M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1289 Press / Mis.

Dated 22 - 9 - 1858.

Not to be folded or roughly handled

No. 1. Read the following Extract from the Proceedings of the Board of Revenue, dated 30th July 1858, No. 2894.

In Cons. 19th June 1858.
In Cons. 15th March 1858.

Read again letter from the Acting Collector of Masulipatam, dated the 26th April 1858, offering explanations with reference to the Extract Minutes Consultation of Government dated 12th March 1858, No. 329, R. D., relative to the Teerwa Jastee, levied on account of the improved irrigation of the Masulipatam District, in consequence of the Annicuts erected across the Godavery and Kistna Rivers.

In Cons. 30th July 1858.

Read letter from the Collector of Masulipatam, dated the 26th May 1858, submitting further explanation on some of the more prominent points adverted to in the Minutes of Consultation mentioned above, and applying for instructions as to the demand of Extra Cess from the Nozeed Zemindar, and also for usual wet lands now receiving Annicut water.

(Here enter No. 102.)

In Cons. 30th July 1858, *No.* 2944.

Read letter from the Collector of Masulipatam, dated the 7th July 1858, submitting further remarks and questions relative to the Cess on account of Annicut water.

(Here enter No. 131.)

Read also letter from the Director of Revenue Settlement, dated the 19th June 1858, communicating his sentiments relative to the assessment to be imposed on the lands in the Masulipatam District, irrigated from the channels of the Kistnah Annicut.

(Here enter No. 320.)

28th Nov. 1857, *in Cons. 23rd Jan.* 1858.
In Cons. 15*th March* 1858.
Para. 4.

The letter first recorded, is, from Mr. T. J. Knox, the late Acting Collector of Masulipatam, who submitted the report on the results of the Kistnah and Godavery irrigation, commented on in the Extract Minutes Consultation of Government dated the 12th March last. The observations it contains are very brief. He explains the difference between two Statements embodied in his former letter; states that the Pootty of land contains 10 Acres, 24 Koonsums, and that an assessment of 40 Rupees per Pootty, would be

Para. 6.

Rupees 312, or, with the addition of a water cess of Rs. 2, Rupees 5-12 per acre, whereas the average assessment in Tanjore, is shewn by the Report of the Commissioners in the Public Works Department, to be Rupees 4¾ per acre; and with the view of proving that there was no neglect in the endeavour to procure a return for the expenditure on the works of

Para. 7.
Fusly 1268.

irrigation, furnishes a Statement shewing that, compared with Fusly 1265, there is an increase in the villages commanded by channel irrigation, of Rupees 60,129,—while in villages not so commanded, the increase is only Rupees 20,156. He also informs the Board, with reference to the remarks of Government on Mr. Chase having exacted less than the rate designed by Mr. Fraser, that Mr. Fraser's order was never sent to Pentapaud Talook, and that when Mr. Chase reached the Talook, the crops had been harvested, and the Ryots were then unwilling to pay an amount, for which they had not been forewarned to consider themselves liable.

2. The only portion of this letter calling for particular remark, is, the comparative Statement of Revenue in Fusly 1265 and Fusly 1268. The Board do not understand whether the in-

crease shewn in the villages irrigated from the Annicuts, is, an enhancement of the village-rents over and above the additional assessment, exhibited in Statement E. of para 12 of the Acting Collector's letter, of the 28th November 1857. If not, it does not seem to present a more favorable view of the results of the works than that formerly given, for according to the Statement E. adverted to above, the excess in Fusly 1267, amounted to Rupees 56,583. If besides the Teerwa Jastee entered in Statement E. the rents of Fusly 1268, had risen to 60,000 Rupees higher than in Fusly 1265, the result is more satisfactory.

In Cons. 23rd Jan. 1858.

3. The second and third letters are from Mr. W. Knox, who had succeeded Mr. T. J. Knox in the charge of Masulipatam. With the 2nd letter, he forwards a letter* from Mr. Chase, in explanation of his Proceedings which had been unfavorably noticed by Government.

* *Dated the 26th March* 1858, *Enc. No.* 1, *in from Collector 26th May in Con. 30th July* 1858.

4. In reference to the light water-Cess imposed on Enam, in comparison with Government-lands, Mr. Knox remarks that it was probably dictated by a regard to the heavy Cuttobady of ½ to 3 Rupees per acre, paid by many of the Enamdars. He makes further observations on the matter, of which the Board have failed to perceive the relevancy. They would observe that whether Enam land be highly or lowly assessed, the levy of an equal water-Cess with that imposed on Government-lands *of the same description*, would not really alter the proportion; since the water is an addition to the value of both Government and Enam-land, which was not originally contemplated. The grant by Government to the Enamdar, was the difference between the Quit-Rent actually imposed, and the full assessment of his land in its state at the time of the grant,—and that difference he will still enjoy, though he should be charged the same price for water as the Government-Ryot. The Board do not agree with Mr. Chase, in thinking that this would be virtually depriving the Enamdar of his Enam.

26th May in Con. 30th July 1858. *Paras. 3 and* 4.

Para. 2.

5. The explanation given by Mr. Chase of his confining the demand of Teerwa Jastee in Pentapaud, to half the rate designed by Mr. Fraser, is, the Board consider satisfactory; and under the circumstances, they think that Government will be disposed to excuse the imposition of the same rate in Ralunghy. He states that he visited every village in which extra assessment had been demanded, and found that many were suffering from want of drainage.

Para. 3.

6. The Board consider that Mr. Chase gives no good reason for his opinion, that the levy of a lower rate of water-cess for Paddy sown broadcast, would not encourage slovenly farming. The Revenue authorities should bear in mind, that the charges is for water according to a rough Estimate of the quantity used, and is not at all to be regulated by the probable result of any particular mode of agriculture, a matter dependant entirely on the will of the Ryot.

Para. 7.

7. Mr. Chase states that he exacted no cess for the 2nd crop, as he thought that if the Ryot paid for water for the 1st crop, he was entitled to as much water as he could get. This argument is evidently futile, unless the cess for the 1st crop, was in fact a consolidated one, leaving it to the option of the Ryot to cultivate one or more crops as he might think proper.

Para. 8.

8. The reduced charge on land cultivated with Gingely-Oil Seed, Onions, &c., is explained to have been regulated by the smaller quantity of water required. This reason does not seem opposed to the principle laid down by Government, and the Board will again advert to the point hereafter.

9. In this para. Mr. Chase mentions, that, his observation that the Extra Assessment on dry land converted to wet, was opposed to the principle of the Joint-Rent-System,—was intended to apply to the single year in which it was first levied. The Board are not sure that they fully comprehend the illustration which follows. It would seem that either in Fusly 1265 or Fusly 1266, the Village-rents were increased in consideration of the Annicut water, in addition to which in Fusly 1266, a special Extra Cess was also taken on this account, and that Mr. Chase

Para. 12.

defends the lowness of this Extra Assessment (one Rupee per Acre) on account of the previous enhancement of the Village-rents for the same cause, and of the Ryots not having been led to expect any Extra charge. If this be his meaning, Mr. Chase would appear to have considered that the levy of any Extra charge whatever in Fusly 1266, was unwarranted; the rents of that year having been fixed on the understanding that there would be an additional supply of water, and the Board do not understand the explanation offered by the Collector, that he (Mr. Chase) "gave all the lands of the Village to the Villagers on "the rent agreed for, but when he found by actual "measurement, that a larger number of Acres were cul-"tivated than were returned by the Curnums, he charg-"ed Teerwa Jastee on the number then found, and this he called excess cultivation." To remove the obscurity in which the measure was involved, it should have been explained, when the Joint-Rent was fixed, whether at the close of the *preceding year*, or sometime afterwards. As regards Fusly 1266, there was probably an omission at the time of settling the rent, to stipulate for Extra Cess on account of dry land converted to wet, by Anicut water; and the Sub-Collector unwilling to forego the water-Cess altogether, (though to do so, was required in consequence of such omission, by the principle of the Joint-Rents,) fixed it low to obviate complaints. In the agreement for the Rent of Fusly 1267, the omission would appear to have been supplied.

E. M. C. of Government 12th in Con. 15th March 1858. *Para.* 19.

From Collector 26th May in Con. 30th July 1858. *Para.* 7.

From Mr. Chase, para. 12.

10. Having noticed the most important of the explanations submitted by the Revenue authorities of Masulipatam, the Board now proceed to consider the several points on which Mr. Knox applies for instructions. In so doing, they will take them not exactly in the order in which they are mooted, but, in that in which they can most easily be disposed of.

