(1) பக்கங்களின் எண்ணிக்கை ______

(2) புதுக்கித் திருப்பிய நாள் ______ (1)

(3) ஆதாரங் குறிப்பவர் சுருக்கொப்பம் ______

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

Revenue Dept. துறை

அரசாணை எண். அச்சகம்
மு. கோப்புத் தாள் எண். பலவகை

E.M.C. (G.O) MS No: 148
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நாள்: 10-2-1857 199

ண்டபடி கையாளவோ கூடாது.

—18,006—6-9-90.

பாதுகாப்புப் பிரிவு-1

செப்பனிடுபவர் பெயர் ரா. தையல்நாயகி

செப்பனிடுவதற்காக எடுத்துக் கொள்ளப்பட்ட நாள் 6/2006

செப்பனிட்டு முடித்த நாள் 7/2006

14.7.06 17/7/06 18/7/06

சரிபார்க்கும்
முதல் மு. நி. பா. எ.
கையொப்பம்

சரிபார்க்கும்
2-ம்-மு. நி. பா. எ.
கையொப்பம்

ஆராய்ச்சி,
உதவியாளர்
கையொப்பம்

1A

Fort Saint George, Revenue Consultation of 10th February 1857.

No. 1. Read the following letter *from J. GOLDINGHAM, Esq., Commissioner for the Northern Circars; to J. D. BOURDILLON, Esq., Secretary to Government Fort Saint George; dated Vizagapatam 30th June 1856, No. 84.*

SIR,

From Atg. Collr. 29th April 1856.
To do. 10th May ,,
To do. 28th ,, ,,

1. I have the honor to submit, for the orders of the Right Honorable the Governor in Council, the correspondence noted in the margin with the Acting Collector of Guntoor, regarding the assessment of lands in the coast villages, where Cheyroot and other garden produce are grown. The villages in question embrace a sandy belt along the coast and consist of 34 villages, included in the talooks of Baupetla, Reypully and Ponnoor. The proposition of the Acting Collector is to assimilate the assessment of these lands to that imposed on unirrigated land in the same localities.

2. The subject is fully laid open by the Acting Collector and it only remains to notice the chief points in this place. The lands in question are for the most part pure sand, require to be profusely manured for Cheyroot and the more valuable garden products and are, from the absorbent nature of the soil, watered by the hand. The ground has to be changed every year and the objectionable practice of measuring the patches of cultivation annually, in order to fix the demand of Government necessarily obtains under the present system.

3. The assessment of these villages consists 1st of rates imposed on lands not watered; 2dly, on lands appropriated to tobacco, chilly, &c.; and 3dly, of the Cheyroot assessment. The rates are thus classed:

	Land not watered per acre.					Watered land per acre.		
	Rs.	A.		Rs.	A.	Rs.		Rs.
Baupetla, ...	1	4	to	2	8	4	to	40
Ponnoor, ...	...	...	to	2	8	8	to	16
Reypully, ...	1	8	to	2	...	5	and	12

4. The evils of the present system of assessment are stated to be as follows;

Para. 9 to 12.

In consequence of the expensive and laborious process of manuring the soil and raising the crops by irrigation, the benefit to the grower is no more than what he derives on lands not watered, while in some cases there is reason to suppose that it is less.

The system acts as a prohibition in some cases, an instance is adduced, a crop of indigo, dependant on the rains, was left to perish, because if watered by artifical means, it would have been liable to the higher rates. A remission was given on account of the failure, and both Government and the Ryot were thus losers.

The Chey is a red dye and red cloths bear a higher price than cloths of a similar texture prepared with other dyes. The high assessment of the land used for Chey occasions this.

The high assessment of Chey land creates a monopoly of production, as persons only with capitail can undertake its cultivation.

Para. 14.

5. The necessity for annually measuring the patches of cultivation opens the door to concealment, vexation and fraud, this is a further evil of the existing system brought forward by the Acting Collector, who also observes that the assessment of the patch of land used for watered products does not represent the annual assessment of that land, as it is not fit for cultivation to advantage for 2 to 5 years afterwards. This circumstance being considered, the annual assessment of the land is in fact brought to a rate approximating to an equality in many instances to that of land not watered.

6. The remedy proposed is to reduce the present garden rates to an equality with those for land not watered. Land, it is stated, will then be fixedly occupied and all land in occupation will be paid for. Such an arrangement is considered "of the highest importance for the revenue management and also for the community, who may, by obtaining a more permanent interest in the grounds they occupy, be induced to turn them to purposes, which are not attainable under the present system." As further arguments in support of the proposed equalization of rates, the Acting Collector observes that the water is brought entirely at the expense of the cultivator and that distinction of crops, as a principle of assessment, has been authoritatively abolished. The circumstance that the annual value of the land to Government is not represented by the present assessment, but by that assessment divided by the number of years the land lies fallow, is also brought forward. The quality of the land, which is the same as that used for crops not watered, is a further ground adduced by the Acting Collector in favor of the proposed change.

Paras. 16, 17.

7. The financial effect of the proposed arrangement is a diminution of revenue amounting to Rupees 21,421 on a present revenue of Rupees 37,487, but Mr. Newill states in his first letter that much more than one half of this decrease will be made up immediately by an increased occupation of land and eventually be more than made up by the encouragement afforded for raising many productions almost or entirely prohibited by the present system of assessment. In his second letter, dated 28th May, No. 91, in reply to a requisition for further information, Mr. Newill shews that the deficit in most villages will be more than covered simultaneously with the introduction of the new system.

8. The rates of assessment for land not watered range, with four* exceptions, between Rupees 1-8 and 2-8 per acre, and adverting to the constitution of the soil, it is thought that under any general revision hereafter, it is not probable that those rates will be increased, but that they may possibly be lowered: in para. 9 of the second letter, it is explained that all rates below Rupees 1-8 per acre have been raised to that sum with the concurrence of the ryots and that the assessment throughout the locality in question approaches uniformity.

* *Rates.*

Rs.	*A.*	*P.*
1	4	0
1	4	0
1	4	0
1	6	3

Para. 24.

9. Mr. Newill, at first, thought of an intermediate course, affording the ryot some relief and involving a less diminution of revenue, but he is persuaded that any thing short of his present proposition would not only fail of affording the encouragement intended, but make the actual deficiency of revenue greater: Mr. Newill proposes that the Puttahs to be given to the ryots shall hold good till a general revision of the assessment for the lands allotted under the new system.

10. The Acting Collector's proposed arrangements spring from the moderation of the principle he has adopted in fixing the assessment, with a moderate demand, freedom of action is imparted to the ryot and withdrawal of official interference naturally follows. From Mr. Newill's communications, it appears that the ryots are very eager that the new system should be immediately carried out, and it will be seen from para. 9 of the Acting Collector's second letter that he is equally earnest in the matter. In the same para. it is stated that the allotments of land will be made on a systematic plan, as far as circumstances will admit, "no holding being assigned of less extent than 1 acre and the lands being measured in lots of 10 acres each." I am afraid the Acting Collector may err if this rule is rigidly enforced. In a Petition received to day from certain ryots of Baupetlah, the Petitioners complain of the contemplated change, not apparently of its principle, but of the rule referred to requiring that each holding shall consist of a stated number of acres, each acre bearing its quota of the assessment; they urge that land, which cannot be turned to any use, such as watter courses and similar unprofitable spots, are included in the allotment, and that it will be difficult to find a tract of 10 acres, all of which shall be productive. If useless land is deducted, it seems that the objections raised will be removed, though this is not stated in so many words by the Petitioners.

To Acting Collector 7th June 1856,
F. do. 24*th do. No.* 83.

11. This letter had been thus far drafted, but detained till I could obtain a report from the Acting Collector on the Petition above mentioned, for if it represented, as it professed to do, the opinion of the ryots generally, the proposition demanded closer consideration before it could be finally entertained. The further correspondence on the subject, together with the Petition itself, is submitted for the information of Government.

From Acting Collector para. 3.

Para. 2.

12. It will be seen that the Petition belongs entirely to hamlets under Baupetla at a distance from the Cusbah Town itself, and represents the opinion only of a small section of the persons interested; at the same time, it appears that some little remonstrance was made by the general body of ryots to the systematic plan proposed by the Acting Collector. The Petitioners themselves assented at the settlement to the new arrangements, in common with the other ryots, and it seems not improbable that the Petition owes its existence in part to the intrigues of the Curnums, who may fancy that their own interests will be affected by the change.

Para. 7.

13. Mr. Newill has abandoned the intention of alloting the lands on a systematic plan. He retains 1 acre as the minimum holding, though $\frac{1}{2}$ acre will be allowed under special circumstances. In the important question of unprofitable portions of a holding, Mr. Newill thinks it proper to allow a deduction of $\frac{1}{8}$ on this account in all holdings of 10 acres and upwards. But the present practice of not including the space occupied by water pits as forming part of the extent of land to be assessed, will be maintained every holding of whatever size.

Para. 6.

14. It was proposed to the Acting Collector that the new arrangemant should be made applicable to all large holdings, but that parties wishing to abide ny their present small patches should be permitted to do so on the assessment, which they now pay. In making this suggestion, it was expected that the small patch cultivation would, in a year or two, be given up by the ryots themselves in favor of the other plan. Mr. Newill however objects to an arrangement of this kind. I do not fully enter into the reasons assigned in para. 6, but concur in thinking that the new measure should be general, if possible.

Para. 7.

15. I am not sure that a rule of $\frac{1}{8}$ of the holding can be adopted absolutely as a deduction on account of unprofitable land in every case. In some holdings, such land may be more, in others less. I do not see why the actual extent that may be unprofitable should not be deducted in each case. To make the deduction discretional, Mr. Newill says "would be open to much objection," but it is not stated what these objections are. It would be necessary to see that land has not been fraudulently deducted, but this is done once for all.

Para. 8.

16. It has been already stated that the proposed change will not entail ultimately any diminutions of revenue. That view is slightly effected by allowing unprofitable waste to be deducted to the extent of $\frac{1}{8}$. The decrease, it is stated, will be Rupees 3,000 on a total of about Rupees 44,000; but the better system to be introduced, it is thought, will make up this also eventually. There will probably be a diminution of revenue at first, but the expectations of the Acting Collector that this will be more than replaced soon appear to me to be well founded.

Para. 5.

17. Mr. Newill justly observes "that the former mode of taxing these lands was avowedly oppressive as regards the assessment, and vicious in operation;" under the circumstances detailed, I concur in the views of the Acting Collector as to the necessity and importance of the proposed plan of settlement, and as the principle on which it is based appears sound, I would beg to recommend its adoption, subject to such modification in its application as experience may suggest. Mr. Newill will watch the operation of his arrangements. As the idea of a systematic allotment has been given up and a rule for deducting unprofitable land has been introduced, I have the greater confidence in laying the case before the Right Honorable the Governor in Council for favorable consideration.

18. The present papers, conjointly with others, which have been laid before Government during the last few months, seem to shew that no time should be lost in drawing up a ryotwar Regulation. With this in his hands, which he can justly ask for, the ryot will be placed in a position, which will perhaps tend more than any other measure, to destroy that official interference which is now so often exercised to his hurt.

ENCLOSURE No. 1.

From H. NEWILL, Esq., Acting Collector of Guntoor; to J. GOLDINGHAM, Esq., Commissioner for the Northern Circars; dated Baupetla 29th April 1856, No. 62.

SIR,

To Board 30th October 1847, para. 30.
From do. 3d April 1848, do. 18.
To do. 31st October 1848, do. 24.
To do. 9th Feb. 1849.
From do. 28th May.
To Commissioner 31st Oct. 1849, do. 17.
To do. 13th March 1851.
From do. 16th Dec. 1852, do. 10 and 11.
To do. 28th February 1854, do. 25.
From do. 31st July 1854, do. 11.
To do. 30th September do. 6.
From do. 28th August 1855, do. 3 and 4.

In the correspondence noted in the margin, the assessment on the sandy tracts in which cheyroot and other garden produce is grown in the coast villages of this District has come under consideration, and a revision of the present system was ordered to be made upon the principle of fixing the assessment with reference to the natural productive powers of the soil, without any distinction of the crops.

2. The tracts in question may be traced on the map. That in Baupetla being a belt of sand about 30 miles long and 4 or 5 miles broad, lying between the coast road and the sea as far as the salt water nullah, which bounds this talook on the east. In these limits there is the exception of the Koondair marsh running parallel to the coast road, where paddy is chiefly grown. That in Repully is not so regularly defined, but may be discovered chiefly in the sandy strip lying between the coast road and the swampy ground in the S. E. corner bounded by a line running between Nizampatam and Reypully, and extending to within a few miles of the Kishna, when the alluvium deposited from the river alters the character of the soil. Within the last limits are situated also the Sandole sandy lands in the Ponnoor talook.

3. The lands in question constitute almost the entire ayacut of 34 villages, chiefly those of the former Nizampatam sircar. They consist of a very large proportion of pure sand, and require to be profusely manured to yield the cheyroot, tobacco, natcheny and other crops now classed as garden, as well as to be supplied with water which lies from 3 to 6 feet below the surface, by the laborious process of watering by the hand, as the ground is generally of too absorbent a nature, except when saturated in the rainy season, to admit of the water being distributed by channels. Pacottahs are however used in some few localities. For the dry crops raised without water manure is not so essential, but it is frequently used with advantage.

4. The ground used for the garden crops raised with water requires to be changed almost every year, and thus the very troublesome and otherwise objectionable system of annually measuring the numerous scattered patches, some of them often only small fractions of an acre, has necessarily prevailed.

5. Statement No. 1, exhibits the revenue derived from these lands under the head of dry and garden, and also the several tarums under which the lands are now classed. No. 2, gives the revenue of the same for the last 10 years.

