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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No.	1798	Press.
B.P. No.		Mis.
Dated	8.11.1878	197

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 Archives 1-5,806-24-2-78.

1798
1

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

8th November 1878, No. 1,798.

Read the following paper:—

No. 102. Proceedings of the Board of Revenue, dated 9th August 1878, No. 2,215.

Read the following letter from W. WILSON, Esq., Acting Director of Revenue Settlement, on Special Duty, Irrigation Accounts, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 24th June 1878, No. 6:—

I HAVE the honor to submit the following observations on Board's Proceedings, No. 1,229, dated 8th May 1878.

Paragraph 4.—The Board “question whether it is fair to credit the assessment of lands given up and taken up again” in the two years immediately following the introduction of the new settlement of Fasli 1276 “to the project as if they had never been irrigated before the anicut.”

There can be no doubt that the new settlement led to the relinquishment of a large extent of land, both dry and wet; many of these lands were at varying intervals of years again taken up, some by their original holders, others by strangers; some have never been reoccupied at all.

Many of the lands taken up again were again relinquished, and in some cases repeatedly relinquished. The varying terms during which the lands lay waste after first relinquishment at the settlement, and after repeated relinquishments subsequent thereto, and the fact that the lands when taken up again were frequently taken up by strangers, involved difficulties and complications so great that the only practical solution seemed to be that adopted in the statements, viz., to credit to the anicut the whole revenue derived from lands that had lain waste for more than a year after relinquishment.

Paragraph 5.—The Board remark that “though the principle of taking the irrigable quality of soils into account seems to have been abandoned as impracticable the irrigational advantages seem nevertheless to have been kept in view in fixing the assessments.”

With all respect for the Board I must point out that this is a misconception. From paragraph 155 of Mr. Morris' report, dated 23rd February 1861, it will be seen that the proposal to take the irrigable qualities of the soil into consideration was deliberately abandoned so far as the Masulipatam portion of the Kistna was concerned, and as the officer who drew up the report on the Gunttoor portion of the same district I can vouch that irrigation was in fixing the assessments of lands in the Western Delta deliberately and consistently ignored. Mr. Morris' proposals were never modified, the proposals for the Gunttoor portion were modified in the manner indicated in paragraph 39 of the introductory note to the statements.

The increase of revenue resulting therefrom is shown in the statements, but was not credited to the anicut, which in the case of such lands can at most claim no more than the water-rate which the Government as capitalist charges. The increase was an arbitrary imposition by Government in its capacity of lord superior of the soil, and it is immaterial, so far as the anicut's credit is concerned, that Government is also the capitalist owning the works.

Paragraph 6.—The water-rate on Zemindari and Inam lands that is credited to the anicut is that charged on lands that were never irrigated before.

The whole of the miscellaneous revenue derived from items Nos. 1, 2, 6, and 7 are from their nature properly credited to the anicut.

The lands were casually occupied, and for the year only.

The water-rate only on items Nos. 3, 4, 5, and 10 has been credited.

Annas 11-6 (item No. 8), land assessment on gardens and topes, was credited because the excess was discovered after anicut irrigation and charged in the revenue accounts.

The land assessment, Rupees 32-5-0, of certain excess found in three aghahams was credited for the same reason as item No. 8. The charge in the Revenue accounts was probably wrong, but having been charged it was a legitimate credit to the anicut.

Paragraph 8.—The water-rate on dry converted into wet in the Gudur Zemindari amounted in the thirteen years from Fasli 1273 to Fasli 1285 to Rupees 44,611-11-7 as shown below:—

	RS.	A.	P.
1273	1,792	13	11
1274	1,996	14	5
1275	1,594	12	1
1276	1,587	3	0
1277	2,502	1	6
1278	2,764	4	10
1279	3,847	12	4
1280	2,584	0	6
1281	4,034	14	7
1282	5,263	10	2
1283	5,664	6	9
1284	5,706	8	8
1285	5,272	4	10

In G.O., No. 729, dated 22nd April 1871, it was declared that "unless and until water is supplied for a more extended area than the 8,817-43 acres," on which the wet portion of the peishcush was calculated, "the Zemindar was clearly not liable to any further demand."

