

MADRAS RECORD OFFICE.

Government of Madras.

DEPARTMENT

GO. NO. 2

1900

For Special Order of the Government

*Proceedings of the Madras Government, Revenue Department,
15th February 1876.*

No. 181. Read the following Proceedings of the Board of Revenue, dated 4th August 1875, No. 2,168:—

Read letter from the Acting Director of Revenue Settlement, to Acting Secretary to the Board of Revenue, dated Chittoor, 9th June 1875, No. 1,099A-31A.

ABSTRACT.—Reporting the results of the Settlement of a portion of the Principal Division of the Chingleput District.

ENCLOSURE No. 1.—Specimen of Settlement Register.

ENCLOSURE No. 2.—Scroll Map.

ENCLOSURE No. 3.—Descriptive Memoir.

In this letter the Acting Director of Revenue Settlement reports the result of the introduction of the new settlement in a tract of sixty-nine villages in the neighbourhood of Madras, and details what he has done in pursuance of the orders of Government conveyed in G.O., dated 13th April 1875, No. 590, for the registration and settlement of mirasi rights.

2. He has not experienced any difficulty in carrying out the orders of Government in this matter. The mirasi shares have been ascertained and recorded in each village. The lands occupied by Mirasidars, as such, have been entered in the puttas and in the chittah or Cumam's copy of the puttas as punga lands, and all other occupied lands, whether held by Mirasidars or others, as held on darkhast tenure. The swatantram fee has been recorded against each punga and waste field on a uniform scale of 2 Annas in the rupee of assessment.

3. This rate has been arrived at as follows:—The swatantram fee was formerly taken from the gross produce before the division of the crop, and was then paid both by ryots and Government. The charge as against Government has not been directly allowed, for in arriving at the money rates now imposed, any distinct claim had virtually fallen into desuetude, and the liberal allowances (from 16 to 25 per cent.) made for various contingencies in arriving at the new rates rendered any revival of the swatantram claim as against Government unnecessary, whilst it would have undesirably complicated calculations. Further, the pynanah assessments were made on calculations of the gross produce after the deduction of the swatantram. The portion of the swatantram, therefore, which came out of the ryot's share, is now alone represented by Mr. Puckle's 2-Anna rate. This is based upon 3 per cent. of the gross produce, which is taken as a rough average of the rates given in the old pangavelli accounts. These rates ranged, for the ryot's payment, from 1 to 7 per cent.; but, for the reasons stated by Mr. Puckle, chiefly the difficulty of identifying the lands liable to the varying rates, he has found it necessary to take the uniform rate of 3 per cent. above mentioned.

4. To apply this to the rates of assessment he has taken the gross produce of the highest taram, 840 measures, and the highest rate, Rupees 7-8-0, proposed by

Mr. Banbury, and finds the swatantram to be Rupee 0-1-0 per rupee for wet land. Similarly, for the 2-Rupee rate, which is the second but highest normal taram in dry land, he finds the fee to be Rupee 0-2-5 per rupee of assessment. He adopts 2 Annas as a mean rate, and proposes to apply it throughout the Chingleput District, and to both wet and dry lands.

5. The Board observe that as the ratio of the assessment to the money value of the gross produce is less in the lower tarams than in the higher, the swatantram on lands in the lower tarams, if taken at a uniform per-centage of the gross produce, must necessarily come to a higher rate per rupee of assessment. Thus it will be found that the fee at 3 per cent. of the gross produce ranges from 1 Anna 9 Pies to 2 Annas 6 Pies in wet, and from 2 Annas 3 Pies to 6 Annas in dry land. On the areas and rates introduced in the tract now reported on by Mr. Puckle, the average at this calculation for wet land is 2 Annas 5 Pies, for dry land 3 Annas 11 Pies, and for both together 2 Annas 8 Pies.

6. Thus Mr. Puckle's rate is shown to be somewhat low, but the Board are informed that the Mirasidars have definitively assented to his proposals. It seems to be impossible to introduce the old varying rates, and a uniform and simple rate such as proposed has undoubtedly great advantages. The Mirasidars probably prefer a lower rate, which is assured to them or believed to be so, to a higher rate, their right to which would be liable to be contested or at least difficult of enforcement; and besides it is observed that the amount involved is really very small. It consists in a claim to a fee on waste hereafter brought into cultivation, which fee amounts to Rupees £32, or an average of Rupees 12-1-0 per village, in the tract of sixty-nine villages now in question (paragraph 13), and to a fee on pangu and darkhast land now occupied, which may hereafter be thrown up and be re-occupied on darkhast.

7. Every field has been registered as mirasi or darkhast, occupied or waste. The fee has been recorded on the assessment of each mirasi and waste field, and it has been provided in the descriptive memoir that if land now occupied, whether darkhast or mirasi, is hereafter relinquished and taken up afresh on darkhast, the swatantram fee at 2 Annas per rupee shall become payable. It is not now made payable on either class of land now occupied, in the case of darkhast lands, because they are held to have been alienated from the mirasi body, and, as long as the present occupancy lasts, cannot be charged with the fee; and in the case of the mirasi lands, because it is assumed that the lands now occupied by each Mirasidar correspond to his pangu or share, and consequently that were the fee levied on his land, he would be entitled to put it back in virtue of his share.

8. But the Board think that provision should be made for the case of sale of land for arrears of revenue or under decree of Court, as well as for that of lands relinquished. In sale for arrears, the Board think that an entirely new tenure is created, and consequently the fee must be paid by the sale purchaser, whether Mirasidar or not, just as it is to be paid by a new Darkhastdar, whether Mirasidar or not. When land is sold under decree of a Court, however, it will be different. Then the auction purchaser acquires the title of the judgment debtor; and accordingly when darkhast land now exempt from fee is bought, it will continue to be so. When mirasi land is bought, the right of the purchaser to swatantram

thereon will depend on whether the Court sells the mirasi right along with the land, or sells the land only,—a matter which will usually be known. The mirasi pangu or share is a distinct thing from the possession of mirasi land.

