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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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

537

Press
Mis.

Dated 24. 4. 1876 196 .

Not to be folded or roughly handled

537

*Proceedings of the Madras Government, Revenue Department,
24th April 1876.*

Read the following papers:—

No. 163. Proceedings of the Board of Revenue, dated 7th April 1876,
No. 946.

Read the following letter from J. HOPE, Esq., Acting Collector of the Godavery District, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Bhadrachalam, 1st March 1876, No. 44:—

REFERRING to paragraph 2 of Mr. Foster's letter of the 18th September last, No. 384, I have the honor to inform you that of the sum of Rupees 219-8-6 collected in Fasli 1274, on account of water-cess on the Zemindari lands of Dugguduru, Rupees 6-4-7 have been charged as on wet lands, and remaining Rupees 213-3-11 as on dry lands. The whole extent irrigated in the fasli is Acres 231 Cents 84, which is far below the area allowed as usual wet. I therefore request sanction for the refund of Rupees 6-4-7 to the ryots, and Rupees 213-3-11 to the Zemindar. The amount was credited in the Government accounts on the dates given below:—

	RS.	A.	P.
15th March 1865	128	5	0
27th June "	23	14	4
30th July "	31	14	9
9th August "	28	0	5
10th "	4	14	3
11th "	2	7	9
Total	219	8	6

SUBMITTED for the sanction of Government with reference to G.O., dated 8th December 1875, No. 1,776.

(A true Copy and Extract.)

(Signed)

C. A. GALTON,
Acting Secretary.

No. 163-A. Proceedings of the Board of Revenue, dated 26th January 1876,
No. 230.

Read the following letter from W. S. FOSTER, Esq., Collector of the Godavery District, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Cocanada, 24th November 1875, No. 499:—

REFERRING to the accompanying petition No. 271 of 1875 presented to the Board of Revenue by the Zemindar of Pittapur, and paragraph 3 of the Board's Proceedings of the 5th July 1875, No. 1,857, I have the honor to report that the collections made on account of water-cess in previous years in the village of Kongodu amount to Rupees 3,830-2-7. The dates on which the amount was collected are given in the enclosed Statement marked A.

2. The accompanying Statement B will show that the extent irrigated never exceeded the area (A. 250 C. 38) allowed as usual wet, and that Rupees 90-2-8 were collected on lands entered as dry in the accounts, and Rupees 3,739-15-11 on lands entered as wet.

3. There arises a question whether the whole amount should be refunded to the Zemindar or to ryots.

Proceedings of the Madras Government, Revenue Department,
24th April 1876.

4. In their Proceedings of the 2nd July last, No. 1,831, the Board expressed their opinion that "no refunds should be made to the ryots when water-rate is collected on lands *admittedly dry*; but if nothing is due from the village on the whole, any collections made on dry lands should be refunded to the Zemindar with whom the settlement is made."

5. The Zemindar argues that as water-tax was paid to Government from Faslis 1274 to 1281, he lost so much of the assessment which he would otherwise have got. The collection of water-tax in this village was not in abeyance as in the case of Domada and other villages, and therefore it may be said that the lands were *admittedly dry*, as the tax was paid without a question till Fasli 1280 (March 1871), when the ryots claimed their lands as wet; the Zemindar supported the same, and the decision was passed in their favor. The amount claimed, *viz.*, Rupees 3,643, is not correct; it should be Rupees 3,830-2-7. The refund will be made if the Board sanction the payment.

ENCLOSURE No. 1.—Petition.

ENCLOSURES Nos. 2 and 3.—Statements.

THE sanction of Government will be requested for the refund of Rs. 3,830-2-7, being water-tax improperly collected for Faslis 1274 to 1281 on lands in the village of Kongodu in the Pittapur Zemindari within the extent which the Board have decided should be allowed as *mamul wet*.

2. So much of the water-rate as was collected on lands entered in the accounts as dry should be refunded to the Zemindar, and so much as relates to lands entered in the accounts as wet should be refunded to the ryots from whom it was collected.