The peishcush was fixed on the basis of the cultivation of Fasli 1268.

The area cultivated as wet in that year was acres 8,817-43. Water-rate at the rate* of Rupees 4 an acre subject to a deduction of one-third allowed as the Zemindar's share was charged on the area and included in the peishcush. No definition of lands was under this method of charge necessary; the Zemindar has been always held to be entitled to irrigation to the extent of acres 8,817-43 wherever they may be within the limits of his Zemindari without further charge.

The irrigation of this extent, no matter whether irrigated before or after the anicut, is as it were a permanent charge on Government, and the anicut which is the source from which Government supplies it was not credited with anything on account of dry converted since the anicut, so long as the sanctioned area of irrigation was not exceeded.

SUBMITTED to Government in continuation of Board's Proceedings, dated 8th May 1878, No. 1,229.

2. The plan adopted by Mr. Wilson in taking credit for lands relinquished temporarily owing obviously to such exceptional causes as the introduction of a new settlement but re-occupied again after a short interval, as if the re-occupation were entirely due to the influence of the anicut, does not appear to be sound in principle. Of course there must be a limit of time after which land given up should, for the present purpose, be regarded just in the same light as unoccupied waste, but one year appears to be too short a time. The Board would rule that lands given up but taken up again under such circumstances as those under notice within five years from the date of relinquishment should not be regarded as immemorial waste newly brought under irrigation, but as if occupation had not been interrupted. If exact figures cannot be procured by identification of the areas thrown up and re-occupied an estimate may be made.

3. In regard to the question of taking credit for increase of assessment, as an item to which the project may fairly lay claim, Mr. Wilson does not notice a portion of Board's remarks, namely that "whatever may be said in regard to land assessment it cannot be asserted that in fixing a uniform rate of 4 Rupees an acre the advantages to be derived from the anicut were not taken into account." Mr. Wilson is of opinion that even if the assessment had been increased on account of irrigation such increase should not be taken into account, because it was imposed by Government in its capacity of lord superior of the soil, and it is immaterial, so far as the anicut's credit is concerned that Government also is capitalist owning the works, but it is to be observed that what is wanted is not what returns a private owner of such a work as the Kistna anicut would obtain if he were not also lord superior of the soil, but what the Government in their double position of landlord and owner of the work actually secure in consequence of its execution; in other words, if the work had not been constructed what would have been the loss of revenue to Government compared with the present revenue. Moreover, the principle upon which the profit due to the work has now been calculated is directly opposed to Mr. Wilson's view; in the case of waste lands brought under cultivation in consequence of irrigation, the entire assessment thereon and water-rate have been credited to the project, and if this be correct (Mr. Wilson raises no objection to the procedure) it is difficult to understand why it should be improper to credit any enhancement of assessment which has resulted from the greater efficiency of the irrigation provided for lands formerly irrigated.

4. The Board do not agree with Mr. Wilson in thinking that the whole miscellaneous revenue is properly to be taken to the credit of the project. Miscellaneous revenue is in its nature fluctuating, and the best plan appears to be not to examine each particular item now raised to see whether it existed before the anicut or not, but to take the difference between the present and past figures under the several heads calculated in the manner indicated in Mr. Wilson's memorandum for the determination of saving in remissions, paragraph 25 *et seq.*, as revenue due to irrigation.

5. In regard to water-rate in the Gudur Zemindari, Mr. Wilson thinks that no portion of the revenue should be credited to the project until the sanctioned area is exceeded as Government derive no benefit until that limit is exceeded. Mr. Wilson would be right if nothing had been charged on account of the new irrigation, but this is not the case. The peishcush includes two-thirds of the water-rate on the sanctioned area, and the question is simply how much of the two-thirds charged is properly due to the project, and how much to the old sources of irrigation superseded by the anicut. The project is clearly entitled to two-thirds of the water-rate on so much of the 8,817 acres as is in excess of the average area irrigated before the anicut. Mr. Wilson is requested to furnish the information required for the determination of the amount.

