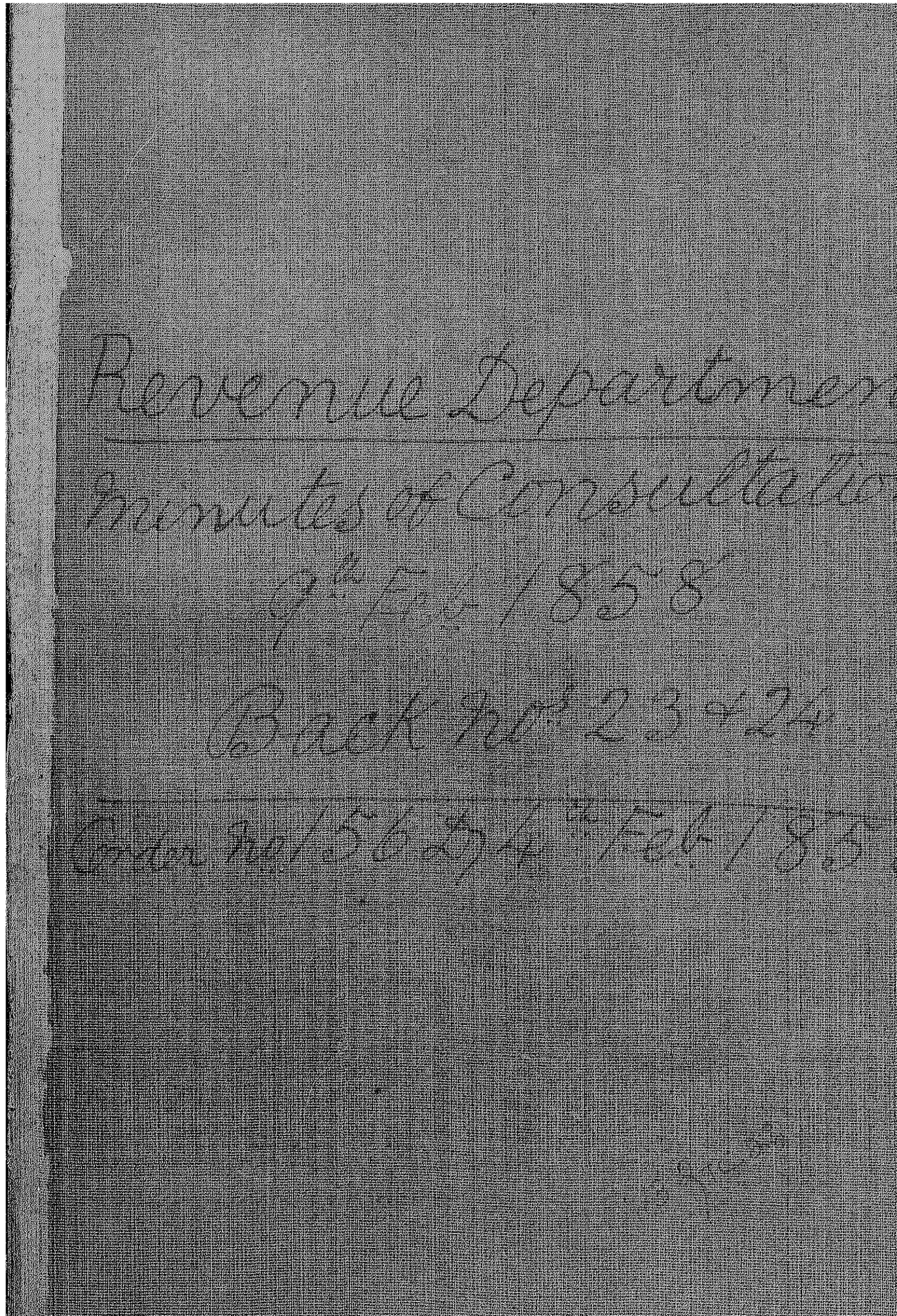


No. 23. Read the following Extract from the Proceedings of the Board of Revenue; dated 9th January 1858, No. 118.