9. It is, therefore, necessary to consider how the fees are to be recovered. Darkhastdars and purchasers at revenue sales will have acquired lands under agreement to pay the fees in addition to the assessment, but there will be no such agreement in the case of purchasers at Court sales, who, on the principles laid down, may be liable to the fees. Even such agreement, however, would not empower Revenue-officers to recover under Act II. of 1864 swatantram fees for the Mirasidars; and wherever payment of the fee is refused, unless special provision is made, the only remedy will be a suit in Court by the mirasi body, and the old difficulties will recommence. The Mirasidars have probably consented to the present settlement whereby their right to fees is acknowledged only as against the ryot's former share of the crop, and the rate of fee is in many cases reduced on the implied understanding that the fees are to be collected by the Curram, which to them means collected as arrears of land-revenue. But under the present law this cannot be; and the result will soon be that the new fees will not be paid any more than the old ones and that the difficulty of inducing the shareholders to combine to sue in Court will as heretofore be found almost insuperable. Unless an Act be passed enabling Revenue-officers to recover swatantram fees as arrears of revenue, the present settlement will be a dead letter. The Board recommend that such Act be passed, and will submit a draft if Government desire it.

10. To prevent farther difficulty the same Act must lay down the principles on which the fees collected by Government officers are to be paid over. The mirasi body is numerous, and disputes will arise as to who is entitled to the money unless provision of this sort is made.

11. Mr. Puckle has had no difficulty as to the division of the samudayam lands, which have been dealt with in every village where they existed except one, as to which a civil suit was pending. One thousand and ninety-five acres in forty-five villages have been divided.

12. The settlement, as introduced by Mr. Puckle, differs from Mr. Banbury's proposals, the whole of the tract having been reclassified in blocks and the grouping of the villages altered as stated in paragraph 24. Mr. Banbury's tarams and rates have been substantially retained, but, practically, settlement of the tracts has been made afresh. Particulars of Mr. Banbury's proposals for the villages now reported on are not given, and the Board are unable to estimate the effect of the changes made, but they are informed that there is but little difference. Comparing Mr. Puckle's settlement with the revenue of Jash 1284, the result is a decrease of Rupees 2,495, or 4 per cent. The necessity for the reductions and changes which have brought about this result is shown in Mr. Puckle's paragraph 7. The effect of the new settlement is to raise the assessment on wet land and to relieve the dry. The average wet rate as revised is Rupees 3-0-10, and the dry, Rupees 1-2-8. Particulars of the old assessments are not given. The manawari, or rain-dependent paddy lands have been specially treated, and only those *bona fide* dependent on rain transferred to the head of Dry. They now amount to 2,982 acres, assessed at

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Rupees 4,801. The unoccupied waste, wet and dry, is assessed at Rupees 6,656. Acres 959 have been allotted to the villagers as grazing ground poramboke.

13. Mr. Puckle having regard to the possible extension of irrigation from the Red Hill Tank which may affect fifty out of the sixty-nine villages reported on has not allowed second crop to be compounded for, and accordingly composition has been effected at a quarter of the assessment, the rate sanctioned, only on one block of 29.10 acres in Tundalam, which is beyond the influence of the tank project.

14. In paragraphs 18 to 22 some valuable information is given with reference to the possible extension of irrigation under the Red Hill Tank which commands fifty villages within the Sydapet Taluq, all in the tract now reported on. These are enclosed within a green line in Mr. Puckle's map. He estimates that, supposing forty millions of cubic yards of water to be available by irrigation of dry land, and by supplementing the supply to petty tanks which now irrigate 10,833 acres, a return, amounting to Rupees 61,266, might be obtained. These figures relate to Government villages only, and it will be seen from the map that there are several large shrooniam villages which are within the influence of the tank and from which water-rate might be levied. The assessment of the land now irrigated from small tanks might be raised by Rupees 2 per acre, and a water-rate of Rupees 4 imposed on lands now classed as dry. The average anna rate being now about Rupees 5, and the average dry rate about Rupee 1, the result would be an average assessment of Rupees 5 per acre on the extended irrigation. Some further works of drainage and distribution and improvements to the small tanks, the cost of which must be estimated by the professional department, would be necessary. The Board have referred to this subject in replying to G.O., Public Works Department, dated 2nd June 1875, No. 1,548.

15. In paragraph 29 *et seq.*, and in the enclosed Appendix, the Acting Director details the system of settlement which he pursues, and requests definite orders on certain points in view to its being substituted, under authority, for that heretofore in force. The chief change is the introduction instead of field classification, of classification by blocks to be first of all lined out by the officer making the settlement in person, with reference to soil, situation, and so forth, and to be assessed at uniform rates. The advantages claimed are, that the settlement is really made by the settling officer in person, who has the whole work in progress thoroughly under control; that there is no room for fraud or chicanery or oppression by the subordinates of the department; that consequently the elaborate and expensive checks which have been devised will become unnecessary; that there is less chance of inequalities and anomalies requiring subsequent correction than when the classification is made by fields; and that the work can be done much more quickly and at less expense.

16. These are undoubtedly great advantages, and the proposed system is clearly to be credited with them. But the objection is that under it everything will depend upon the judgment, experience, and carefulness of the settling officer; and that the only index whether or not he has gone wrong will be the relation of the new to the old assessments. In unskilful or careless hands there will be danger that the settlement will become a mere process of re-arranging the old *beriz* instead of an attempt to arrive at a just estimate from independent data and on defined principles of the

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value of the Government share of the crop. The Deputy Directors under the new system will have to be selected with great care. On the whole, however, the Board are of opinion that the advantages preponderate, and that the approval of Government should be accorded to the general adoption of the block system.

