Revenue Department

G. O. No 1273 Dt 17-9-1885

Back nos 37-38

Diary 21-9-1885

No. 37. Read the following Extract from the Proceedings of the Board of Revenue, dated 3rd June 1858, No. 1962.

Dated 31st March in Cons. 3d June 1858.

Read letter from the Collector of Bellary, reporting in detail upon the topes and trees of his District in reply to Board's Circular of 29th October 1855, and their Proceedings of 22d January 1858.

(Here enter No. 48.)

In Consultation 3d June 1858.

Read also letter from Collector of Bellary, dated 20th May 1858.

(Here enter No. 84.)

In Consultation 16th Feb. 1858.

It is proper to observe that these reports do not include the Government plantations in Bellary, that subject having been disposed of in Extract Minutes Consultation, 10th February 1858, No. 179, R. D.

2. From Statement No. 1, which accompanied the Collector's first letter, it is now shewn that there are 1,369 topes under taxation, including clumps of trees which are so situated as to be capable of being treated as topes. They occupy 3,999 acres of land assessed at Rupees 4,198, and yielded an average revenue of Rupees 7,493 during the last 10 years, but their rent sunk in Fusly 1264-65 to Rupees 4,991 under the effect of the drought from which the District then suffered.

	No. of Topes.	Average collection of 10 years.	Collections of 1264-65.
On Puttah land....	263	1733	990
On Enam land.....	72	269	155
In backyards.....	2	5	5
Total.....	337	2,007	1,150

3. In accordance with the orders already passed by Government 337 of these topes which are situated in Puttah lands, or in Maunlems, or in Backyards, will be given up to the owners of the lands on which they stand. This course will abandon a revenue of Rupees 2,007 according to the average of the last 10 years, or Rupees 1,150 according to the collections of Fusly 1264-65.

4. The topes on unoccupied lands amount to 1,032, and are divided by the Collector into the following 3 classes.

	No.	Extent of land Acres.	Assessment. Rs.	Average tope rent of 10 years. Rs.	Rent of 1264-65. Rs.
1. Topes now claimed by the heirs of their original proprietors.....	115	318	178	513	354
2. Topes without heirs, but offered to be taken by other parties	689	1,678	1,977	3,623	2,746
3. Topes not offered for at present by any one.	228	1,390	1,135	1,350	741
	1,032	3,386	3,290	5,486	3,841

The first of the above classes will be given up to the claimants who have proved their heirship to the original planters and agree to pay the land assessment. Regarding the 2nd class Mr. Pelly hesitates to recommend the acceptance of the offers made for them, as several "are very remunerative."—He therefore proposes that these and the 228 topes for which no offers have been yet made should be put up to sale, and that those which find no purchasers "should be given "to parties agreeing to pay the land assessment and to preserve the topes."

5. But the Board see objections to this course. As these topes are not shewn to have been planted at the expense of the State, and similar topes have not been put up to sale elsewhere, it

appears proper to adhere to the general instructions of Government under which topes are "to be made over on Puttah to the heirs of the original proprietors, when forthcoming, or to respectable individual tenants at the discretion of the Collector."—This course is the more advisable because Mr. Pelly foresees the risk of parties, strangers to the villages where the topes are, purchasing them with the intentionof cutting down the trees and selling the timber, and therefore applies for a discretionary authority to reject the highest offers "in favor of another party who might appear a fitter person, and one who could be trusted to preserve the tope," so that there would be no real or bonâ fide auction.

E. M. C. 6th March in Con. 21st April 1858, R. D. p. 6.

P. 9.

6. Another reason for not sanctioning the sale of these topes, at least at present is, that claimants to them may yet appear, as Mr. Peily observes in p. 7 of his last letter, "there are probably more topes (than the 115 already claimed) to which a claim may be fairly made." The Board are therefore of opinion that the proper plan to be pursued is to make over these topes to respectable and substantial parties, who undertake to pay the land revenue and are likely to preserve the trees, on its being ascertained that no heirs of the original proprietors are forthcoming to claim them. Those topes for which no parties come forward with offers, must continue to be rented out, as it would be vain to expect that they would be bid for at a public sale except with the intention of felling the timber and afterwards throwing up the land.

