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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Board of Revenue DEPARTMENT

G.O. No. / ~~B.P. No.~~	1349	Press / ~~Mis.~~
Dated	30. 10. 1883 ~~196~~	

1 -

Not to be folded or roughly handled

PROCEEDINGS OF THE BOARD OF REVENUE.

READ—the following letter from C. A. GALTON, Esq., Acting Collector of Malabar, to the Secretary to the Board of Revenue, dated Calicut, 20th July 1883, No. 2869:—

I have the honor to transmit, for the orders of Government, letter from the Wynaad Planters' Association, dated 15th June, requesting a reconsideration of G.O., dated 25th January 1883, No. 106.

2. The Association state that they do not ask for a remission of taxation on lands taken up under the Waste Land Rules as supposed by Government, but only on such as have been purchased from private land-holders. I presume they would also include land held from Government direct on putta tenure, which are in the same category as land held under native Janmis and are treated in the same way as regards taxation.

3. As Government remark, the Order of the 22nd September 1871, No. 1656, applied only to land taken up under the Waste Land Rules and the term of exemption was regulated not by the species of crop raised, but by considerations of climate. The demand on land held under native Janmis and under putta from Government is regulated by G.O., dated 16th May 1860, No. 788, and the tax should be imposed in the third year of the plant, the year of planting and the succeeding year being exempt, *vide* paragraph 4. I understand that as regards such land also three years' exemption, instead of two, has been allowed, *vide* paragraph 5 of Deputy Collector's letter embodied in Board's Proceedings, dated 22nd June 1881, No. 1110; if this is the practice, it is erroneous and must be altered. The mistake probably occurred in this way: as a temporary measure pending receipt of orders on Mr. MacGregor's representations in favor of exempting land held under private proprietors for three years instead of two years, embodied in Board's Proceedings, dated 1st April 1873, the Board allowed exemption of all Government lands, whether taken up under the Waste Land Rules or on Durkhast, from three years' assessment for Fasli 1282 only (*vide* Proceedings, dated 1st May 1873, No. 703), but the Government having in their Order, dated 11th May 1874, No. 581, refused the concession asked for in respect of private lands, the assessment should have been levied in the third year on Government land held on putta also. The case of such land does not appear to have been submitted to Government for orders, but it is on the same footing as land held under native Janmis, and the order of the 11th May 1874, No. 581, will doubtless be held to be applicable.

3. In support of the application now made in respect of chinchona cultivation on private and putta lands, I would respectfully point out, if further discussion of the subject is not precluded, that the principle on which the assessment was fixed in 1860 certainly had reference to the period required to bring the crop to maturity. The then Governor, Sir Charles Trevelyan, in his Minute, dated 29th February 1860, recommended that the assessment should take effect in the third year "according to the usual practice founded upon the time when the plant comes into bearing," and the order of Government is based on the President's opinion. If it be admitted that this was the principle underlying the original assessment, it seems to me that there are good grounds for claiming, in the case of tea and chinchona, a period of exemption regulated with reference to their period of growth, the exemption having originally been fixed with respect to coffee only. I would submit that the application should

be viewed, not in the light of a demand for a concession to a new industry, but for an extension of the principle which has been impliedly, if not expressly, acknowledged

Vide paragraph 4 of Board's Proceedings, in G.O., dated 7th September 1869, No. 2526.

that the tax shall be imposed "when there is a crop to tax." It must be borne in mind, in support of that position, that the tax is levied on the area actually under cultivation in each year (after allowing two years free), and that no demand is made on land not opened up or abandoned.

4. If the present condition of the planting interests is entitled to any weight, the boon would be much appreciated at the present time when there has been a succession of bad seasons in coffee, and chinchona is being widely looked to as a means of recovery from heavy losses. On this ground alone, apart from the argument in the previous paragraph, I should be glad to see some concession granted, even temporarily, and I trust the Board and Government will view the application of the Association favorably.

Extract No. 1.

From G. L. YONGE, Esq., Honorary Secretary, Wynaad Planters' Association, to the Collector of Malabar, dated Vayitri, 15th June 1883.

I have the honor, by direction of the Committee of this Association, to thank you for the transmission of the G.O., dated 26th January 1883, No. 106, "Revenue," on the Association's petition for the remission of the tax on lands planted exclusively with chinchona for the term of five years.

2. In reviewing the Association's petition and the opinion of the Board of Revenue and of Mr. Logan, your predecessor, the Government appear to consider that the Association is asking for a remission of taxation on lands taken up under the Waste Land Rules, but I am to point out that what the Association had solely in view was land purchased by planters from private landholders.

