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MADRAS : RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue : DEPARTMENT

G.O. No. B.P. No.	2019	Press Mis.
Dated	13. 12. 18. 76	196

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Proceedings of the Madras Government, Revenue Department,
13th December 1876.

No. 290. Read the following Proceedings of the Board of Revenue, dated 24th October 1876, No. 2,641:—

Read the following letter from S. THOMAS, Esq., Collector of Tanjore, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Vallam, 28th August 1876, No. 8,188:—

“I have the honor to acknowledge the receipt of the Government order contained in their Proceedings, No. 1,098, dated the 28th August 1874, printed in Board's Proceedings, No. 6,499, dated the 19th September 1874, I have the honor to submit, for the Board's sanction, my proposals relative to the settlement of the villages belonging to the Nadium Madhum.

2. The villages referred to are six in number as marginally named, and are bounded on all sides by shrotriam villages. The Government villages nearest to Nadium and other villages are Rungnada-puram, Tennangudi, and Pudupatnam, of which the dry and wet rates are as noted below:—

	Dry per Vall.	Wet per Vall.
	Rs. A. P.	Rs. A. P.
Rungnada-puram...	5 15 9	13 8 7
Tennangudi...	5 2 4	35 13 10
Pudupatnam...	1 13 6	17 7 4

3. I enclose a statement, marked A, showing the extent of land in each village, the assessment thereon as proposed by the ryots, and that as recommended by the Deputy Collector. These rates were fixed with reference to those obtaining in the Government villages aforesaid as also to the capability of the soil as compared with the Government villages. Deputy Collector closes with the proposal of the ryots of Nadium in so far as it relates to dry and manavary lands. In the case of wet lands the Deputy Collector, who has had ample opportunities of testing the soil, urges that the rate should be the same as that of the Tennangudi village, the dry rate of which has been accepted by the ryots.

4. The only other cases in which the ryots proposed rates short of that of the Deputy Collector are in regard to the dry rate of Pungadikkadu and Karambakkadu and wet and dry rates of Palleyodaivoyal. The Deputy Collector maintains his proposal with reference to the dry rates of these three villages on the ground that the dry lands in question are superior to those of Pudupatnam with a rate of Rupees 1-13-6, and more or less equal to those of the other two Government villages, Rungnada-puram and Tennangudi, assessed at Rupees 5-15-9 and Rupees 5-2-4 per vall respectively, and he recommends accordingly the adoption of the rate of the Tennangudi village. As to the wet under-drain rate in Palleyodaivoyal the ryots' proposal has no reference to the rates of Government villages, whereas the Deputy Collector adopts the one obtaining in Rungnada-puram. The difference between the two proposals is but nominal, being only Rupees 0-8-7 per vall.

5. The statement aforesaid shows further at one glance the aggregate assessment for each village according to the two proposals, the one of the ryots and the other of the Deputy Collector, and the Board will also see therefrom that the total assessment under either proposal is more than the basis of the highest of the ten years of rental

from 1271 to 1280 when under Government management. I consider it useless to compare the rates now proposed with those actually collected by the late *Madam*, for the statement furnished by *Gov. Raskin* is entirely unreliable not being framed on an account regularly kept.

3. In regard to tree-tax the Government rules may, with advantage, be extended and made applicable to these villages. All trees in *scarcely* land need not be taxed in that the land on which they stand is subject to assessment. As for trees and scattered trees grown in other than scarce lands a tree tax may be levied on every tree. It is found impossible to ascertain by actual enumeration of trees, the amount of tax to be imposed on such trees standing on unassessed lands. But the probable amount of revenue derivable under this head is as follows:—

	Tree Tax	Tree Tax on Scarcely Land	Total
Nadim	88	18	106
Pandamurakkal	24	19	43
Alamakkal	41	4	45
Pandamurakkal	10	1	11
Pandamurakkal	17	3	20
Karalakkal	26	3	29
	206	48	254

These six villages have to be settled on the *mutammas* principle and put on *hukuk* for each year. In this connection I should not omit to mention that there are in these villages *Madams* and *Madams* containing fruit-trees, and these are lands on which the late *Madam* had the right of tenancy to also that of *Madam*. In the case of these lands the right of tenancy should not be interfered with, as all that Government would to possess was only the share of the *Madam* or Government, and settlement will have to be made with persons in actual possession of the lands.

7. In the list of the *Madams* under *Madam* there are certain minor *Madams* called as *Kudam* and *Kudam* and these are exhibited in the enclosed Statement B and in pursuance of my recommendation in the report column of the Statement I request that only such of these *Madams* as have been granted *Madam* of *Madam* be put on *hukuk* as such under Rule 11, Chapter 1, of the *Madam* Bill, and that the rest be left as *Madam*.

8. The *Madam* of the *Madam* in these villages are *Madam* and *Madam* and these are exhibited in the enclosed Statement B and in pursuance of my recommendation in the report column of the Statement I request that only such of these *Madams* as have been granted *Madam* of *Madam* be put on *hukuk* as such under Rule 11, Chapter 1, of the *Madam* Bill, and that the rest be left as *Madam*.