(A true Copy and Extract.)

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

No. 103. ORDER THEREON, 8th November 1878, No. 1,798.

Irrigation, No. 2.

RECORDED with reference to G.O.,
26th August 1878, No. 1,358.

2. Referring to paragraph 2 of

the Board's Proceedings, His Grace the Governor in Council is not disposed to reopen the question.

3. The matter discussed in paragraph 3 has been disposed of by G.O., dated 26th August 1878, No. 1,358, paragraph 5.

4. In regard to the miscellaneous revenue referred to in paragraph 4, it is unnecessary to reconsider the question of the anicut returns in order to apportion this petty item.

5. The inaccuracy referred to in paragraph 5 should be rectified and the result reported.

(True Extract.)

(Signed) L. A. CAMPBELL,
Under Secretary to Government.To the Board of Revenue.
,, the Acting Director of Revenue Settlement.1798
3

Original

1798 7/8-11-78

No. 2,215.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 9th August 1878.

Read the following letter from W. WILSON, Esq., Acting Director of Revenue Settlement, on Special Duty, Irrigation Accounts, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 24th June 1878, No. 6:—

I HAVE the honor to submit the following observations on Board's Proceedings, No. 1,229, dated 8th May 1878.

Paragraph 4.—The Board "question whether it is fair to credit the assessment of lands given up and taken up again" in the two years immediately following the introduction of the new settlement of Fasli 1276 "to the project as if they had never been irrigated before the anicut."

There can be no doubt that the new settlement led to the relinquishment of a large extent of land, both dry and wet; many of these lands were at varying intervals of years again taken up, some by their original holders, others by strangers; some have never been reoccupied at all.

Many of the lands taken up again were again relinquished, and in some cases repeatedly relinquished. The varying terms during which the lands lay waste after first relinquishment at the settlement, and after repeated relinquishments subsequent thereto, and the fact that the lands when taken up again were frequently taken up by strangers, involved difficulties and complications so great that the only practical solution seemed to be that adopted in the statements, viz., to credit to the anicut the whole revenue derived from lands that had lain waste for more than a year after relinquishment.

Paragraph 5.—The Board remark that "though the principle of taking the irrigable quality of soils into account seems to have been abandoned as impracticable the irrigational advantages seem nevertheless to have been kept in view in fixing the assessments."

With all respect for the Board I must point out that this is a misconception. From paragraph 155 of Mr. Morris' report, dated 23rd February 1861, it will be seen that the proposal to take the irrigable qualities of the soil into consideration was deliberately abandoned so far as the Masulipatam portion of the Kistna was concerned, and as the officer who drew up the report on the Gunttoor portion of the same district I can vouch that irrigation was in fixing the assessments of lands in the Western Delta deliberately and consistently ignored. Mr. Morris' proposals were never modified, the proposals for the Gunttoor portion were modified in the manner indicated in paragraph 39 of the introductory note to the statements.

The increase of revenue resulting therefrom is shown in the statements, but was not credited to the anicut, which in the case of such lands can at most claim no more than the water-rate which the Government as capitalist charges. The increase was an arbitrary imposition by Government in its capacity of lord superior of the soil, and it is immaterial, so far as the anicut's credit is concerned, that Government is also the capitalist owning the works.

Paragraph 6.—The water-rate on Zemindari and Inam lands that is credited to the anicut is that charged on lands that were never irrigated before.

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The lands were casually occupied, and for the year only.

The water-rate only on items Nos. 3, 4, 5, and 10 has been credited.

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The land assessment, Rupees 32-5-0, of certain excess found in three aghrahams was credited for the same reason as item No. 8. The charge in the Revenue accounts was probably wrong, but having been charged it was a legitimate credit to the anicut.

Govt. of (1878) Madras.

REVENUE.

THE BOARD OF REVENUE.

