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MADRAS RECORD OFFICE

Government of Madras

Revenue DEPARTMENT

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GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

6th December 1878, No. 1,964.

Read the following papers :—

No. 67. Proceedings of the Board of Revenue, dated 26th June 1878, No. 1,760.

Read the following letter from R. K. PUCKLE, Esq., Director of Revenue Settlement, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Madras, 23rd February 1878, No. 389-A—7 :—

I HAVE the honor to submit a scheme for the settlement of the five taluqs of Coimbatore that lie below the ghauts on the northern side of the district.

2. These are Sattiamungalam, Coimbatore, Erode, Bhowany, and Palladam, which are, as Mr. Clogstoun mentions in the first paragraph of his report, so fair an example of the district generally that if the rates now proposed are sanctioned they may well be applied to the entire district, without any separate estimate for the remaining four taluqs. A similar arrangement was sanctioned in G.O., No. 1,779, dated 22nd May 1877, for the four northern taluqs of Tinnevelly, and by it the saving of time has been so very considerable that these taluqs have been settled in one year instead of perhaps in three years as might have been required under the former system.

3. The classification of the lands of nine taluqs of Coimbatore has been completed and Mr. Clogstoun would have ere this reported on all, had his services not been required during the famine elsewhere. The remaining taluq, Collegal, is situated above the ghauts, and the country is so covered with jungle, and the cultivation is so poor and scattered, that it hardly seems worth while to settle this taluq at present, and I think that it had better be left with the adjoining unsettled tracts in Salem for treatment at the next revision of settlement.

4. The district of Coimbatore is a high level plain, lying between the Western Ghauts and the Cauvery, and traversed by three of the affluents of the Cauvery which irrigate some 5,400 acres. The rainfall is much the same as in Tinnevelly, viz., 27 inches per annum, but the slope of the country from the hills is favorable for well cultivation, and there are 57,437 wells in the district. The uplands are thin and poor, but in the numerous little valleys and hollows there is a rich loamy soil, and on the whole the circumstances of the district are about the same as those of Salem.

5. Mr. Clogstoun commenced the preparation of data for framing this estimate by "valuing the lands regardless whether that valuation should result in an increase or decrease of land revenue." On this point I cannot agree with him, for in a district like Coimbatore it is quite impossible to ignore what at present exists, and great variations of charge on adjoining fields to satisfy theoretical nicety are not easily understood by ryots who may have hitherto paid but one rate. The judgment too of the subordinates who class the fields as first, second, or third sort of any particular soil may sometimes be at fault, for though they can tell black from red and clay from sand they must certainly find it difficulty to determine the rateable quality of the soil of each separate field in a village without reference to surrounding circumstances and present rates of assessment. Now endeavoring to avoid and not to "make a vast difference in the incidence of assessment" is I think one of the principle objects to be aimed at by settlement, and here I differ so far from the views that Mr. Clogstoun entertains that I prefer to lay out the land in tracts according to varying circumstances and to apply one of the rates now proposed to each of the tracts so laid out, rather than to scatter rates broadcast over individual fields.

6. It is on this point that my treatment differs from that adopted in the early days of the Settlement Department, and the expedition and clearness of the later

method, and the satisfaction that it gives to the people is, I think, proof sufficient of its superiority. By it one working party is enabled to complete a taluq at the very outside in six months, and as I shall be able to concentrate three parties on Coimbatore in July next, the nine taluqs of the district will be settled and reported on, and all the registers will be printed well within two years.

7. Unfortunately I was unable to meet Mr. Clogstoun while field work was going on in the district, but I met him in time to induce him to provide a table of five sorts of each class of soil, and to lay out the river-irrigated lands to some extent in tracts, with reference to soil, irrigation, &c. The application of five sorts, however, was made by Mr. Clogstoun in office, and will have to be revised in the field, but this as well as the outlay in tracts can be easily done as the settlement of each taluq progresses without any loss of time.

8. The officers too now in charge of the three Tamil Settlement parties that will be concentrated on Coimbatore thoroughly understand my system, and are working on it at present, so there will be no more difficulty in carrying it out in Coimbatore than in Chingleput or Tinnevelly.

9. In paragraphs 5 to 21 of his report, Mr. Clogstoun gives an interesting account of the district. There are about 1,400 villages to be dealt with deducting Collegal, and various schemes have been proposed for the extension of irrigation works. On the whole, however, the present Collector, who has great experience of the district, thinks that more is to be done by improving existing works than by constructing new ones, and I agree with Mr. Clogstoun in considering that the Collector's view is correct. There are but few rain-fed tanks, and the irrigation from these is but small. It is the river irrigation and wells that are the making of Coimbatore, and the more that the river irrigation is improved and the wells are increased in number the greater will be the prosperity of the district.

10. It may be thought that the maximum number of wells would have been already attained, seeing that for the last 20 years the special assessment on garden lands has been altogether foregone. Such however is not the case as the wells have increased by but one-third during this period, while the assessment has been foregone to a somewhat needless extent. In all other districts, the settlement charge is at least 3-8-0 Rupees an acre on the best permanently improved dry lands supplied by old Government wells, but in Coimbatore where such lands are better than elsewhere, and whether they shall now be charged at 3-8-0 or 2 Rupees an acre is an immaterial point to the ryot, a large sum has long been foregone by cutting down the charge not to a maximum rate, but to the highest dry rate of the village, which in many cases is but 12 or 8 Annas an acre, as all but the dry gravelly uplands may be under well cultivation, and the assessment of the uplands is quite inapplicable to the rich lands in the valleys. The revision of 20 years back was in fact made by a stroke of the pen without an inspection of the ground, and an aggregate of some 30 lakhs of Rupees has been foregone to some extent no doubt unnecessarily. The prohibitive tax on new wells sunk was very properly removed, but there is a difference between this and taking off the superior charge on the lands under old wells dug perhaps generations ago for the supply of lands which are as valuable to their present owners as the ordinary irrigated lands of the district. There is no reason why the permanently improved dry lands of Coimbatore should not be assessed at the same rates as those of Salem and Trichinopoly. In fact it would be an injustice to the latter districts if they were not so assessed. Mr. Clogstoun has however left out all mention of permanently improved dry lands in the report now submitted, but I would not omit this class, carefully distinguishing between old and new wells as in Salem and Trichinopoly, as I feel sure that such recoupment of revenue as may thus be acquired would be more cheerfully paid than a general percentage increase on dry lands without reference to circumstances. It would moreover be a set-off against unavoidable decrease on poor or over-assessed lands elsewhere, in compounding second crop, and in the treatment of outlying villages at the foot of the hills and in other unhealthy localities. I would not propose a treatment that would be in the least oppressive, but the old well lands of Coimbatore may, I feel sure, be fairly charged without the charge being felt by the ryots.

