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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No.	668	Press
B.P. No.		Mis.
Dated	15.2.1877	197

Not to be folded or roughly handled

Read the following Papers:—

No. 437. Proceedings of the Board of Revenue, dated 20th January 1877,
No. 221.

Read again Board's Proceedings, dated 10th August 1876, No. 2,035.

Read also the following letter from R. K. PULLE, Esq., Director of Revenue Settlement, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Madras, 18th November 1876, No. 3,990-114:—

In Proceedings, No. 2,035, dated 10th August last, the Board referred the papers relative to the settlement of that portion of Nanguneri Taluk in Tinnevely that was not included in my original scheme for the settlement of the river-irrigated villages or of the palmyra forest for such remarks as might wish to note.

2. I deferred answering these Proceedings until I had had an opportunity of revisiting Nanguneri and going into the details once more. Now, however, that I have been able to spend upwards of a month in the taluk and have thoroughly laid it out for settlement, I lose no time in answering the Board's Proceedings.

3. A portion of this taluk was excluded from former reports as the streams that partly irrigate it had no connection with the Ambrapurni, and the dry sandy villages, though very similar in many respects to those of the palmyra forests, were situated further in land, and formed a separate block. I had intended to have treated these villages as part of the red soil tract, the third division into which I proposed to divide the district; but, as they are cut off by the river-valley from the two taluks that comprise the bulk of the red soil tract and they have some peculiarities of their own, it seems better to treat them distinctly.

4. These villages, 105 in number, were classified in detail in 1867-68 by Mr. Symonds, who proposed a reduction of assessment of Rupees 85,622. There is a manifest necessity for a large reduction as the present assessment of the irrigated lands is excessive, and generally higher than in any other part of the district. These lands are poor and very insufficiently irrigated, while the dry lands are so worthless that 107,094 out of 155,795 acres are proposed to be assessed at 4 annas an acre.

5. I have been once more over these villages and have carefully revised the classification with the view of seeing where it was possible to save on Mr. Symonds' figures, and by raising the grouping in some cases and reclassifying some of the best lands I can see my way to making the settlement with a reduction of Rupees 50,000. The poverty of the tract in question has been described by Mr. Arundel in paragraphs 6 to 9 of the enclosure to the Board's Proceedings, and is further illustrated by the fact

Proceedings of the Madras Government, Revenue Department,
15th February 1877.

that the average remission for waste and withered crops during the past ten years has been Rupees 18,000 per annum.

A glance at the following table will show that the assessment, as now revised, is as high as the land will bear.

Items.	Rate per acre.	BY SETTLEMENT.			BY REVENUE.			DIFFERENCE.			
		Survey Area in Acres.	Assessment.	Average.	Old Area in Acres.	Assessment.	Average.	Area.	Per cent age.	Assessment.	Per cent age.
1	2	3	4	5	6	7	8	9	10	11	12
	RS. A. P.		RS.	R. A. P.	Wet.	RS.	RS. A. P.			RS.	RS.
River-irrigated.	9 0 0	2,061	18,550	...	1,827	22,501	12 5 1	+ 234	...	3,951	...
	7 8 0	5,012	27,587	...	4,543	44,283	9 11 10	+ 468	...	6,696	...
	6 0 0	8,343	20,061	...	2,938	24,402	8 4 11	+ 405	...	4,341	...
	4 8 0	950	4,276	...	834	6,978	8 5 10	+ 173	...	2,702	...
Total ...	...	11,366	80,474	7 1	10,145	98,164	9 10 10	+ 521	14	17,690	18
Rain-fed ...	6 0 0	5,436	32,616	...	4,787	43,242	9 0 6	+ 51	...	10,626	...
	4 8 0	320	1,439	...	263	1,534	5 13 4	+ 57	...	95	...
	3 8 0	51	179	...	41	257	6 4 4	+ 10	...	78	...
Total ...	...	5,807	34,234	5 14 4	5,091	45,033	8 13 6	+ 716	14	10,799	24
Total ...	...	7,173	1,14,708	6 10 1	15,236	1,43,197	9 6 5	+ 1,937	13	28,480	20
Baling ...	...	64	232	3 10 0	57	250	4 6 2	+ 7	12	18	7
Grand Total ...	...	17,237	1,14,940	6 10 8	15,293	1,43,447	9 6 1	+ 1,944	13	28,507	20
					Dry.						
	2 8 0	2,155	5,388	...	1,936	5,637	2 14 3	+ 222	...	249	...
	1 0 0	25	25	...	21	143	6 12 11	+ 4	...	118	...
	0 8 0	4,640	2,320	...	4,271	2,578	0 9 8	+ 369	...	258	...
	0 6 0	41,881	15,706	...	39,071	13,597	0 7 6	+ 2,830	...	2,691	...
	0 4 0	1,07,094	28,789	...	98,511	32,061	0 5 2	+ 8,578	...	5,272	...
Total ...	...	1,55,795	59,228	0 5 2	1,48,792	58,816	0 6 7	+ 12,003	8	8,588	15
Total Wet and Dry ...	...	1,73,932	1,65,168	0 15 3	1,69,085	2,02,263	1 4 4	+ 13,947	8	37,095	19
Deduct Fixed Remissions ...	...	...	...	...	...	7,700	...	...	...	...	...
Net ...	...	...	...	...	...	1,94,563	...	...	...	29,395	...
Estimated loss in 2nd crop ...	...	...	...	...	...	...	...	...	...	20,000	...
Total ...	...	...	...	...	...	...	...	...	...	49,395	...

7. The Board will, no doubt, consider a reduction of half a lakh of rupees in a sub-division of a single taluq to be a very serious matter, but I hope to show that I have assets to credit to meet this charge, and that I can work out a more favorable final result than was anticipated when the settlement of the river-irrigated taluqs of the Tinnevely District was sanctioned.

8. In paragraph 13 of Proceedings, No. 1,289, dated 6th September 1872, the Government sanctioned a settlement that would result in an increased charge of Rupees 32,702 on the first crop in the river-valley, and in paragraph 8 of Board's Proceedings, No. 1,341, dated 17th July 1872, the Board considered that there would be an unavoidable loss of Rupees 64,104 by compounding the second-crop charge. This allowed for a net decrease of Rupees 31,402 on both crops, but by dint of careful arrangements, and with special regard to Nanguneri to follow, I not only saved these

Proceedings of the Madras Government, Revenue Department,
5th February 1877.