11. The first question is "what water-rate shall be imposed on Government dry-land "converted into wet, and whether it shall be uniform on all descriptions of lands, or vary with "the class."

12. Having failed to obtain reliable returns of profits, the Collector suggests that two Rupees an acre is as high a rate as can be borne: He hears that the ryots in Guntoor have expressed their inability to pay more.

From Collector 7th in Con. 30th July 1858, *paras.* 1, 2, 3.

13. The Board observe, that, for dry-land converted into wet, the Ryots in Guntoor are stated, in the letter from the Director of Revenue Settlement, recorded at the head of these Proceedings, to pay a consolidated Teerwa Jastee of four Rupees the acre, which gives them the privilege of using water for a 2nd crop, without extra payment. Mr. Newill expresses himself favourably to the same arrangement being carried out in Masulipatam; but, as Government had ruled in para. 33, of Extract Minutes Consultation of Government of 12th March 1858, that the 2d crop is to bear a cess equal to half that of the 1st crop, he suggests that if the 1st crop be charged Rupees 3 annas 8, and the 2d, Rupee 1 annas 12, making for both Rupees 5-4; it would, if added to a moderate dry assessment, form by no means an excessive wet-assessment. Where villages are already partially irrigated, the plan in Guntoor, which has been approved by Government, has been to impose a wet-assessment on the newly converted lands, according to the wet tarams existing in the village. These arrangements were proposed for imitation in Masulipatam, with such modifications as might be necessary, in the Board's Proceedings of the 5th October 1857; but, although they were adverted to in the Board's Proceedings of the 23d January following submitted to Government, the Government expressed no opinion as to their propriety; but without reference to them, ordered that a water-cess should be exacted, on a calculation of the advantages derived from the additional-irrigation, Canal communications, drainage, and embankments; and that the second crop should be assessed at half the cess upon the first.

In Con. 15th March 1858.

Para. 4

Para. 33.

14. If, on the one hand, however, the Government omitted to confirm the orders of the Board alluded to above, they did not on the other, in any way condemn them. Accordingly, as

the Director of Revenue Settlement approves of their being carried out, at all events partially, the Board are of opinion that they should be acted upon, so far as they are not opposed to the directions given by the Government. It will be necessary in the observance of this condition, that a separate Teerwa Jastee should be fixed for the first and second crops, grown in villages newly irrigated; and the Board are of opinion that the rates already suggested, viz. 3 Rupees 8 annas for the first crop, and 1 Rupee 12 annas for the second, will not in general be found too heavy. They will not, however, insist upon this being universally adopted, but leave it to the Collector's discretion, to lower it where he may be convinced that it will be too high. In villages containing old wet-lands, the Guntoor plan of assessing the new wet-lands according to the existing Tarams may be followed, the Board think, without running counter to the intention of Government. Possibly, however, the arrangements already made by Mr. Knox may present a bar to the adoption of this course; the Board therefore will allow him to use his discretion on this point. If the Taram-system is followed, an extra-cess should be taken for a second crop, unless the old-lands pay a consolidated Teerwa.

15. The question next in importance, is, whether old wet-land is to be charged Teerwa Jastee. The Board entertain no doubt that in many instances, these benefit considerably by the improved irrigation and Canal-communication, and where a second-crop is raised on single-crop land, the second-crop-cess, fixed at half that obtained for the first, should certainly be exacted; but it will be so difficult to appreciate the amount of advantage derived in other respects, that the Board think that it will be better to defer any enhancement of the wet-Teerwa already received for the first-crop on account of the improved supply and other advantages, till the Survey. Unless therefore the Government on view of these Proceedings, should direct otherwise, the Collector will abstain from demanding a water-cess from all Mamool-wet-land, cultivated with a single crop *whether Government or Enam*,—for the Board are of opinion that the same reasoning applies to Enam, as to the Government lands.

16. The case of the Nozeed Zemindar, presents itself for consideration in this place. This land owner, has it appears, possessed irrigation for many years past by means of a channel dug at his own expense, but which has been rendered more or less useless by the Bunder-Canal, newly constructed. The Board are decidedly of opinion, that Government is bound to supply him with water without any extra charge, for all such lands as were formerly irrigated, the extent of which should be ascertained by the Collector as soon as practicable. If, in consequence of the more abundant and earlier supply afforded by the Annicuts, he is able to bring dry-land into wet cultivation, a water-cess should be levied from him for such lands, in the same proportion to the rate charged to the Government-Ryots, as his Peshcush bears to the assets on which it was fixed. The Board propose to make this reduction in the demand on the Zemindar, as he will have the trouble and risk of collecting the water-cess from his ryots, and the principle of the permanent settlement, is to allow him a commission for so doing.

26th May in Con. 30th July 1858, *para.* 13.

17. Mr. Knox notices the case of some wet land, of which the ordinary source of irrigation has long failed, but which has nevertheless continued to pay wet-Teerwa. The Acting Collector, it seems, intended to levy a water-cess for supplying this with Annicut water. The Board however are of opinion, that like wet-land in general, it should be exempt pending the survey, when its real capabilities will be ascertained.

7th in Con. 30th July 1858, *para.* 7.

18. The arguments used by Mr. Knox for exacting a full water-rate for a second crop grown on wet-enam land, though half a rate only would be levied from Government land under the same circumstances, appears to the Board to be altogether inconclusive. The enam should be treated exactly the same, as the Government-land.

19. In some cases, it appears, that ryots and Enamdars refuse to take water, but are able to raise crops of a superior quality, owing to their land being kept moist by the surrounding water. The Board are of opinion, that on the principle laid down by Government, no demand can be made on them, though they may benefit in the way described.

From Collector 26th May in Con. 30th July 1858, *para.* 7.

20. In this para. the Collector informs the Board, that, he has ordered 2 Rupees per acre to be collected for the 2nd crop in the Ralunghy Talook. It would seem that the full water-rate had not been

previously ascertained. The Board therefore, are unable to judge whether its half cess should be 2 Rupees or some other sum, but will not object to it for the present Fusly.

21. Adverting to para. 8 and the suggestion regarding Gingely-oil-seeds and some other similar crops, the Board consider that all dry-crops requiring the aid of but little water, should be charged only half the water-cess. For the purpose of carrying out this rule each District should have an authorized and published list, detailing the crops entitled to this privilege, and Mr. Knox is requested to prepare one for the Board's approval.

22. In conclusion, the Board would observe that the opinion they have expressed, relative to the course to be pursued towards the Nozeed Zemindar, is intended to apply only to the period which may intervene before the Survey. The Zemindar, himself, in his Petition, expresses his readiness to pay for the advantage he may be found, on careful enquiry, to have received. The instructions given by the Board for the present, are dictated by a consideration of the imperfect means now available, for appreciating the actual amount of advantage derived, and of the early period at which the Survey will be completed.

23. If the remarks made in the Nozeed case, are not sufficient for Mr. Knox's guidance in regard to other estates, he will lay their several circumstances clearly before the Board.

24. The Board would further observe with reference to the rates of Teerwa suggested by them in para. 14, for the first and second crops, that they have proposed the separate taxation of the two crops, in difference to the orders contained in para. 33 of the

In Con. 15th March 1858.

Extract Minutes Consultation of Government, under date the 12th March 1858; but, if Government will permit, they would much prefer, that as regards the cultivation under the Kistnah Annicut, the Ryots shouldhave the option of paying a consolidated water-cess for two crops of 4 Rupees per acre, as is the case in Guntoor in respect to lands irrigated from the same works. This principle would, if approved, be applicable to other Annicuts also.

Ordered that the foregoing Proceedings, be submitted for the consideration and orders of the Right Honorable the Governor in Council.

(A true Extract.)

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

No. 2. ORDER THEREON, No. 1289; dated 22d September 1858.

1. In their order dated 12th March 1858, No. 329, the Government reviewed the report of the Board of Revenue upon the progress made in levying a water cess on the lands in the Masulipatam District which had received water from the Godavery and Kishna Anicuts: and the instructions then given, with reference to the system which, in the opinion of Government, should be pursued pending the Revenue Survey, and the final determination of the water rate question, may be summarized as follows:

(i.) A water cess calculated with reference to the additional irrigation, canal communications, drainage improvements, &c., is to be levied on all Government, Zamíndárí, and Inám land from the 2d year of irrigation; and if any opposition be made to payment, the supply of water is to be stopped;

(ii.) The irrigated area to be measured however roughly, and the measurements tested;

(iii.) The 2d crop to be assessed at half the rate of the first; and

(iv.) Cane cultivation to pay a double cess.