11. The great increase in the number of roads, the opening up of the district by two lines of railway, and the steady increase in prices of late years all tend to support my argument which is briefly that such increase as may be thought needful at settlement should be borne in great part by the better lands to the relief of the inferior lands which are already pretty fairly assessed.

12. The red soils of the district occupy nine-tenths of the area, the remainder consisting of black cotton soil about Coimbatore and Palladam and some irrigated and garden lands as shown at page 27 of Mr. Clogstoun's report.

13. The staples adopted for determining a valuation of soils are paddy in irrigated and cumbu, cholum, and raggy in dry lands. In paddy 1,572 experiments were made and in dry grains 1,540. Mr. Clogstoun took great pains to ensure accuracy in these experiments, and arrives at a maximum yield of 1,200 Madras measures for paddy, and 250 for dry grains. These results are very fair, and are borne out by experiment elsewhere, the maximum for the Godavery and Tinnevelly Districts being also 1,200 measures for paddy, and the yield of cholum in the best red soils of Ganjam, Trichinopoly, South Arcot, and Cuddapah is valued at about the same figure as now proposed for Coimbatore. Experiment in well lands was omitted here as elsewhere, but in paragraph 5, part II of his report Mr. Clogstoun estimates the yield of these lands at three times that of ordinary dry land, and this is no doubt correct as, irrespective of other advantages, the well lands yield two crops. As Mr. Clogstoun proposes Rupees 1-12-0 for the best dry land, the old well lands may be fairly assessed at Rupees 3-8-0 as a maximum as in Salem and Trichinopoly.

Districts.	Description of grain.	Proposed outturn.
		M. M.
Godavery	Wet.	1,200
Tinnevelly	do.	1,200
Average ...		1,200
Ganjam	Dry.	275
Trichinopoly...	do.	288
South Arcot	do.	288
Cuddapah	do.	220
Average ...		268

14. The cultivation expenses are estimated at from Rupees 13-2-10 an acre downwards in wet land and from Rupees 3-6-4 an acre downwards in dry land. These calculations again are fair, and assimilate closely to the figures arrived at for the Guntur portion of the Kistna District for Tinnevelly, Kurnool, Chingleput, and Salem for wet land, and for the Godavery the Masulipatam portion of the Kistna District, Nellore, and Trichinopoly for dry land.

Districts.	Amount per Acre. RS. A. P.
Kistna, Guntur portion	12 10 0
Tinnevelly	15 0 0
Kurnool...	15 0 0
Chingleput	11 0 0
Salem	11 0 0

Districts.	Amount per Acre. RS. A. P.
Godavery	4 8 0
Kistna, Masulipatam portion... ...	3 10 0
Nellore	4 3 4
Trichinopoly	3 7 7

15. The commutation rate was struck on the average selling price of 20 years from 1845 to 1864, deducting 10 per cent. for carriage to market, and the result is well below the actual market price. The calculation for dry grains is somewhat complicated by merging oil-seeds, pulses, and cotton with the staples selected, but the result works out at Rupees 126 per garce for paddy and Rupees 119 for dry grains. The former figure is somewhat high, in fact the highest rate yet proposed for the settlement of any district being the same as that for Cuddapah, Rupees 18 above that for Tinnevelly, Rupees 26 above that for Salem, and Rupees 59 above that for Trichinopoly. Perhaps the commutation rate for the last-named district was unduly low, but Rupees 126 is as high as need be proposed I think in any present revision.

16. For dry grains the standard is lower than has been proposed for Cuddapah, but Rupees 14 higher than proposed for Ganjam, Rupees 19 higher than for Salem, and Rupees 36 higher than for Trichinopoly.

17. The effect of the high rates at which the grain is converted into money is modified by the liberal allowance of 20 per cent. for vicissitudes of season and for waste measured into fields; thus the money rates arrived at are fair and certainly not excessive.

18. In his calculations of yield and expenses, Mr. Clogstoun has registered some irrigated lands as permanently improved, but in his table of rates he omits mention of these lands as a special class and merges them with the best ordinary irrigated lands. In this he is right, as all wet lands are permanently improved, and a special class for the best of these would no doubt be an anomaly. Mr. Clogstoun's scale of assessment includes ten* tarams for irrigated and seven for dry land graded from Rupees 10-8-0 to Rupees 2-8-0 for the former, and from Rupees 1-12-0 to 6 Annas an acre for the latter. These rates do not assimilate closely to half the net produce in the higher grades, however, and I would alter the first and second wet rates to Rupees 12 and Rupees 10 respectively, and adding two superior rates, viz., Rupees $3\frac{1}{2}$ and Rupees $2\frac{1}{2}$, for old well lands would raise Mr. Clogstoun's first rate for ordinary dry from Rupees 1-12-0 to Rupees 2. This will give a better table with nine tarams for wet and ten for dry land with grouping, and will enable me to treat satisfactorily the best lands wet and dry which would not be otherwise reached.

* The last three tarams are not however applied.

19. Mr. Clogstoun does not group dry lands, but proposes three groups for wet. I would add a second group for dry lands for the more favorable treatment of outlying villages, and would retain the wet groups as proposed. The scale that I recommend will, therefore, be as under. Differing from Mr. Clogstoun's as above and in the omission of Rupees 7 rate, there is also some small alteration needed in the bracketting of classes and sorts of soil to raise the best sort of irrigated black loam, and this has been accordingly done :—

