for ever, empowering the Zemindar to hold it in perpetuity *at the fixed assessment*. If these words were intended to maintain them, Memorialist respectfully submits that Section 47 of Act IV of 1871 could not, and ought not, to have been enacted.

46. Having passed in review the whole of the Sanad, the attention of your Grace is solicited by Memorialist to the fact that in no part whatever thereof any limit laid down as to the amount which the Zemindar is to demand from his ryots: paragraph 12, indeed, leaves the Zemindar free to make his own engagements, and paragraph 14 advises him to deal his ryots with kindliness; and this in no wise differs from the course which the Government deem it to pursue towards their lessees, for, as an instance to point, when the Sanad-cess of 1866 was introduced, it was simply made payable by the ryots of Government.

47. As observed in paragraph 24 the Sanad is no ordinary document. It binds the subject, but does no more than does it, for it rests on to bind the sovereign power with the same stringency, and it is never to be forgotten that it is supported by the very highest sanction in the realm, that of Her Majesty herself.

48. If under a Government as yet scarcely secure, and it is feared also is stopped from granting rates, there can be no protection for the subject, and the danger is real and not to be sustained. A broken pledge in 1860 led to a broken pledge of native regiments in 1873, and the one being thus open, it is difficult to say what broken pledges might not exist in the future. The Sanad does it impose

REVENUE DEPARTMENT.

No.

From

Dated 187

FOR ORDERS.

FOR ORDERS

To

THE MOST NOBLE RICHARD PLANTAGENET CAMPBELL
TEMPLE NUGENT BRYDGES GRENVILLE
DUKE OF BUCKINGHAM AND CHANDOS

&c. &c. &c.

My Lord Duke,

The family Records of Stowe, and the Collection of Manuscripts which your Grace has so liberally opened to the Public, have long excited the curiosity of Literary Men, both at home and abroad.

Your Grace's Grandfather, the Illustrious Collector of the Stowe Manuscripts, in the following Catalogue, has given a brief account of the Books and Papers which he had purchased, or obtained by Gift; but he has left to his Successors the pleasing task of describing the Contents of many of the Volumes.

*Your Grace's Great Grandfather, the Earl of Bute, was pleased to express a wish that the Catalogue should be printed, and I have the honour to lay before your Grace the Sheets which are already printed off

foundation whatever for such legislation, inasmuch as the only paragraph on which reliance could be placed utterly discourages the interpretation which might have been put upon it.

44. As Paras 9, 10, 11 and 12, are somewhat foreign to the issue of this Memorial, it is unnecessary for Memorialist to trouble your Grace with a consideration of them: nor is it necessary to cite para 14, inasmuch as it contains but an exhortation towards the punctual payment of the permanent assessment in view of the benefits conferred.

45. Para 13, the last, however, is important, for it makes over the Zemindry for ever, empowering the Zemindar to hold it in perpetuity at the permanent assessment. If then these words were intended to maintain their force, Memorialist respectfully submits that Section 67 of Act 4 of 1871 could not, and ought not, to have been enacted.

46. Having passed in review the whole of the Sanad, the attention of your Grace is solicited by Memorialist to the fact that in no part whatever thereof is any limit laid down as to the amount which the Zemindar is to demand from his Ryots: para 13 indeed leaves the Zemindar free to make his own engagements and para 14 advises him to deal his Ryots with tenderness; and this in no wise differs from the course which the Government deems it to pursue towards their tenantry, for, as an instance in point, when the Road Cess of 1866 was imposed, it was simply made payable by the Ryots of Government.

47. As observed in Para 24 the Sanad is no ordinary document. It binds the assignee, but does not stop short there, for it goes on to bind the Sovereign power with the same stringency; and it is never to be forgotten that it is supported by the very highest authority in the realm, that of Her Majesty herself.

48. Under such a document your wide therefore and liberal Court of Judicature alone is enabled from granting relief, there can be no protection for the ryot, and that the duties of each can only be maintained. A broken pledge in 1800 led to a broken pledge of assurance in 1871, and the door being thus open it is difficult to say what broken pledges might not arise in future. The Sanad vests in unqualified terms the Zemindar's right to be discharged through the Civil Courts, but now, while the defaulting ryot is sued to be arrested through the Civil Courts, it is the Zemindar's right which is arrested, and he is ruined in consequence. It is the Zemindar's right which is assailed, and he is driven to endorse the default. What a mockery were such assurance, could it be said that what should never happen, happened, and the Sanad was not upheld strictly by the Act of the Legislature.

49. It remains for Memorialist, to represent that the amount of Rs 1,00,000 which your Grace's Memorialist has to pay to the Government of Fort St George is now in arrears one year, the present year's instalment also falling due, and that the Zemindar is also in arrears to about the amount of Rs 40,000 besides. Memorialist avers that he has done his utmost to collect the arrears of Rs 140,000 and have desired of Government the privilege of a short extension of time, but this has been refused, and Memorialist is now threatened with a sale of his Zemindary to-morrow. Memorialist begs to represent that the Zemindary is not only hereditary but also impartible, and that the sale of it would be a most serious calamity to the family, and to the district at large. Memorialist believes that the sale would be illegal, and that the Government would be liable to an action for damages, but Memorialist is not prepared to go to law with Government, and he therefore appeals to your Grace's Court of Equity to grant him relief.