(A true Copy and Extract.)

(Signed) C. A. GALTON,
Acting Secretary.

No. 164.

ORDER THEREON, 24th April 1876, No. 537.

Land Revenue, No. 6.

THE sanction of Government is no longer necessary for the refunds referred to in the foregoing Proceedings, as the Board were empowered by G. O., dated 1st April 1876, No. 461, to order all refunds of money erroneously collected, irrespectively of the two years' limit heretofore observed.

(True Extract.)

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

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

Exd. A. Grubert.

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No. 1,831.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 2nd July 1875.

Read the following letter from W. S. FOSTER, Esq., Acting Collector of Godavery District, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Cocanada, 27th May 1875, No. 225:—

In their Proceedings of the 14th January 1874, No. 56, and paragraph 5 of their Proceedings of the 25th July 1873, No. 1,388, the Board of Revenue have accepted the proposal that the refunds of water-tax collected on dry lands converted into wet were not to be made; but in their Proceedings of the 5th June 1874, No. 1,356, the Board observe that, in making the refunds of past collections in Turangi and Karapa, the Collector may adopt the same course as that sanctioned for Bhavvaram in paragraph 2 of their Proceedings, dated 14th January 1874, No. 56.

2. The Board will observe that the amount entered in the statement sent with my letter of the 30th May 1873, No. 169, as collected in Turangi (Rupees 210-13-1) is the water-tax on lands admitted to be dry. In Karapa Rupees 3,690-15-4 are of the same nature. I suppose the Board meant that if any refunds were to be made the course sanctioned for Bhavvaram should be adopted, not that the money collected on lands admitted to be dry should be refunded. I request to know whether I am right. I have refused to make the refunds.

3. The Board observe in their Proceedings of the 5th October 1874, No. 2,884, that in the village of Vemulavada the 152 fields said to contain 525 acres of wet land should be measured, and the acreage obtained treated as mamool wet. Supposing that the measurement shows the acreage to be 700 acres, and supposing that there are only 500 acres of usual wet lands and 200 acres of dry land converted into wet irrigated in a year, should there be no charge at all? The order seems to mean that there should not be any charge. In deciding the extent of wet land in Karakuduru (Board's Proceedings, dated 26th November 1874, No. 3,412) the Board said again that the acreage of the nominal extent of 457-60 should be treated as wet, but came to the conclusion that "the 'Ava' land cannot be treated as mamool wet." Supposing the acreage of wet fields to be 600 acres and the extent of wet fields irrigated in any one year to be 450 acres, and supposing 100 acres of the "Ava" are irrigated too, should "Ava" be not charged?

4. I am myself of opinion that when Fieldwar settlement is made in any village the fields decided on to be wet, and those only, should be exempted from water-tax, and that all other fields should be charged for water. But this seems to be opposed to Board's Proceedings, dated 5th June 1874, No. 1,356. If the settlement, however, is made for a village without Fieldwar particulars, we may charge the excess cultivation over the exempted area, as we cannot distinguish what is dry and what is wet. I request the Board will give me a clear expression of their opinion.

No refunds should be made to the ryots when water-rate is collected on lands admittedly dry, but if nothing is due from the village on the whole, any

collections made on dry lands should be refunded to the Zemindar with whom the settlement is made, vide paragraph 1, Board's Proceedings, dated 5th June 1874, No. 1,356.

Govt. of 1876
REVENUE.

To
THE BOARD OF REVENUE,
Secy, Secy, Secy.

Dated April, 24th.

Recd.

Encl.

G.O. 24th April 1876, No. 587.

APRIL.

Nos. 163-164.

Water-tax on certain lands in the Godavery District.—Observing that under G.O., dated 1st April 1876, No. 461, the sanction of Government is no longer necessary for the refunds of —

2. There should be no charge at all on the 700 acres in Vemulavada, notwithstanding that 200 of those were dry converted into wet.