Dry.								Wet.							
Class and Sort.	Taram.	1st Group.	Taram.	2nd Group.				Class and Sort.	Taram.	1st Group.	Taram.	2nd Group.	Taram.	3rd Group.	
		Rs. A. P.		Rs. A. P.						Rs. A. P.		Rs. A. P.		Rs. A. P.	
2 1	1	3 8 0	2	2 8 0				4 1	1	12 0 0	2	10 0 0	3	8 0 0	
2 1	2	2 8 0	3	2 0 0				3 1							
4 1	3	2 0 0	4	1 8 0				4 2	2	10 0 0	3	8 0 0	4	6 0 0	
3 2								7 1							
4 2								3 2							
7 1	4	1 8 0	5	1 4 0				4 3							
4 3								7 2	3	8 0 0	4	6 0 0	5	5 0 0	
5 3								8 1							
7 1	5	1 4 0	6	1 0 0				5 1							
8 2								3 1							
3 1								4 3							
4 4								5 4							
5 4								7 2	4	6 0 0	5	5 0 0	6	4 0 0	
7 2	6	1 0 0	7	0 12 0				8 3							
8 3								3 2							
3 2								4 4							
4 5								5 5							
5 5								7 3	5	5 0 0	6	4 0 0	7	3 8 0	
7 3	7	0 12 0	8	0 8 0				8 4							
8 4								3 3							
5 3								5 5							
7 4								7 4							
8 5	8	0 8 0	9	0 6 0				8 5	6	4 0 0	7	3 8 0	8	3 0 0	
5 4								8 4							
8 5								5 5							
	9	0 6 0	10	0 4 0					7	8 3 0	8	3 0 0	9	2 8 0	

20. The result of the assessment proposed by Mr. Clogstoun is an increase of Rupees 1,12,270, or Rupees 42,368 in wet and Rupees 69,902 in dry land, irrespective of second crop, regarding which Mr. Clogstoun gives no figures. He proposes, however, to fix the consolidated charge for a second crop at one half the first crop charge under the Calingarayen channel, and to leave all other second crop free of assessment. I do not think this course advisable, and would prefer making a consolidated charge on the double crop under the Calingarayen channel at half additional to the single crop assessment, and allowing the ryots the option of compounding elsewhere for a second crop, at $\frac{1}{3}$rd and $\frac{1}{4}$th additional to the single-crop assessment as was done in Trichinopoly. I see no reason for making exception in the case of rainfed tanks, if a second crop is actually grown. The present charge on double crop land is not mentioned in Mr. Clogstoun's report, but it cannot be very considerable and the treatment proposed will not affect the revenue to any appreciable extent.

21. Mr. Clogstoun's comparison of single-crop charge, however, was made with the net revenue of Faslis 1281, 1282 and 1283, excluding temporary remissions and tirwajasti. If these latter are added to the revenue with which the comparison has to be made, the increase is but Rupees 55,662. But these figures are not quite reliable as the comparison should have been made for one fasli only and not for different faslis in different taluqs, but, with a closer comparison and some rearrangement of areas chargeable under each rate, which can be easily done as the settlement of each taluq progresses, an increase of a lakh of Rupees can no doubt be shown for the entire district. This will give an annual return of 20 per cent. on the cost of settlement, and is about as much as a district that must be confessed to be on the whole somewhat poor can afford to pay at the first revision of settlement.

22. The amount of grazing rent, Rupees 151, in five taluqs is an insignificant item, and I propose to allot grazing lands, as in Chingleput and elsewhere, free of all charge in future as a partial set-off against the general increase of assessment. I propose to charge the area irrigated by baling from rivers, tanks or channels, at one rupee an acre less than the taram assessment as has been sanctioned elsewhere.

23. The Collector and Mr. Clogstoun differ as to the method of treating the permanent remissions in favor of particular classes. These, however, virtually cease with the imposition of a taram assessment, and no difficulty has been found in getting rid of these remissions in the settlement of other districts

24. The enfranchisement of the Service Manyams, alluded to in Part III of Mr. Clogstoun's report, has already been ordered by Government.

25. The following table exhibits the application of the rates now proposed in five taluqs. One-third of the area of dry land is estimated to fall in the second group :—

Class and Sort.	Dry.							
	1st Group.			2nd Group.			Total.	
	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
	RS. A. P.	ACRES.	RS. A. P.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.
II 1	3 8 0	18,500	64,750 0 0	2 8 0	9,000	22,500 0 0	27,500	87,250 0 0
2	2 8 0	18,500	46,250 0 0	2 0 0	9,000	18,000 0 0	27,500	64,250 0 0
III 1, IV 1	2 0 0	7,226	14,452 0 0	1 8 0	3,500	5,250 0 0	10,726	19,702 0 0
III 2, IV 2, VII 1	1 8 0	53,907	80,860 8 0	1 4 0	27,000	33,750 0 0	80,907	1,14,710 8 0
III 3, IV 3, V 1, VII 2, VIII 1	1 4 0	161,428	2,01,785 0 0	1 0 0	80,000	80,000 0 0	241,428	2,81,785 0 0
III 4, IV 4, V 2, VII 3, VIII 2	1 0 0	265,463	2,65,463 0 0	0 12 0	132,000	99,000 0 0	397,463	3,64,463 0 0
III 5, IV 5, V 3, VII 4, VIII 3	0 12 0	206,564	1,54,923 0 0	0 8 0	100,000	50,000 0 0	306,564	2,04,923 0 0
V 4, VII 5, VIII 4, V 5, VIII 5	0 8 0	58,429	29,214 8 0	0 6 0	28,000	10,500 0 0	86,429	39,714 8 0
	0 6 0	8,600	3,225 0 0	0 4 0	4,300	1,075 0 0	12,900	4,300 0 0
Total ..	..	798,617	8,60,923 0 0	....	392,800	3,20,075 0 0	1,191,417	11,80,998 0 0