7. The annual loss of revenue through the surrender of the 804 topes for which offers have been made by the heirs of the original proprietors, or other parties desirous of holding them on the terms of paying the land assessment will be about Rupees 1,800 on the average of 10 years, and Rupees 700 on the rent of Fusly 1264. In making this calculation the reduction which Mr. Pelly anticipates in the land tax, by the revision of the rates of assessment now in progress, has been taken into account. Should all the 1,032 topes be disposed of, the sacrifice of revenue may be estimated at Rupees 2,486 on the average of 10 years, and Rupees 841 on the rent of Fusly 1264-65.

8. The scattered trees have now to be noticed. They amounted according to the accounts to 32,994, but 7,402, have been formed into 327 topes and treated under that head. There consequently remain for disposal 25,592 trees which have yielded an average revenue of Rupees 5,473 during the last ten years and Rupees 4,594 in Fusly 1264-65. Under the principles laid down by Government 10,630 of these trees are to be at once given up to the holders of the land on which they stand, and their exemption from future taxation will diminish the revenue annually by Rupees 2,410 according to the average of ten years or by Rupees 2,035 according to the receipts of Fusly 1264-65.

	No. of trees	Average of 10 years.	Collections of 1264-65.
		Rupees.	Rupees.
On Puttah land....	7,408	1,760	1,461
,, Enams.....	1,565	293	235
,, Backyards.....	1,657	357	339
Total....	10,630	2,410	2,035

9. The remaining scattered trees are 14,962 in number, and all grow on unoccupied land. The tax collected upon them has given an annual sum of Rupees 3,063 according to the average of the ten past years and yielded Rupees 2,559 in Fusly 1264-65. Mr. Pelly reports that parties have already come forward with proposals for 12,400 of these trees, undertaking to cultivate the land on which they grow and pay its assessment. This arragement is in accordance with the views of Government and there will be a very trifling loss of revenue to be a drawback on its decided advantages, as the assessment chargeable for the land is estimated at Rupees 2,500.

Para. 11.

10. On the Collector being finally authorized to carry out these arrangements, but few topes or scattered trees will remain under Sircar management, and until applications are made for them also on the prescribed condition of paying the land tax, they will be rented out as heretofore.

11. The aggregate loss of revenue which will follow the measures now proposed may be summed up as follows according to the average collections of the ten past years :—

		Rs.
Topes.	Loss by abandoning the tax now levied on 337 topes situated in Puttah lands, in enams and in backyards.	2,007
	Loss by difference between Rs. 3,000 and Rs. 5,486 being the land tax and revenue now collected from 1,032 topes growing on un-occupied lands.....	2,486
Scattered trees.	Abandonment of tax on 10,630 tress growing on Puttah or Enam lands or in backyards.....	2,410
	Difference between the land-tax and the revenue now collected from scattered trees growing on un-occupied lands.....	563
	Total Rs...	7,466

The revenue annually derived from topes and trees during the last ten years amounts to an average of Rs. 12,966, and nearly two-thirds of it will therefore be given up.

12. The 2nd Statement enclosed in Mr. Pelly's letter of 31st March, shews the topes and scattered trees for which no payment is now made to Government. The only part of this Statement which calls for remark relates to the topes and trees standing *on unoccupied land*, that is on land for which the assessment is not paid, as freedom from special taxation is proper in all other cases.

13. The topes on unoccupied land, including clumps of scattered tress newly classed as such, are 717 in number and occupy 1,460 acres of land assessed at Rupees 1,281. Some of these topes were planted previous to the survey on land then classed as Porumpoke, but others stand on land which was assessed to the Revenue at the survey. It does not appear from the Collector's letter why these topes have been exempted from the taxation to which others are subjected, and in the Board's opinion their owners should now be called upon for the assessment of the land on which they stand, unless it is shewn that the topes were intentionally left untaxed at the survey, especially those on Porumpoke land, as affording shelter to the cattle and otherwise adding to the convenience of the village community, or unless reasons exist in individual cases for extending to them the privileges allowed by Government in Extract Minutes Consultation, 18th May 1852, No. 444, para. 5, R. D. The Board will expect detailed information from Mr. Pelly on this point, when he has collected it during the revision of the assessment now in progress.