2. In their Proceedings recorded above, the Board of Revenue submit for the consideration and orders of Government three letters from the Acting Collector and Collector of Masulipatam, and one from the Director of Revenue Settlement, relative to the demand of Extra cess on account of Anicut water.

From Masulipatam to Bd. of Rev. dated 26th April 1858.

3. The first letter offers certain explanations relative to some points animadverted upon in Extract Minutes Consultation dated 12th March. These are detailed in para. 1 of the Board's proceedings. The only portion of the letter calling for remark, is, the Board think, the comparative Statement of Revenue in Fusly 1265 and Fusly 1268. it is not they consider clear whether the increase shewn in the

villages irrigated from the Anicuts, is an enhancement of the village rents over and above the additional assessment exhibited in Statement E. of the Acting Collector's former letter of 28th November 1857. The Board's meaning apparently is, that it is not clear whether the demand entered for Fusly 1265 is the normal amount of the village rents, in which case the *whole* increase only amounts to Rupees 60,000, or whether the demand shewn for Fusly 1265 is the amount of the usual village rents plus so much of the water cess as had been then imposed: in the latter case the Statement would shew an increase of Rupees 60,000 in 3 years; which is more satisfactory. The former would appear to be the true state of the case, for in para. 3 of their proceedings of 23d January 1858 the Board admit that no "decided" measures were taken in Masulipatam to enforce the levy of the water rate until Fusly 1266. So that it does not appear to be probable that in Fusly 1265 much was added to the village rents on this score.

4. In para. 5 of his letter Mr. Knox explains that the discrepancy alluded to in para. 4 of the order of Government of 12th March, arose from the accidental omission of a *Parganah* in one of the statements.

5. The explanation given regarding the remarks of Government on the proceedings of the Head Assistant Collector Mr. Chase, in exacting less than Mr. Fraser's rates is very unsatisfactory as regards the Collector's office where Mr. Fraser's order to the Pentapàd talook must have been retained; there appears no reason to doubt that it was Mr. Fraser's intention to introduce his rates into Pentapàd, as well as into other talooks.

6. The second* and third† letters are from Mr. W. Knox who had succeeded Mr. T. J. Knox in the charge of Masulipatam. Certain explanations are here also offered respecting the expressions of dissatisfaction on the part of Government contained in their order of 12th March. These are now reviewed by the Board in paras. 4-9 of their Proceedings. The Board have demonstrated that the explanations afforded by the Collector and his Head Assistant have not in general mended matters, and a copy of the Board's Proceedings having been sent to the Collector, no further notice seems to be necessary than to express the concurrence of Government in the Board's remarks.

* *Dated 26th May* 1858.
† *Dated 7th July* 1858.

7. But on one point the Board consider the explanation given by the Head Assistant Collector to be satisfactory. This is, the confining the demand of tírwa jástí in Pentapád to half the rate designed by Mr. Fraser. As matters stood Mr. Chase had perhaps no other course open to him, but the reason why Mr. Fraser's order was not sent to Pentapád, is as previously remarked, wholly unexplained.

8. In the 10th and following paragraphs of their Proceedings the Board "consider the "several points on which Mr. Knox applies for instructions in the order in which they can be "most easily disposed of."

9. The first question is, what water rate shall be imposed on Government dry land converted into wet, and whether it shall be uniform on all descriptions of land, or vary with the class. The Collector thinks that two Rupees an acre is the highest rate that can be borne.

10. In Guntoor the ryots pay a consolidated *Tírwa Jástí* of Rupees 4 an acre for the Anicut water. Mr. Newill‡ who reports this circumstance, suggests that a similar arrangement would be advisable for Masulipatam, but that as Government have ruled that the 2d crop is to bear a cess equal to half that of the first crop, he would charge the first crop Rupees 3-8-0 and a second Rupees 1-12-0. The plan in Guntoor where villages are already partially irrigated has been to impose a wet assessment on the newly converted lands, according to the wet *Tarams* existing in the village.

‡ *Director Revenue Settlement to Board of Revenue dated 19th June* 1858.

11. The Board are of opinion that these arrangements should be acted upon, so far as they are not opposed to the directions given by Government. *Para.* 11.

12. The plan proposed then is as follows:

i. In villages already partially irrigated, the system prevailing in Guntoor of assessing the new wet lands according to existing tarams, is to be followed.

ii. In villages irrigated *de novo*, a water rate of 3 Rs. 8 As. for a first, and half that amount for a second crop, is to be imposed.

Without entering into a discussion in this place as to whether the consolidated, or the separate rates are more in accordance with sound fiscal principles, the Government are of opinion that the latter are more adapted to the present circumstances of the Ryots, and the arrangements suggested by the Board are approved and sanctioned.

13. The next question on which orders are required is, whether old wet land is to be charged with *Tírwa Jástí*? The Board entertain no doubt that in many instances wet lands benefit considerably from improved irrigation and Canal communications; and where a second crop is raised on single crop land the second crop cess should in their opinion certainly be exacted. But as it will be so difficult to appreciate the exact advantage derivable from the new irrigation in other respects (i. e. except in case of a second crop) the Board would direct the Collector to abstain, until the survey, from demanding *any* water cess on old wet land, whether Government or Inám. The Government approve of the Board's proposal with reference to the second crop, and the advisability of abstaining until the Survey from interference with lands under full wet assessment. *Board, para.* 15.

14. Thirdly, the case of the *Nozíd* Zamíndár has to be considered. A certain channel was formerly dug in the Zamíndárí at the proprietor's expense. This has been rendered more or less useless by the Masulipatam Canal. As to the liability of Government to supply the Zamíndár with as much water as he had before without extra charge there can be no doubt, and the Collector has been desired to ascertain the extent of land irrigated by the new channel, and that formerly under wet cultivation as soon as possible. "If," the Board go on to say, "in consequence of the "more abundant and earlier supply afforded by the Anicuts the Zamíndár is able to convert dry "land into wet a water cess should be levied from him, with a proportionate deduction on ac- "count of his trouble in collecting." *Board, para.* 16.

The Government approve of, and confirm the Board's orders with respect to the treatment of lands in the *Nozíd* Zamíndárí.

15. The instructions issued by the Board to Mr. Knox, and contained in paras. 17, 18, 20, and 21 of their Proceedings are approved. The arrangement proposed in para. 21 will of course only remain in force until the survey; it will require the full consideration of the assessment authorities before a final determination is come to on the subject.

16. In para. 19, the Board express their opinion that certain ryots and Inámdárs, who refuse to take water but raise crops of superior quality from their land moistened by the percolation of the surrounding water, cannot under the principle of the orders of Government (quoted marginally) be taxed. *E. M. C. 21st Aug.* 1856, *No.* 883, *p.* 16.

17. The Government are of opinion that individuals cannot be suffered to obstruct great measures of general improvement by refusing to take advantage of them; the ryot only holds his lands on the tenure of paying the public demand which the Government can enhance or reduce at pleasure according to the circumstances of the land. Individuals who refuse to pay the full amount of tax as regulated must give place to those who will pay.

18. In like manner Inámdárs are entitled by their grants to levy the land tax on a given piece of land;—such tax being the amount assessed on the land in its then condition. But if the Government at its own charge shall render that land capable of bearing a larger assessment it is perfectly competent to it to levy the difference from the Inámdár; or if he should refuse to avail himself of the advantages offered, to procure the cultivation of the land by others paying the amount of the grant to the Inámdár and crediting the difference to the public revenue. Under this view of the case when land is so situated and circumstanced that it must receive water by percolation, and will doubtless have water let into it directly by the ryot, with the connivance of the village authorities, such land may fairly be regarded as wet land and made to pay accordingly. The Government do not however desire to lay down any positive orders in the matter; having stated their view of the *principle* which should be applied, they would rather leave the Board to exercise their discretion on the subject.

(Signed) T. PYCROFT,
Chief Secretary.

No. 2894.

Extract from the Proceedings of the Board of Revenue, dated 30th July 1858.

In Con. 19th June 1858. Read again letter from the Acting Collector of Masulipatam, dated the 26th April 1858, offering explanations with reference to the Extract Minutes Consultation of Government dated

In Con. 15th March 1858. 12th March 1858, No. 329 R. D., relative to the Teerwa Jastee levied on account of the improved irrigation of the Masulipatam District, in consequence of the Anicuts erected across the Godavery and Kistnah Rivers.