6. In the present assessment 3 grades are to be traced, which have descended from the earlier zemindary management, viz., 1st, the sist on dry crops grown without water, which was formerly collected on a share of the produce but since converted into Muckta, or money rates; 2nd, the jareeb sist of natcheny, tobacco, chilly, and all other crops except cheyroot raised by means of water; and 3rd, the jareeb sist of cheyroot also raised by water; with this however tobacco and chillies are classed in a few instances. The jareeb sist has generally during the former zemindar's management been levied in the form of money rates on the land cropped, but previous to fusly 1257 when a revision of the assessment of these lands was made, the rates varied not only according to the crops, but with reference to the classes of cultivators, the latter being often as many as 8 in number. In this revision, the latter distinction was done away with, and the rates somewhat reduced, though the distinction of crops was still retained. Mukta rates were upon the same occasion substituted for the sharing of the dry crops.

7. The rates thus revised and as continued to the present time range per acre as follows.

Talook.	Dry.					Garden.		
	Rs.	A.		Rs.	A.	Rs.		Rs.
Baupetla, - -	1	4	to	2	8	4	to	40
Ponnoor, - - -				2	8	8	to	16
Reypully, - -	1	8	to	2	0	5	and	12

8. A comparison of the revenue of a series of past years anterior to Fusly 1257 is not practicable, as the items in question were often included in the total sums for which the whole villages were rented out. It will however be observed from Statement No. 2, that since the revision in Fusly 1257 the total revenue has not upon the whole reached the previous standard of Fusly 1255 or 1256, though in the dry cultivation there has been in places some advance. In Baupetla it received a check at the time from the intrigues of some of the Curnums, who considered their privileges invaded by the abolition of the distinction of rates on the several cultivating classes, though their sist was not increased beyond the former standard. The subsequent depression appears at least in a great measure to have been influenced by the decreased demand for cloths dyed with cheyroot, though other causes may perhaps have been in operation. The failure occurred chiefly in this item, and in the large village of Nayanapully which is separately exhibited in Statement No. 2.

9. The present system of assessment imposes a direct tax upon labor and industry for, as far as I can ascertain by enquiries on the spot, the ryot, who goes through the expensive and laborious process of manuring the soil and raising the crops by irrigation, is left no better returns, after paying the assessment, than accrue upon the simple dry cultivation, while in some cases there is reason to suppose that they are less.

10. The garden rates which are levied on all crops raised by watering, are also prohibitory in some cases. An instance occurred in the present season in the Baupetla talook where the Indigo cultivation is gradually springing up. The rains proved insufficient to mature the crop, which might have been almost entirely saved by timely watering, had not the extra rates, which would have been imposed, formed an insuperable impediment to the irrigation. Nor is this all, for the failure of the crop involves the necessity of a remission of a part of the assessment, which I considered necessary as an exceptional case in the present year to prevent discouragement to the ryots and a check to the extension of this new cultivation. The evil is therefore two fold as it affects the ryots returns and also the Government revenue.

11. In the Proceedings of 28th August 1855, information was called for as to how far the price of cheyroot in the market might be influenced by the excessive rates of assessment. There can be little doubt that the present enormous assessment on this article can alone be borne by the cultivators at the expense of the purchasers of the cloths for the dye of which it is used. This is borne out by the fact of red cloths dyed with cheyroot fetching a higher price than those

of a similar texture prepared with other dyes, as appears from investigation in some of the populous weaving towns in this neighbourhood.

12. The present high assessment of cheyroot has hitherto afforded the cultivator a profit, as he has generally been able to command a good price for it in the market, which is dependent upon his production of the article. The risk involved in the high assessment, and the liability to fluctuations in the market naturally prevent competition being carried on to any considerable extent in the production of the article, and the consequence is that there has been almost a monopoly of it by the persons who possess capital, and at the same time connection with the localities where it is employed in dyeing. The above state of things, existing as it does at a time when the Indian colored goods are struggling to retain a place in the English market against the advantages afforded there by Machinery, would alone seem to constitute a ground for the reduction of the assessment on cheyroot.

13. That the intermediate rates upon tobacco, natcheny, &c. as explained above, are also much too high to afford encouragement to the cultivation, cannot be denied, and when the labor with which these crops is raised is duly considered, they must I think be held to be oppressive. In Repully they are more moderate than elsewhere, but as will presently appear, it is not desirable to make an exception here from the general system about to be proposed.

14. I would here bring under prominent consideration the circumstance of the mutation of occupation of these lands as above described, which is avowedly a great evil in the labor it occasions in ascertaining annually by measurement the extent of lands cultivated, and in the facilities it thus affords for concealment, vexation, and fraud. The fact also should not be lost sight of that what revenue is realized from an acre of ground in one year, particularly under garden crops, is not the *annual* assessment of that patch, for it is not fit for cultivation to advantage for 2 to 5 years afterwards, so that in estimating the annual value of ground for constant occupation, the present rates should be divided by the above figures in order to arrive at a correct standard of assessment. These reductions, applied to the present garden rates, would in a measure tend towards placing them within the bounds of moderation approximating to an equality with the dry rates in many instances.

15. To get rid of the evil of constant changes by allotting the lands fixedly at such reduced rates as would enable the cultivators thus to hold them with profit and advantage, is a matter of the highest importance for the revenue management and also for the community, who may, by obtaining a more permanent interest in the grounds they occupy, be induced to turn them to purposes which are not attainable under the present system.

16. The distinction of crops having been authoritatively abolished as a principle in forming the assessment, the question here arises as to what may be considered a fair assessment of these sandy tracts if placed under constant occupation. As above stated, the process of cultivation with water is an expensive and laborious one, and it is conducted by the ryots without any cost whatever to Government, it would therefore seem to follow, independent of the conclusion arrived at above in para. 14, that all the garden rates should be reduced to the prevailing dry rates, as there is no difference in the soil itself which calls for distinction. This course would involve a serious reduction of the revenue calculated on the present occupancy, amounting to no less a sum than Rs. 21,421 as shown below.

Talooks.	Occupied dry.	Garden.	Total.	Present sist of Col. 4.	Sist at dry rates on Col. 4.	Difference Cols. 5 and 6.
1	2	3	4	5	6	7
	Acres.	Acres.	Acres.	Rupees.	Rupees.	Rupees.
Baupetla..............	2,322	1,240	3,562	25,514	7,842	17,672
Ponnoor..............	424	116	540	2,496	1,351	1,145
Reypully..............	3,279	357	3,636	9,477	6,873	2,604
	6,025	1,713	7,738	37,487	16,066	21,421
				or 57-24 per cent.		

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17. But this is to a great extent only nominal, as I have good reason to suppose from conference with the ryots on the matter during the Jumabundy, that a considerably increased extent of land will be occupied fixedly at the reduced rates, at least in Baupetla where the risk is the greatest, and I have no doubt the deficiency will be made up to the extent of much more than one half in the first year and eventually be succeeded by an increase as encouragement is afforded for raising many productions almost or entirely prohibited by the present system of assessment.

Rates.

Rs.	A.	P.
1	4	...
1	4	...
1	4	...
1	6	3

18. The present dry rates to which the garden rates would be reduced range, with 4 exceptions, between 1-8-0 and 2-8-0 per acre, and it does not appear probable from the constitution of the soil that they will be raised upon any general revision of the assessment, but may possibly be lowered, so that there appears no fear of the present reduction having hereafter to be imposed.

19. Since I have been on the spot, I have given the subject much consideration, and at first was disposed to recommend a reduction on a less extensive scale (which would not have been altogether free from objection) in consideration of the large amount of revenue that would have to be reduced by abolishing the distinction between dry and garden crops in the above manner, but I decidedly think that the measure now proposed is altogether the most expedient and the most advantageous as respects both the revenue and welfare of the people, as well as the most consistent with the principles of assessment now established by Government.

20. An intermediate course would not have admitted of the substitution of a permanent for a mutable occupation of the lands, or probably of the removal of the distinction of crops, and although relief might have been afforded to the ryot to a considerable extent, the full encouragement now proposed to be accorded would have been wanting, and I am persuaded the actual deficiency in revenue would have been greater than under the plan now proposed.

21. As it would have been difficult for me to have held that intercourse with the ryots which was necessary for the object of ascertaining their views on the measure now proposed, without raising their expectations as to the future course to be pursued, they very naturally infer that the new arrangement will be brought into operation in the approaching season, at least in all cases in which the engagements for permanent occupancy may be such as to make up the whole or greater part of the deficiency of revenue.

22. The circumstances connected with the cultivation and assessment of the sandy tracts above described bear so little analogy to those of the garden lands of the district generally, that they necessarily require the separate consideration now given to the subject.

23. For carrying out the new arrangement of assigning the lands permanently, some few additional hands will be required, which may be provided for in the next annual estimate of extra Establishment.

24. I should have stated above that I would propose to give permanent puttahs to hold good till a general revision of the assessment for the lands allotted under the new system.

25. In connection with this revision of assessment, I may mention that the ryots, on consideration of the reduction of the sists, have expressed themselves willing to contribute at the rate of 2 per cent. upon the assessment of the whole of these lands for the purpose of education and of making roads.

26. The introduction of this contribution which is cheerfully agreed to by the people is not the least gratifying part of the new arrangements, and although it is confined to a limited portion of the district, it suitably occurs in a very populous locality, where education will be appreciated by many at least of the more respectable merchants and traders, and where also there is scarcely a trace of a made road. The rate of 2 per cent.* (which was fixed for the road fund in North Arcot) may however be considered insufficient for both objects and may be applied to one of them, as may be thought best, upon after consideration of the circumstances of the localities.

(A true Copy.)

(Signed) J. GOLDINGHAM, *Commissioner.*

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* *Total amount on the present assessment about Rupees. 750.*

ENCLOSURE

No. 1. Statement of the several rates of dry and Garden Assessment on the sandy tracts in the Baupetla, Ponnur, and Repully Talooks in the District of Guntoor.

Number.	Names of Talooks.	Names of Villages.	Dry.													
			Rate.				Assessment on land under cultivation for Fusly 1264.					Waste.				
			Number.	Rate per acre.			Quantity of land.		Assessment.			Quantity of land.		Assessment.		
1		2	3	4			5		6			7		8		
				Rs.	A	P	Acres.	C.	Rs.	A	P	Acres.	C.	Rs.	A	P
1	Baupetla, -	Baupetla, -	1	2	8	...	745	17	1,863	9	1	3,004	22	7,511	6	11
		Batapoody, -	1	2	8	...	21	6	52	14	...	169	11	423	2	...
		Carlapollem, -	1	2	8	...	298	29	746	13	...	300	27	751	13	...
		Paraly, -	1	2	...	...	152	13	304	10	5	244	38	489	13	7
		Chinna Ganjam, -	1	1	4	...	155	28	194	7	...	......	...	......	...	...
		Pedda Ganjam,	1	1	6	3	266	8	369	9	8	133	10	185	14	...
		Condacavoor, -	1	1	4	...	36	29	46	14	6	......	...	......	...	...
		Nainapully, -	1	2	8	...	349	7	872	14	10	3,879	2	9,697	3	2
		Anoomully, -	1	2	...	...	2	15	4	12	4	76	10	152	7	8
		Ventapollem,	1	2	8	...	......	...	......	...	...	224	11	560	11	...

No. 2.

Names of Villages.	Total.					Garden.										Total of Columns 9, 13, 10 and 14.					Amount of shist on land entered in column 15 at the dry tarum rates.		
						Rate.				Assessment on land under cultivation for Fusly 1264.													
	Qauntity of land.		Assessment.			Number.	Rate per acre.			Quantity of land.		Assessment.			Quantity of land.		Assessment.					
2	9		10			11	12			13		14			15		16			17		
	Acres.	C.	Rs.	A	P		Rs.	A	P	Acres	C.	Rs.	A	P	Acres.	C.	Rs.	A	P	Rs.	A	P
Baupetla,	3,749	39	9,375	...	...	1	20	...	...	180	27	3,613	11	10								
						2	10	...	...	119	32	1,197	13	10								
										300	19	4,811	9	8	4,050	18	14,186	9	8	10,126	2	...
Batapoody,	190	17	476	...	...	1	20	...	...	10	1	200	11	3								
						2	10	...	...	5	35	58	12	...								
										15	36	259	7	3	206	13	735	7	3	515	13	...
Carlapollem,	599	16	1,498	10	...	1	20	...	...	23	35	477	8	...								
						2	10	...	...	28	8	282	...	...								
										52	3	759	8	...	651	19	2,258	2	...	1,628	11	...
Paraly,	397	11	794	8	...	1	6	...	...	16	3	99	7	7	413	14	890	15	7	826	11	2
Chinna Ganjam,	155	28	194	7	...	1	20	...	...	5	8	103	15	11								
						2	10	...	...	84	17	844	6	6								
						3	5	...	...	5	3	25	6	...								
										94	28	973	12	5	250	16	1,168	3	5	313	...	...
Pedda Ganjam,	399	18	555	7	8	1	20	...	...	18	32	376	...	...								
						2	10	...	...	56	9	562	4	...								
						3	5	...	...	2	16	12	...	...								
										77	17	950	4	...	476	35	1,505	11	8	663	2	6
Condacavoor,	36	29	46	14	6	1	16	...	...	16	35	269	15	3								
						2	8	...	...	46	39	375	12	4								
										63	34	645	11	7	100	23	692	10	1	125	11	6
Nainapully,	4,228	9	10,570	2	...	1	40	...	...	109	22	4,387	8	5								
						2	24	...	...	26	36	646	...	9								
						3	20	...	...	2	1	40	8	...								
						4	16	...	...	...	1	......	6	5								
						5	15	...	...	29	35	448	2	...								
						6	12	...	...	66	33	801	15	8								
										235	8	6,324	9	3	4,463	17	16,894	11	3	11,158	9	...
Anoomully,	78	25	157	4	...	1	16	...	...	10	13	165	3	4								
						2	12	...	...	4	...	48	...	...								
						3	8	...	...	4	25	37	1	8								
						4	4	...	...	...	29	2	14	4								
										19	27	253	3	4	98	12	410	7	4	196	9	7
Ventapollem,	224	11	560	...	...	1	32	...	...	...	31	24	12	4								
						2	16	...	...	11	...	176	...	7								
						3	4	...	...	...	... $\frac{6}{16}$	......	...	7								
										11	31 $\frac{6}{16}$	200	13	6	236	2	761	8	6	590	2	...

