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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No. 1412 Press
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Not to be folded or roughly handled

29[illegible] From C. E. BERN[illegible] Esq, C.S.I., Secretary to Sir RICHARD TEMPLE, to J. H. GARSTIN, Esq., Additional Secretary to Government Revenue Department, dated Gooty, 29th March 1877, No. 164 :—

By direction of Sir Richard Temple, I have the honor to forward copy of a Minute recorded by him respecting a passage in his Minute of the 6th March which touched upon the land-revenue suspension question.

ENCLOSURE No. 1.

Minute by Sir RICHARD TEMPLE, dated Gooty, 29th March 1877.

SINCE writing my Minute, No. 54, of the 6th March, in which I stated among other things that many Collectors in the Madras Presidency are in favor of the plan of suspending and not remitting the assessment on "dry" or unirrigated lands, I have seen that the Government of Madras observe in their Despatch of the 24th March that they have no knowledge of these opinions. This observation on the part of the local Government has caused me to reconsider the statement made in my Minute above quoted, in case it should need any qualification or explanation ; and I find that it does need to be further explained. If the statement were taken to mean (and it might be so read) that some Collectors appeared to me from their conversation to be in favor of suspending, in the first instance, the land-revenue in distressed districts leaving the question of remission for final decision when the coming season shall have declared itself,—or to be in favor of making any substantial change of system,—then it might need qualification. I did not exactly mean this however, although the statement, made as it was in brief and general terms, might be so construed. I desire, however, to explain at greater length and with more precision what I meant and do still mean, which is this :—

2. As regards what are technically called "wet" lands, that is, lands irrigated from tanks, canals, or water-channels (but not wells), I never heard the Collectors express any opinion but one, namely this,—that in these cases there is a contract (which if not expressed is implied) between the State and the ryots to the effect that the irrigation work being under Government superintendence, there will be no revenue levied, if the water be not supplied at all ; if the water be supplied to a part of the lands, the revenue would be levied on that part only, and so on. But I understand that, if notwithstanding failure of the irrigation, some crop (perhaps an inferior crop) be raised on any portion of the lands in question, then such portion will be chargeable with dry or unirrigated rates.

3. As regards what are technically called "dry" or unirrigated lands (including, however, lands watered from wells), I understood and still understand that the Collectors regard the remission or suspension of the revenue in bad seasons to be a matter of grace and not of contract at all, not even implied contract. Here, as elsewhere in India, there is a settlement of some sort,—in some districts there has been a regular settlement after a professional field survey, in other districts the older settlements still run on,—but in every district there is a settlement. The said settlement consists in this, that at the beginning of the agricultural year the ryot determines what fields he will give up or reap ; upon those which he does keep, he virtually engages to pay the settlement revenue rate. If upon the year the harvests turn out good, then the advantage is wholly his. If they turn out bad, then the disadvantage ought (in abstract justice) to be wholly his, also, but practically if the harvest is very bad, the disadvantage is partly borne by the State ; in other words is shared with him by the State ; it is admitted, however, that he ought to bear as much of it as he reasonably can, inasmuch as he has enjoyed and will enjoy the entire advantage of good years without question or inquiry.

4. Now as regards the "dry" lands, the original estimates of remissions of revenue to be made in the official years 1876-77 and 1877-78, on account of the failure of harvests in the calendar year 1876 seemed to me to be very large, to have been framed at an early period of the distress, and to be susceptible of some alteration in favor of Government, as the outturn of the

season became more clear. And I perceived or thought I perceived from the conversation of some Collectors, a hope that when the actual outturn of the whole of the crops came to be ascertained, and when the coming season (if happily it opened propitiously) should offer renewed prospects of plenty,—the collection of the instalments of land-revenue, due on account of the winter and spring harvests of 1876 and 1877, might be considerably larger than the first anticipation ; larger also than what was (as I supposed) the original estimate of the Board of Revenue. The remissions or suspensions would, in other words, be probably less than the first anticipation. Something considerable must, I knew, be remitted at the best ; and this much of remission would be promised by an early date. But I gathered that some Collectors were disposed to hold in abeyance the remission of the remainder, refraining at present from collecting it and postponing decision as to its ultimate remission or collection until a future date.