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[Here enter No. 13[illegible]

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The letter first recorded is from Mr. T. J. Knox the late Acting Collector of Masulipatam, who sub-

28th Nov. 1857, in Con. 23d Jan. 1858. mitted the report on the results of the Kistnah and Godavery irrigation commented on in the Extract Minutes Consultation of Government dated the 12th March

In Con. 15th March 1858. last. The observations it contains are very brief. He explains the difference

Para 4. between two Statements embodied in his former letter; states that the Pootty of land contains 10 Acres, 24 Koonsums, and that an assessment of 40 Rupees per Pootty would be

Para 6. Rupees 3-12 or with the addition of a water Cess of Rupees 2 Rupees 5-12 per acre, whereas the average assessment in Tanjore is shewn by the Report of the Commissioners in the Public Works Department to be Rupees 4¾ per acre; and with the view of proving that there was no neglect in the endeavour to procure a return for the expenditure on the works of irrigation,

Para 7. furnishes a Statement shewing that compared with Fusly 1265 there is an increase

Fusly 1268, in the villages commanded by channel irrigation of Rupees 60,129, while in villages not so commanded the increase is only Rs. 20,156. He also informs the Board, with reference to the remarks of Government on Mr. Chase having exacted less than the rate designed by Mr. Fraser, that Mr. Fraser's order was never sent to Pentapaud Talook, and that when Mr. Chase reached the Talook the crops had been harvested and the Ryots were then unwilling to pay an amount ~~of their liability~~ for which they had not been forewarned to consider themselves liable.

2. The only portion of this letter calling for particular remark is the comparative Statement of Revenue in Fusly 1265 and Fusly 1268. The Board do not understand whether the increase shewn in the villages irrigated from the Anicuts is an enhancement of the village rents over and above the additional

In Con. 23d Jan. 1858. assessment, exhibited in Statement E. of Para 12 of the Acting Collector's letter. of the 28th November 1857. If not, it does not seem to present a more favorable view of the results of the works than that formerly given, for according to the Statement E. adverted to above, the excess in Fusly 1267 amounted to Rupees 56,583. If besides the Teerwa Jastee entered in Statement E. the rents of Fusly 1268 had risen to 60,000 Rupees higher than in Fusly 1265, the result is more satisfactory.

3. The second and third letters are from Mr. W. Knox who had succeeded Mr. T. J. Knox in the charge of Masulipatam. With the 2d letter he forwards a letter* from Mr. Chase, in explanation of his Proceedings which had been unfavorably noticed by Government.

* Dated the 26th March 1858. Enc. No. 1, in from Collector 26th May in Con. 30th July 1858.

26th May in Con. 30th July 1858.

Paras 3 and 4. 4. In reference to the light water Cess imposed on Enam in comparison with Government lands, Mr. Knox remarks that it was probably dictated by a regard to the heavy Cuttobady of ½ to 3 Rupees per acre paid by many of the Enamdars. He makes further observations on the matter of which the Board have failed to perceive the relevancy. They would observe that whether Enam land be highly or lowly assessed, the levy of an equal water Cess with that imposed on Government lands *of the same description* would not really alter the proportion;

since the water is an addition to the value of both Government and Enam land which was not originally contemplated. The grant by Government to the Enamdar was the difference between the Quit Rent actually imposed and the full assessment of his land in its state at the time of the grant, and that difference he will still enjoy though he should be charged the same price for water as the Government Ryot.

Para 2. The Board do not agree with Mr. Chase in thinking that this would be virtually depriving the Enamdar of his Enam.

5. The explanation given by Mr. Chase of his confining the demand of Teerwa Jastee in Pentapaud

Para 3. to half the rate designed by Mr. Fraser is, the Board consider, satisfactory; and under the circumstances they think that Government will be disposed to excuse the imposition of the same rate in Ralunghy. He states that he visited every village in which extra assessment had been demanded, and found that many were suffering from want of drainage.

Para 7. 6. The Board consider that Mr. Chase gives no good reason for his opinion that the levy of a lower rate of water cess for Paddy sown broad-cast would not encourage slovenly farming. The Revenue authorities should bear in mind, that the charge is for water according to a rough Estimate of the quantity used, and is not at all to be regulated by the probable result of any particular mode of agriculture, a matter dependant entirely on the will of the Ryot.

Para 8. 7. Mr. Chase states that he exacted no cess for the 2nd crop, as he thought that if the Ryot paid for water for the 1st crop, he was entitled to as much water as he could get. This argument is evidently futile unless the Cess for the 1st crop was in fact a consolidated one, leaving it to the option of the Ryot to cultivate one or more crops as he might think proper.

8. The reduced charge on land cultivated with Gingely Oil Seed, Onions, &c. is explained to have been regulated by the smaller quantity of water required. This reason does not seem opposed to the principle laid down by Government, and the Board will again advert to the point hereafter.

Para 12. 9. In this para Mr. Chase mentions that, his observation that the Extra Assessment on dry land converted to wet was opposed to the principle of the Joint Rent Sys[illegible] was intended to apply to the single year in which it was first levied. The Board are not sure that the fully comprehend the illustration which follows. It would seem that either in Fusly 1265 or Fusly 1266 the Village rents were increased in consideration of the Anicut water in addition to which in Fusly 1266 a special Extra Cess was also taken on this account, and that Mr. Chase defends the lowness of this Extra Assessment (one Rupee per Acre) on account of the previous enhancement of the Village rents for the same cause, and of the Ryots not having been led to expect any Extra charge. If this be his meaning, Mr. Chase would appear to have considered that the levy of any Extra charge whatever in Fusly 1266 was unwarranted, the rents of that year having been fixed on the understanding that there would be an additional supply of water and the Board do not understand the explanation offered by the Collector, that he (Mr. Chase) "gave all the lands of the Village to the Villagers "on the rent agreed for, but when he found by actual measurement that a "larger number of Acres were cultivated than were returned by the Curnums, he charged Teerwa Jastee "on the number then found, and this he called excess cultivation." To remove the obscurity in which the measure was involved, it should have been explained when the Joint Rent was fixed, whether at the close of the *preceding year* or sometime afterwards. As regards Fusly 1266 there was probably an omission at the time of settling the rent to stipulate for Extra Cess on account of dry land converted to wet by Anicut water, and the Sub Collector unwilling to forego the water Cess altogether, (though to do so was required in consequence of such omission by the principle of the Joint Rents,) fixed it low to obviate complaints. In the agreement for the Rent of Fusly 1267, the omission would appear to have been supplied.

E. M. C. of Government 12th in Con. 15th March 1858. Para 19.

From Collector 26th May in Con. 30th July 1858. Para 7.

From Mr. Chase Para 12.

10. Having noticed the most important of the explanations submitted by the Revenue Authorities of Masulipatam, the Board now proceed to consider the several points on which Mr. Knox applies for instructions. In so doing, they will take them not exactly in the order in which they are mooted, but in that in which they can most easily be disposed of.

11. The first question is "what water Rate shall be imposed on Government dry land converted "into wet, and whether it shall be uniform on all descriptions of lands, or vary with the class."

From Collector 7th in Con. 30th July 1858. Paras 1, 2, 3.

12. Having failed to obtain reliable returns of profits, the Collector suggests that two Rupees an Acre is as high a rate as can be borne. He hears that the Ryots in Guntoor have expressed their inability to pay more.

13. The Board observe that for dry land converted into wet the Ryots in Guntoor are stated, in the letter from the Director of Revenue Settlement recorded at the head of these Proceedings, to pay a consolidated Teerwa Jastee of four Rupees the Acre, which gives them the privilege of using water for a 2nd crop without Extra payment. Mr. Newill expresses himself favorably to the same arrangement being carried out in Masulipatam, but as Government had ruled in para 33, of Extract Minutes Consultation of Government of 12th March 1858, that the 2nd crop is to bear a Cess equal to half that of the 1st crop, he suggests that if the 1st crop be charged Rupees 3 Annas 8 and the 2nd, Rupee 1 Annas 12, making for both Rupees 5-4, it would if added to a moderate dry Assessment form by no means an excessive wet Assessment. Where Villages are already partially irrigated, the plan in Guntoor, which has been approved by Government has been to impose a wet Assessment on the newly converted lands according to the wet Tarams existing in the village. These arrangements were proposed for imitation in Masulipatam with such modifications as might be necessary, in the Board's Proceedings of the 5th October 1857, but although they were adverted to in the Board's Proceedings of the 23d January following, submitted to Government, the Government expressed no opinion as to their propriety, but without reference to them ordered that a water cess should be exacted on a calculation of the advantages derived from the additional irrigation, Canal communications, drainage and embankments, and that the second crop should be assessed at half the cess upon the first.

Para 4.

In Con. 15th March 1858.

Para 33.