Rupees 31,402, but worked out a settlement showing a net increase of Rupees 18,935 exclusive of the compounded charge on palmyras as under:—

Tenkasi.	Increase	4,111
Tinnevely.	Do.	10,551
Ambasamudram. Do.	Do.	23,454
Tenkarai.	Do.	19,241
River-valley villages of Nanguneri.	Decrease	18,935
Net increase		18,935

9. I have thus, I consider, Rupees 50,38 to credit, and, if I succeed in completing the settlement of the Nanguneri Taluq at a cost of Rupees 50,000 of this sum, I shall have settled the river-valley as well as the most difficult tract that any one could have to deal with within the margin of what was anticipated for the river-valley only.

10. While in Nanguneri lately I had the Special Assistant in making the settlement of those villages of the taluq that were included in the river-valley, and together we worked out all details for the completion of the rest of the taluq. All is now in train, and no further arrangements are needed. The establishment is on the spot, and to save time I have instructed them to go on with the work, for which I request early sanction.

11. The net loss of about Rupees 30,000 on the five taluqs that will now be completed will probably be amply recovered by the settlement of the four northern taluqs, and the Government, I feel sure, will be satisfied if the settlement of the highly-assessed district of Tinnevely, so full of anomalies and with a second crop hitherto charged at higher rates than the first crop, is made without loss of revenue and possibly with some balance of gain.

12. Proposals for the settlement of the four northern taluqs will be very shortly submitted.

In his letter embodied in the Proceedings read above, Mr. Rundall, Acting Director of Revenue Settlement, submitted an estimate of the probable financial results of applying to the upland portion of the Nanguneri Taluq, consisting of 105 villages, the rates sanctioned for that portion of the taluq embraced within the river-valley scheme which received the approval of Government in G.O., dated 6th September 1872, No. 1,289. It appears from Mr. Rundall's letter recorded in Board's Proceedings, dated 7th January 1876, No. 37, that Mr. Puckle had originally intended to treat this portion of the taluq as a part of the red soil tract for which separate proposals will hereafter be submitted, but that, in introducing the settlement into the taluqs already completed, viz., Tinnevely, Tenkasi, Tenkarai, and Ambasamudram, it was determined to apply to the upland villages situated therein the rates sanctioned for the river-valley portion in order to secure uniformity of treatment and a speedy completion of entire taluqs; thus 147 villages apparently have been already dealt with finally in the four taluqs above named, and it was proposed to adopt the same course in regard to the 105 villages of the Nanguneri Taluq which remain. As Mr. Puckle was then on the eve of relieving Mr. Rundall, the Board resolved to refer the paper to him for his remarks.

Mr. Buckle now reports that he has recently spent upwards of a month in once more laying out these villages of the Nanguneri Taluq for settlement, and that, although he had originally intended to treat the dry sandy villages as a portion of the red soil tract, he now deems it better to treat them as an integral portion of the five river-irrigated taluqs as they are cut off by the river valley and many miles of intervening country from the two taluqs which comprise the bulk of the red soil tract, viz., Sankarai and Arkovil and Strivilliputtur, and possess some peculiarities of their own.

3. The Nanguneri Taluq origin-ally consisted of 214 Government villages, of which 9 have been transferred to Tirunelveli, 14 to Tenkairai, 87 are included in Mr. Puckle's river valley scheme, and that this taluq is by far the poorest in the main for settlement. Mr. Arundel states on the rains of the north-east monsoon that the district and is for the most part dependent a sufficient supply of water either for the re generally meagre and but rarely afford full growth of the dry crops; notwithstanding a nominally under irrigation or for the poverty of the population, however it is these disadvantages and the paucity and of the Tambrapurni Valley as shown at are more highly assessed than the fertile villages a considerable remission of revenue is in paragraphs 6 to 9 of Mr. Arundel's report, and originally conducted by Mr. Symonds, therefore unavoidable. The classification was to the extent of Rupees 82,626, but Mr. Puckle proposed a reduction of assessment to the in some cases and considers that the total has revised the classification and grouping not much in excess of the average remission may be reduced to Rupees 50,000, a sum last ten years. ns for waste and withered crops during the

4. The total irrigated area is 17,241 acres by survey against 15,293 by pymaish, an increase of 13 per cent.; the assessment proposed amounts to Rupees 1,14,940, an average of Rupees 6-10-8 per acre, against a present charge of Rupees 1,43,447 on Rupees 9-6-1 per acre, or a decrease of 20 per cent. The average single-crop charge approximates to the average rates for Anbasamudram and the river-valley portion of Nanguneri, which are given at Rupees 6-11-0 and Rupees 6-12-0 respectively at paragraph 6 of Mr. Rundall's report, and considerably exceeds the Tenkasi rate, viz., Rupees 5-4-3. The second-crop rates are not shown in Mr. Puckle statement, but a round sum of Rupees 20,000 is entered as the estimated loss by reduction of second-crop charge as there is very little permanent second-crop in the tract. Mr. Rundall shows at paragraphs 6 and 7 that the existing average exceeds that prevailing in all the taluqs which have been dealt with except Tinnevely, which is but slightly higher.

5. As regards dry, the total area is 1,00,000 acres by survey against 1,00,000 by pymaish, an increase of 13 per cent.; the assessment proposed amounts to Rupees 1,14,940, an average of Rupees 6-10-8 per acre, against a present charge of Rupees 1,43,447 on Rupees 9-6-1 per acre, or a decrease of 20 per cent. The average single-crop charge approximates to the average rates for Anbasamudram and the river-valley portion of Nanguneri, which are given at Rupees 6-11-0 and Rupees 6-12-0 respectively at paragraph 6 of Mr. Rundall's report, and considerably exceeds the Tenkasi rate, viz., Rupees 5-4-3. The second-crop rates are not shown in Mr. Puckle statement, but a round sum of Rupees 20,000 is entered as the estimated loss by reduction of second-crop charge as there is very little permanent second-crop in the tract. Mr. Rundall shows at paragraphs 6 and 7 that the existing average exceeds that prevailing in all the taluqs which have been dealt with except Tinnevely, which is but slightly higher.

5. As regards dry, the total area by survey is 155,795 acres against 143,792 acres in the old accounts, an increase of 8 per cent.; the proposed assessment amounts to Rs. 50,28, or an average of 5 annas and 2 pies per acre against a present charge of Rupees 58,316 or 6 annas and 7 pies per acre, resulting in a loss of 15 per cent. The bulk of the land is very poor, 69 per cent. of the total area being rented at 4 annas an acre only; the average rate is but slightly lower than that imposed in Ambasamudram, viz., 5 annas and 3 pies per acre, and exceeds that fixed for the river-valley portion of the taluq, viz., 4 annas and 7 pies. The rates may, therefore, be accepted as proportionate to the capabilities of the soil.