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No. 1. Statemen

(Continued.)

				Dry.																			Garden.									Total of Columns 9, 13, 10 and 14.					Amount of shist on land entered in column 15 at the dry tarum rates.		
				Rate.				Assessment on land under cultivation for Fusly 1264.					Waste.					Total.					Rate.				Assessment on land under cultivation for Fusly 1264.												
Number.	Number.	Names of Talooks.	Names of Villages.	Number.	Rate per acre.			Quantity of land.		Assessment.			Quantity of land.		Assessment.			Quantity of land.		Assessment.			Number.	Rate per acre.			Quantity of land.		Assessment.			Quantity of land.		Assessment.					
		1	2	3	4			5		6			7		8			9		10			11	12			13		14			15		16			17		
					Rs.	A	P	Acres.	C.	Rs.	A	P	Acres.	C.	Rs.	A	P	Acres.	C.	Rs.	A	P		Rs.	A	P	Acres.	C.	Rs.	A	P	Acres.	C.	Rs.	A	P	Rs.	A	P
1			Epoorpollem,	1	2	8	...	251	5	627	12	...	963	39	2,410	...	...	1,215	4	3,037	12	...	1	20	...	...	100	2	2,000	14	2								
																							2	10	...	...	77	32	778	1	6								
																											177	34	2,778	15	8	1,392	38	5,816	11	8	3,482	6	...
			Parala,	1	2	...	...	......	...	......	...	...	73	34	147	12	...	73	34	147	12	...	1	20	...	...	4	15	87	5	10								
																							2	10	...	...	23	8	232	1	8								
																													319	7	6	101	17	467	3	6	202	13	7
			Cheeralah,	1	2	...	...	29	22	59	1	7	63	36	127	14	5	93	18	187	...	...	1	20	...	...	26	39	539	8	1								
																							2	10	...	...	79	16	794	...	2								
																							3	4	...	...	1	24	6	6	3								
																											107	39	1,339	14	6	201	17	1,526	14	6	402	13	7
			Pundillapully,	1	1	4	...	13	39	17	7	6	171	4	213	14	...	185	3	231	5	6	1	20	...	...	25	...	500	...	...								
																							2	10	...	...	13	38	139	8	11								
																											38	38	639	8	11	224	1	870	14	5	280	...	6
								2,322	18	5,160	13	11	9,305	4	22,671	15	9	11,627	22	27,832	13	8					1,239	20	20,353	5	2	12,867	2	48,186	2	10	30,512	9	5
			Particulars.	1	2	8	...	1,665	24	4,163	14	11	8,541	32	21,354	4	1	10,207	16	25,518	3	...	1	40	...	...	109	22	4,387	8	5								
				2	2	...	...	184	10	368	8	4	458	38	917	15	8	643	8	1,286	8	...	2	32	...	...	......	31	24	12	4								
				3	1	6	3	266	8	369	9	8	133	10	185	14	...	399	18	555	7	8	3	24	...	...	26	36	646	...	9								
				4	1	4	...	206	16	258	13	...	171	4	213	14	..	377	20	472	11	...	4	20	...	...	397	...	7,940	3	1								
																							5	16	...	...	38	9	611	9	7								
								2,322	18	5,160	13	11	9,305	4	22,671	15	9	11,627	22	27,832	13	8	6	15	...	...	29	35	448	2	...								
																							7	12	...	...	70	33	849	15	8								
																							8	10	...	...	488	35	4,889	...	7								
																							9	8	...	...	51	24	412	14	...								
																							10	6	...	...	16	3	96	7	7								
																							11	5	...	...	7	19	37	6	...								
																							12	4	...	...	2	13	9	5	2								
																											1,239	20	20,353	5	2								
	2	Ponnur,	Sandole,	1	2	8	...	424	1	1,060	1	...	3,653	30	9,134	6	..	4,076	31	10,194	7	...	1	16	...	...	62	38	1,007	3	...								
																							2	8	...	...	53	24	428	12	10								
																											116	22	1,435	15	10	4,194	13	11,630	6	10	10,485	13	...
	3	Repully,	Coochanapoody,	1	2	...	...	445	12	890	9	9	457	32	915	9	7	903	4	1,806	3	4	1	12	...	...	8	8	98	6	5								
																							2	6	...	...	8	15	50	3	11								
																											16	23	148	10	4	919	27	1,954	13	8	1,839	2	10
			Adavaludeevy	1	1	8	...	268	23	402	14	8	1,021	25	1,532	7	...	1,290	8	1,935	5	8	1	12	...	...	......	11	3	4	9								
																							2	6	...	...	8	37	53	9	2								
																											9	8	56	13	11	1,299	16	1,992	3	7	1,949	1	7
			Edoopully,	1	2	...	...	231	4	462	3	6	330	37	661	13	8	562	1	1,124	1	2	1	12	...	...	25	35	310	8	...								
																							2	6	...	...	11	16	68	6	5								
																											37	11	378	14	5	599	12	1,502	15	7	1,198	9	7

No. 1. Statemen

Number.	Names of Talooks. 1	Names of Villages. 2	Dry. Rate. Number. 3	Dry. Rate per acre. 4 Rs.	A	P	Dry. Assessment on land under cultivation for Fusly 1264. Quantity of land. 5 Acres.	C.	Assessment. 6 Rs.	A	P	Waste. Quantity of land. 7 Acres.	C.	Assessment. 8 Rs.	A	P
		Camaravole, -	1	1	8	...	44	13	66	7	10	87	24	131	6	4
		Pruggem, -	1	2	...	...	167	30	335	8	...	317	26	635	4	10
		Cherkoomully -	1	2	...	...	84	19	168	15	2	101	14	202	11	2
		Auroombaka,	1	2	...	...	119	6	238	4	9	166	13	332	10	5
		Cauvoor, -	1	2	...	...	208	35	417	12	...	158	25	317	4	...
		Goondlapully,	1	2	...	...	101	24	203	3	3	365	11	730	8	10
		Serepoody, -	1	2	...	...	151	33	303	12	..	28	39	57	15	3
		Moondradoo,-	1	1	8	...	227	2	341	3	3	1,407	11	2,110	14	5
		Aumoodalapully,	1	1	8	...	212	4	318	2	1	386	27	580	...	2
		China Matlapoody,	1	2	...	...	54	22	109	1	8	214	11	428	8	9
		Pedda Matalapoody,	1	2	...	...	76	8	152	6	5	540	10	1,080	8	...
		Peddapully, -	1	2	...	...	68	7	136	9	3	146	13	292	10	6

(Continued.)

Total. Qauntity of land. 9 Acres.	C.	Total. Assessment. 10 Rs.	A	P	Garden. Rate. Number. 11	Garden. Rate per acre. 12 Rs.	A	P	Garden. Assessment on land under cultivation for Fusly 1264. Quantity of land. 13 Acres.	C.	Assessment. 14 Rs.	A	P	Total of Columns 9, 13, 10 and 14. Quantity of land. 15 Acres.	C.	Assessment. 16 Rs.	A	P	Amount of shist on land entered in column 15 at the dry tarum rates. 17 Rs.	A	P
131	37	197	14	2	1	12	...	...	1	11	15	5	...								
					2	6	...	...	3	19	20	13	8								
									4	30	36	2	8	136	27	234	...	10	205	...	2
485	16	970	12	10	1	12	...	...	4	18	53	6	9								
					2	6	...	...	......	37	5	8	10								
									5	15	58	15	7	490	31	1,029	12	5	981	8	10
185	33	371	10	4	1	12	...	...	14	32	177	9	7								
					2	6	...	...	3	24	21	9	8								
									18	16	199	3	3	204	9	570	13	7	408	7	2
285	19	570	15	2	1	10	...	...	27	15	273	15	...								
					2	5	...	...	4	5	20	10	...								
									31	20	294	9	...	316	39	865	8	2	633	15	2
367	20	735	...	...	1	12	...	...	74	29	896	11	3								
					2	6	...	...	6	24	39	9	8								
									81	13	936	4	11	448	33	1,671	4	11	897	10	5
466	35	933	12	1	1	10	...	...	5	4	51	...	...								
					2	5	...	...	3	31	18	14	...								
									8	35	69	14	...	475	30	1,003	10	1	951	8	...
180	32	361	11	3	1	12	...	...	2	32	33	8	7								
					2	6	...	...	8	7	69	...	11								
									10	39	82	9	6	191	31	444	4	9	383	8	10
1,634	13	2,452	1	8	1	10	...	...	......	29	7	6	...								
					2	5	...	...	14	13	71	9	...								
									15	2	78	15	...	1,649	15	2,531	...	8	2,474	1	...
598	31	898	2	3	1	12	...	...	1	5	13	8	2								
					2	6	...	...	17	25	105	12	3								
									18	30	119	4	5	617	21	1,017	6	8	926	4	7
268	33	537	10	5	1	12	...	...	3	33	45	14	6								
					2	6	...	...	9	18	56	11	2								
									13	11	102	9	8	282	4	640	4	1	564	3	2
616	18	1,232	14	5	1	12	...	...	8	6	97	12	9								
					2	6	...	...	2	38	17	11	3								
									11	4	115	8	...	627	22	1,348	6	5	1,255	1	7
214	20	429	3	9	1	10	...	...	......	11	2	12	...								
					2	5	...	...	2	36	14	8	...								
									3	7	17	4	...	217	27	446	7	9	435	5	7

No. 1. Statement

Continued.)

Number.	Names of Talooks.	Names of Villages.	Dry.																			Garden.									Total of Columns 9, 13, 10 and 14.						Amount of shist on land entered in column 15 at the dry tarum rates.		
			Rate.				Assessment on land under cultivation for Fusly 1264.					Waste.					Total.					Rate.				Assessment on land under cultivation for Fusly 1264.												
			Number.	Rate per acre.			Quantity of land.		Assessment.			Quantity of land.		Assessment.			Quantity of land.		Assessment.			Number.	Rate per acre.			Quantity of land.		Assessment.			Quantity of land.		Assessment.					
	1	2	3	4			5		6			7		8			9		10			11	12			13		14			15		16			17		
				Rs.	A	P	Acres.	C.	Rs.	A	P	Acres.	C.	Rs.	A	P	Acres.	C.	Rs.	A	P		Rs.	A	P	Acres.	C.	Rs.	A	P	Acres.	C.	Rs.	A	P	Rs.	A	P
		Bulsoolapolem, -	1	2	...	...	224	26	449	5	11	79	2	158	1	7	303	28	607	7	6	1	12	...	...	17	15	208	8	1								
																						2	6	...	...	3	2	18	4	11								
																										20	17	226	13	...	324	5	834	4	6	648	4	...
		Poodewadah,	1	2	...	...	255	...	510	8	10	126	3	252	2	5	381	3	762	11	3	1	12	...	...	6	11	75	5	7								
																						2	6	...	...	36	5	216	12	8								
																										42	16	292	2	3	423	19	1,054	13	6	846	15	2
		Gokurnamatam, -	1	2	...	...	109	37	219	13	10	33	21	67	...	9	143	18	286	14	7	...	......	...	...	......	...	......	...	...	143	18	286	14	7	286	14	7
		Nagarum, -	1	2	...	...	228	27	457	5	11	105	10	210	8	...	333	37	667	13	11	1	12	...	...	4	14	52	3	5								
																						2	6	...	...	4	13	25	15	1								
																										8	27	78	2	6	342	24	746	...	5	685	3	2
							3,279	12	6,184	4	1	6,074	34	10,698	1	8	9,354	6	16,882	5	9					357	4	3,292	12	5	9,711	10	20,175	2	2	17,570	13	5
		Particulars.	1	2	...	...	2,527	10	5,055	8	3	3,171	27	6,343	5	9	5,698	37	11,389	14	...	1	12	...	...	173	20	2,082	...	10								
			2	1	8	...	752	2	1,128	11	10	2,903	7	4,354	11	11	3,655	9	5,483	7	9	2	10	...	...	33	19	335	1	...								
																						3	6	...	...	125	...	750	1	7								
																						4	5	...	...	25	5	125	9	...								
							3,279	12	6,184	4	1	6,074	34	10,698	1	8	9,354	6	16,882	5	9					357	4	3,292	12	5								
		Grand total...					6,025	31	12,405	3	...	19,033	28	42,504	7	5	5,059	19	54,909	10	5					1,713	6	25,082	1	5	26,772	25	79,991	11	10	58,569	3	10
		Deducting columns 7 and 8...																													19,033	28	42,504	7	5	42,504	7	5
		The results on the present cultivation are...																													7,738	37	37,487	4	5	16,064	12	5

NOTE.—The particulars of Columns 7 and 8 are not very reliable, and the results exclusive of them re given by deducting them at the foot of the statement.

The assessment represented in this Statement differs slightly from the Jumabundy accounts, as the andy tracts are here more accurately defined.

Guntoor District,
Collector's Office Baupetla,
29th April 1856.

(Signed) H. NEWILL,
Acting Collector.

(True Copy)
(Signed) J. GOLDINGHAM,
Commissioner.

ENCLOSURE No. 3.

No. 2. Statement shewing the revenue of the dry and Garden assessment on the sandy tracts in the Baupetla, Ponnur, and Repully talooks for the last 10 years.