17. The second and third proposals are, that in future when a district is taken up a report is to be submitted embodying an account of the entire district, describing the several taluqs with general suggestions for their treatment, deducing rates, and giving an estimate of the actual results for one or two taluqs; and that when the proposals are approved the Deputy Director shall be empowered to settle the remaining taluqs on the same principles with the same approximate results without further preliminary estimates in detail. The proposition seems to be that when a table of rates is sanctioned, after exemplification of their results has been given for one or two taluqs, no further detailed classification, &c., should be required, but that general sanction should be given for their introduction in other taluqs of the same district. The very great delay that has been entailed in disposing of the required schemes hitherto is the strongest argument that can be adduced in favor of this course; and it will be unobjectionable if the preliminary report satisfies Government that the other taluqs of a district are similar on the whole and similarly situated to those for which detailed proposals are received; but on this point Government must have an opportunity of giving opinion in each case before the rates are actually introduced. In paragraph 40 the Director asks for specific sanction for the settlement of the remaining taluqs of Chingleput in this way, and the Board recommend that this be accorded forthwith for the remainder of Sydapet Taluq and for Trivellore and Ponnéri, all of which were included in Mr. Banbury's scheme, as they understand that all is ready for field operations. With regard to settlement in the other taluqs, the Board will address Government further when informed what stage operations have reached in them.

18. The fourth proposal is that the Deputy Director should have power to exercise, subject to the control of the Collector, such of the powers of an ordinary Revenue-officer as are necessary to enable him to make the settlement not merely a revision of assessment, but, as Mr. Puckle puts it, really a settlement, and comprising the disposal of every item of which the villagers have to complain. The Board fully approve of this suggestion, whereby the local knowledge which is necessarily acquired by the Settlement Officer is fully turned to account, and an inestimable opportunity taken advantage of to the benefit both of Government and the ryots. The admirable descriptive memoirs drawn up by Mr. Puckle on the completion of the settlement of each village form a permanent and convenient record of the results of the settlement, which is of the highest value.

19. Attention is called to the Director's request at the end of the last paragraph of his report.

20. In a separate letter which has been submitted to Government with Board's Proceedings, dated 22nd June 1875, No. 1,738, Mr. Puckle has detailed his proposals for the revision of the village establishment in the tract now reported on.

(A true Extract.)

(Signed) H. E. STOKES,

Acting Secretary.

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No. 132. Read the following demi-official letter from H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, to D. F. CARMICHAEL, Esq., Secretary to Government, Revenue Department, dated Madras, 8th December 1875 :—

REFERRING to Board's Proceedings, 4th August 1875, No. 2,168, I am directed to submit, for the consideration of Government, a memorandum (in original) by the Acting Director of Revenue Settlement, in which he records his views with reference to the changes proposed by Mr. Puckle in the system of settlement heretofore adopted and referred to by the Board in paragraphs 15 to 18 of the Proceedings just quoted.

2. The most important point of divergence between the views of Messrs. Puckle and Randall is the advisability of adopting the block-system of classification in lieu of that by fields. Mr. Randall maintains that the principle of the settlement is at stake; that it will become, if the proposals made by Mr. Puckle are sanctioned, a mere re-adjustment of the existing assessment, and not a revision; that the relative accuracy of assessment which it is desired to secure is already obtained under the fieldwar system, and must be sacrificed under that proposed; that the block-system must necessarily be expensive and slow, as one officer cannot keep the classification sufficiently in advance of the party to provide them with full occupation; that the results in Tinnevely where the system has been followed bear out this assertion; that under it the advantage gained by a thorough and detailed examination of the occupation, the bringing to light unrecorded cultivation and evasions of revenue are lost; and that the revision of tanks ayaunts,—a measure which the Board and Government have considered of prime importance,—is either abandoned or conducted in an unsafe or futile manner on mere lists drawn up by the Carnums showing fields requiring alteration. Mr. Randall further shows that the proposal is not a new one, but had been in the department already fully discussed and rejected by officers of great experience in settlement work. He asserts that now that the system has been, in anticipation of the orders of Government, practically brought into operation, the opinion of the officers of the department is unanimous against it.

3. The Acting Director's proposal in paragraph 27, in fact, amounts to this, that the lining out the land in blocks should be effected after the field classification has been completed in the usual way, and thus the block-system made the test of the other, where, from the character of the country, this is feasible. Mr. Randall agrees with the Board in warmly approving Mr. Puckle's proposal that settlement officers should exercise such of the ordinary powers of Revenue-officers as will enable them to redress all grievances and make the settlement a real adjustment of village affairs, and of the admirable form in which he exhibits the final settlement results.

4. I am desired to say that, on perusal of Mr. Randall's memorandum, of which the purport has been briefly sketched in the preceding paragraphs, the Board are disposed to recede from the recommendation in favor of the block-system of classification which they made in their Proceedings under reference. Put before them as it was, there appeared to be considerable advantages in the shape of saving of time expense, and labor, not inconsistent with a sufficiently minute and careful examination of soils, conditions, and circumstances. But on descending from generalities to details, it becomes clear that there will be great danger of such an examination being

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neglected, and that if it be really efficiently and properly made there will be little to choose, in point of expenditure of time and money, between the two systems; while the fieldwar system gives a considerable guarantee of the thoroughness of the work. On the block-system the settlement will be apt to degenerate into a mere adjustment of the old assessments, and the rectification of occasional anomalies. Officers of marked experience and special ability might perhaps be safely trusted with powers of settlement on the block-system; but there would be no real check on the work, and a supply of a succession of such fully qualified officers cannot be relied on with sufficient certainty to justify the adoption of a scheme which would divest the ultimately responsible authorities of all real supervising power. These considerations had already suggested themselves to the Board; but they did not at the time seem to them so conclusive against Mr. Puckle's proposal, as in the light of the memorandum drawn up by Mr. Randall they now do. The change, in reality, involves the sacrifice of the whole principle of the settlement which has been accepted and ratified by the Secretary of State; and, though there may be imperfections in the old system, efforts should be directed rather to improving it than to substituting for it an entirely new one.