Class and Sort.	Wet.										
	1st Group.			2nd Group.			3rd Group.			Total.	
	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
	RS. A. P.	ACRES.	RS. A. P.	RS. A. P.	ACRES.	RS. A. P.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.
IV 1, III 1	12 0 0	6,705	80,460 0 0	10 0 0	2,341	23,410 0 0	8 0 0	221	1,768 0 0	9,267	1,05,638 0 0
IV 2, VII 1, III 2, IV 3	10 0 0	7,116	71,160 0 0	8 0 0	6,638	53,104 0 0	6 0 0	1,423	8,538 0 0	15,177	1,32,802 0 0
V 1, VII 2, VIII 1, III 3, IV 4	8 0 0	3,312	26,496 0 0	6 0 0	6,290	37,740 0 0	5 0 0	1,777	8,885 0 0	11,379	73,121 0 0
V 2, VII 3, VIII 2, III 4, IV 5	6 0 0	3,120	18,720 0 0	5 0 0	2,210	11,050 0 0	4 0 0	954	3,816 0 0	6,284	33,586 0 0
V 3, VII 4, VIII 3, III 5, V 4	5 0 0	245	1,225 0 0	4 0 0	1,332	5,328 0 0	3 8 0	496	1,736 0 0	2,073	8,289 0 0
VII 5, VIII 4, V 5	4 0 0	11	44 0 0	3 8 0	1,897	6,639 8 0	3 0 0	25	75 0 0	1,933	6,758 8 0
VIII 5	3 8 0	..	..	3 0 0	..	..	2 8 0	..	..	..	..
Total Wet ..	..	20,509	1,98,105 0 0	..	20,708	1,37,271 8 0	..	4,896	24,818 0 0	46,113	3,60,194 8 0
Deduct baling one Rupee per Acre ..	..	..	1,551 0 0	..	..	204 0 0	..	..	65 0 0	..	1,820 0 0
Remaining ..	..	..	1,96,554 0 0	..	..	1,37,067 8 0	..	..	24,753 0 0	..	3,58,374 8 0
Total Dry and Wet ..	..	819,126	10,57,477 0 0	..	413,508	4,57,142 0 0	..	4,896	24,753 0 0	1,237,530	15,39,372 8 0

ABSTRACT.

Description of Land.	Groups.	As per Jamabandi of Fasli 1281 and 1283.		As per Settlement			Difference.			
		Extent	Assessment.	Extent.	Assessment. As per Deputy Director's proposal.	Assessment. As per Director's modification.	Columns 2 and 4.	Columns 3 and 5.	Columns 3 and 6.	Columns 5 and 6.
1		2	3	4	5	6	7	8	9	10
Dry ...	1st Group.	ACRES. ...	RS. ...	ACRES. 7,98,617	RS 11,90,330	RS. {8,60,923	ACRES. ...	RS. ...	RS. ...	RS. ...
	2nd Do.	...	...	3,92,800		{3,20,075	...	...	...	...
	Total ...	11,37,808	11,19,322	11,91,417	11,90,330	11,80,998	+ 3,609	+ 71,008	+ 61,676	— 9,332
Wet ...	1st Group.	...	...	20,509	1,92,625	1,96,554	...	...	...	...
	2nd Do.	...	...	20,708	1,31,937	1,37,067	...	...	...	...
	3rd Do.	...	...	4,896	25,710	24,753	...	...	...	...
	Total ...	49,732	3,65,618	46,113	3,50,272	3,58,374	— 3,609	— 15,346	— 7,244	+ 8,102
Grand Total ...		12,37,530	14,84,940	12,37,530	15,40,602	15,39,372	...	+ 55,662	+ 54,432	— 1,230

ENCLOSURE No 1.—Printed Report of Mr. Clogstoun.

ENCLOSURES Nos. 2 to 43.—Statements and Map forming Appendices.

WITH the foregoing letter the Director of Revenue Settlement submits Mr. Colgstoun's scheme for the settlement of five taluqs of Coimbatore, viz., Sattiamangalam, Bhowany, Erode, Palladum and Coimbatore. Mr. Puckle observes that these taluqs are representative of the district, and that, if the rates proposed are accepted, they may with great advantage be applied throughout the entire district without further estimate for the remaining taluqs. The classification of nine taluqs has been completed, Collegal only remaining, and it is proposed to leave it to be treated with the adjoining tracts of similar description in Salem, when a revision of settlement takes place, on the ground that the country is so covered with jungle and the cultivation so poor and scattered that it is not worth while to settle it at present.

2. Taking this preliminary point first, the Board think the selection of the five taluqs reported upon as representative of the district generally is judicious. Erode and Sattiamangalam are fair examples of river-irrigated taluqs; Coimbatore, Bhowany and Palladam of river and tank irrigation combined; and all of the system of cultivation under wells so extensively adopted in Coimbatore, which is its only safeguard in seasons of drought. All the selected taluqs embrace the red sand and loam of which 87 per cent. of the area under report is composed, whilst the black clay and loam are found in their widest extent in the taluqs of Palladam and Coimbatore. Putting Collegal aside for a moment it may be observed that the other four taluqs, Caroor, Dharapuram, Udamalapettah and Pollachy, possess similar irrigational capabilities and embrace the same varieties of soil. The Board, therefore, think that they may safely recommend the application of the rates which may be sanctioned for the five taluqs, for which proposals are now submitted, in the settlement of the four southern taluqs, a course which was approved as regards the five northern taluqs of Tinnevelly, the conditions of which did not so closely resemble those of the rest of the district. Mr. Puckle's suggestion to postpone the settlement of Collegal for an indefinite period, however, does not commend itself to the Board. Owing to its inaccessibility this taluq has not in former times received the same attention which has been bestowed on other parts of the district and probably abuses have crept in which the introduction of the settlement would go far to remove. There is reason to anticipate an extension of the area

of cultivation; the soil is excellent and the crops finer than those produced on the plains; the late Collector has, moreover, done much to facilitate access to the taluk by improvement of the means of communication, and it is favorably situated in regard to both monsoons, especially the south-west. The survey is now in progress and the settlement should follow; but separate proposals should be submitted, as the taluq differs in many particulars from those below the ghauts.

3. Part I of Mr. Clogstoun's report contains an interesting account of the characteristics of the district, its early history, progress, and condition. The district is described as a high level plain lying between the Western Ghauts and the Cauvery; it is traversed by three of the affluents of that river, the Bhowany, the Noel and the Amravatti; but the intervening country is not well provided with irrigation, and the rainfall is very scanty, averaging only 28 inches in the year. Wells abound, however, there being no less than 57,437 in the district, and the land is by this means rendered very productive. At the date of the acquisition of the country in 1,799 it constituted two districts, Coimbatore and Dharapuram, the river Noel being the line of division; the five taluks now under consideration are therefore nearly identical, with what was the Northern Division of Coimbatore (excluding the Nilgiri Hills). The two divisions were amalgamated five years later, but each was separately settled, and the settlement not being conducted on the same principles, the result was inequality of incidence, the assessments in the Southern Division averaging about 35 per cent. above those of the Northern Division. In the latter the aim was an equalization of the assessments so as to result in a moderate increase, whilst in the former the proportion of the produce to which the State was deemed entitled, regardless of considerations as to the revenue previously paid, was exacted; the proportions were fixed at one-half of the produce of wet lands and two-fifths of that of dry and garden lands, but in the Northern Division the rating did not absorb so large a share of the crop. Reduction to the rates prevailing in the Northern Division was ordered five years later, but instead of an assimilation of the assessments of the two divisions, a reduction of 37 per cent. was made in the punjah assessments only, whilst the garden assessments were left at their originally high standard; consequently the country south of the Noel pays a land revenue considerably lighter than that paid to the north of that river, notwithstanding superiority as regards soil. The principal modification in the assessments which has been made since that time has been the reduction of the assessment on garden lands to the highest dry rate of the village; a few other minor measures of relief have also been afforded at different times, but in the main the system has remained the same for the last fifty years. The testimony of former Collectors, intimately acquainted with the district, is quoted, to show that the existing assessments are paid with ease and that the district will bear a moderate enhancement of the demand. This opinion is further borne out by the results of an inquiry into the rent-value and saleable value of land, whilst the fact that the land revenue has steadily progressed and is now higher than at any other period is an additional indication of prosperity.