3. The Association need not recall the attention of Government to the condition under which such lands are purchased, and need on this occasion only allude to the, in many instances, high price paid for these lands, the insecurity of the titles as compared to Government lands, and the endless law suits that are constantly cropping up and have to be defended.

4. Those planters who take up land from Government do so on the special understanding that the whole area shall, after three years' occupancy, be subject to a taxation of Rs. 2 per acre, whether cultivated or not, and the Association cannot but look on the taxation of private lands as an entirely a distinct matter to that which is really a question of payment of rent to Government for the occupancy of land held under it.

5. The Association would, therefore, respectfully urge the reconsideration by Government of their decision in this matter. Considerable areas of private lands are now being annually opened up for the cultivation of chinchona and other products that take considerable time to mature and yield a return for the money invested, and the Association confidently hope that the Government will extend the same protection to the new industries in proportion to the time under which they become remunerative as they have done to coffee cultivation.

RESOLUTION—dated 18th September 1883, No. 2813.

Submitted for the orders of Government.

2. The contention of the Wynaad Planters' Association appears to be that their communication, with reference to which G.O., dated 26th January 1883, No. 106 was passed, dealt not, as assumed by Government, with lands taken up under the Waste Land Rules, on which by special agreement assessment is leviable whether they are cultivated or not, but with lands held under private proprietors liable to assessment on cultivation, and that the latter should be taxed only after allowing a sufficient period of time for the yield of a crop, which in the case of chinchona cultivation is not less than five years.

3. If, as the Association now state, their previous communication referred solely to lands held under private proprietors, they were in error in thinking that such lands are liable to assessment only after the expiration of *three* years. Under G.O., dated 16th May 1860, No. 788, such lands were exempted from assessment for *two* years

only, and in G.O., dated 11th May 1874, No. 731, the Government distinctly refused to extend to them the period of exemption from assessment for *three* years, sanctioned in respect of lands taken up under the Waste Land Rules.

4. The Board consider the contention that lands cultivated with special products should, as a matter of right, be taxed only when there is a *crop*, to be untenable. These lands, if cultivated with grain instead of special products, would pay the same or a higher tax, and they would pay it from the first year of cultivation. Special products in being allowed two years' exemption from assessment are therefore exceptionally favored. Nor can the Board admit the validity of the argument advanced by the Association that the large sums laid out in the purchase of the lands from private proprietors and the defects in their title and consequent litigation entitle them to ask Government to forego even temporarily their just dues.

G.O., dated 26th March 1862, No. 660.

4. In view, however, of the depressed condition of the planting interests brought to notice by the Collector, the Government may be disposed to concede as an indulgence what cannot be claimed as a matter of right, and the Board therefore beg to repeat their recommendation that the request of the Association be favorably considered, and that chinchona cultivation be exempted from assessment for five years. The Board are of opinion, however, that the concession, if granted, should apply not only to lands held under private proprietors and under Government on putta, but also to lands held under the Waste Land Rules. Doubtless, as remarked in G.O., dated 25th January 1883, No. 106, the period of exemption from tax was fixed with reference to "climatic considerations," but these considerations had evidently reference to the maturing of a crop, and as in the climate of Wynaad a chinchona crop is not matured in less than five years, it does not appear to militate against the principle on which the concession was originally granted to extend the period of exemption from assessment to five years in the case of this kind of cultivation.

5. The Collector should make further inquiries as to whether in *actual practice*, the period of exemption from assessment allowed in the case of lands held on putta from Government is two or three years. The Board consider that lands taken up under the Waste Land Rules and the lands held under private proprietors or under Government on putta may be treated uniformly in this respect.

(True Copies and Extract.)

Acting Secretary.

To the Secretary to Government, Revenue Department.
Collector of Malabar.
" Copy to the Collector of Nilgiris.

Exd. T. J. Lewis.

1883.

Board of Revenue,

MADRAS.

GOVERNMENT OF MADRAS
29 SEP 83
REVENUE DEPARTMENT

Printed September th.

Proceedings, 18th Sept. 1883, No. 2813.

Submitting to Government, with remarks, letter from Collector of Malabar forwarding copy of application from the Secretary, Planters' Association, Vayittri, for remission of *taxation* on *land* purchased from private *ryots* and planted with chinchona.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue, dated 18th September 1883, No. 2813 :—

Read—the following letter from C. A. GALTON, Esq., Acting Collector of Malabar, to the Secretary to the Board of Revenue, dated Calicut, 20th July 1883, No. 2869 :—

I have the honor to transmit, for the orders of Government, letter from the Wynaad Planters' Association, dated 15th June, requesting a reconsideration of G.O., dated 25th January 1883, No. 106.

