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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

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297. FROM J. E. BERNARD, 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 ~~part of the~~ 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 bad 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.

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

No. 141

No. 141

FROM

J. H. GARSTIN, Esq.,
Additional Secretary to Government, Revenue Department,

TO

C. E. BERNARD, Esq., C.S.I.,
Secretary to Mr. R. 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,

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

Ed. F. R. Bantleman.

C. E. BERNARD, Esq., C.S.I.,
Secretary to Sir Richard Temple,

J. H. GARSTIN, Esq.,
Additional Secretary to the
Government of Madras,

Dated GOOTY, the 29th March, 1877.

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.

Sir,

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

3 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 coming

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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

1414/15
Fasli year. Second, that there are winter and spring harvests from dry lands in this Presidency as 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-February. 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

141/6
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 conver-
sation 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 abey-
ance the remission of a
portion of the demand
on dry lands "refraining
" at

1412/9
"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
Jammabandi of the
Presidency until after the
close of the Fasl, unless
by the word "undecided"
he means "decided to be
"doubtful and not to be
"remitted if the season
"opens

"opens propositionally."

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.

my at: Sharp
Stuart

& what Collect

I should simply acknowledge
with the remarks that
the statement in the
minutes of 6th March
para 19: was "that so
many of the winter
collections in both the Museum
& Boundary Commission are
favourable to this plan - & that
we understand from
the recent minutes
that that statement as
regards Audras was
beyond what was intended
to be expressed - that

good
1/12
By 6/4
JH

Do. C. C. Bernard & Co.
C.S. I
Feb. 6. Per R. F. Smith

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has an upland head
beyond of which was
intended to be
referred to
18/4/71 L.H.P.

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Unsub

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