4. The Board will now proceed to notice the several steps by which the proposals submitted for approval were arrived at. The first point which demands attention is the system of classification to be followed; and this involves a reconsideration of the question whether the practice which has hitherto prevailed in the department is to be superseded by Mr. Puckle's "block system." Mr. Clogstoun seems to have commenced his work of collecting information and *data* for settlement by valuing lands regardless whether his valuation resulted in an increase or decrease of land revenue, in other words by classifying fields according to the theoretical rules of the department, and letting the assessment follow without reference to the existing demand. Mr. Puckle considers this impracticable and undesirable; that the agency is not to be trusted to make accurate and judicious classification whilst the differences which would be introduced, by carrying out the system, in the incidence of assessment on adjoining or neighboring fields would be so great that the method would be distasteful and unintelligible to the people. Mr. Puckle prefers to lay out the land in tracts according to varying circumstances, and to apply one of the rates of his scale, as may be suitable throughout an entire tract; he claims that this system is more clear and expeditious than the other, and that it is more satisfactory to the people. By its adoption it is

hoped that the settlement of the nine taluks of Coimbatore will be finished within two years. Mr. Puckle did not meet Mr. Clogstoun when field-work was going on, but met him in time to induce him to provide a table of five sorts of each class of soil, and to lay out the river-irrigated lands to some extent in tracts. The application of the five sorts was made in office, and will have to be revised in the field. The officers of the parties to be concentrated in Coimbatore thoroughly understand the system and are working on it at present, "so there will be no more difficulty in carrying it out in Coimbatore than in Chingleput or Tinnevelly." The main question, then, appears to be whether the settlement of Coimbatore is to be conducted on "the block system," *i. e.*, laying out areas of more or less homogeneous land in blocks, and applying such one of the rates as may be suitable throughout, as advocated by Mr. Puckle, or whether the rating is to follow the classification of individual fields as originally proposed by Mr. Clogstoun.

5. The adoption of the "block system" was advocated by Mr. Puckle in his report on the Sydapet villages; his proposals were accepted with some reserve by the Board, but Government disapproved and the Board subsequently modified their views considerably. As a fact, however, settlement has been completed in Tinnevelly and is being continued in Chingleput on the block system, *applied over areas already field classified*. It has not, as far as the Board are aware, been applied where there has not been previous field classification. The Revenue Settlement Department started with the intention that field assessments were to be introduced having an approach at least to something of scientific accuracy in the regulation of incidence to net returns. This object was steadily kept in view for long theoretically, though it may well be doubted whether it was extensively attained practically. In making this remark the Board have no wish to disparage settlement operations, but it seems to them that latterly the original idea has been generally and considerably modified; Mr. Puckle would apparently abandon it altogether. The Board understand his view to be that not only is minute accuracy in regulating the incidence of individual field assessment unattainable, but that were the *data* procurable it would be positively undesirable in the circumstances to act upon them and to introduce the multifarious changes in individual demands, both positive and relative, that would be necessitated.

Papers embodied in G.O., dated 15th February 1876, No. 221.

6. The Board incline to share Mr. Puckle's view to a great extent; the inequalities of incidence of assessment on individual fields due to former settlements have during the half century or more for which the settlements have been in force probably righted themselves as far as individuals are concerned or been corrected by occasional adjustments. Where the assessment has been prohibitory the land has been given up or reductions have been made. Where lands have changed hands the present owners have in some cases paid high for the comparatively lightly assessed fields, whilst they have acquired comparatively highly rated lands at low prices, so that minute adjustments of incidence by settlement, even if sound in the abstract, may neither be just to individuals nor desirable from a public point of view, for if a fair average revenue is obtained it does not matter to the public whether it is quite equally assessed, provided always, of course, that the inequality is not so great as to create public detriment. Although the present rates throughout a fairly homogenous tract may show some variation, comparing field with field, without any apparent cause, yet probably by the introduction in such tract of a fair rate equal benefit to Government will result and less disturbance and possible hardship to individuals will be caused than by endeavoring now to adjust with accuracy, unattainable in practice, the incidence of assessment to net gains on each field within its limits. The man who has paid highly for a field assessed at an unduly low rate will lose something, whilst the man who has purchased at a low price highly assessed land will be the gainer; but these disturbances will be reduced to a minimum and a fair average rate of revenue will be secured to Government provided of course that the settlement is judicious. The Board have entered into the subject at some length because, though not prepared

to express a decided opinion at present on the question of the adoption of the system generally in all future settlement operations, they unhesitatingly advocate acceptance of Mr. Puckle's present proposals as regards Coimbatore. On the score of speed and simplicity of settlement there is no room for argument, and it is very desirable that the district should be completed with as little delay as possible.

7. About nine-tenths of the soil of the tract under consideration belong to the red series, black soil being almost entirely confined to the taluks of Coimbatore and Pulladam. The increase of area by survey in the occupied lands is slight, averaging only 7 per cent. on the whole; the waste available for extension of cultivation, excluding the hill tracts, which have not been surveyed, amounts to only 106,433 acres assessed at Rupees 72,778.

8. For the determination of the grain values of the different soils 1,572 experiments were conducted in paddy and 1,540 in the dry grains selected as staples, viz., cumboo, cholum, and ragi. The results arrived at, giving a maximum of 1,200 Madras measures per acre for paddy and 250 for dry grains, are considered by the Director fair, and may be accepted; no experiments were made on well lands; the standard therefore has been fixed solely with reference to the produce of ordinary dry lands, and the profits derived from the increased yield of well lands due to irrigation, estimated at three times the outturn of ordinary punjah, will be reaped entirely by the ryots. The cultivation expenses have also been estimated on a sufficiently liberal scale.