2. The Association state that they do not ask for a remission of taxation on lands taken up under the Waste Land Rules as supposed by Government, but only on such as have been purchased from private land-holders. I presume they would also include land held from Government direct on putta tenure, which are in the same category as land held under native Janmis and are treated in the same way as regards taxation.

3. As Government remark, the Order of the 22nd September 1871, No. 1656, applied only to land taken up under the Waste Land Rules and the term of exemption was regulated not by the species of crop raised, but by considerations of climate. The demand on land held under native Janmis and under putta from Government is regulated by G.O., dated 16th May 1860, No. 738, and the tax should be imposed in the third year of the plant, the year of planting and the succeeding year being exempt, *vide* paragraph 4. I understand that as regards such land also three years' exemption, instead of two, has been allowed (*vide* paragraph 5 of Deputy Collector's letter embodied in Board's Proceedings, dated 22nd June 1881, No. 1110); if this is the practice, it is erroneous and must be altered. The mistake probably occurred in this way : as a temporary measure pending receipt of orders on Mr. MacGregor's representations in favor of exempting land held under private proprietors for three years instead of two years, embodied in Board's Proceedings, dated 1st April 1873, the Board allowed exemption of all Government lands, whether taken up under the Waste Land Rules or on Durkhast, from three years' assessment for Fasli 1282 only (*vide* Proceedings, dated 1st May 1873, No. 703), but the Government having in their Order, dated 11th May 1874, No. 581, refused the concession asked for in respect of private lands, the assessment should have been levied in the third year on Government land held on putta also. The case of such land does not appear to have been submited to Government for orders, but it is on the same footing as land held under native Janmis, and the Order of the 11th May 1874, No. 581, will doubtless be held to be applicable.

4. In support of the application now made in respect of cinchona cultivation on private and putta lands, I would respectfully point out, if further discussion of the subject is not precluded, that the principle on which the assessment was fixed in 1860 certainly had reference to the period required to bring the crop to maturity. The then Governor, Sir Charles Trevelyan, in his Minute, dated 29th February 1860, recommended that the assessment should take effect in the third year "according to the usual practice founded upon the time when the plant comes into bearing," and the order of Government is based on the President's opinion. If it be admitted that this was the principle underlying the original assessment, it seems to me that there are good grounds for claiming, in the case of tea and cinchona, a period of exemption regulated with reference to their period of growth, the exemption having originally been fixed with respect to coffee only. I would submit that the application should be viewed, not in the light of a demand for a concession

to a new industry, but for an extension of the principle which has been impliedly, if not expressly, acknowledged that the tax shall be imposed "when there is a crop to tax." It must be borne in mind, in support of that position, that the tax is levied on the area actually under cultivation in each year (after allowing two years free), and that no demand is made on land not opened up or abandoned.

Vide paragraph 4 of Board's Proceedings, in G.O., dated 7th September 1869, No. 2326.

5. If the present condition of the planting interests is entitled to any weight, the boon would be much appreciated at the present time when there has been a succession of bad seasons in coffee, and cinchona is being widely looked to as a means of recovery from heavy losses. On this ground alone, apart from the argument in the previous paragraph, I should be glad to see some concession granted, even temporarily, and I trust the Board and Government will view the application of the Association favorably.

Enclosure.

Letter from G. L. YONGE, Esq., Honorary Secretary, Wynaad Planters' Association, to the Collector of Malabar, dated Vayitri, 15th June 1883.

I have the honor, by direction of the Committee of this Association, to thank you for the transmission of the G.O., dated 26th January 1883, No. 206, "Revenue," on the Association's petition for the remission of the tax on lands planted exclusively with cinchona for the term of five years.

2. In reviewing the Association's petition and the opinion of the Board of Revenue and of Mr. Logan, your predecessor, the Government appear to consider that the Association is asking for a remission of taxation on lands taken up under the Waste Land Rules, but I am to point out that what the Association had solely in view was land purchased by planters from private land-holders.

3. The Association need not recall the attention of Government to the condition under which such lands are purchased, and need on this occasion only allude to the, in many instances, high price paid for these lands, the insecurity of the titles as compared to Government lands, and the endless law suits that are constantly cropping up and have to be defended.

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5. The Association would, therefore, respectfully urge the reconsideration by Government of their decision in this matter. Considerable areas of private lands are now being annually opened up for the cultivation of cinchona and other products that take considerable time to mature and yield a return for the money invested, and the Association confidently hope that the Government will extend the same protection to the new industries in proportion to the time under which they become remunerative as they have done to coffee cultivation.