5. In conclusion, I am to say that the Board approve generally of the proposals for future operations now brought forward by Mr. Randall.

ENCLOSURE No. 1.

MEMORANDUM.

As the changes which Mr. Puckle has advocated and submitted for the orders of Government will not only involve considerable alteration of ordinary settlement procedure, but will as well materially modify the system upon which classification has hitherto proceeded, I beg to submit the following remarks upon the recommendations thus made and now under the consideration of Government. The change of system contemplated is a question of the greatest importance, as it will affect prejudicially or otherwise the final settlement of the remaining districts of the Presidency and several of those now under operation.

2. So far as the proposals affect settlement procedure only, the recommendations to make actual settlement more complete are undoubted improvements which can be adopted with advantage such as the transfer of puttās, division of common lands, allotment of grazing ground, and assignment of lands required for public purposes, &c.

No. IV. of paragraph 29.

3. The system of classification by blocks by a responsible officer or mainly by European agency is not altogether new; for the records of this office show that the question was raised and duly discussed departmentally and negatived in the early days of settlement operations (1860). The remarks which Mr. Newill then recorded were circulated by Mr. Banbury in 1871 for the purpose of eliciting further discussion of the question by the Deputy Directors with reference to the system of classification pursued by Mr. Puckle in Tinnevely; and from the copies of the marginally noted Proceedings of Mr. Banbury as Director which I submit,

No. 593 and 1,611 of 26th March and 9th August 1871.

it will be evident that the opinion of the district officers was adverse to any change. It may be said that Mr. Puckle's classification system and the mode in which he gave effect thereto was not sufficiently known to be discussed and rejected; but I have no hesitation in asserting, now

that it is known by officers generally, and has been personally explained by Mr. Puckle, that the same unanimity of opinion still exists.

4. It is not only the system that is proposed to be altered, but, in a great degree, the basis of classification as well. The difference may be briefly described as follows.

5. Under the present system every endeavour is used to secure relative accuracy and equal treatment of similar soils, regard being had mainly to the quality of the soil. Under the modified system, as already put in force by Mr. Puckle in Chingleput and elsewhere, the present assessment, if either high or low, determines, in a great measure I find, the rating of the block, as to the sort under which it should be assessed; for it is generally understood by those who have been instructed by Mr. Puckle that great divergence from the present assessment should be avoided.

6. For this latter purpose an experimental table of rates, considered applicable to the district generally, is furnished to the few subordinates to whom classification is now entrusted, so that as blocked out the tentative results of any village can be at once arrived at.

7. The aim of the proposed system of classification being thus to work more or less to a foregone conclusion, it necessarily follows that, in a greater or less degree, relative accuracy of classification must be sacrificed, each village being treated more with reference to the assessment the land may formerly have borne than in accordance with the merits of the village as arrived at by a careful classification of the soils.

8. Under the departmental system of classification it may be justly contended that the efforts to secure relative accuracy have been successful; and that the undoubtedness of this success will ensure the system standing the test of time. The earlier work of the department, whilst experience was being gained, may not perhaps, and cannot well, be expected to be equal to that of later years; but still the classification and assessment resulting are regarded with favor by Revenue officers who have experience therewith. In the Tamil districts I much doubt if the classification was ever as systematic and as thorough as that of the northern or Telugu districts.

9. The sacrifice of so important a general principle as relative accuracy as to classification involves a very much greater departure from the ordinary system than the proposals submitted by Mr. Puckle would appear to convey.

10. Mr. Puckle, when referring to the results of existing settlement, prominently notices that very serious discrepancies often occur between the former and the revised assessments, and that consequently the ryots are sometimes greatly dissatisfied.

11. The system that Mr. Puckle advocates is next described, and he states that in forming blocks under his system "the general lie of the country, the nature of the irrigation, the soil, situation, &c., have all to be considered together, so that in like villages similar blocks may be similarly classified, and such rates of assessment may be imposed as will apply not only to existing circumstances but to the former assessment and the future requirements of the people."

12. It is clearly impossible that any rates of assessment resulting from a system of classification that is similar in its application to different villages can comply with or, in many cases, even approach, the several conditions set down. If the incidence of the existing assessments which are under revision was found to be even, and the existing circumstances and future requirements of the people were generally uniform in most villages, there might then be some hope of such conformity being attained. But it is well known that very great diversity exists both as regards the assessment of different villages and of individuals of such villages. A classification to be relatively accurate and more reliable than the former pyramid, which, in many instances, has been found to have been tampered with, must occasion important variations between the former and revised assessment. That such is the case is no discredit to the existing system of classification, provided the general accuracy of the rates of assessment imposed can be

demonstrated as just and fair by comparison of the classification results and average assessment as adjusted with that of the neighbouring villages or similar villages similarly circumstanced. With the personal knowledge of the villages that the settlement officer acquires, it is a safe test and one that carries conviction with it.

13. It is thus impossible for any classification to accord, as a rule, with the conditions which Mr. Puckle lays down as necessary, or to give consideration to all the circumstances together. No doubt weight should always be, and is, given to the advantages or disadvantages as to level for irrigation, and as to the situation, for these form essential elements in any such consideration. Considerations as to assessment, however, can only be given to any extent at the expense of the general accuracy of the classification results.

14. Under the system Mr. Puckle has already inaugurated, I contend that undue consideration is often thus bestowed upon the present assessment; and that the result is that under his system similar blocks in like villages would be liable to be less frequently classified in a similar manner and at equivalent rates of assessment than under the ordinary system.

15. In reviewing and endorsing the proposals, the Board of Revenue remark that under the new system Deputy Directors "will have to be selected with great care;" and apprehend that "in unskillful or careless hands there will be danger that the settlement will become a mere process of re-arranging the old bezir instead of an attempt to arrive at a just estimate from independent data and on defined principles of the Government share of the crop." It is clearly thus intended that merely the procedure of classification and not the principle should be modified. The principle, as I have attempted to show, being more or less at stake, the change to the system of classification, as inaugurated and put in force by Mr. Puckle, is clearly incompatible with these views, for the change tends to make settlement an adjustment instead of a revision of assessment.