9. The commutation rates proposed are based on the average prices ruling in the ryots' selling months during the prescribed series of 20 years, viz., from 1845 to 1864, a deduction of 10 per cent. being allowed for carriage to market. The average of the prices of the first and second sort paddy has been taken for wet lands, and for dry the percentage of area under each dry crop (merging cotton, oil-seeds, and pulses, with the staple crops), has been estimated, and a single commutation rate arrived at by applying the rate for each particular grain to the percentage area under it, as explained at pages 35 and 36 of the Deputy Director's report. The result worked out is Rupees 126 a garce for paddy and Rupees 119 for dry grains. The Director seems to think these rates somewhat high, the former being the highest yet proposed for any district and the latter the highest but one; he points out, however, that the effect is modified by the liberal allowance of 20 per cent. for vicissitudes of season and inclusion in holdings of unprofitable areas; the money rates resulting are thus in his opinion fair and certainly not excessive. The Board concur in this opinion; the series of years on which the average is struck includes five years of exceptionally low rates; for the past eleven years there has been a pretty steady rise, and present prices are far above the commutation rates.

10. The table of rates worked out by Mr. Clogstoun from these premises contains 7 tarams for dry and 10 for wet; the former ranging from Rupees 1-12-0 to 6 Annas, the latter from Rupees 10-8-0 to Rupees 2-8-0. The old dry rates were no less than 138 in number ranging from about 2 Annas 6 Pies to Rupees 1-9-0 and the wet rates 97 in number ranging from about Rupees 2 to Rupees 20 and upwards. Mr. Puckle points out that the rates proposed by Mr. Clogstoun do not assimilate closely to the half net in the higher grades and proposes to alter the first and second wet rates to Rupees 12 and Rupees 10 respectively, and the highest dry rate for ordinary punjah lands from Rupees 1-12-0 to Rupees 2, adding two superior rates, viz., Rupees 3-8-0 and Rupees 2-8-0 for old Government well lands. The question of the treatment of these old well lands is discussed at paragraphs 10 and 11 of the Director's report; he considers that the Government demand thereon has been reduced to a somewhat needless extent; in all other districts the settlement charge is at least Rupees 3-8-0 per acre for the best permanently improved dry lands supplied by old Government wells, whereas in Coimbatore where such lands are superior to those elsewhere they are charged only the highest dry rate of the village, which is in many cases but 8 or 12 Annas an acre; he sees no reason why this class of lands should not be treated as in Salem and Trichinopoly carefully distinguishing between old and new wells, and is confident that the increased rate would be cheerfully paid. He indicates this as the source

from which that augmentation of revenue which may fairly be looked for as the result of the settlement, considering the advantages which the district possesses from improved communications, &c., should be derived.

11. The Board do not entirely concur with Mr. Puckle on this point. The old well lands are those which were classed as garden under the early settlements carried out by Macleod and Hurdis; they were called Sircar wells, and though probably originally constructed from private funds, many of them had lapsed to the Sircar during the troublous times which preceded the introduction of English rule at the beginning of the century, and had been taken up as such by ryots who had no connection whatever with the original owners and who were properly called upon to pay an enhanced rate for permanently improved land. But the principle was carried still further, and whenever a ryot sunk a well in his dry land the extent irrigated therefrom was classed as "garden" and he was called upon to pay for the improvements which he had carried out at his own cost. Messrs. Thomas and Grant pointed out the inexpediency of this policy which was almost prohibitory of the extension of wells, and at length not only the special rates on *new* well lands were remitted, but those on the *old* well lands also, which latter concession was certainly not called for. Mr. Puckle proposes to reimpose a special rate on these old well lands preferring that course to a percentage increase of the rates on all dry land. There is of course much to be said on both sides. As already remarked there was really no necessity to remit the special rate on old well lands, except perhaps in isolated cases, and had they not been included in the concession granted to new well lands cultivation would have gone on as before; but as the owners of the former have tasted the indulgence it will be a hardship to them to have to pay more than double the assessment at present levied. These lands are now charged with the highest dry rate of the village; and the Board gather from the table at page 39 of Mr. Clogstoun's report that the average highest rate of the five taluqs under the existing settlement is Rupees 1-9-0 per acre. The highest dry rate proposed by Mr. Clogstoun is Rupees 1-12-0, but to meet the case of these lands Mr. Puckle proposes the addition of two superior rates of Rupees 3-8-0 and 2-8-0, so that in some cases the cultivator will be called upon to pay Rupees 2 an acre more than he has had to pay since the abolition of the old garden rate. The Board surmise that the effect of this measure of relief was not only to give an impetus to the excavation of new wells, but to induce the owners of old wells to deepen and improve them at considerable expense, and to extend the area of cultivation under them; if this conjecture be well founded the effect of the enhancement of the demand will be to tax the investment of private capital, and the greater the improvement which has been effected the heavier will be the tax; further old well lands have probably in many cases changed hands by purchase since the reduction of the charge, and the reimposition of a greatly enhanced rate will seriously affect the purchasers who have doubtless paid higher prices for the property in expectation of the permanency of the reduction; all have certainly cost outlay of capital in repairs, and looking to the importance of well cultivation in the circumstances of the district, the Board think it would be impolitic to fix so high a rate as that proposed by Mr. Puckle; moreover, the measure would be open to the objections already adverted to as regards violent changes in the assessment of individual fields. At the same time it is clear that these lands can bear without pressure a somewhat higher rate than the highest dry rate of the taluq, and the Board think some enhancement may justly be imposed; the point will, therefore, be remitted to the Acting Director for consideration and report in communication with the district officers; the settlement of the question need not delay the submission of the scheme for the orders of Government on the rest of the proposals. To the other dry rates and the wet rates accordingly to Mr. Puckle's amended table the Board have no objections to offer.