Paragraph 3.

3. In Karakuduru, the whole 450 acres should be exempted from water-rate, because the extent is less than the whole area allowed as usual wet.

Paragraph 3.

4. The Board do not agree with the Collector that water-rate should be charged with reference to the fields. Although the extent of fields has been taken into account in determining the area to be allowed as mamool wet, still the settlement is made for the whole village, and so long as the total area allowed as entitled to free irrigation is not exceeded, it does not matter whether the particular field irrigated was originally wet or dry.

(A true Copy and Extract.)

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

To the Collector of Godavery District.

Exd. W. J. Lewis.

Water-rate—on dry lands converted into wet in certain villages in Godavery District.—Instructions issued to Collector as to whether refund of — should be made, and whether such a rate should be charged in Vemulavada and Karakuduru Villages.—Board do not agree with Collector that water-tax should be charged with reference to the fields.

Received

JULY.
No. 1,831.

PROCEEDINGS, 2ND JULY 1875, No. 1,831.

1875.
BOARD OF REVENUE,
MADRAS.

Encl.

No. 1,857.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 5th July 1875.

Read again Board's Miscellaneous Proceedings, No. 1,618, dated 26th February 1875.

Read also the following letter from W. S. FOSTER, Esq., Acting Collector of the Godavery District, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Cocanada, 22nd May 1875, No. 218 :—

REFERRING to the Proceedings of the Board of Revenue, No. 1,618, dated 26th February last, I have the honor to

* Furnished by the Zemindar himself, with five forward, herewith, translation* of an petitions addressed by him to Board.

Arzi from the Zemindar of Pittapuram,

giving his reasons for the long delay that has occurred in appealing to the Board regarding the usual wet lands in the villages of Kadiyam, Vundur, Samalcottah, Atchutapurathrayam and Congodu. Besides these five villages and Bhavvaram, for which last the Zemindar says that he sent in a petition to the Board, there are nine villages to be settled, five by me and four by the Sub-Collector. Inquiries are being made. In one village (Velangi) he has to appeal to the Board. The Zemindar says that the non-receipt of copies of some accounts from my office is the cause of delay. In April 1873, the Zemindar applied for copies of some old accounts of forty-four villages, and permission was immediately granted. He obtained copies of some, which he thought were immediately required, and has not as yet taken steps to get the others.

2. The Zemindar states that his appeal petition to the Board as regards Bhavvaram was endorsed to the effect that I have received instructions on the subject; but I have not received any such instructions as yet, probably because the Board saw no reason to disturb their former statement.

3. The Zemindar states at page 3 of his Arzi, that some time has passed before he obtained copies of some accounts. In September 1870, he applied to Mr. Horsfall, the then Sub-Collector in charge of the district, for copies of accounts; but he declined to grant them, saying that the Zemindar should obtain the sanction of the Board. But they have been subsequently granted after the receipt of the Board's Proceedings, dated 5th November 1870, No. 6,498.

4. The Zemindar states that the Board have rejected his appeal petition, regarding the usual wet lands of Vemulavadu, as it was not accompanied by the order of the Collector. This matter was finally decided by the Board of Revenue in their Proceedings, No. 2,884, dated 5th October 1874.

5. The Zemindar states that some statements are being prepared in my office, regarding the sums to be refunded to the ryots of Domada and other villages. Under the instructions of the Board of Revenue conveyed in their Proceedings, No. 1,388, dated 25th July last, and No. 56 of 14th January 1874, the whole of the amount payable to the ryots of those villages were refunded.

ENCLOSURE No. 1.—Translation of an Arzi.

ENCLOSURES Nos. 2 to 6.—Petitions.

Petitions Nos. 323 and 831 of 1875, from the Zemindar of Pittapur.