6. The total assessment, wet and dry, exclusive of second crop, amounts to Rupees 1,65,163 by settlement against Rupees 2,08,263 by the revenue accounts, showing a loss of Rupees 37,095. From the old demand, however, the fixed remissions, which will

cease on the introduction of the new rates, have to be deducted (the amount is given as Rupees 7,700, but no particulars have been stated), the loss is reduced thereby to Rupees 29,395; adding the estimated loss of second-crop crops, the wet result is an anticipated decrease of Rupees 49,225, or 25 per cent. Against this, however, must be set a gain of from Rupees 4,000 to Rupees 5,000, which will result from a re-adjustment of the tax on the settlement of the four taluqs already completed. Mr. Puckle points out that the settlement of the river-valley villages of Nanguneri has by judicious management been able to show a net increase of Rupees 18,936, instead of an anticipated decrease of credit for Rupees 50,338 to set off a probable loss that will inevitably occur in settling the tract under consideration. It must be remarked, however, with refer-

Proceedings embodied in G.O., dated 5th March 1875, No. 360.

as regards the Tirnevelly and Tenkas
year of introduction, fasli 1283, be
decrease by settlement of Rupees 7,7
calculating the results of the settlement

Board's Proceedings recorded in G.O.
6th December 1875, No. 1,760, and
ings, 9th December 1876, No. 3,119

charges on the revenue. In regard to was accepted as correct, but the Board included in the saving stated to have been \$100,000; this is erroneous, and the increase

7. Although it seems doubtful whether the estimated increase from that portion of the district already settled will be realized, the Director has not been required to show a margin of profit for any particular tract, and this point need not, therefore, be taken into account in considering the present proposals. It has been satisfactorily shown that the tract under notice is greatly over-assessed at present, and that the proposed relinquishment of about one-fourth of the present demand is necessary to afford the requisite relief; the Board think that Mr. Puckle's proposals may safely be accepted, and approve his instructions to proceed with the settlement on that basis on anticipation of sanction, so as to bring to completion operations in five entire taluqs.

8. These Proceedings will be submitted for the approval of Government. ~~ended~~

(A true Copy and Extract.)

(Signed H. H. STOKES,
Acting Secretary.

No. 438.

MINUTE BY THE HON. SIR W. ROBINSON, K.C.S.I.

I HAVE examined these papers carefully and recommend acceptance of the revision of assessment as respects this tract, notwithstanding the loss on the whole.

2. The tract has notoriously been all along too heavily taxed, and I doubt not that on the district (as a whole, due increase will result, although the demand has been abnormally high throughout Tinnevely.

5th February 1877.

(Signed) J. ROBINSON.

Tinnevely District, now reported on
by the proposals.

2. The tract in question has
and reduction seems clearly neces
settlement of the district (as a wh
although the demand has been abn

3. The Board will state b
of the rest of the district.

February 1877, No. 66.

THE Government accept the proposed
revision of assessment as respects the
of the Nanguneri Taluq of the
ing the loss of revenue involved

on all along too heavily assessed
government doubt not that the
in a due increase of revenue,
throughout Tinnevely.

ake to complete the settlement

D. F. CARMICHAEL,
Secretary to Government.

... of portion of Mangalore Taluk.
... of Director of Revenue Settlement for
... in original scheme mentioned by
... river-irrigated lands of the dis-
... state how long it will
... the rest of the

SECRETARY
Nos. 437-439.

THE BOARD OF REVENUE.

REVENUE.

6001. of 1877. Mangalore.

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Copy of Mangalore Taluk

REVENUE DEPARTMENT.

No. 438. MINUTE BY THE HON. SIR W. ROBINSON, K.C.S.I.
I HAVE examined these papers carefully and recommend acceptance of the revision of assessment as respects this tract, notwithstanding the loss on the whole.
2. The tract has notoriously been all along too heavily taxed, and I doubt not that on the district (as a whole) due increase will result, although the demand has been abnormally high throughout Tinnevely.
5th February 1877.

(Signed) W. ROBINSON.

4. Whilst the reported villages are the best irrigated, and the sanctioned settlement thereon amounts to a decrease of 31 per cent., the unreported villages are the more heavily assessed according to the revenue accounts, the averages for the first and second crops being as under :—

		1st crop.			2nd crop.		
		RS.	A.	P.	RS.	A.	P.
Reported villages..	...	9	6	0	7	1	1
Unreported do.	...	9	7	10	7	3	2

It follows therefore that, as in the case of the river irrigated villages, a decrease of assessment must necessarily result for the unreported villages that may depend upon less reliable sources for their irrigation. The averages resulting from the application of the sanctioned rates to the irrigated area of each tract of villages under the second and third groups are compared below :—

		By SETTLEMENT, 1st CROP.					
		2nd group.			3rd group.		
		RS.	A.	P.	RS.	A.	P.
		7	7	0	5	15	0
Reported villages..	...	7	7	11	6	1	2
Unreported do.	...						

5. There is but little difference, the rates for the unreported villages being slightly the highest. For the fourth group the average amounts to Rupees 4-11-1 and the soils are mainly ferruginous. The single crop average for each tract is respectively Rupees 6-12-0 and Rupees 6-2-3 per acre, a variation of only 9 Annas 3 Pice per acre.

6. A comparison of the average rates formerly prevailing for the settled taluqs, and those newly introduced or sanctioned as in the case of the reported villages of Nanguneri, is given below :—

Talugs.	AVERAGE RATES PER ACRE.																	
	By Jamabandi.						By Settlement.											
	1st crop.			2nd crop.			Total.			1st crop.			2nd crop.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Tinnevelly	8	5	6	7	1	10	12	2	3	7	5	3	4	1	11	10	6	3
Tenkasi	6	8	9	4	9	9	7	13	8	5	4	3	1	10	2	6	9	0
Tenkarai	7	15	5	6	3	9	11	13	6	7	9	5	3	12	10	10	9	8
Ambasamudram...	7	1	10	5	7	2	10	7	2	6	11	0	2	12	11	9	5	0
Nanguneri	I. 9	6	0	7	1	0	11	10	0	6	12	0	3	15	0	8	0	0
	II. 9	7	10	7	3	2	11	3	6	3	2	9	2	11	2	6	13	2

* I.—Reported villages.
II.—Unreported villages.

No. 2,035.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 10th August 1876.

Read the following letter from C. RUNDALL, Esq., Acting Director of Revenue Settlement, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Madras, 12th June 1876, No. 2,358-56.

I have the pleasure to submit a report, with its enclosures, from Mr. Arundel, furnished at paragraph 5 of my letter, No. 2,485-64, of 29th November 1875, an estimate of the probable financial results of applying the Tinnevely sanctioned rates of assessment to the classification of 105 villages of the Nanguneri Taluq not included in Mr. Puckle's original proposals, rendered under date the 11th September 1874, which applied to the river irrigated lands of the five southern taluqs of Tinnevely or in his subsequent proposals sanctioned for the second or palmyra forest division of the district by G.O., No. 594, of 12th May 1874.