	Fuslies.	14 Villages in the Baupetla talook.					Sandole in the Ponnur talook.					19 Villages in the Repully talook.					The total of the villages is 34.					
		Dry.		Garden.		Total.	Dry.		Garden.		Total.	Dry.		Garden.		Total.	Dry.		Garden.		Total.	
		Land.	Assessment.	Land.	Assessment.		Land.	Assessment.	Land.	Assessment.		Land.	Assessment.	Land.	Assessment.		Land.	Assessment.	Land.	Assessment.	Land.	Assessment.
		Acres.	Rs.	Acres.	Rs.	Rs.	Acres.	Rs.	Acres.	Rs.	Rs.	Acres.	Rs.	Acres.	Rs.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
1	Fusly 1255	......	......	......	......	32,892	......	......	......	......	2,515	......	......	......	......	12,970	......	......	......	......	......	48,377
2	„ 1256	2,149	6,582	1,167	25,548	32,130	1,009	2,721	39	717	3,438	3,192	5,930	215	3,042	8,972	6,350	15,233	1,421	29,307	7,771	44,540
3	„ 1257	3,771	6,183	1,019	16,458	22,641	317	671	414	2,140	2,811	2,759	5,304	239	2,328	7,632	6,847	12,158	1,672	20,926	8,519	33,084
4	„ 1258	3,865	7,715	1,010	16,185	23,900	355	715	577	2,715	3,430	2,462	4,687	296	2,963	7,650	6,682	13,117	1,883	21,863	8,565	34,980
5	„ 1259	4,363	8,875	1,233	19,950	28.825	401	745	321	2,118	2,863	2,518	5,175	403	3,771	8,946	7,291	14,795	1,957	25,839	9,248	40,634
6	„ 1260	4,500	8,734	1,263	21,099	29,833	820	1,843	140	1,654	3,497	3,034	6,200	357	3,368	9,568	8,354	16,777	1,760	26,121	10,114	42,898
7	„ 1261	4,837	9,769	1,241	20,828	30,597	764	1,649	138	1,458	3,107	3,058	6,915	557	3,263	10,178	8,659	18,333	1,936	25,549	10,595	43,882
8	„ 1262	4,827	10,012	1,156	20,397	30,409	895	2,070	142	1,544	3,594	3,090	6,597	315	3,013	9,610	8,812	18,659	1,613	24,954	10,425	43,613
9	„ 1263	3,712	5,757	1,380	20,396	26,153	1,025	1,900	171	1,904	3,804	3,497	6,811	478	3,868	10,679	8,234	14,468	2,029	26,168	10,263	40,636
10	„ 1264	4,402	7,697	1,237	20,302	27,999	845	1,831	117	1,436	3,267	3,287	6,597	357	3,295	9,892	8,534	16,125	1,711	25,033	10,245	41,158

Nayanapully village.

	Fuslies.	Acres.	Rs.	Acres.	Rs.	Rs.
1	Fusly 1255	44	357	284	10,071	10,428
2	„ 1256	167	756	372	13,451	14,207
3	„ 1257	79	198	179	5,730	5,928
4	„ 1258	169	422	178	4,936	5,358
5	„ 1259	219	548	194	5,642	6,190
6	„ 1260	190	475	206	6,168	6,643
7	„ 1261	246	622	195	6,129	6,751
8	„ 1262	227	583	179	6,009	6,592
9	„ 1263	44	111	203	5,447	5,558
10	„ 1264	349	872	235	6,314	7,186

Included in the Coast villages.

	Baupetla talook.	Ponnur talook.	Repully talook.	Total.
Nizampatam Circar, - -	7	1	21	29
Rachoor talook, - - -	...	...	1	1
Repully talook, - -	...	...	1	1
Chintapully, - - -	1	...	...	1
Nellore District, - -	2	...	...	2
Suttanapully and Chilkaloorpaud talooks, - - - -	4	...	...	4
	14	1	23	38
Deduct villages into which money rates have been introduced, -	...	...	4	4
Remaining...	14	1	19	34

Guntoor District,
Collector's Office,
Baupetla 29th April 1856.

(Signed) H. NEWILL,
Acting Collector.

(True Copy)

(Signed) J. GOLDINGHAM,
Commissioner.

ENCLOSURE No. 4.

From J. GOLDINGHAM, Esq., Commissioner for the Northern Circars; to H. NEWILL, Esq., Acting Collector of Guntoor; dated Vizagapatam, 10th May 1856.

Referring to your letter of the 29th Ultimo, regarding the assimilation of garden assessment, including land appropriated to Cheyroot to the rates which are imposed on ordinary dry land, it appears desirable that in submitting the subject to Government some guarantee should be given that the large amount of revenue proposed to be given up, will be replaced by fresh occupation of land. With this view, I shall be glad to receive statements for Baupetla, Nynapilly and Epoorpollen, or for Nynapilly only, shewing the extent of additional land which the ryots actually engage to occupy and its assessment, with an assurance that such fresh occupation of land will be permanent. Without this information, it seems difficult to imagine that so much new land will be additionally occupied. There seems no doubt that the existing rates of impost are highly restrictive, but is the present population prepared to make up one-half of the deficiency, or upwards of Rupees 10,000 in the first year, and eventually to occupy land to the extent necessary to give an increase above the present revenue.

(True Copy.)
(Signed) J. GOLDINGHAM, *Commissioner.*

ENCLOSURE No. 5.

From H. NEWILL, Esq., Acting Collector of Guntoor; to J. GOLDINGHAM, Esq., Commissioner for the N. C. dated Moondradoo Dindy 28th May 1856, No. 71.

SIR,

I have the honor to acknowledge the receipt of your letter of 10th Instant, suggesting that some further guarantee should be given that the revenue under the proposed revision of assessment on the sandy tracts in the coast villages will be kept up eventually to a standard commensurate with the present one, and calling for a statement of the extent of additional land which the ryots actually engage to occupy with its assessment in some of the larger villages of Baupetla.

2. In reply, I would beg to observe that when my report was despatched I could not give more than a general statement on this point, as the time did not admit of entering into formal engagements with the ryots individually, and, I did not delay my letter as I was anxious to receive sanction for the measure before actually committing myself to it. This however I now feel no hesitation about, as actual engagements have now been called for in your letter, and the results appear to be such as to remove any apprehension on the grounds stated, and to have exceeded what I ventured to assert in the report.

3. The time has been too short to admit of the arrangements being completed, but they are sufficiently advanced to enable me to give a decided reply to your questions. In Baupetla the ryots of the several villages have collectively agreed to take up lands in the manner proposed so as to make up the whole of the present revenue, and individual engagements have been taken to the extent of 11,820 acres to be assessed at Rupees 26,720. This exceeds the assessment for Fusly 1264 by about Rupees 1,000. The revenue of the current fusly has however risen towards the former standard, and shews an increase of about Rupees 6,000 upon fusly 1264, arising partly from the extension of indigo cultivation, and there is little reasonable doubt of even this standard being attained next year under the new arrangements.

Fusly 1264.	*Rupees.*
Garden - -	20,353
Dry - - -	5,161
Total - - -	25,514

4. The individual arrangements already concluded in the villages specified in your letter are given below, but as before observed the time has not admitted of their completion.

	Total assessment of Fusly 1264.	Individual engagements under the new system.	
	Rupees,	Acres.	Rupees.
Baupetla, - - - -	6,675	3,805	9,512
Nayanapully, - - -	7,196	2,837	7,092
Epoorpollem, - - -	3,406	1,107	2,767

5. In Repully the engagements under the revised system, most of which have been taken individually, have already exceeded the amount of present revenue. Against 357 acres bearing an assessment of Rupees 3,293 in fusly 1264, 2,330 acres to be assessed at Rupees 4,375 have been stipulated for under the proposed conditions, and a considerable further addition is expected under the encouragement afforded.

6. I am unable to report the progress made in the Sandole village of Ponnoor, but as the garden assessment in it for fusly 1264 was only Rupees 1,436, the omission in this place may be considered unimportant.

10

7. Under the above circumstances, and as the principles upon which the revision was ordered to be made have already been defined, I feel confident of receiving your approval of the proposed measure, and I should not be consulting the interests of Government, as well as the welfare of the people, were I to abstain from carrying it out promptly, particularly as it will require some time to allot the lands which will be done in a systematic plan, as far as circumstances will admit, no holding being assigned of less extent than 1 acre, the lands being measured in lots of 10 acres each where practicable.

8. The circumstances of the soil and cultivation already described will require that a portion of the lands be left uncultivated, and at first this proportion may be large, but to this there seems no objection as the ryots will have an interest in its occupation as part of the conditions on which they hold the cultivated part, and if I mistake not, these lands will eventually be considered not the least valuable in the District, but soon acquire a saleable value.

9. One point which may not perhaps be considered sufficiently noticed in my report, is the difference in the dry rates of the several villages which it is proposed to apply to all cultivation in future. In Baupetla, it will be seen from the statements forwarded that nearly ¾ of the present dry assessment on sandy lands is at Rs. 2-8 per acre, and that the greater part of the available area for extension of occupation as roughly estimated is assessed at the same rate. Thus uniformity is very nearly approached, and to avoid extremes the small items below 1-8-0 have been raised to that sum, to which the ryots have agreed. In Connoor again the rate is Rs. 2-8. In Reypully the rates are Rs. 2 and Rs. 1-8 per acre on the proportionate extent of land noted in the margin.*

Cultivation.		*Waste.*
At 2-8...	1,666	21,354
2-0...	184	917
1-8...	472	400
Total...	2,322	22,671

* Rs.	*Cultivated.* acres	*Waste.* acres
2	2,527	3,172
1-8	752	2,903

10. So that upon the whole these rates may be considered sufficiently uniform, particularly as they were formed upon accounts of the former relative produce of the lands. The Baupetla lands are also held in higher reputation for Cheyroot, and the water lies perhaps somewhat nearer the surface than in Reypully.

11. Although with reference to the natural unaided capabilities of the soil and to the consideration that its productiveness is in proportion to the manure employed and the water supplied by a very laborious process, I should be induced to think a very much lower assessment suitable, still this perhaps could not be adopted without an unnecessarily large sacrifice, while the revision as now proposed will tend to promote the extension of cultivation, and to the encouragement of industry, as well as to the improvement of the revenue.

(A true Copy.)
(Signed) J. GOLDINGHAM, *Commissioner.*

ENCLOSURE No. 6.

From J. GOLDINGHAM, Esq., Commissioner for the Northern Circars; to H. NEWILL, Esq., Acting Collector of Guntoor; dated Vizagapatam, 7th June 1856.

SIR,

I have the honor to forward for early report Petition No. 752 of 1856, presented by certain ryots of the Baupetla talook against the system of settlement proposed in your recent communications. It is not clear whether it is the principle of the settlement they object to, or the mode of applying it. They complain of stated allotments as it would be difficult to find areas of the proposed extent which might be fully turned to account, and of unprofitable land being assessed. It seems probable that if land which they can turn to no account is given in, the objections raised will cease to exist. This rule of deducting unprofitable land may perhaps be applied to all large holdings, while those who still prefer their present patches of cultivation with the present assessment may remain as they are. The subject requires further consideration at an early date. Your letters left no doubt of the acquiescence of the ryots in the new system, and the subject was about to be laid before Government when the Petition now forwarded to you was received. As you are on the spot there will be no difficulty in obtaining the real sentiments of the ryots on the subject.

ENCLOSURE No. 7.

From certain Jeroytydars of Baupetla and other villages subject to Baupetla talook in the Zillah of Guntoor, dated 13th May 1856.

Complain against the proposed mode of revision of assessment introduced in that locality.

Pray that the usual course may be pursued.

ENCLOSURE No. 8.

From H. NEWILL, Esq., Acting Collector of Guntoor; to J. GOLDINGHAM, Esq., Commissioner for the Northern Circars, dated Moondradoo Dindy 24th ~~January~~ June *1856, No. 83.*

SIR,

I have the honor to acknowledge the receipt of your letter of 7th Instant, enclosing Petition No. 752 of 1856, from certain inhabitants of the hamlets of Baupetla complaining against the proposed mode of revision of the assessment on the sandy tracts in that locality.

2. In reply, I would beg to state that my previous report on the subject represented the general feeling of the assembled body of the ryots at the Jamabundy as being decidedly in favor of the change. Some little remonstrance was afterwards made as to the mode in which it was intended to allot the lands according to a systematic plan; this has since been abandoned, and the only restriction retained is that of making one acre as a minimum holding or even $\frac{1}{2}$ an acre under certain circumstances. The present Petitioners, however, in their address to you object to any change from the old state of things, though it seems they were induced at the time to enter into engagements along with the other ryots for the occupation of land under the new system, and I have no reason to suppose under compulsion or ignorance of its conditions.

3. The former system of constant change of lands and annual measurement with the facilities it afforded for fraud and concealment with the connivance of the Curnums may possibly not at once lose its attractions for those who are long accustomed to intrigues, and the old custom of contending for the advantages to be had in the annual measurements may naturally prejudice the narrow mindedness of the less intelligent parties against undertaking a definite and permanent responsibility in the lands, and it is perhaps only surprizing that no more dissentient voices have been raised against the change. The Petitioners belong entirely to hamlets under Baupetla, and at a distance from the Cusba; their present assessment is 1,302 Rupees on 252 acres. The engagements they made and from which they now draw back are for 560 acres, or about double the quantity of land for Rs. 1,400 and certainly do not seem severe, though there would be no objection to relieve them from the additional 100 Rs. with a proportionate extent of the land. They have also the option of selecting the lands where they like, and marshy and unprofitable ground is not to be measured.

4. This case therefore which forms an exception of no great extent compared with the whole of the operations, will not, I hope, be allowed to stand in the way of the important general measure, which it is proposed to adopt, and I may safely assert, that had the important changes in the introduction of mucta rates first on large tracts of dry lands and afterwards on the whole of the wet lands of the District been made dependant upon the universal suffrage of the ryots, the District would never have witnessed these beneficial advances in its revenue administration, which are now also duly appreciated by the people.