16. The classification under the existing system, though deemed so crude by Mr. Puckle, has been vouched for and reported on by his predecessors, and embodies much more systematic action than it is credited with in the remarks recorded. Though conducted fieldwar by the

classifiers, yet, so far as the soils run the same, the land is similarly rated; and hence, where tracts of the same soil occur, the result of the ordinary classification is in blocks. Under the latter, allowances are made for minor variations which exist. These are sometimes essential; but to some extent can be merged without occasioning any particular hardship. In dealing with the land, it is right that classifiers, as regards work performed by them, should record and not ignore existing variations of this nature.

17. Under the block-system of classification thus advocated, it is claimed that work can be done much more quickly and at less expense than at present. The system is the outcome of the settlement operations specially conducted by Mr. Puckle in the Tinnevely District; and it is, therefore, to be expected that fair progress would have been the result under the system in the Tinnevely District. Even if allowances are made for the maturing of the system in that district and for extraneous work, the progress and the cost do not even well for either expedition or economy. Tinnevely has already been ten years under settlement, and hardly four of the nine taluqs are finished. Operations have, to some extent, been extended to two others; but three, I believe, have not yet been touched. I venture to predict that, under the system Mr. Puckle condones, Tinnevely would have been out of hand by this time so far as the introduction of settlement might be concerned, and the cost would not, proportionately to the work accomplished, have been so much.

18. A settlement party engaged solely on classification invariably has only one officer for a district; and it stands to reason that if the formation of the blocks depends upon a single or even two officers, as in Tinnevely, the area that can be disposed of each month must be

* Paragraphs 34 and 35 of Mr. Puckle's Report.

more or less limited; and, consequently, that the number of classifiers at work in the field must be restricted. It is unlikely that the officer can provide a sufficient area of villages blocked out to keep the number of ordinary classifiers of a party employed in the manner Mr. Puckle indicates. They may, of course, be otherwise employed; but yet the result claimed for the system is not likely to be realised. As soon as introduced in Chingleput it was found that it was impracticable for an officer to take up a village without any sketch or information as a guide to the run of the soils, and dispose of it with expedition; and in the villages of the Chingleput Taluq, when newly undertaken in accordance with this block-system, the villages, consequently, were blocked out beforehand by the Supervisor, &c., and Major Stuart personally inspected and settled the work thus prepared. Had he attempted to lay out the villages himself, it must inevitably have proved a most unnecessary waste of his time and labor. Under such a system, even if the discretion solicited under head III. was granted, and two officers were engaged, I doubt if, as

Paragraph 38.

contemplated, two taluqs per annum in each district could be accomplished. With one officer it would be hopeless to expect progress to that extent or if the laying of lands by the officer himself in each village was insisted on.

19. Moreover, under the block-system, as worked by Mr. Puckle, a great deal too much importance is attached, I think, to the limitation of the blocks of a village to a small number. The number of the blocks into which a village may be divided should, in all cases, be sufficient to ensure the relative and apparent variations being recognised and separately treated.

20. Shortly after assuming charge of the department, Mr. Puckle stopped the ordinary fieldwar classification of the Chingleput Taluq, and had all subsequent work undertaken under his block-system. Some twenty villages of Chingleput had then been commenced or classified under the field-system, and the work of these was revised, and the whole taluq closed in accordance with the block-classification. The work of Conjeevaram was subsequently similarly revised to the block-system.

21. Mr. Mayer was as well summoned from Ganjam and initiated into the altered system; and upon his return he arranged, in accordance with the instructions he received, for future villages to be done under this system. Upon a representation being made to me that nearly two-thirds of the taluq had previously been completed under the fieldwar or ordinary system, and that pending the orders of Government as to the proposed changes the men were not fully employed, I directed that the whole taluq should be completed by the classifiers as commenced under the field-system. This is, however, being corrected upon Mr. Mayer's inspection to the block-system as ordered by Mr. Puckle. I doubt much if the block-system is applicable at all to Ganjam or at all events to Gumsur.

22. Field classification was similarly stopped in North Arcot, in the Gariattam Taluq, whilst I was absent on leave, and the field-hands are employed now solely on demarcation. The classification is conducted by blocks by the head classifiers and supervisors or subordinate agency in the first instance, and personally inspected and settled by the Assistant Director. In Cuddalore and Coimbatore field-work had progressed too far for like changes to be effected in those districts. Orders were, however, given for the application of the block-system to the wet lands when introducing to any further extent revised rates of assessment. It will thus be evident that when Mr. Puckle left classification under the ordinary fieldwar-system had practically been stopped in all districts save Coimbatore. Field operations had already been closed in Cuddalore.

23. There are as well other changes which have been effected as enumerated below. Under the block-system as given effect to by Mr. Puckle in the Chingleput Taluq, the classifiers did not record the particulars of occupation of the blocks by examination and identification of holdings comprising the blocks, but according to the particulars of occupation ascertained from the Carnam for the several survey numbers appertaining to each block. The discontinuance of the identification fieldwar of all occupation, both Government and Inam, on the basis of the Revenue

Accounts, would prevent unrecorded occupation in respect to land; and omission to charge water-rate for irrigation, also the wrongful adjustments to dry in recent years of land that should

properly have been retained under wet being hereafter noticed and reported to the Revenue Authorities for rectification.

24. Again, another important change has been effected by the Director's Proceedings, No. 842, of 30th April, which is given in full in the margin.