2. Mr. Arundel explains how, owing to transfers, the villages of Nanguneri included in the sanctioned schemes comprise 105 altogether instead of 120 mentioned in my former communication. The villages were regularly classified 1867-68 under Mr. Puckle's direction by Mr. W. A. Symonds along with the other villages of the taluq, and similar data to that upon which Mr. Puckle based his report are available.

3. Mr. Arundel furnishes a map and describes the grouping which has been conducted to accord with the course adopted for the sanctioned portion of the taluq, also the settled taluqs. The river irrigated villages, or those reported on in Nanguneri, fall either under the second and third groups; while in the villages now under consideration there is a moderate extent of land under the fourth group as well. The following statement exhibits the settlement sanctioned in respect to the reported villages and that calculated on the same basis for the unreported villages:—

* G.O., No. 1,289, of 6th September 1872.

ing statement exhibits the settlement sanctioned in respect to the reported villages

and that calculated on the same basis for the unreported villages:—

In Nanguneri the rates under the head "by settlement" are on C. A. Gams' areas whilst for the other taluqs they are on survey areas.

7. It will thus be apparent that the hitherto prevailing single crop assessment in Nanguneri is much higher than in any other taluq, and that the second crop charge exceeds that prevailing in the several taluqs save Tinnevely. The settlement proposal for the unreported villages in Nanguneri as regards the first crop is somewhat lower than for Ambasamudram, though not nearly as low as for Tenkasi, and for a second crop conforms with the average of Ambasamudram and exceeds that of Tenkasi.

8. Any comparison of the total average for both first and second crops is more or less delusive, as it depends upon the proportion of the area in each case that may be rated as second crop. I refrain therefore from referring thereto.

9. The decrease under wet for the 105 villages amounts to Rupees 67,010 or 39 per cent. of the present demand, as rendered in the statement given at paragraph 3, and inasmuch as it has been demonstrated that the result of the application of the sanctioned rates is to assess the lands at rates that fairly conform with those applicable to the remainder of the same taluq and adjacent taluqs also, the reduction must be regarded as a necessity.

10. That the circumstances of the taluq demand the reduction is evident from what Mr. Arundel and Mr. Puckle have recorded as to the impoverished state of the cultivators, and the disadvantages as to rainfall compared with other taluqs to which Nanguneri is subject.

11. The application of the sanctioned dry rates to each portion of the taluq is exhibited in the subjoined statement:—

Taluqs.	DRY ASSESSMENT COMPARISON.						
	—	Assessment.		Decrease.	Per-centage.	Average rate per Acre.	
		By Revenue Account.	By Settlement.			By Revenue Account.	By Settlement.
Nanguneri.	ACRES.	RS.	RS.	RS.		RS. A. P.	RS. A. P.
Reported villages ...	33,676	10,988	9,713	1,275	12	0 5 3	0 4 7
Unreported do. ...	153,300	6,483	46,867	18,616	28	0 6 10	0 4 11
Total...	186,976	6,471	56,580	19,891	26	0 6 7	0 4 10

12. The assessed dry area of the taluq in occupation at the time of classification comprised no less than 186,976 acres, or a greater extent than in the other four taluqs taken together. In the reported and unreported villages respectively the former average per acre is Annas 5-3 and Annas 6-10 against Annas 4-7 and Annas 4-11. The proposed rate, though it would entail a reduction of 28 per cent. or Rupees 18,616 for the villages under consideration, is still slightly in excess of that sanctioned for the rest of the taluq. The former rate is, however, somewhat higher, and I am not

satisfied that the reduction is wholly warranted. The former and adjusted average dry rates of the other taluqs are as under:—

	By Revenue Account.			By Settlement.		
	RS.	A.	P.	RS.	A.	P.
Tinnevelly	0	6	6	0	8	0
Tenkasi	0	12	7	0	8	0
Tenkare	0	11	2	0	6	8
Ambasamudram	0	6	7	0	5	3

13. The average rate thus resulting for Nanguneri, Annas 4-10 per acre, is therefore much below any other taluq. Probably the dry assessment of the unreported villages might be adjusted at about Annas 6 the acre, which would remove about Rupees 10,000 of the contemplated reduction of Rupees 18,616 and still leave the incidence of the assessment moderate.

14. According to the system adopted in Tinnevelly the whole of the villages need to be re-examined and the classification revised and blocked out as remarked by Mr. Arundel, and particular care and attention will be requisite in the case of these villages. Mr. Arundel considers that the proposed average rates may in many cases be then enhanced. I doubt, however, if any addition can be made to the proposals in respect to wet; but probably, as above remarked, the dry rates may then be adjusted more closely to the present figure and the reduction saved to some extent. In some of the villages with the largest area, the reduction is nearly 50 per cent., and as below specified no less than 95 per cent. of the area is in the lowest taram. In fact, all the red soil is classed at an uniform rate of 4 Annas:—

Class and Sort.		Rate.	Area.	Per-cent-ages.
		RS. A.	ACRES.	
2	1	5 0	506	...
2	2	3 8	1,501	1
4	5	0 8	1,040	3
5	5	0 4	1,185	1
8	5	0 4	145,38	95
Total...		...	153,000	100

15. The present assessment both dry and wet for the 105 villages referred to aggregates Rupees 2,36,430, and that proposed amounts to Rupees 1,50,804. The revision of the assessment of the tract of country will thus involve a contemplated reduction of Rupees 85,626 or 36 per cent. Provided the excess area determined by survey is the same as throughout the other taluqs recently settled, some Rupees 15,080 of the reduction, as remarked by Mr. Arundel, may probably be saved. The percentage of excess by survey, however, fluctuates so considerably that it may be more or less and cannot be regarded as a certainty at the sum stated. Reckoning it still at Rupees 15,080, and that Rupees 10,000 may be recovered of the estimated decrease upon the dry assessment, the revised assessment might amount to Rupees 1,75,884;

and, if the additional charge for palmyra reaches Rupees 4,000 or 5,000 as estimated, the total assessment in round numbers may possibly be taken at Rupees 1,80,000.

16. With this explanation I beg that the sanction of Government may be solicited for the settlement proposals as formally sanctioned under date the 6th September 1872, G.O. No. 1,289, being extended to the 105 villages forming the unreported portion of the Nanguneri Taluq. As in the case of the villages included in the original sanction, the classification of each village will be thoroughly revised; and I would request that the Director may be permitted to authorize effect being given to the settlement as then worked out, provided the net reduction on the tract does not exceed Mr. Arundel's estimated decrease, reduced by the amount of the assessment accruing on the additional area determined by survey as an occupation.