5. The former mode of taxing these lands was avowedly oppressive as regards the rate of assessment, and vicious in its operation, and if it is admitted that the proposed revision is based on sound principles, it will probably be thought the proper course to entertain the measure notwithstanding some little difficulties thrown in the way of its accomplishment, and even at a temporary reduction of revenue, if such were necessary.

6. The suggestion of allowing Petitioners to follow the old system while their neighbours adopt the new one cannot I think be allowed. Such a course would lead to great confusion, and encourage others upon trivial excuses to draw back from their engagements, and so tend to defeat the success of the whole measure. The contemporaneous existence of the old practice and the new system would also afford double facilities for cloking concealments under the confusion of holding lands on the two different terms.

7. Following your suggestion of allowing a deduction for unproductive land in large holdings, I propose to deduct $\frac{1}{8}$ in all holdings of 10 acres and upwards. To make the deduction discretional in each case would be open to much objection, while the circumstances of the case seem to be met by the general rule proposed.

In the large holdings this arrangement seems very necessary as some of the land will be used for watering pits, which take up a good space; these have hitherto been exempted from measurement for assessment, and will still continue so in the small holdings of a few acres, as the ryots will dig them outside their assessed ground, and it would be difficult to prevent this; while on the other hand, in the larger tracts the ryots must necessarily have the pits inside their holding as well as on its boundary. The rate of the assessment with reference to the quality of the soil also is not low, as has already been shewn, or such as should be taxed with the burden of the unproductive portions alluded to.

8. The engagements are mostly taken for lands to make up the present sist, and as the uncultivated portion will be excessive, it is not expedient to add to it by giving a still further quantity on account of unproductive portions; but the deduction of $\frac{1}{8}$ should be allowed for that already agreed to. It is true this will lower the total revenue, but probably not more than about Rupees 3,000 on the total of about 44,000 Rupees, supposing that half the holdings will exceed 10 acres; the encouragement also thus afforded will help to make up this eventually. It is difficult to introduce any new measure of the kind without a temporary risk of a portion of the revenue concerned, which arises chiefly from the force of old prejudice and the advantages of the change not being immediately appreciated, but in the present instance there appears, in what has already been laid before you in a general view of the matter, perhaps as ample a guarantee as could be expected, and even if the results anticipated should not be fully realized the first year, the expediency and success of the measure may not thereby be judged to have failed.

The pettion is herewith returned

(True Copy.)
(Signed) J. GOLDINGHAM, *Commissioner.*

No. 2. ORDER THEREON, *No.* 148; *dated 7th February* 1857.

Para. 1. The correspondence with the Acting Collector of Guntoor, submitted with this letter, relates to the system of taxation obtaining on certain lands near the coast in that district, and the measures proposed with a view to its reform. The lands in question lie partly in the three talooks of Bauputla, Raypully and Ponnoor, and are cultivated in a peculiar manner. The soil is almost pure sand; but when plentifully manured, and watered from wells or pits 3 to 6 feet deep, it yields the dye root called chay, and other garden products. The watering is performed by hand; the soil being apparently of too loose a character to admit of channels being formed in it. These lands lie in 34 villages, of which they constitute almost the entire ayacut. From the nature of the soil, the patches used for garden and chayroot need to be changed almost every year, and so often therefore the cultivation has to be newly measured; a practice which is not only very troublesome from the number of small holdings to be measured, but which also greatly increases the power of the Curnum.

2. The rates of assessment on these lands are classed under three main divisions. First, those on mere unirrigated land; secondly, the jareeb or garden rate for all products raised with the aid of water, except chayroot; and thirdly, the rate for chayroot, including tobacco and chillies in some cases. In fusly 1257 some reform was introduced; money rates were substituted for a division in kind in the case of the dry crops; and the jareeb or garden rates were simplified and somewhat reduced; while the variation of rates according to the class of the ryot was abolished. The total extent of land under this kind of cultivation is about 10,000* acres, bearing an assessment of about 40,000 Rupees. The dry land rates range generally between $1\frac{1}{2}$ and $2\frac{1}{2}$ Rupees an acre, the average appearing to be about Rupees 1-15-0; but the jareeb go as high in some cases as 40 Rupees an acre, and average nearly as much as Rupees 12-4-0. The general average collections it is seen in the statement is about 4 Rupees an acre. Of the total cultivation in Fusly 1264, 8,534 acres were dry, and 1711 acres were garden.

**Enclosure 2 of Collector's letter to the Comr. 29th April* 1856.

3. The evils of the present system are its uncertainty as regards the ryot, the large amount of interference which it involves, and its operation in taxing the superior crops so heavily that those who thus employ their labour and capital realize no more profit than those who simply cultivate unirrigated crops. Mr. Newill's plan for remedying this state of things is the plain and simple one of abolishing the garden rates, and collecting merely the dry rates. He points out that the water by means of which the superior crops are raised, not less than the manner by which the lands are enriched to bear them, is the produce of the ryots labour only, and costs Government nothing. From the sandy character of the soil, it appears that wells could not be formed, and perhaps the practice of perpetually changing the ground discourages their formation; and pits, as they are called, are dug every year where wanted, and water is drawn from them and distributed over the land by hand.

4. Mr. Newill states that the immediate result of his measure would be a loss of revenue to the amount of 21,000 Rupees. But not only does he hold out expectations, which seem to be well founded, that the whole would be replaced by extended cultivation, but ryots have actually entered into engagements to take land which would very nearly make up the deficiency. In conjunction with the reduction of the rates of assessment, Mr. Newill proposes to give regular and permanent holdings to the ryots, so as to do away with the present constant changes, and to issue puttahs to endure till a general revision of the assessment in the District shall take place. The ryots generally have agreed to this, and have entered into engagements for the occupation of land on these terms, nearly covering the sacrifice of revenue as already stated; some objections against Mr. Newill's plan were however subsequently made in a petition presented to the Commissioner by certain inhabitants of the hamlets of Baupetla. On enquiry these were found to proceed from only a small number of the ryots interested in the proposed measure; the objections taken were not of much importance, and only touched minor parts of the scheme; and they seemed to have emanated from the influence of the Curnums, whose illegal and injurious power will be much lessened by the contemplated measure. It may be

Collector's letter to Commissioner May 28th, paras. 3 *to* 6.
Commissioner's letter to Govt. para. 16.

added that the dry rates seem very high indeed for such land; the average dry assessment of Bellary, Cuddapah, and Tinnevelly, all containing the richest dry land is under 1 Rupee, while on this land it is 2 Rupees.

5. The Right Honorable the Governor in Council has carefully considered the papers now before him; and he is of opinion that the plan proposed by Mr. Newill is simple, and strictly in accordance with the views both of this Government and of the Honorable Court on the subject of ryots' wells. The present case indeed is one still more needing relief than that of wells generally, on account of the perishing character of the pits, and the general poverty as it seems of the ryots. The Commissioner concurs in Mr. Newill's views as to the necessity and importance of the proposed plan of settlement, and the Government resolve to sanction its adoption.

6. In the closing paras., the Commissioner discusses one or two details of Mr. Newill's plan. As respects the inclusion of unprofitable land in the holdings, Mr. Goldingham thinks that the deduction of the actual extent once for all would be better than a mere general proportionate deduction. In regard to the space occupied by water pits, he is of opinion that the present practice of deducting it from the extent of land to be assessed, should be maintained. This however is not in accordance with the general principle that a ryot should pay for all land that he holds, without reference to the use to which he applies it. It may be fair that the pits should be deducted in charging the high garden rates; and yet it may be quite legitimate to include them in charging the dry rates. The present case however is deserving of some indulgence in this matter, on account of the high scale of the rates of dry assessment; and on the whole, the Government are disposed to think that it would be better, as barring disputes as to what is unprofitable and what is not, to adopt Mr. Newill's plan of deducting a fixed proportion. This proportion however should include every thing, and the pits should not be deducted in addition; if this were allowed, there could be no permanency of tenure, as every new pit would be a plea for reduction.

7. In his letter of the the 29th April, para. 25, Mr. Newill states that in consideration of the proposed reduction in the sists, the ryots have expressed their willingness to contribute at the rate of 2 per cent. on the assessment of their lands, with the view to the formation of a road and education fund. The Government consider this voluntary contribution to be very creditable to the ryots. The amount so collected on the present assessment would be about Rupees 750; but as this is insufficient to meet both the objects in view, the Government are of opinion that it should be at any rate for the present applied to roads alone. It should be confined to strictly local requirements. It may be noticed that the road rate table sanctioned in North Arcot, is to be two per cent. on the ryot's settlement.

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

hat has
become of his
road fund

R. Cabell

12

Commissioners Office
Vizagapatam
No 84 30th June 1856

From
J. Goldingham Esqre
Commissioner for the Northern Circars

To
J. D. Bourdillon Esqre
Secretary to Government
Fort St George

Sir

1 I have the honor to submit, for the orders of the Right Honorable the Governor in Council, the correspondence noted in the Margin with the Acting Collector of Guntoor, regarding the assessment of lands in the Coast Villages, where Cheyroot and other Garden produce are grown. The Villages in question embrace a sandy belt along the Coast and consist of 34 Villages, included in the Talooks of Bapatla, Repilly and Ponnoor. The proposition of the Acting Collector is to assimilate the Assessment of these lands to that imposed on unirrigated land in the same localities.

Fm Acting Collr 29th April 1856.
To Do 10th May " "
Fm Do 28th " "

2 The subject is fully laid open by the Acting Collector and it only remains

to notice the chief points in this place. The lands in question are for the most part pure sand, require to be profusely manured for Cheyroot and the more valuable garden products &c are, from the absorbent nature of the soil, watered by the hand. The ground has to be changed every year and the objectionable practice of measuring the patches of cultivation annually, in order to fix the demand of Govt., necessarily obtains under the present system.

3. The assessment of these villages consists 1st of rates imposed on lands not watered 2nd on lands appropriated to Tobacco, chilly &c and 3rd of the Cheyroot assessment. The rates are thus classed.

	[illegible] not watered per acre	Watered land per acre
Bampella	Rs 1 — a 4 — 6 — 2 — .8	Rs 4 — 6 — Rs 40
Pomasor	" " " 2 .— 8	8 — 6 — 16
Reykully	1 — 8 — 6 — 2 — .	5 — and — 12

4. The evils of the present system of assessment are stated to be as follows. Para 9 @ 12

In consequence of the expensive and laborious process of manuring the soil and raising the crops by irrigation, the benefit to the grower is no more than what he derives on lands not watered, while in some

some cases there is reason to suppose that it is less.

The system acts as a prohibition in some cases. An instance is adduced. A crop of Indigo dependant on the Rains, was left to perish, because if watered by artificial means, it would have been liable to the higher rates. A remission was given on account of the failure, and both Govt. and the Ryot were thus losers.

The Chey is a red dye and red cloths bear a higher price than cloths of a similar texture prepared with other dyes. The high assessment of the land used for Chey occasions this.

Not at all — only to [illegible] [illegible] Ryots [illegible] [illegible] higher price for them —

The high assessment of Chey land creates a monopoly of production, as persons only with capital can undertake its cultivation.

Para 14 5. The necessity for annually measuring the patches of cultivation opens the door to concealment, vexation and fraud. this is a further evil of the existing system brought forward by the Acting Collector, who also observes that the assessment of the patch of land used for watered products does not represent the annual assessment of that land, as it is not fit for Cultivation to advantage for 2 to 5 years afterwards. This circumstance being considered, the Annual Assessment of the land is in fact brought to a rate approximating to an equality in many instances to that of land not watered.

6 The Remedy proposed is to reduce the present Garden Rates to an equality with those for land not watered. Land, it is stated, will then be freely occupied and all land in occupation will be paid for. Such an arrangement is considered "of the highest importance for the Revenue Management and also for the community, who may, by obtaining a more permanent interest in the grounds they occupy, be induced to turn them to purposes, which are not attainable under the present system". As further arguments in support of the proposed equalization of rates, the Acting Collector observes that the water is brought entirely at the expense of the cultivator and that distinction of Crops, as a principle of assessment, has been authoritatively abolished. The circumstance that the Annual value of the land to Government is not represented by the present Assessment, but by that Assessment divided by the number of years the land lies fallow, is also brought forward. The quality of the land, which is the same as that used for Crops not watered, is a further ground adduced by the Acting Collector in favor of the proposed change

Paras 16, 17.

7. The financial effect of the proposed arrangement is a diminution of Revenue amounting to Rupees 21,421 on a present Revenue of Rupees 37,487. but Mr Newill states in his first letter that much more than one half of this decrease will be made up immediately by an increased occupation of land and eventually be more than made up by the encouragement afforded for raising many productions almost or entirely prohibited by the present System of Assessment. In his second letter, dated 28th May No. 91. in reply to a requisition for further information Mr. Newill shews that the deficit in most Villages will be more than covered simultaneously with the introduction of the New system.

8. The Rates of Assessment for land not watered range, with four exceptions, between

Rates.
Rs. 1 — 4 — ..
1 — 4 — ..
1 — 4 — ..
1 — 6 — 3

[illegible]

between Rupees 1-8 & 2-8 per acre, and according to the constitution of the soil, it is thought that under any general revision hereafter, it is not probable that these rates will be increased, but that they may possibly be lowered. In Para 9 of the second letter, it is explained that all rates below Rupees 1-8 per acre have been raised to that sum with the concurrence of the Ryots and that the Assessment throughout the locality in question approaches to uniformity.

9 Mr. Nevill, at first, thought of an intermediate course, affording the Ryots some relief and involving a less diminution of Revenue, but he is persuaded that any thing short of his present proposition would not only fail of affording the encouragement intended, but create the actual deficiency of Revenue greater. Mr Nevill proposes that the Pattahs to be given to the Ryots shall hold good till a general revision of the assessment for the lands allotted under the New system.