25. In directing the discontinuance of the revision of tank aynauts as heretofore in the manner intended by the rules in force, quoted marginally with other papers bearing thereon, and deemed by the Board and the Government to be a very necessary measure

G. O., No. 181, of 27th January 1871, and No. 1,625, of 29th November 1872.
Rev. G. Proceedings, 22nd August 1873, and No. 758, of 31st March 1875.

and essentially a part of the settlement of each district, Mr. Puckle has provided for the course indicated in his letter given in the Board's Proceedings of 31st March last quoted above, being adopted instead. Under the modification thus ordered, the Carnam of each village is called on at the time of preparing the settlement accounts to file a list of numbers needing alteration, and orders are passed thereon as may be requisite. The land the ryots are willing to hold as irrigated at settlement rates is thus determined as the aynaut for the future under any source. Unoccupied land, as a rule, though formerly wet and capable of irrigation, is registered as dry. This adjustment is intended to be effected without any regular fieldwar examination as at present, or separate plans as a guide that readily indicates the effect of the Carnams and villagers' proposals if carried out. The statements and sketches heretofore prescribed and prepared concurrently with field-work are discontinued; and the changes will not come under the Collectors' cognizance save on appeal, or should he review the lists and orders given, which is not likely. Moreover, the extent to which revision may be necessary will not be known at the time that the general settlement proposals may be sanctioned, and consequently the tendency of the changes or the increase or decrease of assessment due to the measure will not be apparent until carried out.

26. Having thus recorded the difficulties that beset the conduct of settlement operations at present, it is necessary that I should represent what I consider requisite to remedy the effects of the changes which I thus hold to be, in some measure, unnecessary.

27. I would request that the system of fieldwar classification by classifiers be ordered to be reverted to, as the basis of operations, where heretofore displaced by the block-system adverted to. Whilst thus continuing future operations under the field-system, I would propose that, in the revision of classification by the upper subordinates, the villages be laid out into blocks, due provision being made for variations of soil usually recognised; and that as thus prepared the villages should be inspected and passed by the officer of the party. This course would admit of the classification results being recorded in the descriptive memoirs and illustrated by eye-sketches, as advocated by Mr. Puckle, and regarded by the Board most favorably. It is an undoubted improvement, and one which I wish to see perpetuated. I would further recommend that the five sorts of tannas under each class of soil be adopted generally as regards future operations, as far as such change may be compatible with work already more or less completed.

28. As thus formed the blocks would be more numerous than Mr. Puckle proposed; but as before remarked, I depend on any particular restriction in this respect. In some localities, tracts of very hilly country and the like, it may not be feasible to adhere entirely to block classification, in Gumsur for instance. I would propose that the villages in such instances should be excepted, and treated solely by field classification.

29. The settlement proposals for the Chingleput Principal Division Taluqs submitted by Mr. Lambury having been sanctioned, I would recommend that the rates, with the slight altera-

*Proceedings of the Madras Government, Revenue Department,
15th February 1876.*

* Paragraph 25. As regards the remaining villages of
Hydapat and the Trivellore and Ponnore Taluqs.

tions made by Mr. Puckle, be introduced* on the basis of the original classification, subject to such ordinary modifications as is necessarily allowed at the time of introduction. Mr. Puckle, in referring to Chingleput, has already recorded: "I find the former classification works out singularly well into blocks, when some needless distinctions made by the classifiers in individual cases are rectified." With slight modifications where they can be effected without involving any particular departure from the ordinary process of rating the land, such distinctions might, in many cases, be adjusted, and the villages settled by blocks. This would enable the three taluqs being much more speedily disposed of than under the revision Mr. Puckle contemplates to the classification.

30. In North Arcot field classification would, as previously, proceed simultaneously with the demarcation now being performed by classifiers, &c.

31. In Ganjam, considering that Chicacole and the greater portion of Berhampore have been already classified fieldwar, and the block-system is probably* quite unsuited to the remaining taluq of Gumsur, I consider it would be best to complete the whole district in accordance with the fieldwar-system.

32. These changes would admit of the identification of all occupation fieldwar, referred to above at paragraph 23, being conducted as formerly.

33. The revision of tank ayasuts requires to be once more undertaken in conformity with the existing orders in this respect. As the adjustments made are not put in force, though previously worked up, until the actual introduction of settlement; and any appeals then preferred are attended to, and rectification, if requisite, is effected, the course hitherto pursued meets the requirements of Board's Proceedings, No. 788, of 31st March.

34. The Deputy Directors might certainly with much advantage be empowered to deal with the several matters referred to by Mr. Puckle under No. IV. I would propose as well that Mr. Puckle's form of descriptive memoirs, and also that the eye-sketches, so far as block-classification may be practicable, be formally approved and ordered to be adopted.

35. In conclusion, I would beg to remark that some of the measures thus advocated have previously been brought forward by Mr. Puckle, and have seemingly been negatived, vide paragraphs 75 to 80 of Mr. Master's letter, recorded in the second of the Proceedings referred to.

MADRAS, 27th October 1875. (Signed) G. RUNDALL,
Acting Director of Revenue Settlement.

Enclosure No. 2.

From C. RUNDALL, Esq., Acting Director of Revenue Settlement, to H. E. STOKES, Esq.,
Acting Secretary to the Board of Revenue, dated Madras, 29th October 1875.

By the direction of Government I herewith thus submit certain remarks on the proposed changes in settlement procedure and to the system of classification hitherto pursued, as advocated by Mr. Puckle in his Report No. 1,099-A-31-A of 9th June last to the Board.

2. I would request that the Memorandum may receive attention, and that it may be forwarded to Government with the Board's remarks. Should any further information be desired, I shall be happy to furnish all in my power.

Enclosure No. 3.

Proceedings of the Director of Revenue Settlement, dated Madras, 9th March 1871, No. 503.
The manner in which the classification should be hereafter carried out by this department requires careful consideration, and the present arrangement of allowing different systems to be

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different districts must not be continued. Thus in Salem and in Chingleput, where the classifiers have been taken from the Tinnevely and Salem parties, the tak-system or classification by tracts is in force. Whilst in Nellore and Cuddapah the old system of classification field by field prevails.