17. I must mention that the sanctioned tract of Nanguneri is now under revision of classification by the Additional Sub-Collector preliminary to settlement, and that field operations will shortly be extended to the villages under consideration. By the time orders may be received, Mr. Puckle will have returned from furlough and be able to direct operations in the tract of country with which he is intimately acquainted.

ENCLOSURE No. 1.

From A. T. ARUNDEL, Esq., Additional Sub-Collector of Tinnevelly, to C. RUNDALL, Esq., Acting Director of Revenue Settlement, dated Tinnevelly, 18th March 1876, No. 77.

As requested in your Proceedings, No. 2, dated 29th November 1875, I have the honor to report as briefly as the subject will admit on the proposed settlement of that portion of the Nanguneri Taluq which was not included in Mr. Puckle's original scheme sanctioned by Government for the river irrigated taluqs of the Tinnevelly District.

2. The Nanguneri Taluq originally contained 214* Government villages. Of these nine were added to the Tinnevelly Taluq and fourteen to the Tenkarai Taluq, and have been already settled with those taluqs. Of the remaining 192 villages, 87 are included in Mr. Puckle's sanctioned scheme, and there thus remain 105 villages which form the subject of this report.

3. Although these villages were not included in Mr. Puckle's sanctioned scheme, yet they were visited in detail and carefully inspected in 1867-68 under Mr. Puckle's orders by Mr. W. A. Symonds, the 1st Uncovenanted Assistant. All the data for settlement were then collected.

4. GROUPING.—The grouping of the villages as then arranged is as follows:—Nine villages fairly irrigated by the Nambiyar are included in the second group; seventy villages poorly irrigated, comprising the bulk of the whole tract, are placed in the third group; and twenty-six of the poorest villages in the extreme south of the taluq bordering the sea are placed in the fourth group.

5. The accompanying map of the whole taluq shows the portions already reported on and under settlement, and the tract now under report together with the groups in which the villages have been arranged.

6. It may be as well to note here that the Nanguneri Taluq is by far the poorest in the district, and its natural defects are in striking contrast with the peculiar advantages of the neighbouring taluqs of Ambasamudram, Tinnevelly, and Tenkarai. These latter taluqs receive a magnificent water supply from the anicuts over the Tambrapurni River, while the Nanguneri Taluq is for the most part dependent on the rains of the north-east monsoon which in this taluq are generally meagre, and but rarely afford a sufficient supply of water either for the area nominally under irrigation or for the full growth of the dry crops.

7. The poorer inhabitants of the taluq supplement their means of livelihood by working on the coffee estates in the Travancore Hills. This does not prevent the Nanguneri Taluq from retaining its reputation as the haunt of professional thieves, who, however, exercise their calling in more favored taluqs than their own. Major Cunningham, the Superintendent of Police, writes to me that all experienced Sub-Magistrates and Police Inspectors are unanimous in their opinion that the greater number of the house-breaking are the handiwork of the Maravers of villages in the Nanguneri Taluq.

8. Notwithstanding the great disadvantages under which the taluq lies and the paucity and poverty of the population, the rate of assessment per head, as the following table shows, is nearly as high as in the rich taluq of Ambasamudram and higher than that of the neighbouring well irrigated taluq of Tenkarai. The taluq of Sankaranainarcovil further north, similar to Nanguneri in its scanty water-supply but superior in soil, lacking the sandy waste of Nanguneri, is even now assessed more moderately than Nanguneri:—

	Population per square mile.	Land assessment per head.		
		RS.	A.	P.
Ambasamudram	564	2	9	0
Tenkarai	514	2	0	2
Nanguneri	294	2	3	0
Sankaranainarcovil	460	1	7	7

9. Mr. Puckle (Board's Proceedings, No. 307, dated 13th February 1874) writing of Nanguneri says:—“The good old revenue system now in force has assessed this impoverished tract, where the rainfall is less than any where else in the Presidency, at higher rates than prevail in even the most fertile villages of the Cauvery or Tambrapurni, and were it not for the assistance afforded by the palmyra forest on the east of the taluq, the coffee estates on the hills to the west, and the charities of Travancore to the south, the poorer tracts of this taluq would have been depopulated years ago.”

10. Bearing in mind the foregoing remarks, it will at once be anticipated that even with the higher rates of assessment as fixed by Government in G.O. No. 1,282, dated 6th September 1872, a considerable reduction in the revenue is inevitable. The existing rates of irrigated land vary from Rupees 13-2-0 to Rupees 5-0-6 per acre for a single crop, and from Rupees 28-2-2 to Rupees 16-11-9 for two crops.

The averages of the existing rates in Nanguneri are as follows:—

Groups.	NUNJAH.					
	For a 1st crop.		For a 2nd crop.		Average on total area of both 1st and 2nd crop.	
	RS.	A.	P.	RS.	A.	P.
2nd group per acre	10	7	7	8	8	1
3rd do. do.	9	1	10	5	13	5
4th do. do.	9	6	1	6	11	3
					14	7
					10	1
					10	8

The average on the whole area is Rupees 11-3-6.

11. Mr. Symond's proposed average rates for irrigated land are as follows:—

Groups.	NUNJAH.					
	1st crop.		2nd crop.		Average on total area.	
	RS.	A.	P.	RS.	A.	P.
2nd group	7	7	11	3	10	11
3rd do.	6	1	2	2	0	2
4th do.	4	11	1	1	5	2
General average...	6	2	9	2	11	2
					6	13
						2

12. In the settled taluqs of Ambasamudram, Tenkarai, Tinnevely, and Tenkasi, the corresponding average rates are:—

Groups.	NUNJAH.					
	1st crop.		2nd crop.		Average.	
	RS.	A.	P.	RS.	A.	P.
2nd group	7	13	8	3	10	4
3rd do.	4	14	5	0	15	5
4th do.	4	15	5	1	4	4
General average...	6	15	0	2	14	5
					9	9
						3

13. These four taluqs are the best irrigated in the whole district. The general average rate in them for double crop is Rupees 9-9-3. The corresponding rate in Nanguneri at present is Rupees 11-3-6, which is far too high; the proposed corresponding rate is Rupees 6-13-2, which may perhaps on revision be found unnecessarily low.

14. DRY LANDS.—The existing average rate for dry lands is Annas 6-10 per acre and the proposed rate is Annas 4-11 per acre.

The average in the Tenkarai Taluq, where in one portion sandy wastes similar to those of Nanguneri are found, is Annas 4-7.