Para 24

10 The acting Collector proposed

arrangements.

arrangements spring from the moderation of the principle he has adopted in fixing the Assessment. With a moderate demand, freedom of action is imparted to the Ryot and withdrawal of official interference naturally follows. From Mr Nevill's communications, it appears that the Ryots are very eager that the new system should be immediately carried out, and it will be seen from Para 9 of the acting Collector's second letter that he is equally earnest in the matter. In the same para, it is stated that the allotments of land will be made on a systematic plan, as far as circumstances will admit, "no holding being assigned of less extent than 1 acre and the lands being measured in lots of 10 acres each". I am afraid the acting Collector may err if this rule is rigidly enforced. In a Petition received today from certain Ryots of Baupettah the Petitioners complain of the contemplated change, not apparently of its principle, but of the rule referred to requiring that each holding shall consist of a stated number of acres, each acre bearing its quota of the Assessment: they urge that land, which cannot be turned to any use, such as water Courses and similar unprofitable spots, are included in the allotment, and that it will be difficult to find a tract of 10 acres, all of which shall be productive. If useless land is deducted, it seems that the objections raised will be removed, though this is not stated in so many words by the Petitioners.

11 This letter had been thus far drafted, but detained till I could obtain a report from the acting Collector on the Petition above mentioned, for if it represented, as it professed to do, the opinion of the Ryots generally, the proposition demanded closer consideration before it could be finally entertained. The further correspondence on the subject, together with the Petition itself, is submitted for the information of Government.

To Acting Collr 7th June 1836.
Fr Do. - 24th Do No 83.

Fr Acting Collr para 3.

12 It will be seen that the Petition belongs entirely to Hamlets under Banpotta at a distance from the Cusbah Town itself and represents the opinion only of a small section of the persons interested.

Para 2 At the same time, it appears that some little remonstrance was made by the general body of Ryots to the systematic plan proposed by the acting Collector. The Petitioners themselves assented at the Settlement to the new arrangements, in common with the other Ryots, and it seems not improbable that the Petition owes its existence in part to the intrigues of the Curnums, who may fancy that their own interests will be affected by the change.

13 Mr. Newill has abandoned the intention of allotting the lands on a systematic plan. He retains 1 acre as the Minimum holding, though 1/2 acre will be allowed under special circumstances. In the important

Para 7. question of unprofitable portions of a holding, Mr Newill thinks it proper to allow a deduction of 1/8 on this account in all holdings of 10 acres and upwards. But the present practice of not including the space occupied by water pits as forming part of the extent of land to be assessed, will be maintained in every holding of whatever size.

14. It was proposed to the acting Collector that the new arrangement should be made applicable to all large Holdings, but that parties wishing to abide by their present small patches should be permitted to do so on the assessment, which they now pay. In making this suggestion, it was expected that the small patch cultivation would, in a year or two, be given up by the Ryots themselves in favor of the other plan. Para 6. Mr Neville however objects to an arrangement of this kind. I do not fully enter into the reasons assigned in para 6, but concur in thinking that the new measure should be general, if possible.

15. I am not sure that a rule of 1/8 of the Holding can be adopted absolutely as a deduction on account of unprofitable land in every case,

In

In some Holdings, such land may be more, in others less. I do not see why the actual extent that may be unprofitable should not be deducted in each case. Para 7. To make the deduction discretional" Mr Neville says "would be open to much objection", but it is not stated what those objections are. It would be necessary to see that land has not been fraudulently deducted, but this is done once for all.

16 It has been already stated that the proposed change will not entail ultimately any diminution of Revenue. Para 8. That view is slightly affected by allowing unprofitable waste to be deducted to the extent of 1/8. The decrease, it is stated, will be Rupees 3000 on a total of about Rs 44,000 but the better system to be introduced, it is thought, will make up this also eventually. There will probably be a diminution of Revenue at first, but the expectations of the acting

Collector that this will be more than replaced soon appear to me to be well founded.

17 Mr Nevill justly observes that the former mode of taxing these lands was avowedly oppressive as regards the assessment, and vicious in operation under the circumstances detailed. I concur in the views of the Acting Collector as to the necessity and importance of the proposed plan of Settlement, and as the principle on which it is based appears sound, I would beg to recommend its adoption, subject to such modification in its application as experience may suggest. Mr Nevill will watch the operation of his arrangements. As the idea of a systematic allotment has been given up and a rate for deducting unprofitable land has been introduced, I have the greater confidence in laying the case before the Right Honorable the Governor in Council for favorable consideration. Para 5

The present papers, conjointly with others, which have been laid before Government during the last few months, seem to shew that no time should be lost in drawing up a Ryotwar Regulation. With this in his hands, which he can justly ask for, the Ryot will be placed in a position, which will perhaps tend more than any other measure, to destroy that official interference which is now so often exercised to his hurt—

I have the honor to be
Sir
Your most obedient Servant
J. Goldingham
Commissioner

Commissioner's Office
Vizagapatam
30th June 1856

To
J.C. Bourdillon Esqre &c
Secretary to Government
Fort St George

Copy in a Letter to E.
d/ 18th May 1858. No. 21

19

VR

1856 Revenue Department R
Dd to Covs 10th February 57
No. 894

From
The Commissioner
Nn. Circars

To
The Secretary to
Government
Dated 30th June
Recd. 24th July } 1856 Fort St. George

No. 84

With 8 Enclosures

S.E. No. 148 - 7th February 57

Extract from the Pro: of the
Bd. of Revn. d/ 28 Augt. /57
C. No. 1095 in 1 B. Oct.

Reporting the
present rate of assesst.
on Dry and Garden Lands in
the Coast Villages of Ganjam
and the mode in which
Mr. Nevill proposes to
revise the assessment and
suggesting that no
time should be lost in
framing a Ryotwar
Regulations.

For orders [illegible]
[illegible]

No. 1.

C2 Jany R6th C24th R31st

[illegible] 8 20

20

No 62

Enclosure No 1

From,

H. Newill Esqre

Acting Collector of Guntoor

To,

J. Goldingham Esqre

Commiſsioner for the Northern Circars

Sir [illegible] 29th Ap [illegible] No 62

To Board 30th October 1847 Para 30.
From Do 3rd April 1848 Para 18.
To Do 31st October 1848 Para 24.
To Do 7th February 1849
From Do 28th May
To Commissioner 31st Octr 1849 Para 17.
To Do 15th March 1851
From Do 16th December 1852 Paras 10 & 11.
To Do 28th February 1854 Para 25
From Do 31st July 1854 Para 11
To Do 30th September Para 6.
From Do 28th August 1855 Paras 3 & 4.

In the correspondence noted in the margin the aſseſsment on the sandy tracts in which Cheyroot and other garden produce is grown in the Coast villages of this District has come under consideration, and a revision of the present System was ordered to be made upon the principle of fixing the aſseſsment with reference to the natural productive powers of the soil, without any distinction of the Crops.

2. The tracts in question may be traced on the map. That in Baupetta being a belt of sand about 30 miles long and 4 or 5 miles broad, lying between the coast road and the sea as far as the salt water mullah, which bounds this Talook on the East. In these limits there is the exception

of the Koondair marsh running parallel to the coast road, where paddy is chiefly grown; That in Repully is not so regularly defined, but may be discovered chiefly in the sandy strip lying between the coast road and the swampy ground in the S. E. Corner bounded by a line running between Nizampatam and Reypully, and extending to within a few miles of the Kistna, when the alluvium deposited from the river alters the character of the soil. Within the last limits are situated also the Sundole sandy lands in the Ponnoor Talook.—

3. The lands in question constitute almost the entire ayacut of 34 Villages chiefly those of the former Nizampatam Circar. They consist of a very large proportion of pure sand, and require to be profusely manured to yield the cheyroot, tobacco, natcheny and other crops now classed as gardens as well as to be supplied with water which lies from 3 to 6 feet below the surface, by the laborious process of watering by the hand, as the ground is generally of too absorbent a nature, except when saturated in the rainy season, to admit of the water being distributed by channels. Picottahs are however used in some few

localities. For the dry crops raised without water manure is not so essential, but it is frequently used with advantage.—

4. The ground used for the garden crops raised with water requires to be changed almost every year, and thus the very troublesome and otherwise objectionate system of annually measuring the numerous scattered patches, some of them often only small fractions of an acre, has necessarily prevailed.—

5. Statement No. 1 exhibits the revenue derived from these lands under the head of dry and gardens, and also the several tarums under which the lands are now classed. No. 2 gives the revenue of the same for the last 10 years.—

6. In the present assessment 3 grades are to be traced, which have descended from the earlier Zemindary management, Viz. 1st the tist on dry crops grown without water, which was formerly collected on a share of the produce but since converted into Muckta, or money rates, 2nd the jareeb tist of natcheny, tobacco, chilly, and all other crops except cheyroot raised by means of water, and 3rd the jareeb tist

of Cheyroot also raised by water; with this however tobacco and Chillies are classed in a few instances. The jareeb kist has generally during the former Zemindars' management been levied in the form of money rates on the land cropped, but previous to Fusly 1257 when a revision of the assessment of these lands was made, the rates varied not only according to the Crops, but with reference to the classes of cultivators, the latter being often as many as 8 in number. In this revision the latter distinction was done away with, and the rates somewhat reduced, tho' the distinction of Crops was still retained. Mukta rates were upon the same occasion substituted for the sharing of the dry Crops—

7. The rates thus revised and as continued to the present time range per acre as follows.

Talook	Dry	Garden
	Rs. A. Rs. A.	Rs. Rs.
Baupetta	1-4 to 2-8	4 to 40
Ponnur	2-8	8 to 16
Reypully	1-8 to 2-„	5 and 12

8. A comparison of the revenue of a series of past years anterior to Fusly 1257 is not practicable, as the items in question were often included in the total sums for which the whole villages were rented out. It will however be observed from Statement No. 2, that since the revision in Fusly 1257 the total revenue has not upon the whole reached the previous standard of Fusly 1255 or 1256, tho' in the dry cultivation there has been in places some advance. In Baupetta it received a check at the time from the intrigues of some of the Curnums, who considered their privileges invaded by the abolition of the distinction of rates on the several cultivating classes, tho' their kist was not increased beyond the former Standard. The subsequent depression appears at least in a great measure to have been influenced by the decreased demand for cloths dyed with Cheyroot, tho' other causes may perhaps have been in operation. The failure occurred chiefly in this item, and in the large village of Nayanapully which is separately exhibited in Statement No. 2.—

9. The present System of assessment imposes a direct tax upon labor and industry, for, as far as I can ascertain by enquiries on the spot, the ryot, who goes thro' the expensive and laborious,

laborious process of manuring the soil and raising the Crops by irrigation, is left no better returns, after paying the assessment, than accrue upon the simple dry cultivation, while in some cases there is reason to suppose that they are leſs.–

10. The garden rates which are levied on all Crops raised by watering, are also prohibitory in some Cases. An instance occurred in the present season in the Baupetta Talook where the Indigo cultivation is gradually springing up. The rains proved insufficient to mature the crop, which might have been almost entirely saved by timely watering had not the extra rates, which would have been imposed, formed an insuperable impediment to the irrigation. Nor is this all, for the failure of the Crop involves the neceſsity of a remission of a part of the aſseſsment, which I considered necessary as an exceptional case in the present year to prevent discouragement to the ryots and a check to the extension of this new cultivation. The evil is therefore two fold as it affects the ryots returns and also the Government revenue.–

In

11. In the Proceedings of 28th August 1855 information was called for as to how far the price of Cheyroot in the market might be influenced by the exceſsive rates of aſseſsment. There can be little doubt that the present enormous aſseſsment on this article can alone be borne by the cultivators at the expense of the purchasers of the cloths for the dye of which it is used. This is borne out by the fact of red cloths dyed with Cheyroot fetching a higher price than those of a similar texture prepared with other dyes, as appears from investigation in some of the populous weaving towns in this neighbourhood.–

12. The present high aſseſsment of Cheyroot has hitherto afforded the cultivator a profit, as he has generally been able to command a good price for it in the market, which is dependent upon his production of the article. The risk involved in the high aſseſsment, and the liability to fluctuations in the market naturally prevent competition being carried on to any considerable extent in the production of the article, and the consequence is that there has been almost a monopoly of it by the

persons who possess Capital, and at the same time connection with the localities where it is employed in dyeing. The above state of things, existing as it does at a time when the Indian colored goods are struggling to retain a place in the English Market against the advantages afforded there by Machinery, would alone seem to constitute a ground for the reduction of the assessment on Cheyroot.

13 That the intermediate rates upon Tobacco Natcheny &ca as explained above are also much too high to afford encouragement to the cultivation, cannot be denied, and when the labor with which these crops are raised is duly considered, they must I think be held to be oppressive. In Repully they are more moderate than elsewhere, but as will presently appear, it is not desirable to make an exception here from the general System about to be proposed.

14. I would here bring under prominent consideration the circumstance of the mutation of occupation of these lands as above described, which is avowedly a great evil in the labor it occasions in ascertaining annually by measurement the extent of lands cultivated, and in the facilities it thus affords for concealment, vexation, and fraud. The fact also should not be lost sight of that what revenue is realized from an acre of ground in one year, particularly under garden crops, is not the annual assessment of that patch, for it is not fit for cultivation to advantage for 2 to 5 years afterwards, so that in estimating the annual value of ground for constant occupation the present rates should be divided by the above figures in order to arrive at a correct standard of assessment. These reductions, applied to the present garden rates, would in a measure tend towards placing them within the bounds of moderation approximating to an equality with the dry rates in many instances.

15. To get rid of the evil of constant changes by allotting the lands fixedly at such reduced rates as would enable the Cultivators thus to hold them with profit and advantage, is a matter of the highest importance for the revenue management and also for the community, who may, by obtaining a more permanent

interest in the grounds they occupy be induced to turn them to purposes which are not attainable under the present System.