Read letter from the Acting Collector of Madura dated the 18th November 1857.*

* *In Cons. 9th January* 1858.

(Here enter No. 232.)

Pro. of Bd. of Rev. 6th May 1857, *No.* 1449.
Ex. Mins. of Cons. of Govt. 13th June in Cons. 8th July 1857, *No.* 587, *R. D.*
From Ag. Collr. 31st March 1857 *in Cons. 6th May* 1857.

With the foregoing communication the Acting Collector submits a letter from the Acting Sub-Collector relative to the discrepancies pointed out by the Board and Government in the Report and Statements regarding a proposed reduction in the rates of assessment in the villages of Combay Chinnamanoor and Mokeyamcottah in the Tenkurray Talook of the Dindigul Division of Madura.

From Ag. Sub-Collr. to Collr. 22d Aug. 1857, *para* 7.
In from Madura 18*th Nov.* 1857 *in Cons. 9th January* 1858.

2. It was found that Statement No. 3 having reference to the village of Combay which was enclosed in that report was very inconsistent with the Acting Sub-Collector's letter of which it purported to furnish the details. The explanations now afforded are in fact simple admissions that both Report and Statement were full of error, and a fresh Statement is now submitted in supercession of the former.

3. From this it would appear that the rates now obtaining in Combay are 9 in number, ranging from C. F. 6 to C. F. 1 As. 10 instead of from 8 to 2 Fanams before shown. Whether these present Rates were fixed by the Zemindar previous to the incorporation of the Estate with the Government lands or subsequently by the Government is not stated. It would seem from para. 6 of the Acting Sub-Collector's letter that the Poligars rates were 8-6-5-4-3-2 as shown in Column 2 of Statement 3 but the Board do not think it necessary to dwell on this point as the Government have declared it unnecessary "to know how the present "rates were arrived at nor how high the rates were 50 years ago under the native Government; "what is required being information of the Ayent, the cultivation and the waste under each rate "as the rates at present stand."

Ex. Mins. Cons 13th June 1857, *p.* 6.

Enclosure 1 *para.* 3.

4. Mr. Cockerell explains his recommendation to be, as the Board supposed, that all the rates in Combay above 4 Fanams should be reduced to that standard, leaving the others in fact.

Enclosure No. 2.
Ayacut 3754-0-1
Waste ... ... 2698-5-5.

5. On reference to the revised statement it is seen that of the land bearing the 3 rates above 4 Fanams per Gooly more than $\frac{2}{3}$ is waste.

6. This fact seems sufficiently to prove the necessity of a reduction in the Assessment, and the Board accordingly resolve to recommend that the suspension of so much of the demand on all lands above 4 Fanams, as at present exceeds that amount, which was sanctioned by the Minutes Consultation of Government of the 13th June 1857 may be connected into a permanent reduction pending a survey.

Para. 5.

7. The Government express their desire for information why when the whole of the land rated at 4 Fanams (Hooloos Rule) is waste no reduction should be necessary the extent of land under that rate as entered in the former Statement was only Cs. 7 As. 6. The explanation afforded would seem to apply to this and all lands "of and below 4 Fanams per Gooly," and is as follows. "It is because the

Enc. No. 3 in No. 1258 *of* 1857.
From Madura 31st March in Cons. 6th May 1857.
From Actg. Sub-Collector to Collector.
Enc. No. 1 *in No.* 4601 *of* 1857, 18*th Nov.* 1857, *in Cons. 9th Jany.* 1858, *para.* 4.

"lands classed under those rates lie at a distance from the village and are from this fact, and the "fact of there being covered with those forest not likely to be cultivated and should they be "so, are not (in Mr. Cockerell's opinion) too heavily burdened with their present assessment."