2. From the accompanying extract from the Director's Proceedings, dated 9th May 1860, No. 449, it will be seen that this matter long since formed the grounds of discussion, and that the tract-system was then condemned. Subsequently, however, the Board have sanctioned this system in Tinnevely, and Mr. Master appears to have offered no objection to it for Salem. It is, however, clear that either one or the other must be now universally adopted, and the question arises which of the two methods best meets the requirements of Government and the Ryots. The Acting Director requests therefore that the Deputy Director of—will carefully consider the question and report fully which method he would advocate, and his reasons for such advocacy.

3. In favor of the field-classification, there is the important fact that as an individual field assessment is the basis of our revenue system; and as each holding must be consequently separately assessed and registered, it is only just and proper that each individual field should be separately classified, and thus appropriately taxed on its individual merits. If it is urged that each field is separately examined by the tak-system, the question naturally arises, then why not record it at once without fitting it into any particular tract? Again, the variations in the soils comprising even a small tract are frequently considerable, and thus in numerous instances the classification by taks becomes merely a distribution of "classes" in which the "sorts" are altogether practically ignored. Moreover, fields with "fullers earth" and salt efflorescence are found in the same tract with lands of good quality, and thus the former have to pay the same as the latter.

4. On the other hand, the main advantages of the tak-system are the facility which it furnishes for inspection and the less chance that it is considered to afford for unfair dealing on the part of the subordinates. Greater expedition in the outturn of work should also result from this more general method of classification.

5. There are doubtless other points which will strike Mr.———owing to experience actually gained in the field, and these should also be discussed when furnishing the answer to this communication.

6. Finally, the Acting Director would draw attention to the supposed check to fraud by the tak-system, and would be glad to learn particularly the Deputies' opinions on this point. It is to be noted that under the "tak system" a classifier wilfully lowering a sort has the very specious answer: "I merely gave the field this 'sort' as it appertains to tak B, which is thus classed."

(Signed) G. BANBURY,
Acting Director of Revenue Settlement.

*Extract from the Proceedings of the Director of Revenue Settlement, dated 9th May 1860,
No. 449.*

13. In the 15th and following paragraphs Mr. Morris gives his views of the system of classification as now conducted, and proposes that the classification should be in tracts and not in fields, and that these should be valued entirely by European agency, Native agency being confined to arranging the lands in tracts. He further takes objection to classifiers (as he says) one 15 and 20 Rs. a-month being entrusted with this work, and to their being allowed the exercise of any discretion.

14. The classifiers are paid 20 and 24 Rs., while the head classifiers get Rs. 30. They are selected in a measure, or at least it was intended they should be, from the classes of people

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who have practical agricultural knowledge, such as the Carnaums' families and other residents of the district. Europeans have, with a very trifling exception, scarcely any practical knowledge of the agricultural value of lands, and what is learnt must, in a great measure, be derived from the continued observation of agricultural processes and results with which the native mind has been long familiarised, though it may be advantageous to introduce along with this practical experience some of the scientific researches of Europe.

15. The Director has already expressed in his Proceedings of 7th instant, No. 437, his opinion as to the necessity of further European controlling and supervising agency; but he considers Mr. Morris's plan of having the whole country valued directly by Europeans quite out of the question, on the consideration of the enormous staff it would require and the consequent expense if it were otherwise practicable or desirable.

16. It seems to have been overlooked that the arrangement of the lands into tracts as proposed by Mr. Morris still leaves the discretion, to which objection is taken, with the Native agency; for this fundamental arrangement is, in reality, the classification, and as much irregularity and injustice may take place in this as in classifying the land in fields. Under the present system the classifier does not actually value the land, but classes it according to its relative productive powers, putting similar fields under the same class. The money value is afterwards assigned to each class after much investigation and consideration of the Settlement officers.

17. Mr. Morris's plan pre-supposes that the whole country can be laid out in large tracts without variations in them in the qualities of the soil; where this may occasionally be the case, the classifiers at present put down the whole of such tracts in the same class; where it is not the case, the arrangements of the tracts must be, in a great measure, arbitrary and attended with irregularities in the fields composing them, probably greater than exist under the present plan. Mr. Morris does not propose that Europeans should enter into the detail of the lands comprising these tracts, so that the classification of the lands would, as at present, rest with the Native agency, while the money values would, as also at present, be determined by the superior European agency.

18. No plan of classifying and valuing land can be devised without leaving much to the discretion of the agency, and this being the case the valuation can never be one of Arithmetical certainty, whether made by Europeans or Natives. One object must be to work out to the best of our power the plan that is found to be practicable, taking all precautions against irregularity and abuse.

19. The object of classifying in blocks engaged the Director's attention, and was considered with the two Deputy Directors in the north when the Director was last there. It underwent a full discussion with His Excellency the Governor on the same occasion at Masulipatam, with the view to its being made the basis of survey fields or divisions. The result was that it was considered impracticable. The principle that "although the details of classification extend to each field, the wider comparative view of the operations should never be lost sight of" is laid down in paragraph 19 of printed instructions to Deputy Directors. It is most desirable that the land should be thus viewed in a comprehensive way by the classifiers, and that the line of distinction of soils should be drawn according to a collection of several fields, where they be together of the same quality, an entry, of course, being also made to the account for each field, but this is a different thing from laying out the whole country in tracts for classification and grouping single fields of different values in the primary arrangement.

(Signed) H. NEWELL
Director of Revenue Settlement.

(A true Copy and Abstract.)

(Signed) C. RUNDALL,
Acting Director of Revenue Settlement.

*Proceedings of the Madras Government, Revenue Department,
15th February 1876.*

ENCLOSURE No. 4.

Proceedings of the Director of Revenue Settlement, dated Madras, 9th April 1871,
No. 1,611.

Read the following letter from the Deputy Director of Revenue Settlement, Salem, dated 18th March 1871, No. 36.

ABSTRACT.—Offering opinion in regard to classification by blocks as compared with the system of classification by fields.

From the Deputy Director of Revenue Settlement, Kurnool and Cuddapah Districts, dated 18th April 1871, No. 922.

ABSTRACT.—Same subject as above.