5. It seemed to me to follow from this that there ought to be great caution exercised in promising extensive remissions at an early period, that is, until the summer of 1877. If a part of the revenue is not collected at present, and its ultimate collection is left undecided for some months (say till July or August) then it is said to be suspended.

6. It was to all this that I meant to give expression in my Minute above quoted. Whether, when conversing with the Collectors on a subject which is often obscured by technical or departmental phrases, I may have, in any degree, misapprehended local officers, I know not. At all events, I submit that the view, as above expressed, was a reasonable one for revenue officers to hold. And if I supposed it to be held by the several Collectors, the supposition seemed to be consonant with the well-known rule of the Madras Presidency, which prescribes that in "dry" lands, there shall be no remission, save in very exceptional years or in very exceptional cases. At present, indeed, there are many cases which come in this category. My apprehension was that (unless great circumspection be exercised) some cases might become included in this category, which,—in regard to the frequent occurrence of partial drought in Southern India,—are not really so exceptional.

7. I quite understood that in a matter of this sort the several Collectors would look to the wishes of Government. If the Government thought that in justice to the general interests of the country and in reference to the circumstances of the ryot classes, reasonable efforts should be made to collect the revenue, notwithstanding the badness of the season, the Collectors would, I understood, be prepared to make such efforts. If the Government thought otherwise, then the Collectors would have no objection to spare the people accordingly. The case was not one for abstract opinion on the part of the revenue officers ; it was rather one to be dealt with according to the view taken by superior authority of the fiscal obligation of the people and of their ability to discharge the same.

RICHARD TEMPLE.

(True Copy.)

(Signed) J. H. GARSTIN,
Additional Secretary to Government.

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REVENUE DEPARTMENT,
FORT ST. GEORGE,
13*th April* 1877.

No. No. 1,41

FROM

J. H. GARSTIN, Esq.,
Additional Secretary to Gove ment, Revenue Department,

To

C. E. BERNARD, Esq., C.S.I.,
Secretary to Fr. L. Temple.

Miscellaneous.

SIR,—I am directed to acknowledge the receipt of your letter, No. 164, giving cover to a Minute by Sir R. Temple regarding a passage in his Minute of the 6th March, which touched upon the land-revenue suspension question, and to state that the Madras Government gather from the Minute first-mentioned that the statement made at paragraph 19 of the Minute of the 6th March to the effect that "so many of the most experienced Collectors in both the Madras and Bombay Presidencies were in favor of this plan" was, as regards Madras, beyond what was intended to be expressed.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) J. H. GARSTIN,
Additional Secretary to Government.

Exd. F. R. Bantleman.

No. 164.

From

C. E. BERNARD, Esq., C.S.I.,

Secretary to Sir Richard Temple,

To

J. H. GARSTIN, Esq.,

Additional Secretary to the

Government of Madras,

Dated GOOTY, *the 29th March*, 1877.

Sir,

By direction of Sir Richard Temple, I have the honor to forward copy of a Minute recorded by him respecting a passage in his Minute of the 6th March, which touched upon the land revenue suspension question.

I have the honour to be,

Sir,

Your most obedient Servant,

C. BERNARD,

Secretary to Sir Richard Temple.

Minute by Sir Richard Temple, dated Gooty 29th March, 1877.

Since writing my Minute No. LIV of the 6th March, in which I stated among other things that many Collectors in the Madras Presidency are in favour of the plan of suspending and not remitting the assessment on "dry" or unirrigated lands, I have seen that the Government of Madras observe in their Despatch of the 24th March that they have no knowledge of these opinions. This observation on the part of the local Government has caused me to reconsider the statement made in my Minute above quoted, in case it should need any qualification or explanation; and I find that it does need to be further explained. If the statement were taken to mean (and it might be so read) that some Collectors appeared to me from their conversation to be in favour of suspending, in the first instance, the land revenue in distressed districts leaving the question of remission for final decision when the coming season shall have declared itself—or to be in favour of making any substantial change of system—then it might need qualification. I did not exactly mean this however, although the statement, made as it was in brief and general terms, might be so construed. I desire, however, to explain at greater length and with more precision what I meant and do still mean, which is this:—

2. As regards what are technically called "wet" lands, that is, lands irrigated from tanks, canals, or water channels (but not wells), I never heard the Collectors express any opinion but one, namely, this,—that in these cases there is a contract (which if not expressed is implied) between the State and the ryots to the effect that the irrigation work being under Government superintendence, there will be no revenue levied, if the water be not supplied at all; if the water be supplied to a part of the lands, the revenue would be levied on that part only, and

so on. But I understand that, if notwithstanding failure of the irrigation, some crop (perhaps an inferior crop) be raised on any portion of the lands in question, then such portion will be chargeable with dry or unirrigated rates.