8. As stated in Minutes Consultation of Government under date the 13th June 1857 this village of Combay contains an Ayacut of 23,122 Goontahs out of which 17000 Goontahs (nearly) are waste. It is known to the Board that there is a very large extent of waste in other villages also, in short that the extent of cultivable land in the Talook the area of which may be roughly stated at 1,200 square miles is far beyond the power of the limited population to cultivate in full. Under such circumstances it seems unnecessary, pending a survey, to revise the assessment of outlying lands, not now heavily taxed. As population increases. Hamlet's will be formed, and the waste, the Board have little doubt, gradually brought under cultivation even should the assessment be maintained at its present rate. Since that is stated by the local officer to be not disproportionate to its value, while on the other hand, should a reduction be made at once in consideration of distance from the village the effect might be to draw off capital and labor from the lands now under tillage. Such a village as Combay (and the Board are aware that there are several of the same size in the Talook) is too large for a single village and requires to be split up for a full developement of its resources.

9. In para. 7 of his letter now recorded, the Acting Collector states that half the land in Combay is now under cultivation; which is a mistake. As shown in the preceding para. the cultivation is not more than ¼ of the Ayacut.

Enclosure No. 2. 10. The financial result of the proposed reduction in Combay is shown by colums 12 and 13 of the statement to be a loss on the Ayacut of Rupees 1146-12-6, and on the present cultivation of 261-15-0.

E. M. C. 13th June 1857 paras. 7 & 10. 11. The Board proceed to notice the cases of the 2 remaining villages Chinnamanoor and Mokiemcottah in regard to which the Government declined to accede to the recommendation of the Collector and the Board pending the receipt of further explanation; but authorized the grant of the same indulgence to the ryots as had been sanctioned for Combay i. e. all demand above 4 Fanams to be reduced to that amount and rates at 4 Fanams and below it are to be left intact.

12. The particulars of these 2 villages are included in Enclosure No. 2 now submitted.

13. In Chinnamanoor out of an Ayacut of 4869 Goolies 4508 are waste, the bulk of the land being assessed at 3 Fanams per Gooly.

* *Chinnamanoor para.* 10, *Enclosure No.* 1. 14. The Acting Sub-Collector adheres to his former recommendation that the 7 Fanams rate should be reduced to 4 Fanams, the 5 Fanams rate to 3 and the 3 Fanams rate to 2 and argues that if any reduction be made in this village it is equitable that it

† *Para.* 11. should be allowed on all the rates because it is to be inferred that the land assessed at the Fyssul at 5 and 3 Fanams is of an inferior quality to that bearing an assessment of 7 Fanams, and that the lands out of cultivation are mixed up with the others in the vicinity of the village.

14. As already observed the bulk of the land is assessed at 3 Fanams, adverting therefore to the fact of about 9-10th being waste, it seems to the Board clear that a general reduction is required and as 732 Goolies of 748 assessed at 5 Fanams is waste they resolve to support the recommendation that the scale shall be as proposed by Mr. Cockerell and specified in the preceding para. The loss on the present cultivation by the adoption of this course will be only Rs. 80-14-10. On the Ayacut the reduction will be Rs. 1,340-4-8.

15. In Mokiemcottah the present rates, according to the revised Statement run from 8 Fanams to 2 per Gooly the class of Cundita Maaf is not separately

‡ *Mokiemcottah.* shown; but Mr. Cockerell explains the meaning of the term. Mr. Hurdis' remissions he states, "were of two descriptions "The one termed Hooloos Maaf. The other Cundita Maaf. The first was a remission on the "Hooloos or Fysul assessment of a fixed sum of

§ *Para.* 14, *Enclosure No.* 1 *in* 4601-57. "so much in the Fanam on each rate of assess "ment. The latter or gross remission on the "collections on the entire Fysul cultivation of a village, which was apportioned out to the individual fields by the Curnums after it was granted. The Fysul waste received no remission whatever."

16. Out of an Ayacut of 5203 Goolies 4887 are

Enclosure No. 2 in 4601, 1857. waste only 316 being cultivated. The proposition is to reduce the rates above 3 Fanams per Gooly viz. 8-6-5-8-4-9½-3-15, to Fanams 3 which is the assessment of the bulk of the land. There is but one rate below 3 Fanams viz. one of 2 Fanams per Gooly the extent of land under which is only manas 12 of a Gooly. Under the rates above 3 Fanams only 109 Goolies it will be seen is cultivated, such being the case the Board have every reason to suppose that 3 Fanams per Gooly is the appropriate rate of assessment and resolve to recommend its adoption, as the extent of land assessed at 2 Fanams is so insignificant the rate may, the Board think, be abolished.