16 The distinction of Crops having been authoritatively abolished as a principle in forming the aſseſsment, the question here arises as to what may be considered a fair aſseſsment of these sandy tracts if placed under constant occupation. As above stated the process of cultivation with water is an expensive and laborious one, and it is conducted by the ryots without any cost whatever to Government, it would therefore seem to follow, independent of the conclusion arrived at above in para 14, that all the garden rates should be reduced to the prevailing dry rates, as there is no difference in the soil itself which calls for distinction. This course would involve a serious reduction of the revenue calculated on the present occupancy, amounting to no leſs a sum than Rs 21,421 as shewn below.

Talooks 1	Occupied dry 2 Acres	Garden 3 Acres	Total 4 Acres	Present Asst of Col 4 5 Rs	Asst at dry rates on Col 4 6 Rs	Difference of 5 and 6 Rs
Baupetta	2322	1240	3562	25,514	7,842	17,672
Ponnoor	424	116	540	2,496	1,351	1,145
Reypully	3279	357	3636	9,477	6,873	2,604
	6,025	1,713	7,738	37,487	16,066	21,421
				or 57-2-4 per Cent		

17 But this is to a great extent only nominal, as I have good reason to suppose from conference with the ryots on the matter during the Jamabundy, that a considerably increased extent of land will be occupied fixedly at the reduced rates, at least in Baupettah where the risk is the greatest, and I have no doubt the deficiency will be made up to the extent of much more than one half in the first year and eventually be succeeded by an increase as encouragement is afforded for raising many productions almost or entirely prohibited by the present System of aſseſsment.

Rates
1-4
1-4
1-4
1-6-3

18. The present dry rates to which the garden rates would be reduced range, with 4 exceptions, between 1.8.0 and 2.8.0 per acre, and it does not appear probable from the constitution of the soil that they will be raised upon any general revision of the aſseſsment, but may possibly be lowered, so that there appears no fear of the present reduction having hereafter to be re-imposed.

19 Since I have been on the Spot I have given the subject much consideration, and at first was disposed to recommend a reduction on a leſs extensive

scale (which would not have been altogether free from objection) in consideration of the large amount of revenue that would have to be reduced by abolishing the distinction between dry and garden crops in the above manner, but I decidedly think that the measure now proposed is altogether the most expedient and the most advantageous as respects both the revenue and welfare of the people, as well as the most consistent with the principles of aſseſsment now established by Government.-

20. An intermediate course would not have admitted of the substitution of a permanent for a mutable occupation of the lands, or probably of the removal of the distinction of crops, and altho' relief might have been afforded to the ryot to a considerable extent, the full encouragement now proposed to be accorded would have been wanting, and I am persuaded the actual deficiency in revenue would have been greater than under the plan now proposed.-

21 As it would have been difficult for me to have held that intercourse with the ryots which was neceſsary for the object of ascertaining their

views

views on the measure now proposed, without raising their expectations as to the future course to be pursued, they very naturally infer that the new arrangement will be brought into operation in the approaching season, at least in all cases in which the engagements for permanent occupancy may be such as to make up the whole or greater part of the deficiency of revenue.-

22. The circumstances connected with the cultivation and aſseſsment of the sandy tracts above described bear so little analogy to those of the garden lands of the District generally, that they neceſsarily require the separate consideration now given to the subject.-

23 For carrying out the new arrangement of assigning the lands permanently, some few additional hands will be required, which may be provided for in the next annual estimate of Extra Establishment.

24 I should have stated above that I would propose to give permanent puttahs to hold good till a general revision of the aſseſsment for the lands allotted under the new System.-

In

25. In connection with this revision of aſseſsment, I may mention that the Ryots, on consideration of the reduction of the Sists, have expreſsed themselves willing to contribute at the rate of 2 per Cent upon the aſseſsment of the whole of these lands for the purpose of Education and of making Roads.—

26. The introduction of this contribution which is cheerfully agreed to by the people is not the least gratifying part of the new arrangements, and altho' it is confined to a limited portion of the District, it suitably occurs in a very populous locality where education will be appreciated by many at least of the more respectable merchants and traders, and where also there is scarcely a trace of a made road— The rate of 2 per Cent× (which was fixed for the Road Fund in North Arcot) may however be considered insufficient for both objects and may be applied to one of them, as may be thought best, upon after consideration of the circumstances of the localities.—

× Total amount on the present aſseſsment about Rupees. 750.

Guntoor District
Collectors Office
Baupetla 29th April 1856.

(Signed) H. Newill
Acting Collector

(True Copy)
J. Goldingham
Commiſsioner

Compd.
H. Hodson

Copy in a Lett. S. E. d/ 18 May 1857 No. 21

Enclosure No. 1 in a letter from the Commiſsioner Northern Circars to the Secretary to Government dated 30th June 1856 No. 84

From the Acting Collector of
Guntoor
To The Commiſsioner Northern
Circars dated 29th April 1856
With two Encls.

R. 894/56

Reporting the rates of Aſseſsment of the Sandy tracts in the coast Villages in which Chayroot and other garden produce are grown and proposing a revision of the aſseſsments.—

1st

No. 1 Statement of the several rates of dry Baupella, Ponnur, and Repully Talooks in the

Number	Names of Talooks	Names of Villages	Number	Dry					Q
				Rate	Assessment on land under cultivation for Fusly 1261		Waste		
				Rate per acre	Quantity of land	Assessment	Quantity of land	Assessment	
1		2	3	4	5	6	7	8	
				Rs A P	Acres C	Rs A P	Acres C	Rs A P	
1	Baupella	Baupella	1	2 8 "	745 17	1863 9 1	3004 22	7,511 6 11	3
		Balapoody	1	2 8 "	21 6	52 14 "	169 11	423 2 "	
		Carlapollem	1	2 8 "	298 29	746 13 "	300 27	757 13 "	
		Paraly	1	2 " "	152 13	304 10 5	244 38	489 13 7	
		Chenna Ganjam	1	1 4 "	155 28	194 7 "	"	" " "	
		Pedda Ganjam	1	1 6 3	216 8	369 9 8	133 10	185 14 "	
		Condacurvor	1	1 4 "	36 29	46 14 6	"	" " "	
		Nainapully	1	2 8 "	349 7	872 14 10	3,879 2	9,697 3 2	4

749 39	9,375 " "	1	20 " "	180 27	3613 11 10			
		2	10 " "	119 32	1197 13 10			
				300 19	4,811 9 8	4,050 18	14,186 9 8	10,726 2 "
190 17	476 " "	1	20 " "	10 7	200 11 3			
		2	10 " "	5 35	58 12 "			
				15 36	259 7 3	206 15	735 7 3	515 13 "
599 16	1,495 11 "	1	20 " "	23 35	477 8 "			
		2	10 " "	28 8	282 " "			
				52 3	759 8 "	657 19	2,258 2 "	1,628 11 "
397 11	794 8 "	1	6 " "	16 3	96 7 7	413 14	890 15 7	826 11 2
155 28	194 7 "	1	20 " "	5 8	103 15 11			
		2	10 " "	84 17	844 6 6			
		3	5 " "	5 3	25 6 "			
				94 28	973 12 5	250 16	1,168 3 5	313 " "
349 18	555 7 8	1	20 " "	18 32	376 " "			
		2	10 " "	56 9	562 4 "			
		3	5 " "	2 16	12 " "			
				77 17	950 4 "	476 35	1,505 11 8	663 2 6
36 29	46 14 6	1	16 " "	16 35	269 15 3			
		2	8 " "	46 39	375 12 4			
				63 34	645 11 7	100 23	692 10 7	125 11 6
228 9	10,570 2 "	1	40 " "	109 22	4,387 8 5			
		2	24 " "	26 36	646 " 9			
		3	20 " "	2 1	40 8 "			
		4	16 " "	" 1	" 6 5			
		5	15 " "	29 35	448 2 "			
		6	12 " "	66 33	807 15 8			
				235 8	6,324 9 3	4,463 17	16,894 11 0	11,158 9 "

Arcomully	1	2	..	..	2 15	4 12 4		76	10	152	7	8	
Ventapollem	1	2	8	.. ..	..	..	..	224	11	560	11		
Epoorpollem	1	2	8	..	257 5	627 12	..	963	39	2,410			
Parala	1	2	..	..	..	..	..	73	34	147	12		
Cheerlah	1	2	..	..	29 22	591 7		63	36	177	14	5	
Vundillapully	1	1	4	..	13 39	177 6		171	4	213	14	..	
	28 23												
					1,222 18	5,760 13 11		9,305	4	2,226	7	137	

78 25	157 4 ..	1	16 ..	10 23	165 3 4								
		2	12 ..	4 ..	48 ..								
		3	8 ..	4 25	27 1 8								
		4	4 ..	.. 29	2 14 4								
				19 27	253 3 4	98	12	410	7 4	196	9 7		
224 11	560 11 ..	1	22 ..	.. 31	24 12 4								
		2	16 ..	11 4	176 .. 7								
		3	4 ..	.. 6/16	 7								
				11 34/16	200 13 6	236	2	761	8 6	590	2 ..		
1,215 4	3,037 12 ..	1	20 ..	100 2	2,000 14 2								
		2	10 ..	77 22	778 1 6								
				177 24	2,778 15 8	1,392	28	5,816	11 8	2,452	6 ..		
73 34	147 12 ..	1	20 ..	4 15	87 5 10								
		2	10 ..	23 8	232 1 8								
				27 23	319 7 6	107	17	467	3 6	202	13 7		
93 18	187 ..	1	20 ..	26 39	539 8 1								
		2	10 ..	79 16	794 .. 2								
		3	4 ..	1 24	6 6 3								
				107 39	1,339 14 6	207	17	1,526	14 6	402	13 7		
155 9	231 5 6	1	20 ..	25 ..	500 ..								
		2.	10 ..	13 38	139 8 11								
				38 38	639 8 11	224	1	870	14 5	280	.. 6		
1,167 22	2,783 13 8			1,239 20	20,353 5 2	12,867	2	45,186	2 10	20,572	9 5		

Particulars

		1	2	8	"	1,665	24	4,163	14	11	8,541	32	21,354	4	1
		2	2	"	"	184	10	368	8	4	458	38	917	15	8
		3	1	6	3	266	8	369	9	8	133	10	185	14	"
		4	1	4	"	206	16	258	13	"	171	4	213	14	"
						2,322	18	5,760	13	11	9,305	4	22,671	15	9
2. Tonnur	Sandole	1	2	8	"	424	1	1,661	"		3,652	30	9,134	6	"
3. Repully	Coochanapoody	1	2	"	"	445	12	890	9	9	457	32	915	9	7
	Adava Cudeery	1	1	8	"	268	23	402	14	8	1,021	25	1,532	7	
	Edoopully	1	2	"	"	231	4	462	3	6	330	27	661	13	8

4346

2,207	16	2,556	15	2	"	1	40	"	"	109	22	4,387	8	5								
642	8	1,256	8	"		2	32	"	"	"	31	24	12	4								
399	18	555	7	8		3	24	"	"	26	26	646	"	9								
377	20	472	11	"		4	20	"	"	397	"	7,940	2	1								
						5	16	"	"	38	9	611	9	7								
27	22	27,832	13	8		6	15	"	"	29	35	448	2	"								
						7	12	"	"	70	35	849	15	8								
						8	10	"	"	488	35	4,889	"	7								
						9	8	"	"	57	24	412	14	"								
						10	6	"	"	16	3	96	7	7								
						11	5	"	"	7	19	37	6	"								
						12	4	"	"	2	13	9	5	2								
										1,279	20	20,353	5	2								
407	31	1,019	4	7	"	1	16	"	"	62	38	1,027	3	4								
						2	8	"	"	53	24	428	12	10								
										116	22	1,435	15	10	4,194	13	11,630	6	10	10,465	7	2
903	4	1,806	3	4		1	12	"	"	8	8	98	6	5								
						2	6	"	"	8	15	50	3	11								
										16	23	148	10	4	919	27	1,952	13	8	1,539	2	10
1,290	8	1,935	5	8		1	12	"	"	"	11	2	4	9								
						2	6	"	"	8	37	53	9	2								
										9	8	56	13	11	1,299	16	1,992	3	7	1,949	1	7
562	1	1,124	1	2		1	12	"	"	25	35	310	8	"								
						2	6	"	"	11	16	65	6	5								
										37	11	375	14	5	899	12	1,502	15	7	1,198	9	7

Camarasole	1	1	8	"	44	13	66	7	10	87	24	131	6 4
Truygem	1	2	"	"	167	30	335	8	"	317	26	635	4 10
Cherkoomully	1	2	"	"	84	19	168	15	2	101	14	202	11 2
Aurcombaka	1	2	"	"	119	6	238	4	9	166	13	332	10 5
Cauvoor	1	2	"	"	208	35	417	12	"	158	25	317	4 "
Goondlapully	1	2	"	"	101	24	203	3	3	365	11	730	8 10
Sereepoody	1	2	"	"	151	33	303	12	"	28	39	57	15 3
Moondradoo	1	1	8	"	227	2	341	3	3	1,407	11	2,110	14 5
Aumoodala-putty	1	1	8	"	212	4	318	2	1	386	27	580	" 7
China Vattapoody	1	2	"	"	54	22	109	1	8	214	11	428	8 9