9. The *Madam* of the *Madam* in these villages are *Madam* and *Madam* and these are exhibited in the enclosed Statement B and in pursuance of my recommendation in the report column of the Statement I request that only such of these *Madams* as have been granted *Madam* of *Madam* be put on *hukuk* as such under Rule 11, Chapter 1, of the *Madam* Bill, and that the rest be left as *Madam*.

Court as appertaining to a religious institution excepted from the provisions of the Madras Regulation VII of 1817 by a later enactment, Act XX of 1863.

10. As the village called *Parasami* referred in G.O., No. 40, dated the 11th January 1875, forms part of the endowments of the *Nadim* *Madam*, I add in this letter my proposal with regard to its settlement.

11. The village in question is a deserted one. The tank by which it is irrigated is in a dilapidated condition, and its bank has been in many places breached years ago. The cultivable area of the village is only—

	R.	M.	G.
Wet	2	9	12
Dry	1	9	51
Total	3	18	63

Exclusive of *Poramboke* and a minor *Madam*, no land appears to have been cultivated for the past nearly twenty years except in two years while under attachment by Government, and the collection then was Rupees 3-2-0. One *Amachellathayan*, who has purchased the *Kudam* right, offers to pay Rupees 3 per *veli*, and the total assessment at this rate is Rupees 11-13-0. This offer being very low, the Deputy Collector proposes to treat all the lands as dry and assess them accordingly at Rupees 5-8-0 a *veli*. The total assessment then aggregates Rupees 21-10-0. *Amachellathayan* accepts this proposal on condition of the village being made over to him with the tank on the terms sanctioned* with regard to ruined tanks. I think the settlement thus accepted may be made.

* *Madam* Proceedings dated 26th May 1869 and 28th February 1866, Nos. 3,161 and 1,318.

12. Pending the settlement of these villages, I have entertained the following establishment found necessary under the present *Amam* system at a monthly cost of Rupees 78:—

1 <i>Amam</i> on Rupees 12 per mensem.
4 <i>Amam</i> on „ 7 each do.
4 <i>Amam</i> on „ 9 „ do.
6 <i>Amam</i> on „ 3 „ do.

Enclosures Nos 1 and 2.—Statements.

The Board approve the Collector's proposals in regard to the settlement of the *Madam* villages and the treatment of the minor *Madams*, and recommended the same for the sanction of Government.

2. Sanction is also requested for the temporary establishment entertained pending the introduction of the settlement. The cost amounting to Rupees 78 per mensem, will be met from the proceeds of the villages, which pending further orders, are to be kept in deposit.

Board's Proceedings, 19th September 1876, No. 3,402.

(A true Copy and Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

No. 201.

Order in Council, 13th December 1876, No. 2,019.

Land Revenue, No. 6.

The Government observe that the only important difference between the rate proposed by the ryots and those by the Deputy Collector is in regard to the wet lands under the tank in Nadiam. As the Deputy Collector's proposal is based on the assessment fixed on lands of similar quality in the adjoining Government village, there can be no real hardship in accepting it. The Government accordingly sanction the settlement made by the Deputy Collector and approved by the Collector and the Board of Revenue.

2. It is not clear why the present settlement was not extended to the land referred to in paragraph 8 of the Collector's letter, as, although the new assessment cannot immediately be adopted, there can be no objection to its coming into force on the expiration of the current lease.

(True Extract.)

(Signed) D. F. CARMICHAEL,

Secretary to Government.

To the Board of Revenue.

28/11/1874.

No. 275. Read the following Proceedings of the Board of Revenue, dated 14th July 1874, No. 1,805:—

Read the following letter from the Honorable D. ARBUTHNOTT, Collector of Tanjore, to J. GROSS, Esq., Secretary to the Board of Revenue, dated Point Calimere, 1st June 1874, No. 138:—

I HAVE the honor to submit the following case for the orders of the Board.

2. The Nadiam Mattam, which has formed the subject of much lengthened

Dated 23rd February 1866, No. 551.	correction as will be seen by a
" 27th April 1867, " 1,515.	reference to the Board's Proceedings
" 11th May " " 1,296.	marginally noted, was handed over to
" 7th March 1861, " 2,854.	the ex-Gosayi or trustee, with its endow-
" 3rd June " " 4,345.	ment and mesne profits, in the year 1871,
" 10th August 1865, " 4,565.	under a decree of the High Court.
" 26th July 1869, " 387.	3. The endowment of this insti-
" 19th January 1870, " 4,818.	tion consists of seven villages yielding
" 18th July " " 5,768.	a net annual income of about Rupees
" 16th September " " 6,961.	

1,400. The villages are all Inam, and have, under the Inam rules, been confirmed as "Dharmadayam" or "charitable endowment on tax free tenure," to be held without interference so long as the conditions of the grant are duly fulfilled.

4. The conditions of the grant, however, have totally ceased to be fulfilled; for the villages have, with the exception of one, the smallest of all, been sold by the Courts for decrees for debts due by the Gosayi, and have been purchased by various individuals. What belonged to the Mattam was the right of collecting the revenue, and this having been conveyed by the Courts' sales to other individuals, there is nothing left for appropriation to the Mattam; in fact what was exempt from the payment of revenue to Government upon the condition that it was to go to support the Mattam, has now gone to the purchasers of the Courts sales.