15. FINANCIAL RESULT.—On applying the proposed rates to the area under cultivation the following are the results:—

	Present assessment.	Assessment as per Settlement rates.
Irrigated—2nd group	RS. 52,680	RS. 33,564
3rd do.	90,291	57,300
4th do.	27,976	13,065
Total...	1,70,947	1,03,929
Dry	65,483	22,867
Grand Total...	2,36,430	1,26,796

16. It thus appears that the proposed settlement would involve the large reduction of Rupees 85,626 out of a total revenue of Rupees 2,36,430 or 36 per cent. It must, however, be remembered that the settlement rates are calculated on the unsurveyed areas, and that an increase of 10 per cent. may be expected on the introduction of the areas according to the survey. This would diminish the loss of revenue by Rupees 15,080, making it Rupees 70,546.

17. This reduction would result in an assessment of Rupees 1-12-10 per head of the population, or 5 Annas per head more than the existing rate in Sankaranainarcovil.

18. The revenue from palmyras too, which now amounts to Rupees 17,939, will almost certainly be increased by Rupees 4,000 or Rupees 5,000, judging from the results of the settlement in the other taluqs.

19. I have endeavoured as requested to make this report as brief as possible, but the reduction of revenue contemplated necessitates comment. Without a detailed personal knowledge of the tract under discussion, which I do not possess, I am unable to criticize effectually Mr. Symond's proposals. I think, however, that when the villages are re-inspected by the Settlement officer and the blocks finally laid out, it will be found feasible in many cases to enhance the proposed rates to a figure not much below the rates for similarly grouped villages in the adjoining Tenkari Taluq.

20. In conclusion, I beg leave to suggest that, as the proposed reductions are extensive, it might be arranged with your concurrence that the classifiers should proceed with their inspection and field registration pending the return next July of the Director, Mr. Puckle, whose personal knowledge of the Nanguneri Taluq will enable him to recommend unhesitatingly the acceptance or the modification of Mr. Symond's original proposals.

21. The accompanying statements show the various details of the proposed classification and assessment.

(True Copy.)

(Signed) C. RUNDALL,
Ag. Director of Revenue Sett.

ENCLOSURE No 2.—Sketch.

ENCLOSURES Nos. 3 & 12.—Statements.

As Mr. Puckle, who was formerly personally employed on the settlement now reported on, has lately returned to the country, the Board resolve to refer the foregoing papers to him, for any remarks he may have to offer.

(True Copies and Extract.)

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

To R. K. Puckle, Esq., Director of Revenue Settlement,
with eleven enclosures, to be returned.
Copy to the Collector of Tinnevely.

Exd. W. J. Lewis.

Settlement of that portion of Nanguneri Taluq which was not included in the original scheme sanctioned by Government for the river irrigated taluqs of Tinnevely District.—Referring to Mr. R. K. Puckle, for remarks, papers regarding proposed —

AUGUST.
No. 2,035.

Receipt

Puck

PROCEEDINGS, 10TH AUGUST 1876, No. 2,035.

BOARD OF REVENUE,
MADRAS.

1876.

13

Rev: 9/10 of 77

Sp 13-2-77 h-668.

No. 221.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 20th January 1877.

Read again Board's Proceedings, dated 10th August 1876, No. 2,035.

Read also the following letter from R. K. PUCKLE, Esq., Director of Revenue Settlement, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Madras, 18th November 1876, No. 3,990-114:—

IN Proceedings, No. 2,035, dated 10th August last, the Board referred the papers relative to the settlement of that portion of the Nanguneri Taluq of Tinnevely that was not included in my original scheme for the settlement of the river irrigated villages or of the palmyra forest for such remarks as I might wish to note.

2. I deferred answering these Proceedings until I had had an opportunity of revisiting Nanguneri and going into the details once more. Now, however, that I have been able to spend upwards of a month in this taluq and have thoroughly laid it out for settlement, I lose no time in answering the Board's Proceedings.

2. A portion of this taluq was excluded from former reports as the streams that partly irrigate it had no connection with the Tambrapurni, and the dry sandy villages, though very similar in many respects to those of the palmyra forests, were situated further in land, and formed a separate block. I had intended to have treated these villages as part of the red soil tract, the third division into which I proposed to divide the district; but, as they are cut off by the river-valley from the two taluqs that comprise the bulk of the red soil tract and they have some peculiarities of their own, it seems better to treat them distinctly.

4. These villages, 105 in number, were classified in detail in 1867 by Mr. Symonds, who proposed a reduction of assessment of Rupees 85,626. There is a manifest necessity for a large reduction as the present assessment of the irrigated lands is excessive, and generally higher than in any other part of the district. These lands are poor and very inefficiently irrigated, while the dry lands are so worthless that 107,094 out of 155,795 acres are proposed to be assessed at 4 annas an acre.

5. I have been once more over these villages and have carefully revised the classification with the view of seeing where it was possible to save on Mr. Symonds' figures, and by raising the grouping in some cases and reclassifying some of the best lands I can see my way to making the settlement with a reduction of Rupees 50,000. The poverty of the tract in question has been described by Mr. Aundel in paragraphs 6 to 9 of the enclosure to the Board's Proceedings, and is further illustrated by the fact

that the average remission for waste and withered crops during the past ten years has been Rupees 43,000 per annum.

6. A glance at the following table will show the assessment, as now revised, is as high as the land will bear:—

Items.	Rate per Acre.	By Settlement.			By Revenue.			Difference.			
		Survey Area in Acres.	Assessment.	Average.	Old Area in Acres.	Assessment.	Average.	Area.	Per cent. age.	Assessment.	Per cent. age.
1	2	3	4	5	6	7	8	9	10	11	12
Wet.											
River-irrigated.	9 0 0	2,061	18,550	9 0 0	1,827	22,501	12 5 1	+ 234	...	- 3,951	...
	7 8 0	5,012	37,587	7 8 0	4,546	44,283	9 11 10	+ 466	...	- 6,696	...
	6 0 0	3,343	20,061	6 0 0	2,938	24,402	8 4 11	+ 405	...	- 4,341	...
	4 8 0	950	4,276	4 8 0	834	6,978	8 5 10	+ 116	...	- 2,702	...
Total ...	...	11,366	80,474	7 1 8	10,145	98,164	9 10 10	+ 1,221	14	- 17,688	...
Rain-fed ...	6 0 0	5,436	32,616	6 0 0	4,787	43,242	9 0 6	+ 649	...	- 10,626	...
	4 8 0	320	1,439	4 8 0	263	1,534	5 13 4	+ 57	...	- 95	...
	3 8 0	51	179	3 8 0	41	257	6 4 4	+ 10	...	- 78	...
	...	...	...	...	...	...	...	...	...	...	...
Total ...	...	5,807	34,234	5 14 4	5,091	45,033	8 13 6	+ 716	14	- 10,799	24
Total ...	...	17,173	1,14,708	6 10 10	15,236	1,43,197	9 6 5	+ 1,337	13	- 28,489	20
Baling ...	...	64	252	3 10 0	57	250	4 6 2	+ 7	12	- 18	7
Grand Total ...	...	17,237	1,14,940	6 10 8	15,293	1,43,447	9 6 1	+ 1,944	13	- 28,507	20
Dry.											
...	2 6 0	2,155	5,388	2 6 0	1,933	5,637	2 14 8	+ 222	...	- 249	...
	1 0 0	25	25	1 0 0	21	143	6 12 11	+ 4	...	- 118	...
	0 8 0	4,640	2,320	0 8 0	4,271	2,573	0 9 8	+ 369	...	- 258	...
	0 6 0	41,881	15,706	0 6 0	39,051	18,897	0 7 6	+ 2,830	...	- 2,691	...
Total ...	0 4 0	1,07,094	26,789	0 4 0	92,516	32,061	0 5 2	+ 8,578	...	- 5,272	...
	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...	...
Total Wet and Dry ...	...	1,55,795	50,228	0 5 2	1,59,793	58,816	0 6 7	+ 12,003	8	- 8,588	15
Deduct Fixed Remissions ...	...	73,032	1,65,168	0 15 3	1,59,085	2,02,263	1 4 4	+ 13,967	8	- 37,095	13
Net ...	...	...	...	...	...	7,700	...	...	...	...	...
Estimated loss in 2nd crop ...	...	...	...	...	...	1,94,563	...	...	...	- 29,395	...
Total ...	...	...	...	...	...	...	...	...	...	49,395	...