14. If, on the one hand, however, the Government omitted to confirm the orders of the Board alluded to above, they did not on the other in any way condemn them. Accordingly, as the Director of Revenue Settlement approves of their being carried out at all events partially, the Board are of opinion that they should be acted upon so far as they are not opposed to the directions given by the Government. It will be necessary in the observance of this condition that a separate Teerwa Jastee should be fixed for the first and second crops grown in villages newly irrigated, and the Board are of opinion that the rates already suggested; viz. 3 Rupees 8 Annas for the first crop, and 1 Rupee 12 Annas for the second, will not in general be found too heavy. They will not however insist upon this being universally adopted but leave it to the Collector's discretion to lower it where he may be convinced that it will be too high. In villages containing old wet lands, the Guntoor plan of assessing the new wet lands according to the existing Tarams may be followed, the Board think, without running counter to the intention of Government. Possibly, however, the arrangements already made by Mr. Knox may present a bar to the adoption of this course, the Board therefore will allow him to use his discretion on this point. If the Taram system is followed, an extra cess should be taken for a second crop, unless the old lands pay a consolidated Teerwa.

15. The question next in importance is whether old wet land is to be charged Teerwa Jastee. The Board entertain no doubt that in many instances these benefit considerably by the improved irrigation and Canal communication, and where a second crop is raised on single crop land, the second crop cess fixed at half that obtained for the first should certainly be exacted; but it will be so difficult to appreciate the amount of advantage derived in other respects, that the Board think that it will be better to defer any enhancement of the wet Teerwa already received for the first crop on account of the improved supply and other advantages till the Survey. Unless therefore the Government on view of these Proceedings should direct otherwise, the Collector will abstain from demanding a water cess from all Mamool wet land, cultivated with a single crop *whether Government or Enam*, for the Board are of opinion that the same reasoning applies to Enam as to the Government lands.

16. The case of the Nozeed Zemindar presents itself for consideration in this place. This land owner has it appears possessed irrigation for many years past by means of a channel dug at his own expense, but which has been rendered more or less useless by the Bunder Canal newly constructed. The Board are decidedly of opinion that Government is bound to supply him with water without any extra charge for all such lands as were formerly irrigated, the extent of which should be ascertained by the Collector as soon as practicable. If, in consequence of the more abundant and earlier supply afforded by the Anicuts, he is able to bring dry land into wet cultivation, a water cess should be levied from him for such

lands, in the same proportion to the rate charged to the Government Ryots as his Peshcush bears to the assets on which it was fixed. The Board propose to make this reduction in the demand on the Zemindar, as he will have the trouble and risk of collecting the water cess from his ryots, and the principle of the permanent settlement is to allow him a commission for so doing.

26th May in Con. 30th July 1858, para 13.

17. Mr. Knox notices the case of some wet land of which the ordinary source of irrigation has long failed, but which has nevertheless continued to pay Wet Teerwa. The Acting Collector it seems intended to levy a water cess for supplying this with Anicut water. The Board however are of opinion, that like Wet land in general it should be exempt pending the Survey when its real capabilities will be ascertained.

7th in Con. 30th July 1858, para 7.

18. The arguments used by Mr. Knox for exacting a full water rate for a second crop grown on Wet Enam land, though a half rate only would be levied from Government land under the same circumstances appears to the Board, to be altogether inconclusive. The Enam land should be treated exactly the same as the Government land.

19. In some cases, it appears, that Ryots and Enamdars refuse to take water, but are able to raise crops of a superior quality owing to their land being kept moist by the surrounding water. The Board are of opinion that on the principle laid down by Government no demand can be made on them, though they may benefit in the way described.

From Collr. 26th May in Con. 30th July 1858, para 7.

20. In this para the Collector informs the Board that he has ordered 2 Rupees per acre to be collected for the 2nd crop in the Ralunghy Talook. It would seem that the full water rate had not been previously ascertained. The Board therefore are unable to judge whether its half cess should be 2 Rupees or some other sum, but will not object to it for the present Fusly.

21. Adverting to para 8 and the suggestion regarding Gingelly oil seeds and some other similar crops, the Board consider that all dry crops requiring the aid of but little water should be charged only half the water cess. For the purpose of carrying out this rule each District should have an authorized and published List, detailing the crops entitled to this privilege, and Mr. Knox is requested to prepare one for the Board's approval.

22. In conclusion the Board would observe, that the opinion they have expressed relative to the course to be pursued towards the Nozeed Zemindar, is intended to apply only to the period which may intervene before the Survey. The Zemindar, himself, in his petition, expresses his readiness to pay for the advantage he may be found on careful enquiry to have received. The instructions given by the Board for the present are dictated by a consideration of the imperfect means now available for appreciating the actual amount of advantage derived, and of the early period at which the Survey will be completed.

23. If the remarks made in the Nozeed case are not sufficient for Mr. Knox's guidance in regard to other estates, he will lay their several circumstances clearly before the Board.

24. The Board would further observe with reference to the rates of Teerwa suggested by them in para 14, for the first and second crops, that they have proposed the separate taxation of the two crops in deference to the orders contained in para 33 of the Extract Minutes Consultation of Government, under date the 12th March 1858; but if Government will permit they would much prefer that as regards the cultivation under the Kistnah Anicut, the Ryots should have the option of paying a consolidated water cess for two crops of 4 Rupees per acre, as is the case in Guntoor in respect to lands irrigated from the same works. This principle would, if approved, be applicable to other Anicuts also.

In Con. 15th March 1858.

Ordered that the foregoing Proceedings be submitted for the consideration and orders of the Right Honorable the Governor in Council.

(A true Extract.)

(Signed) J. D. SIM,
Secretary.

To

T. PYCROFT, Esq., *Chief Secretary to Government.*
Copy to the Collector of Masulipatam.

Rev 1255

From the Board of Revenue.
No 2894. dy 20 July/58

The Godavary annicut was completed in 1852; the Krishna Annicut in 1836; soon after the works came into operation, the means whereby an adequate return for the outlay incurred was obtained received the attention of Govt.

On 22d May 1839 the Govt called for certain particulars relating to the cultivation and revenue of the lands watered by the Godavary by the previous & the construction of the Annicut, and subsequently certain reports were in consequence submitted by Mr Taylor, then in charge of Rajamundry on 22 July and 23 Sept 1834, and

Cont 12 Mass 58 No 59 $110

Revenue 1858 Nov 20 Dy No 12555

Extract from the Proceedings of the Board of Revenue

Dated 30th July 1858.
Read 3 Aug 1858.
10 Sub. Collr

No 2894

Govt No 1289 22 September 1859

Mr Prinsep having the explanations of the Collector of Masulipatam with reference to Extract Min. Cons 12th March 1858 relative to the levy of tenure-fee on account of the unfinished irrigation of the Pedda Cottaveru - given on the condition of the Ryots of the Peddapuram and Pithapuram Estates, with the Ryots of Mandapeta Estate, marked as regards the Amount of Extra Cess then imposed for Fasli 1268.

No 1.

21 Aug — 4 — Rs 5716

were laid before Govt on
23 Oct following; but as
the Bd had expressed no
opinion on the subject
the Govt desired that the
Collectors statements
should be carefully
tested, and took the
opportunity of forwarding
to the Bd. certain infor-
mation furnished by
the Comrs. of Ganjam & Vizagapatam
on the subject of the
anicuts in those Dis-
tricts.

On 7 April 1855, the Bd.
in reg. to the above orders
represented that the
subsidiary works connec-
ted with the Godavary
and Kistna Anicuts
were still incomplete;
that arrangements had
yet to be made for remod-
elling the Land Asst; as
well as for introducing
a water tax on the lands
newly brought under irri-
gation;

Ltr to C 7 Dec 1854

Ltr fr C 14 and
26 April 1855.

that as such matters
had been removed from
their control & that of
the Comrs N.C they could
not supply the desired
information
The Govt accordingly trans-
ferred the papers to the
Comrs N.C; at the
same time desired the
Board to submit their
report on the Coleroon
works at their earliest
convenience; while the
Comrs. was directed to
obtain from the Collector
of Vizagapatam, similar
information to that
which had been fur-
nished by Mr Stokes for
Guntoor: And alluding
to that part of Mr Taylor's
report which treated of
Tonga Jaddi; they requested
the Comrs to furnish a
statement of the extent
of land liable to this

and the amount of the tax; as well as an estimate of the probable Extent and amount still to be anticipated.