5. I request, therefore, that I may be authorized to resume the Inam tenure of the six villages which have been alienated.

SUBMITTED for the orders of Government.

2. The Collector of Tanjore reports that six of the seven Inam villages which form the endowment of the Nadiam Mattam, and which are granted on free tenure so long as the conditions of the grant are duly fulfilled, have been sold by the Courts on account of debts due by the Gosayi, and have thus been alienated from the Mattam, and ceased to satisfy the conditions on which alone they were to continue rent free.

3. The Board are accordingly of opinion that Government have the power to impose full assessment on all these villages and should do so.

4. The orders noted in the margin, and the papers disposed of in them, show that the Gosayi is a man of abandoned character, and that it would be useless to allow any leniency with regard to the Mattam.

Extract Minutes of Consultation, 30th May 1874.

No. 488, R. D.

G. O., 22nd April 1869, No. 1,094, R. D.

G. O., 7th September 1870, No. 1,089, R. D.

28th August 1874

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5. Moreover, the Board think that the imposition of full assessment on these villages may have some effect in preventing similar fraudulent alienations occurring in future.

6. The Board have carefully considered the effect of Act XX. of 1863 with regard to this case, but they have come to the conclusion that there is nothing in that Act to prevent Government from enforcing its right to impose full assessment on Inams held conditionally when the conditions cease to be fulfilled, even if the Inams were granted as religious endowments.

No. 276.

ORDER THEREON 28th August 1874, No. 1,098.

Land Revenue, No. 6.

His Excellency the Governor in Council concurs with the Board of Revenue that the only course left is to resume the Inam tenure of the villages in question, and he accordingly authorizes the imposition of full assessment.

2. It is unwilling, however, that property once conveyed for beneficial uses should be altogether lost to the public, and accordingly resolves to address the Government of India with the object of obtaining the income of these Inams for some purpose of general utility.

(True Extract)

(Signed) C. G. MASTER,

Acting Secretary to Government.

Order No. 6099

To the Board of Revenue

To the Secretary

W. H. French

PROCEEDINGS OF THE BOARD OF REVENUE, dated 24th October 1876.

Read the following letter from H. S. THOMAS, Esq., Collector of Tanjore, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Vallam, 28th August 1876, No. 3,188:—

With reference to the Order of Government contained in their Proceedings, No. 1,098, dated the 28th August 1874, printed in Board's Proceedings, No. 6,499, dated the 19th September 1874, I have the honor to submit, for the Board's sanction, my proposals relative to the settlement of the villages belonging to the Nadim Madam.

2. The villages referred to are six in number as marginally named, and are bounded on all sides by shrotriem villages. The Government villages nearest to Nadim and other villages are Ranganadapuram, Tennangudi, and Eudupatnam, of which the dry and wet rates are as noted below:—

	Dry per Veli.			Wet per Veli.		
	Rs.	A.	P.	Rs.	A.	P.
Ranganadapuram	5	15	9	18	8	7
Tennangudi	5	2	4	98	13	10
Eudupatnam	1	13	6	15	7	4

3. I enclose a statement, marked A, showing the extent of land in each village, the assessment thereon as proposed by the ryots, and that as recommended by the Deputy Collector. These rates were fixed, with reference to those obtaining in the Government villages aforesaid, as also to the capability of the soil as compared with the Government villages. Deputy Collector closes with the proposal of the ryots of Nadim in so far as it relates to dry and manavary rates. In the case of wet rates,

the Deputy Collector, who has had ample opportunities of testing the soil, urges that the rate should be the same as that of the Tennangudi village, the dry rate of which has been accepted by the ryots.

4. The only other cases in which the ryots' proposal falls short of that of the Deputy Collector are in regard to the dry rate of Pungudikkadu and Karambakkadu and wet under tank and dry rates of Pallayoduvoyal. The Deputy Collector maintains his proposal with reference to the dry rates of these three villages on the ground that the dry lands in question are superior to those of Eudupatnam with a rate of Rupees 1-13-6, and more or less equal to those of the other two Government villages, Ranganadapuram and Tennangudi, assessed at Rupees 5-15-9 and Rupees 5-2-4 per veli respectively, and he recommends reasonably enough the adoption of the rate of the Tennangudi village. As for the wet under tank rate in Pallayoduvoyal the ryots' proposal has no reference to the rates of Government villages, whereas the Deputy Collector adopts the one obtaining in Ranganadapuram. The difference between the two proposals in this instance, being only Rs. 0-6-7 per veli.

5. The statement aforesaid shows further at one glance the aggregate assessment for each village according to the two proposals, the one of the ryots and the other of the Deputy Collector, and the Board will also see therefrom that the total assessment under either proposal is more than the best of the highest of the ten years of rental from Fash 1271 to 1280 when under Government management. I consider it useless to compare the rates now proposed with those actually collected by the late landlord,

DEPARTMENT

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