

(1) Number of pages 6

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G.O. No.	792	Press
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Dated	9. 10 -	1890.

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PROCEEDINGS OF THE BOARD OF REVENUE
(REVENUE SETTLEMENT, LAND RECORDS AND AGRICULTURE).

THE HON. MR. J. GROSE.
MR. CLOGSTOUN.

READ—the following letter from R. SEWELL, Esq., Collector of Bellary, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Bellary, 2nd January 1892, Ref. on No. 23 :—

With reference to Board's Proceedings, No. 502, dated 8th August 1891, I have the honour to request the orders of the Board on the interpretation of Board's Standing Order No. 5, paragraph 3, and appendix to Order No. 4, paragraph 2 (Revised Edition).

2. In the case of cocoanut, areca nut or other plantations on *wet* land *no* fasal-jasti has to be levied unless the land is registered as double crop *and* water is taken from a Government source for a sufficient number of months in the year to have raised two rice crops had the land been devoted to this purpose. For similar plantations on unirrigated land watered from a Government source "the usual water-tax" has to be levied in addition to the dry assessment.

3. The usual water-tax is leviable under Standing Order No. 4 and the rate for cocoanut trees as laid down in the appendix (clause *c*) is equal to the charge leviable on two rice crops. This seems to me to be inconsistent with the policy recognized by paragraph 3 of Standing Order No. 5 and bears hardly on dry land irrigated.

4. I therefore recommend the elimination of the word "cocoanuts" from clause (*c*) of the appendix to Standing Order No. 4, paragraph 2.

RESOLUTION—dated 21st March 1892, No. 217.

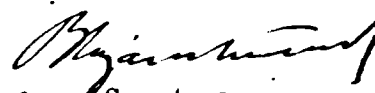
The Board agrees with the Collector that the insertion of the word "cocoanuts" in clause (*c*) of the appendix to Standing Order No. 4 conflicts with the spirit of the instructions in Standing Order No. 5, for while in the former cocoanuts are grouped with garden crops, in the latter they are specially treated and charged as "Tope plantations." As suggested by the Collector the word "cocoanuts" will be eliminated from clause (*c*) of the appendix to the Standing Order No. 4 above referred to, and the clause itself modified as noted below :—

	RS.	A.	P.	
First-class tanks, river and spring channels ..	6	0	0	other garden crops requiring water longer than
Second-class tanks, river and spring channels ..	4	8	0	an ordinary wet crop."

2 BOARD OF REVENUE (REV. SETT., L. EDS. AND AGRI.), 21ST MAR. 1892, No. 217.

"*Note.*—Cocoanut and other trees forming tope plantations will be charged the same rates as the garden crops above referred to, if they take water for a number of months in the year sufficient for raising two rice crops. If not, they will be charged the rate for a single wet crop specified in clause (a) of this appendix."

(A true Copy and Extract.)


Secretary.

To the Collector of Bellary.

Copy to other Collectors.

" to the Land Revenue Commissioners.

" " Secretary to Government, Revenue Department.

REVENUE DEPARTMENT.

1892.

Board of Revenue

(Revenue Settlement, Land Records and Agriculture),

MADRAS.

Printed April th.

Proceedings, 21st March 1892, No. 217.

BOARD OF REVENUE (REV. SETT., L. RDS. AND AGRI.), 9TH SEPT. 1890, No. 272.

PROCEEDINGS OF THE BOARD OF REVENUE (REVENUE SETTLEMENT, LAND RECORDS AND AGRICULTURE).

MR. CLCGSTOUN.

READ—the following letter from W. J. H. LE FANU, Esq., Collector of North Arcot, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Wandiwash, 11th February 1890, Reference Board No. 282:—

In paragraph 2 of its Proceedings, No. 480, dated 15th October 1889, the Board has directed that in the case of dry crops, such as ragi, cumbu, varagu, &c., when grown on dry lands and irrigated like *wet crops*, the water-rate should be charged at Rs. 4 or Rs. 3 an acre according as the source of irrigation is first or second class; and that where they are grown as ordinary dry crops, but flooded occasionally, they should be charged at Rs. 2 or $1\frac{1}{2}$ as the case may be. With reference to this ruling, I have the honor to submit the following for the consideration of the Board.

2. It is a well-known fact that dry crops are only raised when there is not sufficient water for the more paying wet crops, because the former do not require as much water, even when regularly irrigated, as the latter. In fact, the dry crops will materially suffer, if not die, if irrigated as often, or if water is allowed to stand as much as in the case of paddy or other wet crop. It has hitherto been the practice to charge such dry crops only at the lower rate, viz., Rs. 2 or $1\frac{1}{2}$, and this has been an incentive to ryots to raise dry crops when the water in the tank was not sufficient to raise paddy or other wet crops. To charge the dry crops now at the higher rate of Rs. 4 or 3, that is, 100 per cent. more, is, I fear, likely to cause considerable hardship to the ryots, and deter them from raising dry crops as freely as they have been doing hitherto, for I do not think that the comparatively poor and less profitable dry crops, such as cumbu, varagu, &c., could afford to pay the same rate of water-rate as the wet crop could. It would of course be quite right to charge such crops as karanai (elephant yam), turmeric and valli (sweet potatoes) as wet crops as the former generally require as much water as paddy. I request a reconsideration of the Board's order. As I am now engaged in the jamabandi of the Wandiwash taluk, I solicit the favor of the Board's early instructions.

