

(1) Number of Pages.....10
(2) Date of repair.....12-12-68.
(3) Initials of the Referencer.....*37.4.69*

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

REVENUE DEPARTMENT

G.O. No. 226
B.P. No.

Press
Mis.

Dated 16-2-1876 196 .

Not to be folded or roughly handled

1/226

*Proceedings of the Madras Government, Revenue Department,
16th February 1876.*

No. 192. Read the following Proceedings of the Board of Revenue, dated 21st January 1876, No. 175:—

Read the following letter from A. J. STUART, Esq., Acting Collector of Tinnevely, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated 22nd December 1875, No. 703:—

I HAVE the honor to bring the following to the notice of the Board, and request their instructions in the matter.

2. There are Acres 151 Cents 28 of wet and dry lands in seventeen villages of Tenkarai Taluq, as per subjoined statement, which originally belonged to the late Poligar of Panjalam Kurichi, Kutta Bomma Naick, on whose overthrow they were taken possession of by the British Government. These lands are distinguished as "Company Pannai" from ordinary Ryotwari lands. They were at first leased out for yearly rents to the highest bidders and so they changed hands every now and then. Subsequently the lands were confirmed to those then in enjoyment on condition of paying the Government assessment and a fixed amount of Swamibhogam, indicative of the occupancy right of Government in them.

Statement showing the Area, Assessment, and Swamibhogam of "Company Pannai" lands in Tenkarai Taluq.

Village.	Extent.		Assessment.			Samibhogam.		
	A.	C.	RS.	A.	P.	RS.	A.	P.
1. Tolappanpannei	0	29	2	14	0	1	0	10
2. Parakramavadi	0	91	12	7	0	4	8	0
3. Sevalai	25	93	491	3	3	208	1	4
4. Perungulum	40	62	643	9	0	329	12	0
5. Kilpidagai Appenkovil	Palmyras.		3	8	8	0	13	0
6. Arumugamangalam	4	57	72	0	0	29	14	0
7. Maramangalam	15	39	213	0	0	90	5	0
8. Iruvappapuram	16	3	210	15	0	86	7	0
9. Velur Cusba	16	96	270	1	0	110	2	0
10. Velur Pudugudi	3	86	58	6	0	25	2	0
11. Do. Malavarayanattam	6	19	83	10	0	40	5	0
12. Kachanavilai	7	17	53	5	0	5	6	1
13. Melattur	0	64	8	10	0	4	1	0
14. Attur Cusba	2	56	25	10	0	12	2	0
15. Sendamangalam	2	13	28	13	0	13	8	0
16. Tirunavirudayapuram	6	29	47	4	0	5	13	6
17. Korkei	1	74	3	12	0	1	5	8
Total...	151	28	2,228	12	7	968	10	3

3. Mr. Puckle intended to do away with this item of Swamibhogam, and so the ryots were offered at Settlement the option of redeeming it by paying up once for all twenty years' purchase. They however declined the proposal, and this item is still borne in the accounts.

4. At Settlement these lands were classified and new rates of assessment fixed. Puttahs were prepared but were not distributed, as nothing definite was settled about the payment of Samibhogam.

5. The Swamibhogam hitherto paid amounted to Rupees 968-10-3 per annum, and this amount has been included in the demand of Fasli 1284 as in previous faslis.

*Proceedings of the Madras Government, Revenue Department,
16th February 1876.*

6. I request instructions whether the collection of the extra cess, Swamibhogam over and above the usual land assessment should be continued, or whether it should cease from the introduction of the new settlement.

SUBMITTED for the orders of Government.

2. The Board presume that the ordinary rates of assessment according to soil, &c., were fixed upon the lands; and they are of opinion that in that case the levy of Swamibhogam should cease.

(A true Copy and Extract.)

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

No. 193.

ORDER THEREON, 16th February 1876, No. 226.

Miscellaneous.

THE Swamibhogam must continue to be levied, it being the owner's rent and quite distinct from the land-tax.

2. It is presumed that the new assessment has not been so fixed as to include the Swamibhogam.

(True Extract.)

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

To the Board of Revenue.
„ the Accountant-General.

Exd. W. J. Lewis.

Vol. of 1876

REVENUE.

THE BOARD OF REVENUE,

Do, &c., &c.

Dated February, 1876.

Recd.

Encl.

G.O., 16th February 1876, No. 296.

FEBRUARY.
Nos. 192-193.

Samibhogam on certain Poligar lands in Tinnevely District.—Intimating that—must continue to be levied, it being the owner's rent and quite distinct from the land-tax. Presuming that the new assessment has not been so fixed as to include the Samibhogam.



Vior C. N. 1189 of 1876.

in No. 239 of 1875

Further C. N. 5727/77

V. A. 645/78

No. 175.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 21st January 1876.

Read the following letter from A. J. STUART, Esq., Acting Collector of Tinnevely, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated 22nd December 1875, No. 703:—

I HAVE the honor to bring the following to the notice of the Board and request their instructions in the matter.

2. There are Acres 151 Cents 28 of wet and dry lands in seventeen villages of Tenkarei Taluq, as per subjoined statement, which originally belonged to the late Poligar of Panjalam Kurichi, Kutta Bomma Naick, on whose overthrow they were taken possession of by the British Government. These lands are distinguished as "Company Panner" from ordinary Ryotwari lands. They were at first leased out for yearly rents to the highest bidders and so they changed hands every now and then. Subsequently the lands were confirmed to those then in enjoyment on condition of paying the Government assessment and a fixed amount of Samibhogam, indicative of the occupancy right of Government in them.

Statement showing the Area, Assessment, and Samibhogam of "Company Panner" lands in Tenkarei Taluq.