Resolution—dated 18th September 1883, No. 2813.

Submitted for the orders of Government.

2. The contention of the Wynaad Planters' Association appears to be that their communication, with reference to which G.O., dated 25th January 1883, No. 106, was passed, dealt not, as assumed by Government, with lands taken up under the Waste Land Rules, on which by special agreement assessment is leviable whether they are cultivated or not, but with lands held under private proprietors liable to assessment on cultivation, and that the latter should be taxed only after allowing a sufficient period of time for the yield of a crop, which in the case of cinchona cultivation is not less than five years.

3. If, as the Association now state, their previous communication referred solely to lands held under private proprietors, they were in error in thinking that such lands are liable to assessment only after the expiration of *three* years. Under G.O., dated 16th May 1860, No. 788, such lands were exempted from assessment for *two* years only, and in G.O., dated 11th May 1874, No. 581, the Government distinctly refused to extend to them the period of exemption from assessment for *three* years, sanctioned in respect of lands taken up under the Waste La[illegible] Rules.

4. The Board consider the contention that lands cultivated with special products should, as a matter of right, be taxed only when there is a *crop*, to be untenable. These lands, if cultivated with grain instead of special products, would pay the same or higher tax, and they would pay it from the first year of cultivation.

G.O., dated 26th March 1862, No. 660.

Special products in being allowed two years' exemption from assessment are therefore exceptionally favored. Nor can the Board admit the validity of the argument advanced by the Association that the large sums laid out in the purchase of the lands from private proprietors and the defects in their title and consequent litigation entitle them to ask Government to forego even temporarily their just dues.

5. In view, however, of the depressed condition of the planting interests brought to notice by the Collector, the Government may be disposed to concede as an indulgence what cannot be claimed as a matter of right, and the Board therefore beg to repeat their recommendation that the request of the Association be favorably considered, and that cinchona cultivation be exempted from assessment for five years. The Board are of opinion, however, that the concession, if granted, should apply not only to lands held under private proprietors and under Government on putta, but also to lands held under the Waste Land Rules. Doubtless, as remarked in G.O., dated 25th January 1883, No. 106, the period of exemption from tax was fixed with reference to "climatic considerations," but these considerations had evidently reference to the maturing of a crop, and as in the climate of Wynaad a cinchona crop is not matured in less than five years, it does not appear to militate against the principle on which the concession was orginally granted to extend the period of exemption from assessment to five years in the case of this kind of cultivation.

6. The Collector should make further inquiries as to whether in *actual practice* the period of exemption from assessment allowed in the case of lands held on putta from Government is two or three years. The Board consider that lands taken up under the Waste Lands Rules and the lands held under private proprietors or under Government on putta may be treated uniformly in this respect.

(True Copies and Extract.)

(Signed) J. A. DAVIES,
Acting Secretary.

To the Secretary to Government, Revenue Department.
" the Collector of Malabar.
Copy to the Collector of Nilgiris.

Order—dated 30th October 1883, No. 134[illegible] Revenue.

Land Revenue, No. 191.

The Right Honorable the Governor in Council is pleased, as a matter of favor, to accede to the recommendation made in paragraph 5 of the Board's Proceedings and to exempt from assessment for five years land planted with cinchona whether held under private proprietors or under Government on putta, but not lands taken up under the Waste Land Rules. This concession will not be in operation for more than five years (1883—1887 inclusive) and will extend only to land brought under cultivation during that period.

(True Extract.)

(Signed) E. F. WEBSTER,
Secretary to Government.

To the Board of Revenue.
" the Director of Revenue Settlement and Agriculture.
" the Director of Cinchona Plantations, Parks and Gardens, Nilgiris.

[illegible] H. French.

80 Copies.

23-8-17

16-12-24 II

Original.

Govt. of (1883) Madras.

REVENUE.

Issued

Encl.

G.O., 30th October 1883, No. 1349.

OCTOBER.

Land planted with Cinchona in the Wynaad.

Exempting from assessment for five years whether held under private proprietors or under Government on patta and declaring to extend the concession to lands taken up under the Waste Land Rules.

My dear Webster,

Please have a list of G.O. 19 October 1883, No. 1307 Revenue.