Ordered that copy of the foregoing Proceedings be submitted to Government with reference to the Minutes Consultation of Government under date the 13th June 1857, No. 587, R. D. and that a copy also be furnished to the Acting Collector of Madura.

(A true Extract.)

(Signed) J. D. SIM, *Acting Secretary.*

No. 24. ORDER THEREON, No. 156; dated 4th January 1858.

1. With these Proceedings, the Board of Revenue submit the explanation called for in Extract Minutes Consultation dated 13th June 1857, regarding certain points connected with the proposed revision of the assessment in the villages of Combay, Chinnamanoor, and Makeyamcottah in the Tenkary talook of Madura.

2. It now appears that, as regards Combay, the proposal to reduce to 4 fanams per Gooly, all the existing rates above that sum, will include all such lands as from their position and quality, are likely to be brought into cultivation by the present scanty population, while the remaining rates below 4 fanams, are not too high for the quality of the lands to which they apply, though partly from their distance from the village, and the thinness of the population, these are, to a considerable extent, waste, and that therefore it is not proposed to reduce these rates.

3. In Chinnamanoor again it is explained that it is proposed to reduce all the existing rates, from fanams 7 to fanams 4, from fanams 5 to fanams 3, and from fanams 3, to fanams 2, respectively, because the waste land, the mass of which is assessed at fanams 3, is mixed up with the cultivated lands in the vicinity of the village, and that the fact of 4508 Goolies being waste out of an entire Ayacut of 4869 Goolies, shows general reduction to be necessary, when the proportion of waste to cultivated is tolerably equal in each rate.

4. In Makeyamcottah, it is proposed to reduce all the rates above 3 fanams per Gooly to that sum, and to leave those now fixed at that sum, and at 2 fanams per Gooly, untouched.

5. Out of a total Ayacut of 5203 Goolies, only 316 are under cultivation.

Of these 316 Goolies, 109 Goolies are assessed at rates above 3 fanams, and "such being the case," say the Board, "we have every reason to suppose that 3 fanams per Gooly is the appropriate rate of assessment, and resolve to recommend its adoption."