In their Proceedings of 21 Jany 1855 the Bd of R. reported on the effects of the Cheroom works on the Revenue and prosperity of Tanjore: and the Comr. N.C. reported on 9 July/53 respecting the Godavary and Kistna Annicuts. These papers were forwarded to Lt. Arthur Cotton for his comments. / These and a rejoinder from the late Commissioner and the other Members of the Bd of R. were disposed of in Sl. Ll. 10 Aug 1858 No 1108; when the whole of the papers were ordered to be printed and copies of the communication

Cons. 8 Nov 1853 Nos 13-14
In " 1854 " 23026
5 Jan 1855 " 36-37
15 July 1856 " 45-46
P.W. 17 June " - 1-2
Rev. 21 April 1857. 7.

d/ 19 Sept 1857.
4 March 1858.

d/ 28 Aug. 1854

This has been done

forwarded to the Hon. C.D.

Besides the correspondence to which the foregoing paragraphs give an abstract, the distinct question of a water rate for the Godavery Irrigation has been discussed in the papers marginally noted.

From these papers it appears that a water rate was first imposed in Rájamundry in 1261-2, as a temporary measure, at the rate of 1 R a Puttie on all wetlands receiving additional water, and 2 R on all dry land converted into wet.

In MC. 5 Nov. 53 the Bd remarked on the utter inadequacy of these rates, and directed the early consideration of the subject;

And the Comr of the NC. having in his letter. Report. for 7262 remarked

that the new system had only as yet been partially applied, but that measures had been taken for the systematic application of an irrigation tax on lands, both on full and favorable assessment, which would come into operation from the commencement of F. 1264, the Govt desired to be furnished with a special report, observing that the question was one of great and obvious importance and that the early settlement was essential.

The subject was accordingly reported upon in the Commrs letter of 20 Novr 1854, and Govt in Jud. January 5. 1855, decided that the terms offered & the Ryots were extremely liberal. And the Commr was requested to close

Ellc 6 Nov/54. No 1654.

n Commr. 24 March 1856. No 27.
C 14 July 1856 No 728

speedily, in his next Jud. Revenue report, the progress which had been made in settling the water cess. The Commr did this, but the Govt regarded the present state of matters as respects the levy of Nirwaj[illegible] as very far from satisfactory and they laid down what in their opinion would be a correct principle for levying a water rate, such as would give a "suitable return for the "outlay on the works, with "a profit."

And shortly before passing this order Govt had called the attention of the Comr N.C.D. a report of the Civ. Engr Godavary Divn on the Nagaram Talk in which that Officer remarked that although the Talk had enjoyed the benefit of the Water since 1853 no additional

Apepment had been demanded
pour Sol Rupk, a Dmandars.
~~And~~ The Govt observed
that as two seasons had
already passed by, it was
undesirable that a third
should do so without any
advantage to Government.
Shortly afterwards the Com-
rs R.C., resumed his seat
at the Board of Revenue;
and in their Prop dg 19
May 1837 the Board reported
on the questions raised
in the two orders dated
14 June and 14 July 1836.
In the earlier paras. the
Board relate the methods
pursued by the Collector &
subordt of Rajamundry
in apesing a water rate
on the villages of their
respective divisions in
F. 1265: as well on Govt
Lands, as on permanently
settled, and Dráu Villages
And afterwards, they
record their opinion on

Exhl 14 June 1836. No 960

1 to 10.

9 to 11

x to 12.

the measures already adopted,
and those to be taken for
the future as regards the
apepment of Eirwa Dasti
in Rajamundry. In con-
cluding their review of the
reports placed before them
the Bd expressed their con-
viction that the sums
which, under the arrange-
ments reported will be
taken for the water rate,
wd form a very inade-
quate return for the value
of the water received; &
they doubted whether the
course suggested in the
orders of July 14/36 of
fixing a rate calculated
to give a suitable return
for the outlay on the works
with a profit, was founded
on a correct principle,
as would draw from
Rajamundry its proper
share of the Public Re-
venue with reference to
its improved resources.

Govt. considered the state
of things unsatisfactory.
More successful attempts
might, they thought, have
been made to obtain
a suitable return for the
heavy outlay of Govt.
The amount of extra
taxation imposed bore
no sort of proportion to
the benefits received; and
there was strong reason
therefor that on a
large extent of irrigated
land no extra cess at
all had been laid.
In noticing the state
of the Nizamam Talk. wh.
had been specially brot.
to the notice of the Govt.
by the Dist. Sy. the
Govt. came to the conclu-
sion that the state-
ments of the latter officer
though not fully borne
out, were not without

dated 27 July/57

some foundation. The
Govt concluded with expressing
much dissatisfaction at
the state of affairs in
Rajamundry. The interests
of the State were neglected
and the opponents of
Irrigation works found
a ready support to their
views in the remissness
of the Revenue officers;
They totally disapproved of
the pledges which in some
cases had been given to
the Ryots relative to
the non-enhancement
of their taxation, but
in anticipation of a
Survey and Redeploy-
ment of the Province
at an early date, they
were willing that matters
shd remain as they
are for the present.

In their Proceedings of

13

23 Jan/58, No 337, the Board submitted a letter from the Collector of Masulipatam, reporting the progress made in levying water cess on the lands in that district, which had received water from the Godavary and Kistna Annicuts. The Bd's proceedings on the question and the proceedings of the Revenue authorities were noticed with marked dissatisfaction by Govt in their order of 12 March 1858 No 329. Wherein they passed may be summarized as follows; an Officer was deputed to Rajamundry and Masulipatam Districts, in communication with the Dist Surg: the irrigated area of the Villages watered by the new channels; two being selected by the Collector & two by the Dist. Surg: the measurements so taken were to be compared with the returns of irrigation sent by the Tahsildars, and the whole was to be submitted thro' the Board of Revenue for the information of Govt. The officer deputed for this duty was also ordered to make certain Experiments with a view of testing the actual net profit to the Ryot, on an acre of irrigated land with ref to the system to be pursued in the Province pending the survey and final determination of the water rate question; "i.e. water cess calculated with ref: to the additional irrigation, Canal communi-

P. 33.

Cattoor, drainage im-
provements &c. is the
levied on all Govt., Zamin-
dári, and Inám lands
from the 2nd year of
irrigation; and if any
opposition be made
to payment, supply of
water to be stopped; (iii) the
irrigated area to be mea-
sured hereon roughly
and the measurements
tested; (iii) the 2nd crop
to be taxed at half the
rate levied upon the first, & (iv)
cane cultivation to
pay a double cess."

In their proceedings dated
30 July 1858 No 2894
the Board of Revenue
submit "for the considera-
tion and orders of Govt
three letters, from the
Actg Collr., Collr of
Masulipatam, and
one from the Director
of Revenue settlement relative
to the demand of extra
cess on acct of Anicut water.

From Masulipatam D 18d of Revenue d/26 April 858.

The first letter appears contain
Explanations relative to Letter
d/12 March. These are
detailed in Para 1 of the
Boards proceedings. The
only portion of the letter
calling for remark is, the
Board think, the compara-
tive statement of Revs:
in F. 1265. & F. 1268. It is
not they consider clear
whether the increase shewn
in the villages irrigated
from the Cummum is an
Enhancement of the Village
Cuttowr and above the
addl. assessment established
in Statement E. of the
Actg Collrs former letter of
28 Nov 1857. The Boards
meaning apparently is
that it is not clear

whether the demand
entered for 7.1265 is
the normal amount of
the village rents, in which
which case the whole*
includes only amounts
of Rs 60.000; or whether
shown for 7.1265
the demand is the
amount of the usual
village rents + so much
of the water cess as had
been then imposed; in
the latter case the
statement shews an
increase of Rs 60000
in 3 years which is
more satisfactory.

Mr Kuse explains the
discrepancy alluded to
in P.4 of the order of
Govt to have arisen from
the accidental omis-
sion of a Pargunah

P.S.

* Note
I think that this must be the
case, for in Para 3 of Mine Prop
of 23 Jan 1858, the Bd admit
that no "decided" measures
were taken in Masulipatam
before the water rate until
7.1266. So that it does
not appear probable
that in 7.1265 much was
added to the village rents
in this case.

* which there is no reason to
doubt

in one of the statements.
No. 1 does not go far enough;
the explanation given
with ref: to the results
of Govt on the proceedings
of MC have in Exactly
up to that Mr Fraser's rate
is very low; Mr Fraser's
order was never it is
stated sent to Pentapad
but was intended to be
sent there, the Coll's
office must have retain-
ed it.