The Zemindar of Pittapur in the Godavery District having appealed to the Board against the decisions of the Collector in 1866 and 1867 regarding the liability to water-rate of certain nunjah lands in the marginally-noted villages which he claims to be mamul wet, and against the Collector's refusal to refund water-rate collected on usual wet lands in the village of Congodu, the Board directed the Collector to call upon the Zemindar for explanation as to why he failed to appeal earlier, and to state whether the appeals preferred embody all the Zemindar's claims to a remission of water-rate.

2. The Zemindar's explanation is that the delay which has occurred is due to the difficulty experienced in procuring documents necessary to establish his case. The Board accept the explanation and resolve to admit the appeals. It appears that these appeals embrace all the Zemindar's claims except those connected with nine* villages, which still await disposal by the Collector and Sub-Collector, and one village, Velangi, concerning which he purposes preparing an appeal as soon as he is furnished with copies of certain papers for which he has applied. He should be directed to prefer his appeal without delay.

3. The appeals now awaiting disposal will be noticed in order.
Petitions Nos. 1,710 of 1874 and 463 of 1875, relating to the village of Kadiyam.

The Zemindar contends that the usual sources of irrigation have been obstructed by the anicut channels, and that he is therefore entitled to water free of charge for the lands classed as mamul wet.

Petition No. 1,735 of 1874 is to the same effect as regards the villages of Vundur and Samalcottah. The Collector will inquire and report whether the usual sources of irrigation have been obstructed as alleged.

Petition No. 1,747 of 1874 is an appeal against the Collector's decision, admitting only 289 acres as mamul wet in the village of Atchutapurathrayam.

The Collector admits that the former sources of irrigation for the lands claimed as usual wet have been obstructed, and that in the accounts for Fasli 1245, and subsequent years, 6,186 acres were entered as wet. He has, however, admitted only 289 acres as usual wet, on the ground that from Fasli 1261 to 1268, prior to the construction of the anicut, that was the area on which wet crops were raised, and that the Zemindar's rates of assessment have been raised since irrigation by means of the anicut has been introduced, which shows that the former means of irrigation were insufficient.

The Zemindar contends that, although the area cultivated was small in some years, all the lands were cultivated once, and that the revenue of the villages in question was much larger in former years, although the average rates of wet assessment were much lower, which shows that a larger extent of wet land was irrigated.

The Board are inclined to think that petitioner is entitled to exemption from payment of water-rate as regards the area entered in the accounts as wet

G.O., dated 13th May 1872, No. 764.

irrespective of the extent of cultivation.

Before admitting his claim however, the Collector will be requested to examine the Village Accounts of the Circuit Committee, and to report whether they show, as represented by the Zemindar, that the village yielded a revenue of Rupees 6,000 in 1782 and 1783, and if so, whether it is not likely that a far larger area than 289 acres was then cultivated as wet. He should also forward an extract from the Circuit Committee's Accounts.

Petition No. 271 of 1875 is an appeal against the Collector's decision, declining to refund water-rate collected during previous years on the area decided to be usual wet, viz., 250 acres 38 cents, on the ground that the demand had been paid without objection. The Board consider that the Zemindar's right to exemption from water-tax for the above area being established, he is entitled to refunds of collections improperly made. The amount claimed is Rupees 3,643; the Collector will report whether this is the correct sum due.

Petition No. 323 of 1875 complains that the Collector does not intend to exempt from water-rate 520 and odd acres of mamul wet lands in Vemulavadu, as directed in Board's Proceedings, dated 5th October 1874, No. 2,884, and claiming a refund of Rupees 17,823 collected in former Faslies. From the copy of the Collector's endorsement, dated 7th November 1874, No. 35, it appears that the Collector has already issued orders in accordance with the Board's instructions. As regards the refund claimed, the remarks on Petition No. 271 of 1875 are equally applicable to this case. The Collector will report the correct sum due.