In Con. 31st May 1852.

14. The scattered trees on unoccupied land, now enjoyed free from tax, amount to 9402, and Mr. Pelly merely observes regarding them that they "must be left with the present owners unmolested, but subject to resumption if the land is required for cultivation." It is not explained, why these trees have not been hitherto included in the village rents with other scattered trees, and unless some good reason can be shewn, the Board are unable to concur in the propriety of exempting them specially from taxation. If it is not advisable to include them in the village rents, their owners ought either to pay the assessment of the land on which they stand, or a tree tax at some of the rates detailed in para. 1 of Board's Circular, dated 29th October 1855, No. 2902. Mr. Pelly will report his views on this point, and if any parties wish meanwhile to cultivate the lands on which these trees stand, he will give his attention to the instructions of Government conveyed in paras. 13 to 15 of Extract Minutes Consultation, dated 6th March 1858, No. 298, Revenue Department.

Para. 17.

In Con. 21st April 1858.

15. The Board approve of the Collector's proposal to retain as Government property the Palmirah trees planted experimentally by some of his predecessors. The more general introduction of these trees would be a great advantage, and suggestions for the purpose were invited in the Board's recent Circular No. 1415, but Mr. Pelly is not sanguine that any new measures of encouragement would be successful, and proposes first to see the effect which will be produced by making over topes and scattered trees to the landholders in the manner sanctioned by Government.

Para. 22.

Dated 21st April 1858.

16. Mr. Pelly's views on this point are expressed in the second letter which stands at the head of these Proceedings. This letter has only just reached the Board, but it calls for no further remark at present as the draft notice regarding topes and trees which Mr. Pelly forwards for approval previous to publication, must be deferred and will be considered by the Board when the final orders of Government are received.

17. Resolved that these Proceedings be submitted to Government in continuation of the Board's Proceedings, dated 22d January last.

(A true Extract.)

(Signed) G. S. FORBES, *Secretary.*

No. 38. ORDER THEREON, No. 1273; dated 17th September 1858.

Para. 1. In Extract Minutes Consultation 6th March 1858, No. 298, the Government noticed the imperfect information supplied by the Collector of Bellary respecting the effect in that District of their orders of the 31st May 1855, for improving the system of taxing topes and trees. In his letter of the 31st March 1858, Mr. Pelly furnishes fuller information on this subject, which is reviewed in the Proceedings of the Board of Revenue recorded above.

2. This letter, and one of a subsequent date from the same officer (20th May 1858) also submitted with the Board's Proceedings, refer to topes and scattered trees situated on occupied land, as well as on unoccupied land whether paying revenue to Government or otherwise; but do not include the Government plantations.

3. It appears that there are at present 1369 topes under taxation including groups of trees properly coming under that designation. Of these, 337 situated on Puttah enam lands and in backyards are to be given up under the orders of the 31st May 1855 to the holders of the lands, and it is computed that this measure will involve a loss of Rupees 2,007 on the average of the last 10 years' revenue.

Topes.

4. The topes on unoccupied land amount to 1032, of which 115 are claimed by the heirs of the original proprietors; 689 are represented to be topes which in the absence of heirs, are proposed to be taken up by other parties; and for 228 no offers have been received.

5. It is proposed to make over 115 topes in the first class to the parties who have proved their heirship to the original planters and have agreed to pay the land assessment. As regards the remaining classes the Collector proposes to put up the topes to sale, those for which no purchasers may be found being given over to parties agreeing to pay the land assessment and preserve the topes. The Board properly object to this plan and think that the course laid down in para. 6 of Extract Minutes Consultation 6th March 1858, should be followed up; they direct therefore, that these topes be made over "to respectable and substantial parties who undertake "to pay the land revenue and are likely to preserve the trees on its being ascertained that no "heirs are forthcoming to claim them; and further, that those topes or which no parties come "forward with offers, be rented out as heretofore." It is observed that the Board compute the loss, in the event of the whole of the 1,032 topes being disposed of, at Rupees 2,486 on the average of ten years.