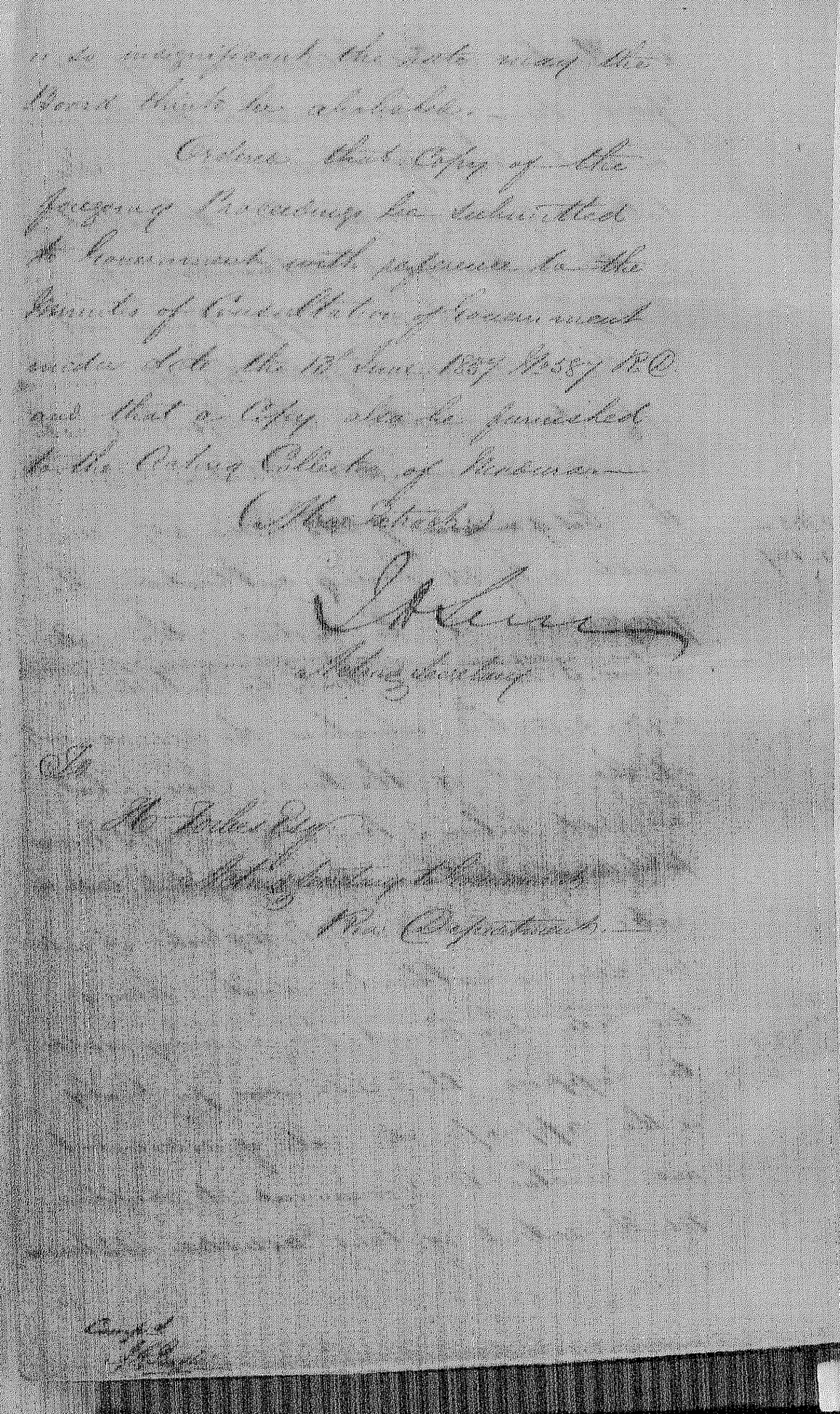
6. The force of this reasoning is not evident to Government as justifying the retention of the 3 fanam rate on the land now assessed at that sum, the whole Ayacut of which is 4203 Goolies, while the waste is 3997 Goolies, and the cultivation only 206 Goolies, and which therefore appears to call for reduction as loudly as the land similarly assessed in Chinnamanoor, for it is no where stated that the situation of this land in regard to the village has had any such effect as it represented in speaking of Combay.

7. The Government therefore direct that in Makeyamcottah all land assessed above 3 fanams per Gooly, be reduced to that rate, and that all land assessed at 3 fanams at present, be reduced to 2 fanams, the very small quantity of land now bearing this last rate, remaining untouched.

8. The proposals of the Board regarding Combay, and Chinnamanoor are approved and confirmed, and the Board will be pleased to cause them, together with the above orders regarding Makeyamcottah to be carried into effect.

9. These reductions are to be considered permanent pending the introduction of the general survey.

(Signed) H. FORBES,
Acting Secretary to Government.



Revenue 1850 Cap 18
No 1 Con 9 Victoria

No 156

Certified Min. of Cons.
Dated 4th Feby 1858

An Act for vesting and confirming the Provisional Provisions of the Officers and Commissioners of Sewers and Trustees of Turnpike Roads and for other purposes therein mentioned

Encl. to Chas. Ley's letter of 29 March 1855.

Received 1st April 1855
Read 5th April 1855
No. 23

Extract from the Proceedings of the Board of Revenue.

Dated 29th January 1855
Rec'd 31st January 1855
J. Sec. to Govt.

No. 156. Fort St. George, 29th January 1855.

Reviewing the explanations furnished by the Collector of Madura respecting the discrepancies in the Peishcar and Establishments of Tolls and a reduction in the rates of assessment on the Villages of Courtallum Tirunelveli and Tenkarai, situated in the Tenkarai Talook of the Tinnevelly District.

23

Copy