3. In the penultimate sentence of paragraph 1 of the Proceedings under reference, the Board says that the charge for the second crop, wet or garden, is half that of the first, viz., Rs. 2 or $1\frac{1}{2}$ as the case may be. A ryot raises cumbu as the first crop and paddy as the second crop with the aid of Government water. According to the Board's order, it would mean that the charge for each of the two crops should be Rs. 2 or $1\frac{1}{2}$ as the case may be. The sample entries in village account No. 6 (*vide* individual No. 12, Moneam Ranga Reddi) would seem to favor this view; but I am of opinion that the second crop (wet) being the only wet crop in the year should be charged at the first wet crop rate, viz., Rs. 4 or 3 as the case may be. The practice in this district has been varied in this respect, and, as I think that the revenue properly due to Government should not be unnecessarily foregone, I request an authoritative ruling in the matter in order to secure uniformity.

RESOLUTION—dated 9th September 1890, No. 272.

In the letter read above the Collector of North Arcot requests a reconsideration of the orders passed by the Board in Proceedings, dated 15th October 1889, No. 480, and points out that "dry crops are only raised when there is not sufficient water for

Approving of the modification proposed by the Collector of Bellary to clause (c) of the appendix to the Standing Order No. 4, paragraph 2, regarding water-rate charged on coconut tree plantations in dry lands.

the more paying wet crops, because the former do not require as much water, even when regularly irrigated, as the latter." He states that the practice of the district has been to charge such dry crops only at the lower rate, viz., Rs. 2 and $1\frac{1}{2}$, and that this has been an incentive to ryots to raise dry crops when the water in the tank was not sufficient to raise paddy or other wet crops.

2. The Board observes that the Proceedings quoted by the Collector deal with *tirvajasti* or water-rate on *dry* lands irrigated with Government water, while the Collector's letter read above refers to "dry crops" raised on *wet* lands owing to deficient water-supply. The term "dry crops" is hardly appropriate if, as Mr. Le Fanu admits, the crops are "regularly irrigated." If crops, which might be grown as dry crops, are systematically irrigated, there can be no hardship in charging them as wet. Whether a particular crop has been cultivated like a wet crop and has been *systematically irrigated* or whether it has been grown like an ordinary dry crop and has received only *occasional* floodings is one for decision by the local officers on the actual facts of the case. In the former case the crops should certainly be charged the full wet assessment if raised on wet lands or water-rate at Rs. 4 or 3 an acre if grown on dry lands. If, on the other hand, the Collector is satisfied that the crop was grown as a dry crop and was only occasionally irrigated, he should charge only Rs. 2 or $1\frac{1}{2}$ as the case may be in the case of dry lands according to the class of the irrigation source. In the case of wet lands, the recognized rule is that Government is entitled to levy the full wet assessment without reference to the kind of crop raised or to the period at which the supply is received—whether in the first crop or in the second crop season. In some parts of the Presidency the supply is often precarious, and an inferior crop, such as *ragi*, &c., has to be raised in lieu of paddy which requires more water, but such cases are duly allowed for in the settlement by lowering the grouping of the irrigation source and sometimes even by lowering the classification of the soils by a sort or two. In these circumstances, the Board sees no reason to modify the orders already passed by it.

3. Referring to paragraph 3 of the letter, the Board observes that the penultimate sentence of paragraph 1 of the Board's Proceedings quoted by the Collector clearly refers to a second wet (or garden) crop following a previous *similar* crop. If the previous crop was virtually a garden crop and irrigated with Government water, it would, of course, be charged as a wet crop and the paddy crop raised subsequently in the same year would be liable to one-half the first crop charge. If paddy or another wet crop is raised after a dry crop it will necessarily be the only wet crop and will therefore be liable to pay the full wet assessment.

4. The entry No. 12 in statement No. 6 of the Village Manual is incorrect. It was adopted without check from the specimen forms issued in 1876. The rate shown in column 16 should be altered from Rs. 2 to Rs. 4.

(A true Copy and Extract.)

M. J. J. J.
Secretary.

To the Collector of North Arcot.

Copy to other Collectors.

„ to the Secretary to Government, Revenue Department.

Exd. A. D. Xavier.

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(A true Copy and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Collector of North Arcot.

Copy to other Collectors.

„ to the Secretary to Government, Revenue Department.

ORDER—dated 9th October 1890, No. 792, Revenue.

Miscellaneous.

Recorded.

(True Extract.)

(Signed) C. A. GALTON,
Secretary to Government.

To the Commissioner of Revenue Settlement, Land Revenue and Agriculture.

Exd. A. Aubert.

40 Copies.

Original

Gobt. of Madras
REVENUE.

A

Issued

Recd.

Encl.

G.O., 9th October 1890, No. 792.

OCTOBER.

Dry crops raised on wet lands.

Board's Proceedings declining to modify the
orders already passed by it for levying water-
rate on —, recorded.

16-1-97✓

3-6-99✓

10/7/10✓

21-2-03

27-3-03

6-10-03✓

17-8-07✓

25-5-10

15-11-10

12-6-12

16-9-26 II

27-11-10✓