7. The Board will, no doubt, consider a reduction of half a lakh of rupees in a sub-division of a single taluq to be a very serious matter, but I hope to show that I have assets to credit to meet this charge, and that I can work out a more favorable final result than was anticipated when the settlement of the river-irrigated taluqs of the Tinnevely District was sanctioned.

In paragraph 13 of Proceedings, No. 1,289, dated 6th September 1872, the Government sanctioned a settlement that would result in an increased charge of Rupees 32,702 on the first crop in the river-valley, and in paragraph 8 of Board's Proceedings, No. 1,342, dated 17th July 1872, the Board considered that there would be an unavoidable loss of Rupees 64,104 by compounding the second-crop charge. This allowed for a net decrease of Rupees 31,402 on both crops, but by dint of careful arrangements, and with special regard to Nanguneri to follow, I not only saved these

Rupees 31,402, but worked out a settlement showing a net increase of Rupees 18,936 exclusive of the compounded charges on palmyras as under:—

	RS.
Tenkasi.	4,173
Tinnevely. } Increase ...	10,551
Ambasamudram. Do. ...	23,454
Tenkarai. Do. ...	19,242
River-valley villages of Nanguneri—Decrease ...	18,936
Net increase ...	18,936

2. I have thus, I consider, Rupees 50,338 to credit, and, if I succeed in completing the settlement of the Nanguneri Taluq at a cost of Rupees 50,000 of this sum, I shall have settled the river-valley as well as the most difficult tract that any one could have to deal with within the margin of decrease anticipated for the river-valley only.

10. While in Nanguneri lately I aided the Special Assistant in making the settlement of those villages of the taluq that were included in the river-valley, and together we worked out all details for the completion of the rest of the taluq. All is now in train, and no further arrangements are needed. The establishment is on the spot, and to save time I have instructed them to go on with the work, for which I request early sanction.

11. The net loss of about Rupees 30,000 on the five taluqs that will now be completed will probably be amply recovered by the settlement of the four northern taluqs, and the Government, I feel sure, will be satisfied if the settlement of the highly-assessed district of Tinnevely, so full of anomalies and with a second crop hitherto charged at higher rates than the first crop, is made without loss of revenue and possibly with some balance of gain.

12. Proposals for the settlement of the four northern taluqs will be very shortly submitted.

In his letter embodied in the Proceedings read above, Mr. Rundall, Acting Director of Revenue Settlement, submitted an estimate of the probable financial results of applying to the upland portion of the Nanguneri Taluq, consisting of 105 villages, the rates sanctioned for that portion of the taluq embraced within the river-valley scheme which received the approval of Government in G.O., dated 6th September 1872, No. 1,289. It appears from Mr. Rundall's letter recorded in Board's Proceedings, dated 7th January 1876, No. 37, that Mr. Puckle had originally intended to treat this portion of the taluq as a part of the red soil tract for which separate proposals will hereafter be submitted, but that, in introducing the settlement into the taluqs already completed, Tinnevely, Tenkasi, Tenkarai, and Ambasamudram, it was determined to apply to the upland villages situated therein the rates sanctioned for the river-valley portion in order to secure uniformity of treatment and a speedy completion of entire taluqs; thus 147 villages apparently have been already dealt with finally in the four taluqs above named, and it was proposed to adopt the same course in regard to the 105 villages of the Nanguneri Taluq which remain. As Mr. Puckle was then on the eve of relieving Mr. Rundall, the Board resolved to refer the papers to him for his remarks.

2. Mr. Puckle now reports that he has recently spent upwards of a month in once more laying out these villages of the Nanguneri taluq for settlement, and that, although he had originally intended to treat the dry sandy villages as a portion of the red soil tract, he now deems it better to treat them as an integral portion of the five river-irrigated taluqs as they are cut off by the river-valley and many miles of intervening country from the two taluqs which comprise the bulk of the red soil tract, viz., Sankaranainarkovil and Strivilliputtur, and possess some peculiarities of their own.

3. The Nanguneri Taluq originally consisted of 214 Government villages, of which 9 have been transferred to Tinnevely, 14 to Tenkarai, 87 are included in Mr. Puckle's river-valley scheme, and 105 remain for settlement. Mr. Arundel states that this taluq is by far the poorest in the district and is for the most part dependent on the rains of the north-east monsoon which are generally meagre and but rarely afford a sufficient supply of water either for the area nominally under irrigation or for the full growth of the dry crops; notwithstanding these disadvantages and the paucity and poverty of the population, however it is more highly assessed than the fertile villages of the Tambrapurni Valley as shown at paragraphs 3 to 9 of Mr. Arundel's report, and a considerable remission of revenue is therefore unavoidable. The classification was originally conducted by Mr. Symonds, who proposed a reduction of assessment to the extent of Rupees 85,626, but Mr. Puckle has revised the classification and grouping in some cases and considers that the loss may be reduced to Rupees 50,000, a sum not much in excess of the average remissions for waste and withered crops during the last ten years.