12. The addition of a second group for dry lands is approved. As regard second crop Mr. Clogstoun would levy a consolidated double crop charge calculated at single rates, *plus* an addition of one-third or one-fourth according to circumstances on the well irrigated lands under the Calingaroyen channel, and where the supply for second crop is less certain would levy one half the first crop assessment whenever a second crop is grown, as the ryots are not likely to be willing to compound; where

the supply is altogether precarious he would make no charge at all. Mr. Puckle would prefer a consolidated charge for double crop under the Calingaroyen channel at half additional to the single crop assessment, and would allow the ryots the option of compounding elsewhere at one-third or one-fourth additional, making no exception in the case of rain-fed tanks. The Board approve the amendment, as well as the proposals at paragraph 22 in regard to grazing lands and irrigation by mechanical appliances. The permanent remissions hitherto allowed must of course cease on the introduction of the settlement.

13. As regards financial results they cannot be determined with accuracy until the method of treatment of well lands has been decided upon. Mr. Clogstoun's figures at page 43 show an increase of Rupees 42,368, or 14 per cent. over the previous revenue under the head of wet, and Rupees 69,902, or 6 per cent. under the head of dry, the total being Rupees 1,12,270, or an increase of 8 per cent. Mr. Puckle, however, points out that these figures are not correct, comparison not having been made throughout with the revenue of one fasli only, and temporary remissions and tirvajasty having been omitted; if these be taken into account the increase will be reduced to Rupees 55,662; a further reduction to Rupees 54,432, or 3·7 per cent. on the revenue of Faslis 1281 to 1283 is the effect of Mr. Puckle's amendments. He states that the settlement of the whole district can be worked out to show a net increase of about a lakh of Rupees; this will give a return of about 20 per cent. on the cost of the settlement which is as much as, in his opinion, the district can bear. The Collector admits the fairness of the settlement generally, but objects to the enhancement of the demand in particular localities. Mr. Clogstoun has answered these objections, and has shown good grounds for the treatment of the villages adverted to in the manner proposed; the Board have no doubt that in the main the revision of the rates in these instances has been equitable, but any violent alterations of the demand which may result from the application of the new rates can be rectified under the orders of the Director at the time of introduction.

14. Looking to the great advantages possessed by the district owing to its central position, rail communication with both coasts, good roads and numerous markets, &c., the Board consider that the scheme may safely be accepted, subject to modification if necessary as regards the old well lands, and recommend that sanction be accorded to the settlement of the whole district on this basis without further reference.

(A true Copy and Extract.)

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

No. 68. Proceedings of the Board of Revenue, dated 10th September 1878, No. 2,502.

Read the following letter from W. WILSON, Esq., Acting Director of Revenue Settlement, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Satyamangalam, 18th August 1878, No. 2,057-52:—

I HAVE the honor to submit the following remarks on the proposal to assess at the revision of the settlement the old well lands of Coimbatore at rates higher than the highest dry rate of the village which is their present standard of assessment.

2. Mr. Puckle when submitting Mr. Clogstoun's settlement scheme expressed the opinion that the reduction twenty years ago of the assessment of these lands to the highest dry rate of the village was to a great extent unnecessary and involved the needless sacrifice of a large amount of revenue; he proposed in the revision of the settlement to classify them as "permanently improved" lands and to assess them at rates of Rupees 3-8-0 and Rupees 2-8-0; the highest dry rate of Mr. Clogstoun's proposals was Rupees 1-12-0.

3. The Board did not concur in all of Mr. Puckle's views, but agreed with him in thinking that "there was really no necessity to remit the special rate on old well lands except perhaps in isolated cases;" but while quite of opinion that "these lands could bear without pressure a somewhat higher rate than the highest dry rate of the village thought that it would be impolitic to fix so high a rate as that proposed by Mr. Puckle."

4. "The highest dry rate of the village" was after a discussion that extended over many years as to the measure of relief to be accorded to old well lands prescribed by G.O., No. 571, dated 5th April 1864, to be the maximum limit of demand upon them.

5. It is now proposed to reverse the policy adopted so deliberately fourteen years ago, and to assign to old well lands a separate classification, assessing them at rates higher than the standard now in force. For the better understanding and determination of the question now raised, I think it desirable to recapitulate briefly the circumstances that led to the adoption of the policy which it is now proposed to reverse.

6. In their despatch of 2nd June 1852, the Honorable Court of Directors insisted on the absolute necessity of placing all old well lands "on a fair equality with the lands subsequently brought under well cultivation."

7. In 1853 the Collector proposed to give effect to this wish of the Honorable Court by a reduction of 25 per cent. on the assessments; the Government thought that a reduction of 12 per cent. for the northern portion of the district and of 15 per cent. for the southern was sufficient. In 1864 the matter was again brought up; the Collector pressed for the concession of the full 25 per cent. that his predecessor had proposed; his reasons were that—

(1.) Owing to the concessions of 1852 in favor of new well lands, inferior and heavily taxed old gardens had been extensively relinquished.

(2.) Owing to its physical conformation, Coimbatore was very deficient in irrigation; it was politic therefore to give every encouragement to private enterprise engaged in supplying the defect.

8. The Collector's proposal was supported by the Board, but Government, while acknowledging that the necessity for relief had been clearly shown, could not admit that the 25 per cent. reduction had been proved to be the proper measure of relief and directed that the assessments should be reduced in all cases to the highest dry rate of the village.

9. When giving the partial relief of 1854, Government remarked that the "concession granted in favor of new wells evidently involves the necessity of the diminution of the assessment on all lands under well cultivation which had hitherto been subjected to an additional demand on account of wells dug in them by their owners; otherwise these last would be put in a most unfair position with respect to the owners of new wells." How are old well lands to be placed "on a fair equality with new well lands" as prescribed by the Honorable Court of Directors; how are they to be saved from being "put in that most unfair position with respect to new well lands" so deprecated by this Government by the treatment now proposed? No, but by the confirmation and extension of the policy adopted in 1864, by placing old well lands on a footing of the most perfect equality with new, that is, by assessing them not at the highest dry rate of the village, but at rates determined as in the case of new well lands by the sole consideration of soil. The adoption of the block system would also make this necessary.

10. I have conferred with the Collector of the district; Mr. Webster and all the other officers of the district are strongly opposed to the proposals of Mr. Puckle and the Board. They consider the measure retrograde and impolitic, involving confiscation and a breach of faith, inasmuch as Government when granting the concession distinctly promised that the "reduced rates would be subject to be dealt with on any general revision of assessment in the same manner as the assessment on other lands, but that *such revision would be irrespective of any advantage derived from the wells*" (G.O., No. 571, dated 5th April 1864, paragraph 15).