Village.	Extent.		Assessment.			Samibhogam.		
	A.	C.	Rs.	A.	P.	Rs.	A.	P.
1. Tolappanpannei	0	29	2	14	0	1	0	10
2. Parakramavadi	0	91	12	7	0	4	8	0
3. Sevalai	25	93	491	3	3	208	1	4
4. Perungulum	40	62	643	9	0	329	12	0
5. Kilpidagai Appenkovil	Palmyras.		3	8	8	0	13	0
6. Arumugamangalam	4	57	72	0	0	29	14	0
7. Maramangalam	15	39	213	0	0	90	5	0
8. Iruvappapuram	16	3	210	15	0	86	7	0
9. Velur Cusba	16	96	270	1	0	110	2	0
10. Velur Pudugudi	3	86	58	6	0	25	2	0
11. Do. Malavarayanattam	6	19	83	10	0	40	5	0
12. Kachanavilai	7	17	53	5	0	5	6	1
13. Melattur	0	64	8	10	0	4	1	0
14. Attur Cusba	2	56	25	10	0	12	2	0
15. Sendamangalam	2	13	28	13	0	13	8	0
16. Tirunavirudayapuram	6	29	47	4	0	5	13	6
17. Korkei	1	74	3	12	0	1	5	8
Total...	151	28	2,228	12	7	968	10	3

3. Mr. Puckle intended to do away with this item of Samibhogam, and so the ryots were offered at Settlement the option of redeeming it by paying up once for all twenty years' purchase. They however declined the proposal, and this item is still borne in the accounts.

4. At Settlement these lands were classified and new rates of assessment fixed. Puttahs were prepared but were not distributed, as nothing definite was settled about the payment of Samibhogam.

5. The Samibhogam hitherto paid amounted to Rupees 968-10-3 per annum, and this amount has been included in the demand of Fasli 1284 as in previous faslis.

6. I request instructions whether the collection of the extra cess, Samibhogam over and above the usual land assessment should be continued, or whether it should cease from the introduction of the new settlement.

SUBMITTED for the orders of Government.

2. The Board presume that the ordinary rates of assessment according to soil, &c., were fixed upon the lands; and they are of opinion that in that case the levy of Samibhogam should cease.

(A true Copy and Extract.)

H. K. S.
Acting Secretary.

To the Secretary to Government, Revenue Department.
Copy to Collector of Tinnevely.

Exd. W. J. Lewis.

Samibhogam.—On certain Poliyam lands in Tekarey Taluk, Tinnevely District, resumed by Government on the overthrow of the Poligar of Panjalam Kurichi, Kotra, Bomma Naick.—Submitting for orders of Government Collector's letter requesting instructions as to whether the collection of — should be continued after the introduction of the new Settlement.

JANUARY.
No. 175.

Received 29 January 1876

Vol 226-16 February 1876

Copy 28 Jan 1876
Encl.

PROCEEDINGS, 21ST JANUARY 1876, No. 175.

Board of Revenue,
MADRAS.
1876. Dec 1876

No 275

4/2/76

memo for order

Board's Res. 21st January 1876

No 175

The lands known as "Company Panucci" in the Tenkara Taluk of the Tinnevely District, which ceded to the British Government on the subjugation of the Poligars who originally owned them, differed from ordinary Ryotwari lands in that having been at first leased out annually to the highest bidder. Latterly it was deemed expedient to confine them to those then in enjoyment on condition of paying a fixed amount of Samibhogam in addition to the Govt assessment. No information is afforded as to how the Samibhogam assessment came to be fixed & whether the latter was different from that imposed on the Ryotwari lands in the neighbourhood.

I think there is no doubt that the Samibhogam should continue to be levied. The new proposal for extension to the Govt to cover the Samibhogam when the amount levied by agreement should be reduced by the amount to be levied by the Govt. The Samibhogam is levied on the lands being held as leasehold. I think from the information given I think that the Govt is of the opinion that the Samibhogam is to be continued.

But

The Samebhogam which is
a fee evidencing the accom-
panying title of government.
it seems to be of the nature
of landlord's fee & somewhat
similar to the "Swatan Carum"
payable to Mirasidars
in districts where the Mir-
asidat tenure exists - These
latter are quite independent
of the government accounts
which are not affected by
them in any way - There
seems to be no reason why
Samebhogam should not be
treated similarly - The
Board of Revenue however
are of opinion that the levy
of Samebhogam should cease
the lands having been clas-
sified & new rates of assess-
ment fixed thereon by the
Settlement Dept. Par-
ticulars as to the difference
in the gov't revenue before
& after settlement have not
been furnished, & it is sub-
mitted that the lands in

question being held on tenures
different from that on which
ordinary ryotwar lands
are held, & the term "Same-
bhogam" being still borne on
the accounts, the levy of the
newly revised assessment
under the recent settlement
cannot of itself be taken to
do away with "Samebhogam"
unless it is known that the
new rates are higher than
those imposed on lands of
corresponding quality held
on ryotwar tenure & are
intended to take the place of
Samebhogam also.

The Swami Bhogam
for the Bhogam of
Malabar must be levied
It is the usual (a fee) rent
is quite distinct from the
Land tax & the holder's
rent is created & for
it must be maintained
3/2 1701

Shingbopam account
Polygam land in the
vicinity -

No 226.

ms

The Shingbopam timber
continue to be leased,
it being the owner's rent
& quite distinct from the
land tax.

It is presumed that
the new assessment has
not been so fixed as to
include the Shingbopam

16 February 1876

14 To the Board of Trade, 17 Feb
of West coast land General

3
400

Feb 5. 2. 76.