4. The total irrigated area is 17,237 acres by survey against 15,293 by pymaish, an increase of 13 per cent.; the assessment proposed amounts to Rupees 1,14,940, an average of Rupees 6-10-8 per acre, against a present charge of Rupees 1,43,447 on Rupees 9-6-1 per acre, or a decrease of 20 per cent. The average single-crop charge approximates to the average rates for Ambasamudram and the river-valley portion of Nanguneri, which are given at Rupees 6-11-0 and Rupees 6-12-0 respectively at paragraph 6 of Mr. Rundall's report, and considerably exceeds the Tenkasi rate, viz., Rupees 5-4-3. The second-crop rates are not shown in Mr. Puckle's statement, but a round sum of Rupees 20,000 is entered as the estimated loss by reduction of second-crop charge as there is very little permanent second-crop in the tract. Mr. Rundall shows at paragraphs 6 and 7 that the existing average exceeds that prevailing in all the taluqs which have been dealt with except Tinnevely, which is but slightly higher.

5. As regards dry, the total area by survey is 155,795 acres against 143,792 according to the old accounts, an increase of 8 per cent.; the proposed assessment amounts to Rs. 50,228, or an average of 5 annas and 2 pies per acre against a present charge of Rupees 58,816 or 6 annas and 7 pies per acre, resulting in a loss of 15 per cent. The bulk of the land is very poor, 69 per cent. of the total area being rented at 1 anna an acre only; the average rate is but slightly lower than that imposed in Ambasamudram, viz., 5 annas and 3 pies per acre, and exceeds that fixed for the river-valley portion of the taluq, viz., 4 annas and 7 pies. The rates may, therefore, be accepted as proportionate to the capabilities of the soil.

6. The total assessment, wet and dry, exclusive of second crop, amounts to Rupees 1,65,168 by settlement against Rupees 2,02,263 by the revenue accounts, showing a loss of Rupees 37,095. From the old demand, however, the fixed remissions, which will cease on the introduction of the new rates, have to be deducted (the amount is given

as Rupees 7,700, but no particulars have been stated); the loss is reduced thereby to Rupees 29,395; adding the estimated loss by reduction of second-crop charge, the wet result is an anticipated loss of Rupees 49,395, or 25 per cent. Against this, however, must be set a gain of Rupees 4,000 to Rupees 5,000, which will result from a re-adjustment of the tax on paddy. Mr. Puckle points out that the settlement of the four taluqs already completed and the river-valley villages of Nanguneri has by judicious management been worked out so as to show a net increase of Rupees 18,936, instead of an anticipated decrease of Rupees 31,402, and he therefore claims credit for Rupees 50,338 to set off against the probable loss that will inevitably occur in settling the tract under consideration. It must be remarked, however, with reference to the figures at paragraph 8, that the

Proceedings embodied in G.O., dated 5th March 1875, No. 380.

Board took exception to the mode of calculating the results of the settlement

as regards the Tinnevely and Tenkasi Taluqs, and that, if the new cultivation of the year of introduction, fasli 1283, be excluded from the computation, the result is a decrease by settlement of Rupees 7,729 instead of an increase of Rupees 4,173. In calculating the results of the settlement in Ambasamudram, too, credit was erroneously

taken for the discontinuance of certain Board's Proceedings recorded in G.O., dated 8th December 1875, No. 1,760, and Proceedings, 9th December 1876, No. 3,119.

fixed remissions on account of eurnams' salaries, which will still be authorized

charges on the revenue. In regard to Tenkasi the method of calculating the results was accepted as correct, but the Board omitted to notice that the Dupati maniem was included in the saving stated to have been effected by discontinuance of fixed remissions; this is erroneous, and the increase must be reduced by Rupees 1,493.

7. Although it seems doubtful whether the estimated increase from that portion of the district already settled will be realized, the Director has not been required to show a margin of profit for any particular tract, and this point need not, therefore, be taken into account in considering the present proposals. It has been satisfactorily shown that the tract under notice is greatly over-assessed at present, and that the proposed relinquishment of about one-fourth of the present demand is necessary to afford the requisite relief; the Board think that Mr. Puckle's proposals may safely be accepted, and approve his instructions to proceed with the settlement on that basis in anticipation of sanction, so as to bring to completion operations in five entire taluqs.

8. These Proceedings will be submitted for the approval of Government.

(A true Copy and Extract.)

Acting Secretary.

To the Acting Secretary to Government, Revenue Department,
with ~~three~~ original enclosures in No. 4,045 of 1876 to be returned
and copy of Board's Proceedings, dated 10th August 1876, No. 335.

„ the Collector of Tinnevely.
„ the Director of Revenue Settlement.

Exd. J. W. Fischer.

Minute

When with the settlement of the remainder of district will be completed. I have examined these papers carefully and recommended acceptance of the revision of assessment as respects this tract, notwithstanding the loss on the whole.

The tract has notoriously been all along too heavily taxed and I doubt not that on the District (as a whole) due increase will result - although the demand has been abnormally high throughout Timinevally. 5/2

D. Brown M.A.

Lapse the assessment on this poor tract - clearly unpayable

Ms 910
1877. 1877. 1877.
Board of Revenue,
MADRAS.

PROCEEDINGS, 20TH JANUARY 1877, No. 221.

20th Jan 1877

20th Jan 1877

1877-2-77 1877-2-77

Received 26th Jan 1877

JANUARY.
No. 221.

Settlement of the portion of Nanguneri Taluk which was not included in the original scheme sanctioned by Government for the re-irrigated taluks of Tinnevely District. - Stating Board's views with reference to proposals of Director of Revenue Settlement for the —, and submitting the Proceedings for approval of Government.

Minute by the Board
Sir W. Robinson
dated 5 Feb 1877

3 revised copies sent to Hon Sir W.
Robinson 10-10-77.

In to 15 February 77
No 668.

G.O. No 668 of 15th Feb 1877

C 2-77 R 9-2-77

N 438

Low Price No 25

No 668 Rev^d Depart^t
Proceedings of the Madras Government
Order date the 15th February 1877

Read Proceedings of the
Board of Revenue, 7th 20th Jan 77,
No 221, stating B^d's views with
reference to proposals of Director
of Rev^d Settlement for the
settlement of that portion of
Mangunni Talug which was
not included in the original
scheme sanctioned by Govt for
the power-irrigated talugs of
Sinnivelly District.

Read also Minute of the
Honorable Sir W. Robinson 8th 15th
instant.

The Govt accept the
proposed provision of assessment
as respects the portion of the
Mangunni talug of the Sinnivelly
District, now reported on
notwithstanding the loss
of revenue involved by the
proposals

proposals.

2. The tract in question
has notoriously been all
along too heavily assessed
and reduction seems clearly
necessary. The Govt doubt
not that the settlement
of the District (as a whole)
will result in a due increase
of Revenue. Although the
demand has been abnormally
high throughout Sinnerelly.

3. The Bd will state
how long it will take
to complete the
settlement of the
rest of the
district.

13/4/77

90.

Settlement of portions of
Kangaroo Island -
Tinnemully Dist.

prop. - Tinnemully
Island