The second and third
letters are from Mr. Mr.
Kuse who had succee-
ded Mr T. J. Kuse in the
charge of Masulipatam.
Certain explanations are
offered on points ani-
madverted upon in the
order of Govt of 12th March
These are now received

by the Board in Para 4-9 of their proceedings. The Bd shew that such explanations as are afforded by the Collector and his Head Apt have led in several mended matters, and a copy of the Bd proceedings having been despatched to the Collector no further advice seems to be necessary But on one point the Board consider the explanation given by Mr Shaw the H.A. Chs. satisfactory. This is the confining the demand of Firwa Jasti in Penkapád Shaff the rate designed by Mr Fraser. This is noticed above. as

except in respect the concurrence of Govt in the Bd remarks.
HD DS

Yes
Mrs

matters stood perhaps Mr Chase had no other complaint against him; ~~except that~~ ~~he conducted that became~~ but the cause of Mr Fraser's order not having been sent to Penkapád is wholly unexplained In the 10th and following paragraphs of their proceedings, the Board "consider the several points "on which Mr Fraser "applies for instructions "in the order in which they can be "most easily disposed "of"

The first question is what water rate shall be imposed on Govt dry land converted into wet, and whether it shall be uniform

mk descriptions plans,
or vary with the daps.
The Collector thinks that
two Rupees an acre is
the highest rate that
can be borne.

In Guntoor the Ryots
pay a consolidated* Tirwa Sastr of Rs 4 an
acre for the Amical
water. Mr Revill
who reports this circum-
stance, suggests that
this arrangement wd
be advisable for Masuli-
patam but that as
Govt have ruled that
the 2nd crops shall
pay = half that
of the first crop, he
would charge the 1st
crop Rs 3.8 & the 2nd
Rs 1.12.

The plan in Guntoor
where villages are
already partially

*i.e. one payment whether
one crop is raised, or two.

Director Rev. & Agrl. Dept. B of R.
d/19 June 1838.

p 11

irrigated, has been
impose a wet aft. on
newly covered lands
acc: & the wet tarams
existing in the village.
The Board are of opinion
that these arrange-
ments shd be acted upon
in Masulipatam so
far as they are not
opposed & the directions
given by Govt.
The plan proposed there
is as follows

1. In villages already partially irrigated, to adopt the Guntoor plan of opening the new wetlands acc: to existing Tarams.
2. In villages irrigated de novo, to impose a water rate of 3.8 for 1st & 1.12 for 2nd crop.

Orders of Govt are
requested as to this
plan. With ref: to

(I prefer the separate & consolidated rates as providing better for the present case of the 2nd crop but I agree in the propriety

the order of [illegible] in the system of taxing a 2nd crop at half the amount of the first, I venture to submit that in carrying out the rule they did the [illegible] did not intend to condemn the principle of a consolidated tax, which has its obvious advantages provided the Ryots would consent to it. In Tanjore they will not; the supply of water is not certain enough but I suppose that the supply of water in the Godavary & Kistna is perfectly unobjectionable except in the case of a breach in the dam: and therefore

In accordance with para 92 Rule 12 Appendix 58 I propose the usual fixture to be applied on the whole area cultivated for which remitted. But this will include lands which have never paid the assessed tax at present whether it should be 4 or 5¼ is a question I prefer to leave undecided at present. The water rate is also a question which I prefer to leave for the Dy Collr to report on. Mr Dykes appeal is not strictly in point but will show what he has power to grant in the way of remission for too late in the season to form any estimate of the supply. Mr

Refers to P24 of the Bd's Procs.

Nothing is to discipline at this General Meeting

19 Ryots

it appears likely that they would consent in Masulipatam. Rs 5.4. is proposed for the two crops. With a certain supply of water Rs 5 would not probably be an excessive demand added to the dry aspect. The Bd observe that Rs 5.4 for two crops would be by no means exorbitant. Mr Knox brings forward the fact of the average dft of Tanjore being only Rs 4.12 as an argument that his own Ryots should not be taxed higher. But in the first place it is most probable that this average takes into account the tank irrigated lands of the District. The average dft of the Delta lands is I think higher, and besides, the soil

of the Southern Deltas is much superior to that of Tanjore and the supply of water more constant.

The next question on which orders are required is whether old wet land is to be charged Tirwa Dâsti?

The Board "entertain no doubt that in many instances wet lands benefit considerably by improved irrigation and canal communication; and where a second crop is raised on single crop land, the 2nd crop assessment should certainly be exacted But as it will be so difficult to appreciate the exact advantage derivable from the new irrigation in other respects (i.e except the case of a second crop) the Bd are disposed to direct the Collr. to abstain with the Survey, from demanding any water cess on old wet land whether Govt or Râjam.

The orders of Govt are requested.

Thirdly, the case of the Koyil Zamindâr awaits decision.

A certain channel was formerly in use in the Zamindâri at the proprietor's expense. This has been rendered useless by the "Kunder" (and) about the liability of Govt to supply the Lands with so much water as be had before there can be no doubt. and the Collr. has been desired to ascertain the extent of land irrigated by the said channel formerly irrigated and the new channel as soon as possible. "If," the Bd go on to say, "in consequence of the more "abundant and earlier "supply afforded by the Anicut "the Z. is able to bring dry land "into wet cultivation, a "water cess shd be levied from "the Z." with a proportionate

deduction on accty his trouble in collecting.

But as it will be impossible to ascertain with accuracy what is the exact extent of the benefit derived by the Land. from his old channel, and as the existence of lands not liable to the water cess will undoubtedly give rise to much fraud, will it not be better to reimburse the Land. for his share of the expense of the old channel, and collect the water cess upon all land alike? Orders are requested on this pt. as also, as to whether the recommendation of the Board as to the principle on which it is to be collected, shall be adopted.

The instructions of the Bd to Govt, contained in Paras 17, 18, 20, and 21 of their proceedings, do not seem to require anything but an expression of approval of the Board's sentiments. It is presumed that the arrangement proposed in Para 21 will only be in force until the Survey. as it will leave the full consideration of the question before being permanently fixed.

In P. 19 the Bd express their opinion that certain Ryots and Inamdars, who reuse to take water, but raise crops of superior quality from their land moistened by the percolation of the surrounding water, cannot under the principles of the order of Govt be taxed. But it does not appear that the spirit of the Govt order precludes such demands. It has already been ruled that when a Ryot will draws away water from a previously existing Govt work, a fair and equitable extra cess shall

C.O.B.R. vol ii p 118. 28.

be demanded. The cases are precisely not analogous: but the policy seems to warrant the assumption that Govt never intended that because land was supplied by percolation beneath, upon from adjacent lands it shd be exempt, while land benefitting by surface irrigation is taxed. I think that taxing land found to be benefitted exactly as if it were irrigated would entail no hardship, provided that care be taken to impose no excessive water tax. There would then be no instances of Ryots applying to avail themselves of water. And this rule shd be specially enforced in the case of Inamdars.

Nth
Aug 19/58.

Clear that the individuals shd not be allowed to impede great measures of undoubted public benefit. & that petty opposition shd be overruled equally in proportion to the advantages they derive. and the Govt has just as much right to do this as it has to raise or lower in any way to modify the land tax. A ryot might just as reasonably object to a revision of assessment or materially alter his quota of it as refuse to pay a higher rate for the Govt at a large outlay have provided the means. If the assessment of the land should be given to another who has by expenditure, the full profit of the former shd be given to him after land rates are taxed on the full value

Ker Cons. 28 Sept 1858 - 1 - 2

64

12 Sept. 58

No 1289

Ext from the Mem. of Cons.
under date the 22d Sept 1858

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

(Rec'd 30 July 1858 No 2894)

1 In their order dated 12 March 1858 No 329, the Bd received the report of the Board of Revenue upon the progress made in levying a water cess on the Masulipatam lands in the district which had received water from the Godavery and Kistna Anicuts: and the instructions then given, with reference to the system which, in the opinion of Govt should be pursued pending the Revenue Survey, and the final determination of the water rate

Chief Secy to Govt — Chief Secy 816

question, maybe summarized as follows

(i.) a water cess calculated with reference to the additional irrigation, canal communications drainage improvements &c, is to be levied on all Govt, Zamindari, and Inam land from the 2nd year of irrigation; and if any opposition be made to payment, the supply of water is to be stopped;

(ii.) the irrigated area to be measured however roughly, & the measurements tested;

(iii.) the 2nd crop to be assessed at half the rate of the first; and

(iv.) canal cultivation to pay a double cess.

2. In their proceedings recorded above, the Board of Revenue submit for the consideration & orders of Govt three letters from the Dy Coll and Coll of Masulipatam, and one from the Director of Revenue Settlement, relative to the demand of extra cess on account of Anicut water.

From Masulipatam D 15th of D. 8/26 Ap/58.