6. Of 25,992 scattered trees yielding an average revenue of Rupees 5,473, 10,630 grow on puttah and other occupied land which will be made over to the holders of the land and cause a loss of Rupees 2,410; of the remaining 14,962 trees growing on unoccupied land, 12,400 are to be made over to parties who have undertaken to cultivate the land on which they grow and pay its assessment; the loss by this measure is computed at Rupees 563. The few remaining trees it is proposed to rent out as heretofore until applications for them also are received.

Scattered Trees.

7. The Government approve and sanction the course proposed to be pursued in respect of the topes and scattered trees paying revenue to Government in the Bellary District as recapitulated in the preceding paragraphs, and direct that it be carried out accordingly. They observe that the entire loss of revenue will be only Rupees 7,466, or about two thirds of the average revenue derived from topes and trees during the last ten years.

8. Besides the topes and trees already mentioned there are several topes and trees for which no payment is made to Government. The Board deem it necessary to notice only those topes and trees which stand on unoccupied land, and the mode in which it is proposed to treat these as explained in paras. 12 to 14 of their Proceedings, is approved by Government. The proposal of the Collector to retain as Government property the Palmirah trees planted experimentally by some of his predecessors, is also approved.

Para. 15.

(Signed) T. PYCROFT,
Chief Secretary.

South Arcot Collectors Cutchery, Pazumbay 23. Septembers 1858.

No — From G. A. Taylor Esqre
Agt. Collector in Charge of the
Special Agents Depart.

To I. Pycroft Esqre
Chief Secretary to Govt.
Fort St. George

Sir,

1 In my anxiety to place before the Government without loss of time, the propositions of the French authorities in regard to the operation of the revised Tariff, I find that I omitted to explain in the Report which was despatched yesterday morning, the object with which Gingilly Oil seeds had been included by the French Government among the articles of consumption upon which duty should be collected on export by sea.

2 I now hasten to supply the omission. I am informed that so extensive is the use of Gingilly Oil

Oil for domestic purposes, among the native population, that althº upwards of 4000 cawnies of land are cultivated annually into Gingily Seed (mixed with Indigo) within the French territory - it is calculated that the production is insufficient for one-third of the consumption - The greater part of their supply therefore is received from the British possessions whether in the shape of oil or seed, and as the export of the oil is limited and a portion of it is reexported by sea, it follows that the consumption of the seed so grown in our territory must be considerable -

3 Under these circumstances the exemption of this article from frontier taxation, though it will prove a great boon to the population of the French settlements, will so materially affect our customs Revenue than I at first supposed - and it will therefore be for the Governt

to

to determine whether in the event of the remaining propositions being acceded to it will not be advisable to continue the collection of duty upon Gingily Seeds at the frontier, instead of leaving it to be levied by the French authorities on export by sea from their ports -

4 The free entry of Gingily oil will be no inconsiderable relief to the inhabitants and the supply thus obtained will in all probability be sufficient to meet the consumption

5 A copy of this letter & of my Report of yesterday, have been despatched to the Board of Revenue -

dated 21st

I have the honor to be

Sir

Your most Obedient Servant

South Arcot -
Collector's Cutcherry
Perumbay
23rd September 1858 -

Ag. Collector in charge
of the Salt Agency Depart.

R.D

№ 1273.

Extract from the Minutes of Consultation
Under date the 17th September 1858.

Read the following
Extract from the Proceedings
of the Board of Revenue -

(Here enter 3d June 1858 № 1962.)