Secy. Secy. Secy.

Chief Secy. Secy.

Chief Secy. Secy.

Chief Secy. Secy.

G.O. No. 1798, November 1878.

NOVEMBER.

Nos. 102-103.

Irrigation under the Kistna Anicut.—Record-
ing Board's Proceedings submitted to Govern-
ment letter from the Director of Revenue Settle-
ment making observations on their Proceedings
regarding —, with remarks on questions referred
to in paragraphs 3, 4, and 5, and requesting that
the inaccuracy noted in paragraph 5 may be recti-
fied and the result reported.

Vide No. 473/79.

Paragraph 8.—The water-rate on dry converted into wet in the Gudur Zemindari amounted in the thirteen years from Fasli 1273 to Fasli 1285 to Rupees 44,611-11-7 as shown below:—

	RS.	A.	P.
1273	1,792	13	11
1274	1,996	14	5
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In G.O., No. 729, dated 22nd April 1871, it was declared that "unless and until water is supplied for a more extended area than the 8,817-43 acres," on which the wet portion of the peishush was calculated, "the Zemindar was clearly not liable to any further demand."

The peishush was fixed on the basis of the cultivation of Fasli 1268.

The area cultivated as wet in that year was acres 8,817-43. Water-rate at the rate* of Rupees 4 an acre subject to a deduction of one-third allowed as the Zemindar's share was charged on the area and included in the peishush. No definition of lands was under this method of charge necessary; the Zemindar has been always held to be entitled to irrigation to the extent of acres 8,817-43 wherever they may be within the limits of his Zemindari without further charge.

The irrigation of this extent, no matter whether irrigated before or after the anicut, is as it were a permanent charge on Government, and the anicut which is the source from which Government supplies it was not credited with anything on account of dry converted since the anicut, so long as the sanctioned area of irrigation was not exceeded.

SUBMITTED to Government in continuation of Board's Proceedings, dated 8th May 1878, No. 1,229.

2. The plan adopted by Mr. Wilson in taking credit for lands relinquished temporarily owing obviously to such exceptional causes as the introduction of a new settlement but re-occupied again after a short interval, as if the re-occupation were entirely due to the influence of the anicut, does not appear to be sound in principle. Of course there must be a limit of time after which land given up should, for the present purpose, be regarded just in the same light as unoccupied waste, but one year appears to be too short a time. The Board would rule that lands given up but taken up again under such circumstances as those under notice within five years from the date of relinquishment should not be regarded as immemorial waste newly brought under irrigation, but as if occupation had not been interrupted. If exact figures cannot be procured by identification of the areas thrown up and re-occupied an estimate may be made.

3. In regard to the question of taking credit for increase of assessment, as an item to which the project may fairly lay claim, Mr. Wilson does not notice a portion of Board's remarks, namely that "whatever may be said in regard to land assessment it cannot be asserted that in fixing a uniform rate of 4 Rupees an acre the advantages to be derived from the anicut were not taken into account." Mr. Wilson is of opinion that even if the assessment had been increased on account of irrigation such increase should not be taken into account, because it was imposed by Government in its capacity of lord superior of the soil, and it is immaterial, so far as the anicut's

credit is concerned that Government also is capitalist owning the works, but it is to be observed that what is wanted is not what returns a private owner of such a work as the Kistna anicut would obtain if he were not also lord superior of the soil, but what the Government in their double position of landlord and owner of the work actually secure in consequence of its execution; in other words, if the work had not been constructed what would have been the loss of revenue to Government compared with the present revenue. Moreover, the principle upon which the profit due to the work has now been calculated is directly opposed to Mr. Wilson's view; in the case of waste lands brought under cultivation in consequence of irrigation, the entire assessment thereon and water-rate have been credited to the project, and if this be correct (Mr. Wilson raises no objection to the procedure) it is difficult to understand why it should be improper to credit any enhancement of assessment which has resulted from the greater efficiency of the irrigation provided for lands formerly irrigated.