3. As regards what are technically called "dry" or unirrigated lands, (including, however, lands watered from wells) I understood and still understand that the Collectors regard the remission or suspension of the revenue in bad seasons to be a matter of grace and not of contract at all; not even implied contract. Here, as elsewhere in India, there is a settlement of some sort—in some districts there has been a regular settlement after a professional field survey, in other districts the older settlements still run on,— but in every district there is a settlement. The said settlement consists in this, that at the beginning of the agricultural year the ryot determines what fields he will give up or reap; upon those which he does keep, he virtually engages to pay the settlement revenue rate. If upon the year the harvests turn out good, then the advantage is wholly his. If they turn out bad, then the disadvantage ought (in abstract justice) to be wholly his, also, but practically if the harvest is very bad, the disadvantage is partly borne by the State; in other words is shared with him by the State; it is admitted, however, that he ought to bear as much of it as he reasonably can, inasmuch as he has enjoyed and will enjoy the entire advantage of good years without question or enquiry.

4. Now as regards the "dry" lands, the original estimates of remissions of revenue to be made in the official years 1876-77 and 1877-78 on account of the failure of harvests in the calendar year 1876 seemed to me to be very large, to have been framed at an early period of the distress, and to be susceptible of some alteration in favour of Government, as the outturn of the season became more clear. And I perceived or thought I perceived from the conversation of some Collectors, a hope that when the actual outturn of the whole of the crops come to be ascertained, and when the com-

season (if happily it opened propitiously) should offer renewed prospects of plenty—the collection of the instalments of land revenue, due on account of the winter and spring harvests of 1876 and 1877, might be considerably larger than the first anticipation; larger also than what was (as I supposed) the original estimate of the Board of Revenue. The remissions or suspensions would, in other words, be probably less than the first anticipation. Something considerable must I knew be remitted at the best; and this much of remission would be promised by an early date. But I gathered that some Collectors were disposed to hold in abeyance the remission of the remainder, refraining at present from collecting it and postponing decision as to its ultimate remission or collection until a future date.

5. It seemed to me to follow from this that there ought to be great caution exercised in promising extensive remissions at an early period, that is, until the summer of 1877. If a part of the revenue is not collected at present, and its ultimate collection is left undecided for some months, (say till July or August) then it is said to be suspended.

6. It was to all this that I meant to give expression in my Minute above quoted. Whether when conversing with the Collectors on a subject which is often obscured by technical or departmental phrases, I may have in any degree misapprehended local officers, I know not. At all events I submit that the view as above expressed was a reasonable one for revenue officers to hold. And if I supposed it to be held by the several Collectors, the supposition seemed to be consonant with the well known rule of the Madras Presidency which prescribes that in "dry" lands, there shall be no remission save in very exceptional years or in very exceptional cases. At present indeed there are many cases which come in this category. My apprehension was that (unless great circumspection be exercised) some cases might become included in this category, which—in reguard to the frequent occurrence of partial drought in South-ern India—are not really so exceptional.

7. I quite understood that in a matter of this sort the several Collectors would look to the wishes of Government. If the Government thought that in justice to the general interests of the country and in reference to the circumstances of the ryot classes, reasonable efforts should be made to collect the revenue, notwithstanding the badness of the season, the Collectors would, I understood, be prepared to make such efforts. If the Government thought otherwise, then the Collectors would have no objection to spare the people accordingly. The case was not one for abstract opinion on the part of the revenue officers; it was rather one to be dealt with according to the view taken by superior authority of the fiscal obligation of the people and of their ability to discharge the same.

RICHARD TEMPLE.