Petition No. 831 of 1875 prays for orders on Petition No. 1,542 of 1874, relating to the village of Bhavvaram, which was disposed of by referring the petitioner to the Collector under the erroneous impression that instructions had been issued in connection with the complaint. This, however, appears to have been a mistake. The Zemindar claims as mamul wet a larger area than the 364 acres exempted in Board's Proceedings, dated 10th June 1872, No. 947, and that no charge should be made for excess discovered by measurement in the area exempted. As regards the first point, the Board see no reason for treating a larger area than 364 acres as mamul wet, and as regards the second, the decision of the Board in regard to the village of Kerakaduru, Proceedings dated 26th November 1874, No. 3,412, should be followed, provided the fields are given as stated by the Zemindar in the account of Fasli 1257, and they are again shown in the Azmayish accounts of Fasli 1261, &c.

(A true Copy and Extract.)

(Signed) C. A. GALTON,
Acting Sub-Secretary.

To the Collector of the Godavery District,
with seven petitions, to be returned.

Exd. W. H. French.

537
7

No. 946.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 7th April 1876.

Read the following letter from J. HOPE, Esq., Acting Collector of the Godavery District, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Bhadrachalam, 1st March 1876, No. 44:—

REFERRING to paragraph 2 of Mr. Foster's letter of the 18th September last, No. 384, I have the honor to inform you that of the sum of Rupees 219-8-6 collected in Fasli 1274, on account of water-cess on the Zemindari lands of Dagguduru, Rupees 6-4-7 have been charged as on wet lands, and remaining Rupees 213-3-11 as on dry lands. The whole extent irrigated in the fasli is Acres 231 Cents 84, which is far below the area allowed as usual wet. I therefore request sanction for the refund of Rupees 6-4-7 to the ryots, and Rupees 213-3-11 to the Zemindar. The amount was credited in the Government accounts on the dates given below:—

	RS.	A.	P.
15th March 1865	128	5	0
27th June "	23	14	4
30th July "	31	14	9
9th August "	28	0	5
10th "	4	14	3
11th "	2	7	9
Total	219	8	6

SUBMITTED for the sanction of Government with reference to G.O., dated 8th December 1875, No. 1,776.

(A true Copy and Extract.)

C. A. Galton
Acting Secretary.

To the Secretary to Government, Revenue Department.
Copy to the Acting Collector of the Godavery District.

Exd. H. W. French.

14163a

No 491
Received 1876. *Repts*
BOARD OF REVENUE,
MADRAS.

PROCEEDINGS, 26TH JANUARY 1876, No. 230.

Copy to Secy 1/6

Encl. 5

2 Oad

2 Oad 537-200 June 1876

Received 5 July 1876

JANUARY.
No. 230.

Water-tax—amounting to Rupees 3,830-2-7, improperly collected for Fasli 1274 to 1281 on manual wet lands in Kongodu village in Pittapur Zemindari, in Godavery District.—Requesting sanction of Government for refund of —, and issuing instructions to Collector as to the portion to be refunded to the Zemindar and that to the ryots.

No 507

8/24 April 1876

Head No. 10: d/ 7 April/76
no 946, & d/ 26 Jan 7/76 no
230.

53/6

The sanction of for: does
not seem necessary for
the refunds referred to
in the foregoing proceedings,
as the Board were em-
powered by G.O. d/ 12 April
1876 no 461. under all
refunds of money ex-
pensively collected,
irrespective of the two
years' limit heretofore
observed.

To the Board of Revenue
to the Accountant General

20-4-76

To O. J. M. d/ 16 Aug 76
8 Dec 75 no 1196.

No 11/4/64

Revenue 1876. Office
Board of Revenue,
MADRAS.

PROCEEDINGS, 7TH APRIL 1876, No. 946.

20/10/76

Encl.

No. 507 24 April 1876

Received 11 April/76

APRIL.
No. 946.

Refund—of Rupees 219-8-6 collected in
Fasli 1274 on account of water-cess on the
Zemindari lands of Dugundur in Godavery
District.—Submitting for sanction of Govern-
ment application for—

11/3/73

22/4/76 22/4/76

1
The first of the
day in the January
of

1844. In the
dispute

1844. R. 22. All