4. The Board do not agree with Mr. Wilson in thinking that the whole miscellaneous revenue is properly to be taken to the credit of the project. Miscellaneous revenue is in its nature fluctuating, and the best plan appears to be not to examine each particular item now raised to see whether it existed before the anicut or not, but to take the difference between the present and past figures under the several heads calculated in the manner indicated in Mr. Wilson's memorandum for the determination of saving in remissions, paragraph 25 *et seq.*, as revenue due to irrigation.

5. In regard to water-rate in the Gudur Zemindari, Mr. Wilson thinks that no portion of the revenue should be credited to the project until the sanctioned area is exceeded as Government derive no benefit until that limit is exceeded. Mr. Wilson would be right if nothing had been charged on account of the new irrigation, but this is not the case. The peishush includes two-thirds of the water-rate on the sanctioned area, and the question is simply how much of the two-thirds charged is properly due to the project, and how much to the old sources of irrigation superseded by the anicut.

The project is clearly entitled to two-thirds of the water-rate on so much of the 8,817 acres as is in excess of the average area irrigated before the anicut. It is requested to furnish the information required for the determination of the amount.

(A true Copy and Extract.)

Acting Secretary.

To the Secretary to Government, Revenue Department.
" Director of Revenue Settlement.
Copy to the Collector of Godavery District.
" " " of Kistna District.

Esq. C. Howarth.

Rev. Sept.

Memo. for Orders.

Board's Proceedings, dated 9th August 1878
No. 2215, furnishing further information
regarding Kistna Irrigation.

- * Disposed of in G.O. 26th August 1878 No. 1258 N.D.
1. In their Proceedings dated 8th May 1878 No. 1229, reviewing Mr. Wilson's statements showing the financial results of irrigation under the Kistna Outpost, the Board requested Mr. Wilson to furnish explanation on certain points in connection with the subject.
 2. Mr. Wilson's reply to the foregoing Proceedings is contained in the Current paper for disposal together with the Board's remarks thereon.
 - I. 3. Is it fair to credit to the Ancient the assessment of lands resigned and then taken up again in the two years

Revenue Department

No. 3877.

1878.

Board of Revenue,

MADRAS.

To

THE SECRETARY TO GOVT.,
REVENUE DEPARTMENT,
Secy, Secy, &c.

Dated August 9th.

Printed 22nd.

Recd. 4. 10/11/78

PROCEEDINGS, 9TH AUGUST 1878, NO. 2215.

20/12/1878

AUGUST.

No. 2215.

Irrigation — under the Kistna Ancient —
Submitting to Government letter from Director
of Revenue Settlement making observations on
Board's recent Proceedings regarding —

G.O. 8th November 1878 No. 1798

years immediately following the introduction of the new Settlement of Tasli 1276 just as if these lands had never been irrigated before the aicut was built?

4. In his financial statements Mr. Wilson had entered the assessment of such lands as a credit to the project but the Board objected to this

(1) because the same land which was temporarily relinquished on the introduction of the new settlement rates, was (apparently) again taken up.

(2) because at the introduction of every new settlement it is usual for ryots to resign their lands in hopes that the assessment may be reduced and to take them up again

Board's Res. 8 May 1878 No 1229
Paragraph 4.

again when it is known that this object cannot be attained.
(3) because the assessment of so-called waste in Kistia temporarily resigned and taken up again is according to the present rates more than one lakh of rupees, an inconsiderable sum.

5. Mr. Wilson explains that lands relinquished on the introduction of the settlement, were at varying intervals of years again taken up, some by their original holders, others by strangers, some never having been reoccupied at all. He adds that "the fact that the lands were taken up again were frequently taken up by strangers, involved difficulties and complications so great that the only practical solution seemed to be that adopted in the statements, viz to

to credit to the amount the whole revenue derived from lands that had lain waste for more than a year after relinquishment."

b. The Board do not consider Mr. Wilson's reasoning to be sound in principle. They think however that a limit of time should be fixed, after which land once relinquished should be considered as immemorial waste for the purposes of the present enquiry and they accordingly propose 5 years instead of the 1 year fixed by Mr. Wilson. If exact figures cannot be procured by identification of the areas thrown up and reoccupied, they would have an estimate made.