Memo

I circulate a Minute by Sir R. Temple on the Revenue Suspension question, prompted by the remarks of the Madras Govt in their last Despatch to the Secretary of State to the effect that they had no knowledge of the fact stated by Sir R. Temple that many Madras Collectors were in favor of suspending and not remitting the assessment on "dry" lands. Sir Richard in this Minute tries to explain his meaning with

Rec. 18th Oct 1877
No. 2016

From
C.S. Bernard Esq.
Secy. to Govt. N.W.P.

Dated 20th October
Rec'd 23rd "
1877

To
The Secy. to the
Govt. of India
Financial Department
Calcutta

Sir,

I have the honor to forward herewith a Minute recorded by the Lieutenant Governor in connection with the question discussed in the Minute recorded by the Hon'ble Sir Richard Temple on the Land Revenue system of Madras.

I am &c.
(Sd) C.S. Bernard
Secy. to Govt. N.W.P.

No. 291.

C.S.-4-77-500-4-77

with more precision.

His explanation amounts to this (Para. 5)
"If a part of the revenue
"is not collected at present
"and its ultimate collection
"is left undecided for some
"months (say till July or
"August) then it is said,
"to be suspended."

The Minute discloses the fact that Sir R. Temple labours under two very singular misapprehensions as to the Madras Presidency. First; that remissions are made in respect of the Calendar and not of the Fasli

1617/1

Fasli year. Second; that there are winter and spring harvests from dry lands in this Presidency viz in Bengal.

Remissions are made in respect of the year beginning on the 1st July and ending on the 30th June, and there is no "spring" harvest. The two harvests are in August-September, and in January-Febry. It is true that sporadic cultivation can be carried on at all times of the year by means of wells but the term "harvest" cannot apply to the gathering in of the produce of these

these patches of cultivation.

If however, by "Spring" harvest Sir Richard means the harvest in January and February it is difficult to apply the term "winter" harvest to that gathered in August and September.

In Para. 9 of his Minute of the 13th February Sir Richard pointed out that the estimate of loss of revenue was vitally affected by the question whether the land revenue due by ryots whose crops had wholly or partially failed should be remitted for ever or whether the unpaid arrears should not be held in suspense for the present, so that a part, at any rate, should be collected from ryots who might have good crops during the next two years; and in Para. 19 of his Minute of the 6th March he alleges that this view is held by many experienced Collectors in Madras and Bombay. In the 1st para of the present Minute however, he says that he did not exactly mean that

that some Collectors appeared to him from their conversation to be in favour of suspending, in the first instance, the land revenue in distressed Districts, leaving the question of remission for final decision when the coming season shall have declared itself, and in para. 4 explains that what he did mean was that he gathered that some Collectors were disposed to hold in abeyance the remission of a portion of the demand on dry lands "refraining" "at

"at present from collecting it "and postponing decision as "to its ultimate remission or "collection until a future "date". His explanation does not much elucidate his meaning.

Sir Richard's suggestion in the latter part of Para 5 already quoted is tantamount to a proposal to defer the Jamabandi of the Presidency until after the close of the Fasli, unless by the word "undecided" he means "decided to be "doubtful and not to be "remitted if the season "opens

"opens propitiously."

Two Collectors have officially expressed themselves in favor of the suspension of the "dry" demand in preference to its immediate remission.

Orders are requested as to the reply to be sent to Sir Richard Temple, if any.

Sharp
Stuart

No. 1412 of 13 April 1877

From A. H. [illegible] Esq.
&c.

To C. E. Bernard Esq.
C.S.I.
Secy. to Sir R. Temple

Sir. I am directed to acknowledge the receipt of your letter No. 164 giving cover to a Minute by Sir R. Temple regarding a passage in his Minute of the 6th March which touched upon the Land Revenue suspension question, and to state ~~that the~~ Madras Govt. gather from the Minute first mentioned that the statement made at Para 13 of the Minute of the 6th March to the effect ~~that~~ "so many of the most experienced Collectors in both the Madras & Bombay Presidencies were in favour of this plan."

In Scott 16 April

No 2060

5-6-77 R12-6-77

his as regards Kedah
beyond [illegible]
[illegible]
[illegible]