3. The first letter offers certain explanations relative to some points animadverted upon in Ltr C of 12 March these are detailed in P 1 of the Bd's proceedings. The only portion of the letter calling for remark, is, the Board think, the comparative statement of Revenue in F 1265 and F 1268. Nis not they consider clear whether the increase shewn in the villages irrigated from the Anicuts, is an enhancement of the Village rents assessed above the add'l. assessment exhibited in statement E. of the Ag. Coll's former letter of 28 Nov 857. The Board's meaning apparently is, that it is not clear whether the demand entered for F 1265 is the normal amount

of the Village rents, in which case the whole increase only amounts to Rs 60.000 or whether the demand shewn for F 1265 is the amount of the usual village rents plus so much of the water cess as had been then imposed: in the latter case the statement would shew an increase of Rs 60.000 in 3 years: which is more satisfactory. The former would appear to be the true state of the case, for in P. 3. of their Proc of 23 Jan/58 the Bd admit that no "decided" measures were taken in Nuzadi-bahan to enforce the levy of the water rate until F 1266. So that it does not appear to be probable that in F 1265 much was added to the village rents on this score.

4 In P 5 of his letter Mr Knox

+ of 26 May 1858
° of 7 July 1838

Wdb

Explains that the discrepancy alluded to in P. 4 of the order of Govt of 12 March, arose from the accidental omission of a Pargunah, in one of the Statements.

5. The explanation given regarding the remarks of Govt on the proceedings of the N. A. C. Mr Chase, in exacting less than Mr Fraser's rates is very unsatisfactory as regards the Collector's office where Mr. Fraser's order to the Pentapáh Talk. must have been retained; there appears no reason to doubt that it was Mr Fraser's intention to introduce his rates into Pentapáh, as well as into other Talks

6. The second and third letters are from Mr W Knox

who had succeeded Mr J. Knox in the charge of Masulipatam. Certain explanations are here also offered respecting the expressions of dissatisfaction on the part of Govt contained in their order of 12th March. These are now reviewed by the Board in Paras 4–9 of their Proceedings. The Board have demonstrated that the explanations afforded by the Collector and his Head Asst. have not in general mended matters, and a Copy of the Board's Proceedings having been sent to the Collector, no further notice seems to be necessary than to expect the concurrence of Govt in the Board's remarks

7 But on one point the Board consider the explanation given by the Mr Asst. Govr to be satisfactory. This is, the confirming the demand of Sirwa Jâsti in Dentapâd to half the rate designed by Mr Fraser. As matters stood Mr Chase had perhaps no other course open to him, but the reason why Mr Frasers order was not sent to Dentapâd, is as previously remarked, wholly unexplained.

8. In the 10th and following paragraphs of their Proceedings the Board "consider the "several points on which Mr "Knox applies for instructions "in the order in which they "can be most easily disposed "of."

9. The first question is, what water rate shall be imposed on Govt dry land converted into wet, and whether it shall be uniform on all descriptions of land,

away with the clap. The Govt. thinks that two rupees an acre is the highest rate that can be borne.

10. In Guntoor the Ryots pay a consolidated Tirwa Sisté of Rs 4 an acre for the Anicut water. Mr. Revill who reports this circumstance, suggests that a similar arrangement would be advisable for Masulipatam, but that as Govt. have ruled that the 2nd crop is to bear a cess equal to half that of the first crop, he would charge the first crop Rs 3.8 and the second Rs 1.12. The plan in Guntoor where villages are already partially irrigated has been to impose a wet assessment on the newly converted lands, according to the wet Tarams existing in the Village.

Inspector Rev Letr. to Govt. dated 19 June 58.

11. The Board are of opinion

that these arrangements should be acted upon, so far as they are not opposed to the directions given by Govt.

12. The plan proposed there is as follows.

i. In villages already partially irrigated, the system prevailing in Guntoor, of keeping the new wetlands according to Existing Tarams, is to be followed.

ii. In villages irrigated de novo, a water rate of 3-8 Rs a first, and half that amount for a second crop, is to be imposed.

Without entering into a discussion in this place as to whether the consolidated, or the separate rates are more in accordance with sound fiscal principles, the Govt are of opinion that the latter are more adapted to the present circumstances of the Ryots and the arrangements by-

jected by the Board are approved and sanctioned.

B. The next question on which orders are required is, whether old wet land is to be charged with Nirvarásti?

The Board entertain no doubt that in many instances wet lands benefit considerably from improved irrigation and canal communications; and where a second crop is raised on single crop land the second crop cess shd in their opinion certainly be exacted. But as it will be so difficult to appreciate the exact advantage derivable from the new Irrigation in other respects (ie except in case of a second crop) the Bd would direct the Collr. to abstain until the Survey, from demanding any value cess on old wetland, whether for a Nanjah or Tarrum. The Govt approve of the Boards proposal with ref: to the second crop, and the advisability of abstaining until the Survey from interference with lands under full wet assessment Nirvarásti.

Bd. p 15.

Bd. p 16. 14 Thirdly, the case of the Nazid Zamindar has to be considered. A certain channel was formerly dug in the Zamindari at the proprietors expense. This has been rendered more or less useless by the Masulipatam Boundary Canal & the liability of Govt. to supply the Dam: with as much water as he had before, without extra charge, there can be no doubt. and the Collr. has been desired to ascertain the extent of land irrigated by the new channel, and that formerly under wet cultivation as soon as possible. "If", the Board go on to say, in con-

"sequence of the more abun-
"dant and earlier supply
"afforded by the Anicuts
"the Zamindar is able to
"convert dry land into wet
"& water cess should be levied
"from him, with a proportion-
"ate deduction on acct of his
"trouble in collecting."

The Gt approve, and confirm the Bd orders with respect to the treatment of lands in the Kozid Zamindari.

15. The instructions issued by the Board to Mr Knox, and contained in Paras 17, 18 20, and 21 of their Proceedings are approved. The arrangement proposed in P 21. will of course only remain in force until the survey; it will require the full consideration of the Agent authorities before a final determination is come to on the subject

16 In P 19. the Bd express their opinion that certain Ryots & Inamdars, who irrigate Blake water, but raise crops of superior quality from their land moistened by the percolation of the surrounding water, cannot under the principle of the orders of Govt, be taxed. The Gt are of opinion that when land is so situated & circumstanced that it must receive water by percolation, and will doubtless have water let into it directly by the Ryot, with the connivance of the Village authorities, such land may fairly be regarded as wet land and made to pay accordingly. The Gt do not desire however to lay down any positive orders in the matter; having stated their view of the case as above they desire to leave the

Cancelled

"That when a Ryot refuses to pay for water, the supply is to be shut off."

Board D exercise their dis-
cretion on the subject.

J.P. Wk Sept. 10.

opinion that certain Ryots and Inámdars, who refuse to take water but raise crops of superior quality from their land moistened by the percolation of the surrounding water cannot under the principle of the orders of Govt. granted marginally, be taxed.

The Govt are of opinion that individuals cannot be suffered to obstruct great measures of general improvement by refusing to take advantage of them; the Ryot only holds his lands on the tenure of paying the public demand which the Govt. can enhance or reduce at pleasure according to the circumstances of the land. Individuals who refuse to pay the full amount of

tax as regulated must give place to those who will. In like manner Inámdárs are entitled by their grants to levy the land tax on a given piece of land;- such tax being the amount assessed on the land in its then condition

But if the Govt at its own charge shall render that land capable of bearing a larger assessment it is perfectly competent for it to levy the difference from the Inámdár; or if he shd refuse to avail himself of the advantages offered, to procure the cultivation of the land by others paying the amount of the grant to the Inámdár & crediting the difference

to the public revenue
under this view of the case
when land is so situated
and circumstanced
that it must receive wa
by percolation, and w
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Govt, with the concurr
of the village authorities
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and made to pay ac
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however desire to lay d
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applied they would
latter leave the Boar
to exercise their di

Creation on the subject.

W.A

Sept 16

3 Copies to the Bds of Rev. Depts 23d
with 10 Enclos

22-9-58.

Revenue 1858 Depart.
Dy to Govt. 28th Sept.

No. 1289.

Extract Proc. of Govt.
Dated 22d. Sept. 58.

From Board of Revenue Dy
24th Decr. 58 C No. 2507 with C
Extract from Proc. of 3d May 59
C No. 866 Govt.

Regarding water cess
to be levied on the lands in
the Masulipatam District
irrigated by the Godavery
& Kistna Annicuts.

From Do Dy 6th Dec. 60 C No. 2907
in 61 — 5th Mar. — 500

Copy sent to the Govt. Engr
I. C. Cy. 25th Sept. 1860

No. 142

16th