50. Memorialist begs to represent that the amount of Rs 1,40,000 is not the whole amount which the Zemindar has to pay to Government, but that he has to pay a further sum of Rs 1,00,000 on account of the Inam Commission, and that the Zemindar is also in arrears to the amount of Rs 40,000 on account of the Inam Commission.

51. Memorialist begs to represent that the Zemindar has been in possession of the Zemindary for 30 years, and that he has always paid the Government demand in full, and that he has never been in arrears before. Memorialist begs to represent that the Zemindar has been in possession of the Zemindary for 30 years, and that he has always paid the Government demand in full, and that he has never been in arrears before.

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60. Memorialist begs to represent that the Zemindar has been in possession of the Zemindary for 30 years, and that he has always paid the Government demand in full, and that he has never been in arrears before.

61. Memorialist begs to represent that the Zemindar has been in possession of the Zemindary for 30 years, and that he has always paid the Government demand in full, and that he has never been in arrears before.

62. Memorialist begs to represent that the Zemindar has been in possession of the Zemindary for 30 years, and that he has always paid the Government demand in full, and that he has never been in arrears before.

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APPENDIX.—A.

Scotch Mutual Tontine, Established upon the deed of permanent provision, granted by the Right Honorable Edward Lord Clive, *Baron Clive of Walcot, in the County of Salop, and Baron Clive of the Kingdom of Ireland, Governor in Council of Fort St. George, on the part of the Honorable the United Company of Merchants of England, trading to the East Indies, to* Mahomed Yezid Hoseyn Gawsee Khan's Wasul Tuzeh Zemindar of Shencotah.

1. It is known to the Landholders Talookdars Mocurreridars, Ryots, and all cultivators of land in the territories ceded to the Government of Fort St. George that, from the earliest to the present period of time, the public assessment of the land revenue has been considered as the first charge upon the produce, according to the established practice of Asiatic Governments; the assessment of the land revenue has been also considered as the most proper fund for the compensation of the amount paid without any security to the Zemindars or other persons for the collection of a tunkeah gold star. On the contrary, Peishcushes have been instituted by the ruling power, whether Hindu or Mahomedan, for the purpose of augmenting the assessment of the land revenue, and have been constantly demanded and enforced by the same means as appertained to the ruling power for the time being in the enjoyment of an increased revenue. In some Zemindaries it has been usual for the Government to demand, and to expect payment of, a certain proportion of the produce of the Ryotwar lands, the amount of which has been fixed at the pleasure of the ruling power, and has been considered as the proper criterion of the increase of the land revenue. In other Zemindaries, the Government has received

human affairs under necessary; such regulations will be administered by independent Judges in constituted Courts of Judicature, governing their decisions by the laws only. The decrees of these Courts will be founded on the Regulations of Government, printed, published, and translated for the information and security of its subjects, and on the institutes of the Hindoo or Mohammedan laws which are also open to the inquiry of all persons; the proceedings of the Adawlut will be held in open Courts accessible to persons of every description; all parties will be at liberty to attend to their own interest by their presence in the Courts during such proceedings, or to employ their Vakils with such instructions regarding the mode of prosecution or defence as may appear to be most eligible to them; unless the sentences of the Courts will be pronounced in the same public manner and executed by civil authority without the interposition of military force; the Collectors and other public servants of the Government will be compelled to appear in the Courts of Judicature for the adjudication of all cases in which, by reason of their offices they may be parties; and, finally, the greatest practicable degree of security has been extended to the native subjects of the British Government by the establishment of a gradation of Appeals from the Zillah Courts to the Provincial Courts, and from the Provincial Court to the Court of Sudder Adawlut at the presidency, and in the last resort from the Court of Sudder Adawlut to the Governor General in Council in Bengal.

14. Being, therefore, sensible of the benefits conferred on you by these settlements and anxious for promoting the welfare of your subjects, you shall be attentive in your engagements with Government, you shall conduct yourself with good faith towards your ryots, along your country connected with your own, you shall treat them with tenderness, encourage them in the progress of cultivation of the land, and pay the consideration to your own happiness in the permanent prosperity of your Zemindary.

15. Conformably to part of the 4th stipulations you are to perform the duties of allegiance to the British Government as laws and regulations, you are hereby authorized and required to hold or dispose of your lands, tenements, and assigns, at the permanent assessment herein granted to the Zemindary of Bhaugulpore.

Given in Fort St. George this 22nd day of April 1793, by and in the name of the Right Honorable the Governor in Council.

By order of the Right Honorable the Governor in Council.

(Signed) WILLIAM KERR,
Secretary to Government.