11. The conditions which led to the concessions of 1854 and 1864 still exist: "it is to be borne in mind that in Coimbatore it is upon the well lands that the progress and prosperity of the ryots mainly depend * * * * this year, but for its wells the district would have been reduced to the greatest distress and the Government would have lost a large portion of its revenue" (Extract Minutes of Consultation, No. 1,298, dated 6th October 1854).

12. The experience of the last two years has shown that not even its wells can save Coimbatore at times from "the greatest distress," but every encouragement should be given to the extension of an enterprise that must give the ryot an ample margin and enable him to tide over more easily the hard times that must sometimes come upon him.

13. One of the arguments for the special classification and assessment of these lands is that if they are not treated as proposed, an injustice will have been done to similar lands in other districts which have been specially classed and assessed as "permanently improved." The answer to this is that the old well lands of Coimbatore were specially and exceptionally treated for special and exceptional reasons, and that these special and exceptional reasons have as much force in 1878 as they had in 1864.

SUBMITTED to Government in continuation of Board's Proceedings, dated 26th June 1878, No. 1,760.

2. The Acting Director in urging the injustice of not placing the old well lands of Coimbatore on a footing of equality with the new has apparently lost sight of the fact that whilst there was no doubt whatever that the new wells were constructed by private outlay, the holders of lands under old wells had in many instances entered upon the labors of others, and it was on this ground that the Board thought there was room for making a distinction in the mode of treating them. At the same time they are prepared to admit that there is a great deal of force in Mr. Wilson's remarks, and on mature consideration they have come to the conclusion that in disposing of the scheme for the settlement of the Coimbatore District Government cannot so far as well lands are concerned recede from the assurance given to the ryots in paragraph 15, G.O., dated 5th April 1864, that any revision of their assessment would be made "irrespective of any advantage derived from the wells." A possible consequence moreover of imposing a special rate on old well lands might be their relinquishment, the ryot finding it more profitable to dig a new well on another part of his holding for which he could only be called on to pay the highest dry rate of the village.

(A true Copy and Extract.)

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

No. 69. ORDER THEREON, 6th December 1878, No. 1,964.

Land Revenue, No. 2.

AFTER a careful perusal of Mr. Clogstoun's lucid report on the operations conducted under his supervision with evident care and in much detail, His Grace the Governor in Council has no hesitation in accepting the scheme of settlement framed thereon as revised by the Director. The proposals now submitted for five taluks will, with the modifications noted hereafter, be accordingly adopted and applied throughout the district below the ghats. In regard to Collegal the Government agree with the Board, and separate proposals for its settlement will be prepared after full local enquiry.

2. The classification of the soils was conducted on the ordinary fieldwar system of the Settlement Department, but Mr. Puckle proposes, in working it out, to introduce what is known as the block system. It appears that field classification has now been carried out in nine taluqs, and there can therefore be no objection to the settlement proceeding on the method advocated by Mr. Puckle, which the officers now at work in Coimbatore have already practised elsewhere.

3. The rates recommended by Mr. Clogstoun were fixed on a grain valuation of soils based on 1,540 experiments in the staple grains grown on dry lands and 1,572 in paddy for wet lands. Of the latter a large number was personally superintended by the Deputy Director; and as to the former he notes that "though based on experiments made in years when the yield of dry grain was much below the average, a deduction is nevertheless made from them to meet vicissitudes of season."

He further states that of the 390,071 acres assessed at the highest rates, "not less than 110,467 acres are irrigated by wells, and return produce not less, I can assert with confidence, than three times the amount of the above estimates, the excess of yield being surrendered to the ryots as being due to improvements carried out at their own expense."

4. Having ascertained the average grain yield the cultivation expenses were next carefully estimated, and finally the selling price of the grain, which was fixed on commutation rates based according to Government Order "on the average prices ruling in the ryots' selling months" during 1845 to 1864.

The results of the above calculations were dry rates ranging from Rs. 1-12-0 to Annas 6 as against a former range of Rs. 1-9-0 (an average) maximum to Annas 3-6 (an average) minimum, and wet rates Rs. 10-8-0 to Rs. 2-8-0 against Rs. 20-13-0 to Rs. 1-7-2 (average below Rs. 2) as formerly.

5. Mr. Puckle would alter the two highest wet rates to Rs. 12 and 10, and omit one rate at Rs. 7. In reference to the former he points out that Mr. Clogstoun's rates are below the half of the net* produce. The highest dry rate he would (apparently† for the same reason) raise to Rs. 2, but would add a second group for dry lands.

* Rs. 24-10-0 and 19-5-0.

† Half net = Rs. 2-0-4.

6. The Board approved all these amendments, but differed from Mr. Puckle as to certain enhanced rates proposed by him for old well lands, and called for further report from the Acting Director. This has now been submitted, and the Government entirely agree with Mr. Wilson in considering that these lands should be dealt with on the approved system of no charge for improvements not effected at the expense of the State. Mr. Puckle's proposals on this head must therefore be abandoned.

7. The Government have also doubts as to the propriety of the enhancement proposed by the Director in the case of the first and second wet rates fixed by Mr. Clogstoun, which seem high enough for a single crop notwithstanding they are theoretically less than the half net.

8. It is observed that Mr. Clogstoun's proposals work out to a percentage increase of demand somewhat over the area increase by survey; for according to his calculations, the settlement is to result in an increase of Rs. 1,12,270, or 8 per cent. on the Revenue demand against an increase of 7 per cent. in the area. Mr. Puckle thinks this result not quite correct, but has no doubt that an increase of a lakh of rupees can be shown for the entire district. His estimate, however, requires modification in view of the reduction now ordered in the higher wet rates and those on well lands.

9. The revised rates now sanctioned will as usual be gradually imposed where large increase results in individual cases.

(True Extract.)

(Signed) L. A. CAMPBELL,
Under Secretary to Government.

To the Board of Revenue.
,, the Acting Director of Revenue Settlement.

Exd. A. F. Goodall.

Govt. of [1878] Madras.

REVENUE.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated December 6th.

Printed 12th.

Recd. *Encl.*

G.O., 6th December 1878, No. 1,964.

DECEMBER.

Nos. 67—69.

Settlement of the five Taluks in Coimbatore District.—Accepting the scheme of the —, and directing that the proposals submitted, with the modifications noted, be adopted and applied throughout the district below the ghats. Requesting the submission of separate proposals in regard to Collegal.