1. Have to publish notice in the District Gazette to the effect that the concession [illegible] exemption from assessment for [illegible] and cultivation for a term of (a) five years on the Nilgiris, (b) three years on the Wynaad

2. You will see that I asked [illegible] also and I will no doubt [illegible] will apply to Special for [illegible] apply to Wynaad [illegible] as Nilgiri (see [illegible]) the Board of Revenue

Wynaad [illegible] after publication of [illegible] after than two years [illegible] land as well [illegible] letter [illegible] date [illegible] page [illegible] Rec.

"Forest land taken up for planting purposes
"on the Nilgiris is exempt, and the Collector
asks if this concession applies to Grass land planted".

The words "on the Nilgiris" were
erased with the intention to
qualify "taking up" but I think
the concession
Now by limiting it to "taking up" on the
Nilgiris [illegible] introduces a new
point without the smallest necessity for so doing.
And the G.O. is general only as to the matter
when the case is fully stated in my letter.
Moreover the Board of Revenue have, since
the G.O. to the Collector of the Nilgiris only,
to Malabar.

4. The difficulty [illegible] word is rules for
is interwoven [illegible] reference to a different

climate for the latter part, is considerable - and
want of precision in some of the rules made years
back has caused no little doubt & confusion.

I do not wish to write officially again, as I have no
doubt what the meaning of Govt was - Could
you drop a line to the Board to tell
him to communicate with the Collector
of Malabar, and to state clearly that
this has been done? Or, am to write officially to the Board

That the concession
applies to Wynaad
as well the Nilgiris
however.

Yrs very truly
F. Wigram

Ooty.
12. xi. 83.

For the Governor

Current No 6120 From the Board
a/ 18th Read 28th Sept 83.

For orders

S.O. 25 Jany 83 no: 106.

S.O. 22nd Sept 1871 no: 1656.

S.O. 16 ~~Sept~~ May 1860 no 788.

S.O. 11th May 1874 no: 581.

" Pgh 3 of letter

pg of minute 29 Feb 1860 in S.O. no 517
a/ 4th April 1860.

The Wynaad Planters Ass" ask for a reconsideration of the order noted in the margin declining to extend to 5 years the period of exemption from tax enjoyed, under general orders for 3 years by land newly taken up for coffee cultivation under the Waste Land Rules.

They say they have no objection to their first only referred to land purchased from private owners. The order in the margin regulates the demand on such land & the Collector shews only two years exemption can be claimed by such land & clearly also by land held under ordinary pattah.

It is quite clear that the order of which reconsideration is requested was right but the Collector points out that Travelyan held that the date on which ass". should be levied should follow the date when the produce planted came to bearing

Madras

G.O. 758 d/ 16 May 1860.

but the order on the Minute merely says that orders will be passed hereafter on the subject but the orders passed the principle is not expressly affirmed.

It is submitted therefore that the Board are unquestionably right in holding, that the contention that lands enclosed with special crops should as a matter of right be taxed only when the crop comes to bearing, is untenable, that Govt. should disavow any such principle whether deducible or not from old orders.

as matters stand waste lands taken up for coffee cinchona &tea are exempt for 3, and Govt. lands and lands brought into proprietors for 2 years

p: 3 Board's Proc.

No: 106 d/ 25th June

I would invite attention to paras 3 & 4 of Mr Galton's letter & to para 4 of the Board's Resolution thereon. Underlying the whole discussion is the principle that these special grantees ought not to be charged, till the plants are in bearing. The period of exemption is longer in the Wynaad! simply because coffee, &c take longer to mature here than in the lower hills & the principle be applied & in the present case I submit that Chinchona might fairly be exempt from taxation for a period of 5 years Vide 15/6

though the latter lands too appear erroneously to have been exempted for 3 years, a point on which the Collector is to report further.

Will Govt. extend the period of exemption in the case of the latter lands to 5 years. On this question the arguments adduced when the order of June last was passed are of direct application if as is supposed Govt. will not now reconsider a matter then fully discussed, it is submitted that as a minor measure of relief to settle the question raised in para 3 of Board's Proc. the period of exemption in the case of Govt. & puttah lands might be formally extended to 3 years as in the case of lands taken up under waste land Rules. The principle there is

Assess.t on Coll. claims in Ingoldsby

No reason for giving less exemption to such lands while on the other hand the reasons given by the association for claiming a larger measure of exemption for them are as against the good clearly invalid as held by the Board.

13/10/03

What is the answer to Mr Sullivan's remark that if the assessment is postponed for five years he fears that then he will be entitled?

I think he should not claim nothing and that if any real good ground could be shown of it on Mr Foulkes terms I think we might make the concession as a matter of favour. Counsel advised

Date 24/10/03

C 16-10-03.
W 19-10-03.
R 22-10-03.
R 24-10-03.