From the Deputy Director of Revenue Settlement, Nellore and North Arcot Districts, dated 1st June 1871, No. 236.

ABSTRACT.—Same subject as above.

From the First Uncovenanted Assistant, Central Office, in Charge of Kistna Settlement Party, dated 10th June 1871, No. 73.

ABSTRACT.—Same subject as above.

The replies from the Deputies contained in the foregoing letters are generally unanimous in their unfavorable view taken of the tak-system. In those districts where it has not been introduced, the Deputy Directors do not wish to see it adopted, and in Salem where the plan has been in force, Mr. Goodrich writes: "I now look upon the takwar map as a mere sketch of the classification useful in inspection, and am not influenced by consideration of its symmetry to throw lands together which are rightly classed apart." The Acting Director's own personal experience likewise leads him to favor the original system, as greater celerity and a greater protection against unfair dealings, the two chief points generally asserted on behalf of the takwar method, do not appear, in practice, to maintain their supposed position. Under these circumstances, it is fruitless to reiterate the arguments already placed on record as regards this question, and the Acting Director need only order that the original system of classification field by field upon individual merits be maintained and reverted to. Should Mr. Goodrich still think proper to continue the takwar map for convenience of inspection, he is at liberty to do so but must insist upon each field being dealt with separately and individually without reference to its neighbouring survey numbers.

2. Captain Stuart should report whether he finds any inconvenience and difficulty from only having for the Cuddapah District two sorts under the classes 7 and 8 of the red series, and whether it would be advisable to have a third sort as in Nellore and Trichinopoly. It would appear to the Acting Director that the large tracts of red soil in the Pullampett and Sidhout Taluqs, some of which is evidently very productive, would require more than two sorts for its correct and suitable classification.

(Signed) G. BANBURY,
Acting Director of Revenue Settlement.

No. 183. ORDER THEREON, 15th February 1876, No. 221.

Land Revenue, No. 8.

With the first of the papers above recorded the Board of Revenue submit the report of Mr. Puckle, Director of Revenue Settlement, on the introduction of the revised settlement into the sixty-nine

villages in the principal division of the Chingleput District, which comprise the whole area to be irrigated from the Red Hills tank, done under his own immediate supervision with a view (1) to illustrate his views as to the best method of making a settlement; and, secondly, to show the manner in which it is proposed to carry out the orders of Government in the matter of the Mirásidar's claim to Swatantram fees, the division of common (Samudāyam) lands, and the treatment of Manavāri lands dependent upon rain-fall for their "rice" cultivation.

2. Mr. Puckle revised the field classification of the soils on his "block" system, and modified Mr. Banbury's grouping in eighteen villages out of the sixty-nine. The ultimate result of the settlement is a decrease of Rs. 2,296 in the Government demand consequent on an increase of Rs. 1,312 in the wet land under superior irrigation, and a decrease of Rs. 3,608 in the dry lands.

3. While this report was engaging the attention of Government, the second paper above recorded, furnishing a lucid and exhaustive memorandum drawn up by Mr. Randall, the Acting Director, brought prominently to their notice that Mr. Puckle's proposals involved a radical change of the principle of settlement accepted and ratified by the Secretary of State; that his plans had more than once been subjected to departmental discussion with an unfavorable result; and that the experience of the department is still adverse to them. It further appears that Mr. Puckle has already altered the processes of settlement wherever it was possible, and given directions to carry out his "block" system. The Government consider that Mr. Puckle is to blame for altering the system of settlement so extensively without the authority of Government. Judging by the light of the detailed information afforded by Mr. Randall, the "block" system would seem to be a mere re-adjustment of the existing revenue demand and a rectification of revenue anomalies, with little reference to any actual valuation or condition of soil. His Grace the Governor in Council directs, therefore, that Mr. Puckle's system wherever enforced be at once stopped and operations under the old system resumed; and he sanctions the recommendations made in paragraphs 27, 28, 29, 30, 31, and 33 of Mr. Randall's memorandum. His Grace is, however, of opinion that on Mr. Puckle's return, the matter may be reconsidered in the light of further explanation from that officer.

4. In regard to the mode of dealing with the Swatantram fees treated of in Mr. Puckle's report, the Board observe that the Mirásidars have probably accepted the present settlement of this question on the understanding that the fees are to be collected for them by the Carnams in the same manner as arrears of land-revenue, but that the law does not admit of this, and that, therefore, the old difficulties will soon recur. To meet the difficulty the Board suggest legislation, but the Government hesitate to adopt their proposal which they think questionable in principle, for these fees are not State dues in any sense, and they further are not satisfied that the Mirásidars are relying on collection being made for them by coercive measures as of arrears of State revenue in event of default. Under the arrangement proposed by the Collector, which was warmly supported by Mr. Puckle and accepted by Government, an agreement was to be taken from all future Burdhistdars to pay the Swatantram, and the amount was to be registered. The object was to place the Mirásidar on aantage ground if he had to sue a reculant; but there was no mention of the collection of these fees as ordinary revenue, and if any such expectation was held out to the

Mirásidar it was unauthorised. It seems, however, improbable that this can have been the case, as the Collector himself remarks that "the collection of the Swatantrams by the Revenue authorities from the Poyakary Putta-holders would necessitate fresh legislation," which "might be objected to for obvious reasons."

5. It is stated by Mr. Puckle that the Mirásidars are content with the present arrangement, and the Government seeing no need for legislative action will await results. The Mirásidars, as respects the Swatantrams, will now be practically "registered holders of land in proprietary right," and it is possible that the Rent Recovery Act may be held to apply to these manorial dues which are much more analogous to landlord's rents than to State revenue.

6. Paragraphs 18 to 24 of Mr. Puckle's report will be communicated to the Public Works Department.

(True Extract.)

(Signed)

D. T. CARMICHAEL,
Secretary to Government.

To the Board of Revenue.

- to the Acting Director of Revenue Settlement.
- to the Public Works Department.

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