P.I. In Extract Minutes.
Consultation 6th March 1858,
№ 298, the Government noticed
the imperfect information
supplied by the Collector of
Bellary respecting the effect
in that District of their orders
of the 31st May 1855 for improv-
-ing the system of taxing
Toper and Trees. In his letter
of the 31st March 1858 Mr. Kelly
furnishes fuller information
on this subject, which is
reviewed in the Proceedings
of

Revenue 1858 Sept 17
№ 1532
From
The Sec. Collector of
Salt Customs in
charge of the Salt
Department Depart
To
The Chief Secretary
to Govt
Dated 23d
Rec'd 24th Sept 1858
Ans'd 30th
Entered
Read the following Extract from
the Proceedings of the Board of
Revenue dated 17th Inst.
Ordered that a Copy be
sent to Bellary & Kurnool
for information & guidance
in future in the Toper
Department.

Copy in a Letter to C & C
dated 17th Dec. 1858 № 3538
Kurnool 12 attached 588 Rs 4410-
-00 — 1672 Feby 588 Rs 7-8
2 Rs 1672 Feby 588 Rs 7-8
30-6-11

Read

of the Board of Revenue recorded above.

2 This letter, and one of a subsequent date from the same Officer (20th May 1858) also submitted with the Board's Proceedings, refer to Topes and scattered trees situated on occupied land as well as on unoccupied land, whether paying revenue to Government or otherwise, but do not include the Government plantations.

3 It appears that there are at present 1369 Topes under taxation including groups of Trees properly coming under that designation. Of these, 337 situated on Puttah and Inam lands and in Back yards are to be given up under the orders of the 31st May 1855 to the holders of the lands, and it is computed that this measure will involve a loss of Rupees 2007 on the average of the last 10 years revenue.

Topes.

4 The Topes on unoccupied land amount to 1032, of which 115 are claimed by the heirs of the original proprietors, 689 are represented to be Topes which in the absence of Heirs, are proposed to be taken up by other parties; and for 228 no offers have been received.

5 It is proposed to make over the 115 Topes in the first class to the parties who have proved their heirship to the original planters and have agreed to pay the land Assessment. As regards the remaining

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Extract Mins: Cons: 6th March
1858 should be followed up;
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=able and substantial parties"
who undertake to pay the
land revenue and are likely
to preserve the trees on its being
ascertained that no heirs
are forthcoming to claim
them; and further that those
Topes for which no parties
come forward with offers
be rented out as heretofore.

LT

Scattered Trees.

It is observed that the Board
compute the loss, in the event
of the whole of the 1032 Topes
being disposed of, at Rupees
2486 on the average of ten
years.

6 Of 25992 scattered
trees yielding an average
revenue of Rupees 5473, 10630
grow on pattah and other
occupied land which will
be made over to the holders
of the land - and cause a loss
of Rupees 2410; of the remaining
14962 trees growing on un=
=occupied land, 12400 are to
be made over to parties who
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grow and pay its assessment;
the loss by this measure is
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proposed

proposed to rent out as heretofore until applications for them also are received.

7 The Government approve and sanction the course proposed to be pursued in respect of the Topes and scattered trees paying revenue to Government in the Bellary District as recapitulated in the preceding paragraphs and direct that it be carried out accordingly. They observe that the entire loss of Revenue will be only Rupees 7466, or about two thirds of the average revenue derived from Topes and Trees during the last ten years.

8 Besides the Topes and Trees already mentioned there are several Topes and Trees for which no payment

is made to Government. The Board deem it necessary to notice only those Topes and Trees which stand on unoccupied land and the mode in which it is proposed to treat these as explained in paras 12 to 14 of their Proceedings is approved by Government. The proposal to of the Collector retain as Government property the Palmirah trees planted experimentally by some of his predecessors is also approved.

J P

3 Copies to the Bd of Revr Desp 18
with 5 Encls

Copy in a G. L. to E.
of 15th October 1858 No 44.
Para 6.
R-Cons: 12th March/58 Nos 40-41
——— 16th July ——— 748
E.M.6 = 18th May/62 " 444
19-8-93 ✓

17/9/03

Revenue 1858 Departt.
Dy. to Cons: 21st September

No 1378.
Extract Mins: of Cons:
of 17th Sept. 58.

From the Collector of Customs
of 8th July/67 No 1748

As proper sanction
the course proposed to be
pursued in respect of the
Lopes & scattered trees paying
Revenue in the Bellary Dist.

No 37838.