7. The Govt. have, on this subject, asked (G.O. 26 August 1878 H. 1358 para 14) whether any old "usual wet" is still uncultivated owing to influence of new rates. This question

Mr Wilson - an experienced officer found insuperable difficulties in carrying out the more accurate calculations - He endeavored to make the difficulty recommend an estimate - It seems to me that it were unreasonable to open the matter. But the difficulty here is that we have a large number of things before occupied before the settlement - I state for the cupation - Great Mr Wilson being treated as if no relinquishment had intervened as respects the benefit of the ancient demand the lost revenues as casual loss of revenue in the year 1800 - I do not know the question because Mr Wilson's plan are precisely accurate or it seems to me that greater precision apparently could not be arrived at.

I remain Sir Truly
Yours J. M. C.

27/10

Muscatine
2 days to Ancient
question.

question has still to be answered. 998

II. 8. The irrigational advantages kept in view in fixing the assessments of lands in the Kishia Delta, although the principle of taking the irrigable quality of soils into account was abandoned as impracticable?

9. The Board were of opinion that irrigational advantages were taken into account, some of the tracts under the influence of the ancient benightedness referred to a higher class in grouping.

10. Mr. Wilson points out that this is a misconception and asserts that the proposal to take the irrigable quality of the soil into account

vide para 155 of Mr. Morris' was deliberately abandoned report of 23 Feb 1861/1862 both in the Masulipatam and

and Guntoon portions of the
Kishna District. The actual
increase in assessment was
an arbitrary imposition by
Govt. acting as the lord super-
rior of the soil, not as a Cap-
italist. The Board observe
that what is wanted is not
what a private owner of
such a project would get, if
he were not also a landlord,
but what he would get in
his double position of landlord
and owner of the work in con-
sequence of its execution. in
other words, what would have
been his loss of revenue if the
work had not been constructed.
It is to be observed on this
that the whole of Mr. Wilson's
investigation was based on
the principle of ascertaining
what

what Govt. gets from the an-
cut in the capacity of Capitalist.
11. Further the Board note
an apparent inconsistency in
Mr. Wilson's views. If the entire
assessment and water-rate
of waste brought in in con-
sequence of the project, should,
as Mr. Wilson has allowed, be
credited to it, why should
any increase of assessment
which has resulted from the
same cause, be left out of
calculation?
12. As the Govt. have al-
ready (G.O. 26th August 1878 No.
1358 para. 5) said that the
Board are probably right
theoretically but that it is
a case in which it is very
difficult to rate the increase
at any precise money value
it is submitted that the
subject need not be pursued
further. The

Quite so

14
Certainly not
L.R.

1758
11

No. 5877

Memo for Order

Regarding Immigration
in the Province of

I think this splitting of
hairs - is great waste
of time. LK 25/10

21-10-78
22-10-78

22

Revenue Department

No. 1798

Proceedings of the Madras Government
Under date the 8th November 1878

Read the following
Proceedings of the Board
of Revenue dated 9th Aug. 78
No. 2215.

Recorded with reference
to G.O. 26 August 1878 No. 1358.
2. Referring to para-
graphs 2 of the Board's
Proceedings, His Grace the
Governor in Council is not
disposed to refuse the
question.

3. The matter discussed
is

in paragraph 3, has been
disposed of by G.O. dated
26 August 1878 at 1858 para-
graph 5.

4. In regard to the
Miscellaneous revenue
referred to in paragraph
4, it is unnecessary to
reconsider the question
of the Ancient returns
in order to appropriate this
petty item.

5. The inaccuracy re-
ferred to in paragraph 5,
should be rectified and
the result reported.

YLL

List from
order

To the Board of Revenue
The Dy. Secy. Secy. Settlement

1788
13

Ep
Dedication in the
Westminster

90 St. James's No 1798.

des