61 126

131	37	197	14	2	1	12	"	"	1	11	15	5	"								
					2	6	"	"	3	19	20	13	5								
									4	30	36	2	8	136	37	234	"	10	205	"	2
455	16	970	12	10	1	12	"	"	4	18	53	6	9								
					2	6	"	"	"	37	5	8	10								
									5	15	58	15	7	490	31	1,029	12	5	981	8	10
185	33	371	10	4	1	12	"	"	14	37	177	9	7								
					2	6	"	"	3	24	21	9	8								
									18	16	199	3	3	204	9	570	13	7	408	7	2
85	19	570	15	2	1	10	"	"	27	25	273	15	"								
					2	5	"	"	4	5	20	10	"								
									31	20	294	9	"	316	39	815	8	2	633	15	2
367	20	735	"	"	1	12	"	"	74	29	896	11	3								
					2	6	"	"	6	24	39	9	8								
									81	13	936	4	11	448	33	1,671	4	11	897	10	5
466	35	933	12	1	1	10	"	"	5	4	51	"	"								
					2	5	"	"	3	31	18	14	"								
									8	35	69	14	"	475	30	1,003	10	1	967	8	"
180	32	361	11	2	1	12	"	"	2	32	33	8	7								
					2	6	"	"	8	7	49	"	11								
									10	39	82	9	6	191	31	444	4	9	383	8	10
1,634	13	2,452	1	8	1	10	"	"	"	29	7	6	"								
					2	5	"	"	14	13	71	9	"								
									15	2	78	15	"	1,649	15	2,531	"	8	2,474	1	"
598	31	898	2	3	1	12	"	"	1	5	13	8	2								
					2	6	"	"	17	25	105	12	3								
									18	30	119	4	5	617	21	1,017	6	8	926	4	7
268	33	537	10	5	1	12	"	"	3	35	45	14	6								
					2	6	"	"	9	18	56	11	2								
									13	11	102	9	8	282	4	640	4	1	564	3	2

Pedda Mutalapurry	1	2 " "	70 8	152 6 5	540 10	1,080 8 "	6
Peddapully	1	2 " "	68 7	136 9 3	146 13	292 10 6	2
Bulseolapolem	1	2 " "	224 26	449 5 11	79 2	158 1 7	3
Poodiwadah	1	2 " "	255 "	510 8 10	126 3	252 2 5	3
Gokurnamatum	1	2 " "	109 37	219 13 10	33 21	67 " 7	1
Nagarum	1	2 " "	228 7	457 5 11	105 10	210 5 "	3
			3,279 12	6,184 4 1	6,074 34	10,698 1 8	9
Particulars	1	2 " "	2,527 10	5,055 5 "	3,171 27	6,342 5 9	5,6
	2	1 8 "	752 2	1,128 11 10	2,903 7	4,354 11 11	3,6
			3,279 12	6,184 4 1	6,074 34	10,698 1 8	9
Grand Total			6,025 31	12,405 3 "	19,033 28	42,504 7 5	5,0

Note

The particulars of Columns 7 and 8 are not very reliable, and the results exclusive of them are given by deducting them at the foot of the statement.

The assessment represented in this statement differs slightly from the Jamabundy accounts as the sandy tracts are here more accurately defined.

Guntoor District
Collector's Office Banpettah 29th April 1856

Compd
A. Hodson

and Garden assessment on the sandy tracts in the District of Guntoor.

Total		Garden				Total of Cols. 9, 13, 10 & 14.		
		Rate		Assessment on land under cultivation for Fusly 1264				
Quantity of land	Assessment	Number	Rate per acre	Quantity of land	Assessment	Quantity of land	Assessment	Amount of shist on land entered in Col. 15 at the dry tarum rates
9	10	11	12	13	14	15	16	17
A C	Rs A P		Rs A P	acres C	Rs A P	acres C	Rs A P	Rs A P
16 18	1,232 14 5	1	12 " "	8 6	97 12 9			
		2	6 " "	2 38	17 11 3			
				11 4	115 8 "	627 22	1,348 6 5	1,255 1 7
14 20	429 3 9	1	10 " "	" 11	2 12 "			
		2	5 " "	2 26	14 8 "			
				3 7	17 4 "	217 27	446 7 9	435 5 7
03 28	607 7 6	1	12 " "	17 15	208 8 1			
		2	6 " "	3 2	18 4 11			
				20 17	226 13 "	324 5	834 4 6	648 4 "
81 3	761 11 3	1	12 " "	6 11	75 5 7			
		2	6 " "	36 5	216 12 8			
				42 16	292 2 3	423 19	1,054 13 6	846 15 2
43 18	286 14 7	"	" " "	" "	" " "	143 18	286 14 7	286 14 7
33 37	667 13 11	1	12 " "	4 14	52 3 5			
		2	6 " "	4 13	25 15 1			
				8 27	78 2 6	342 24	746 " 5	685 3 2
54 6	16,882 5 9			357 4	3,292 12 5	9,711 10	20,175 2 2	17,570 13 5
98 37	11,398 14 "	1	12 " "	173 20	2,082 " 10			
55 9	5,483 7 9	2	10 " "	33 19	335 1 "			
		3	6 " "	125 "	750 1 7			
54 6	16,882 5 9	4	5 " "	25 5	125 9 "			
				357 4	3,292 12 5			
59 19	54,909 10 5			1,713 6	25,082 1 5	26,772 25	79,991 11 10	58,569 3 10
Deducting columns 7 & 8						19,033 28	42,504 7 5	42,504 7 5
The results on the present cultivation are						7,738 37	37,487 4 5	16,064 12 5

(Signed) H. Newill
Acting Collector

(True Copy)

Copy in a Letter to Gov
d/ 18th May 1858 No. 21.

Encd No. 1 in a letter from the
Acting Collector of
Guntoor to the Commr.
Northern Circars dated
29th April 1856

Re 894/56

Statement shewing
several rates of Dry &
Garden assessment on
Sandy tracts in certain
Talooks in Guntoor

Copy in a Letter to G[illegible]
d/ 18 [illegible]

No. 2 Statement shewing the revenue of the Dry and Garden assessment on the sandy tracts in the Baupetta, Ponnur, and Repully Talooks for the last 10 years.

34

	Fuslies	14 Villages in the Baupetta Taluk.					Saudole in the Ponnur Taluk					19 Villages in the Repully Taluk					The Total of the villages is 34.					
		Dry		Garden		Total	Dry.		Garden		Total	Dry		Garden		Total	Dry.		Garden		Total.	
		Land	Assessment	Land	Assessment		Land	Assessment	Land	Assessment		Land	Assessment	Land	Assessment		Land	Assessment	Land	Assessment	Land	Assessment
		acres	Rs	acres	Rs	Rs	acres	Rs	acres	Rs	Rs	acres	Rs	acres	Rs	Rs	acres	Rs	acres	Rs	acres	Rs
1	Fusly 1255	..	..	..	..	32892	..	..	..	..	2515	..	..	..	..	12970	..	..	..	..	..	48377
2	1256	2149	6582	1167	25548	32130	1009	2721	39	717	3438	3192	5930	215	3042	8972	6350	15233	1421	29307	7771	44540
3	1257	3771	6183	1019	16458	22641	317	671	414	2140	2811	2759	5304	239	2328	7632	6847	12158	1672	20926	8519	33084
4	1258	3865	7715	1010	16185	23900	355	715	577	2715	3430	2462	4687	296	2963	7650	6682	13117	1883	21863	8565	34980
5	1259	4363	8875	1233	19950	28825	410	745	321	2118	2863	2518	5175	403	3771	8946	7291	14795	1957	25839	9248	40634
6	1260	4500	8734	1263	21099	29833	820	1843	140	1654	3497	3034	6200	357	3368	9568	8354	16777	1760	26121	10114	42898
7	1261	4537	9769	1241	20828	30597	764	1649	138	1458	3107	3058	6915	557	3263	10178	8659	18333	1936	25549	10595	43882
8	1262	4327	10012	1156	20397	30409	895	2070	142	1544	3594	3090	6597	315	3013	9610	8812	18659	1613	24954	10425	43613
9	1263	3712	5767	1380	20396	26153	1025	1900	171	1904	3804	3497	6811	478	3868	10679	8234	14468	2029	26168	10263	40636
10	1264	4402	7697	1237	20302	27999	845	1831	117	1436	3267	3287	6597	357	3295	9892	8534	16125	1711	25033	10245	41158

Nayanapully village.

		acres	Rs	acres	Rs	Rs
1	Fusly 1255	44	357	284	10071	10428
2	1256	167	756	372	13451	14207
3	1257	77	198	179	5730	5928
4	1258	169	422	178	4936	5358
5	1259	219	548	194	5642	6190
6	1260	190	475	206	6168	6643
7	1261	246	622	195	6129	6751
8	1262	227	583	179	6009	6592
9	1263	44	111	203	5447	5558
10	1264	349	872	235	6314	7186

Included in the Coast Villages

	Baupetta Talook	Ponnur Talook	Repully Talook	Total.
Nizampatam Circar	7	1	21	29
Rachoor Taluk	..	..	1	1
Repully Talook	..	..	1	1
Chinta pully	1	..	..	1
Nellore District	2	..	..	2
Sultanapully and Chilkaloorpaud Taluks	4	..	..	4
	14	1	23	38
Deduct villages into which Money rates have been introduced	..	..	4	4
Remaining	14	1	19	34

Guntoor District
Collector's Office
Baupettah 29th April 1856.

(Signed) H. Newill
Acting Collector.

(True copy)

J. Goldingham
Commissioner.

Copy in a Letter to E.
d/ 18th May 1858 No. 21

358

Encl No 2 in a letter from
the Acting Collector
of Guntoor to the Commr.
Northern Circars dated
29 April 1856.

No. 894.

Statement shewing the
Revenue of the dry & Garden
assessment on the sandy
tracts in certain Talooks of
Guntoor for the last 10 years.

Enclosure No 4

30 1

Commissioner's Office
Vizagapatam 36
11th May 1856.

From,
J. Goldingham Esqre.
Commissioner for the Northern Circars

To,
H. Newill Esqre.
Acting Collector of
Guntoor.

[illegible] Vizagapatam [illegible] May 56

Referring to your letter of the 29th Ultimo regarding the assimilation of Garden assessment, including land appropriated to Cheyroot to the rates which are imposed on ordinary dry land, it appears desirable that in submitting the subject to Government some guarantee should be given that the large amount of Revenue proposed to be given up, will be replaced by fresh occupation of land. With this view I shall be glad to receive statements for Baupetta, Nynapilly and Eporollen, or for Nynapilly only, shewing the extent of additional land which the Ryots actually engage to occupy and its assessment, with an assurance that such fresh occupation of land will be permanent. Without this information it seems difficult to imagine that so much new land will be additionally occupied. There seems no doubt that the existing rates of impost are highly restrictive, but is the present population prepared to make up one half of the deficiency or upwards of Rupees 10,000 in the first year and eventually to occupy land to the extent neceſsary to give an increase above the present Revenue?-

I have the honor to be &ca

(Signed) J. Goldingham
Commiſsioner

(True Copy)

(Sd) J. Goldingham
Commiſsioner

Copy in a Letter to C.
d/ 18th May 1858 No. 21-

Enclosure No. 2 in a letter from
the Commiſsioner Northern Circars
to the Secretary to Government
dated 30th June 1856 No. 84

From the Commiſsioner Northern Circars
To the Acting Collector of Guntoor
dated 10th May 1856.-

Rc. 894/56

Wishing to know the Extent of additional land which the Ryots would occupy when the Aſseſsment on dry and Garden lands are aſsimilated

Enclosure No.

No 71.

38 Guntoor District
Collector's Office
Moondraddoo Dinny
28th May 1856

From
H. Newile Esqre
Acting Collector of Guntoor

To
J. Goldingham Esqre
Commissioner for the N.C.

[illegible] Moondraddoo Guntr, 28 May 56

Sir,

I have the honor to acknowledge the receipt of your letter of 10th Instant suggesting that some further guarantee should be given that the revenue under the proposed revision of assessment on the sandy tracts in the coast villages will be kept up eventually to a standard commensurate with the present one, and calling for a statement of the extent of additional land which the ryots actually engage to occupy with its assessment in some of the larger villages of Bapatla.

In reply I would beg to observe that when my report was despatched I could not give more than a general statement on this point, as the time did not admit of entering into formal engagements with the ryots individually, and I did not delay my letter as I was anxious to receive sanction for the measure before actually committing myself to it. This however I now feel no hesitation about, as actual engagements have now been called for in your letter, and the results appear to be such as to remove any apprehension on the grounds stated, and to have exceeded what I ventured to assert in the report.

3 The time has been too short to admit of the arrangements being completed, but they are sufficiently advanced to enable me to give a decided reply to your questions. In Baupatla the ryots of the several villages have collectively agreed to take up lands in the manner proposed so as to make up the whole of the present revenue, and individual engagements have been taken to the extent of 11,820 acres to be assessed at Rupees 26,720. This exceeds the assessment for fusly 1264 by about Rs.

Fusly 1264 — Rupees
Garden – 20,353
Dry – 5,161
Total – 25,514

Rupees 1000. The revenue of the current fusly has however risen towards the former standard, and shews an increase of about Rupees 6000 upon fusly 1264, arising partly from the extension of indigo cultivation, and there is little reasonable doubt of even this standard being attained next year under the new arrangements.

4 The individual arrangements already concluded in the villages specified in your letter are given below, but as before observed the time has not admitted of their completion.

	Total assessment of Fusly 1264	Individual engagements under the new System	
	Rupees	Acres	Rupees
Baupatla	6,675	3,805	9,512
Nayanapully	7,196	2,837	7,092
Epoorpollem	3,406	1,107	2,767
		7,749	[illegible]

5 In Repully the engagements under the revised System most of which

have been taken individually, have already exceeded the amount of present revenue. Against 357 acres bearing an assessment of $3,293^{Rs}$ in fusly 1266, 2330 acres to be assessed at $4,375^{Rs}$ have been stipulated for under the proposed conditions, & a considerable further addition is expected under the encouragement afforded.

6 I am unable to report the progress made in the Sandole village of Pommoor, but as the garden assessment in it for fusly 1266 was only Rupees 1436, the omission in this place may be considered unimportant.

7 Under the above circumstances, and as the principles upon which the revision was ordered to be made have already been defined, I feel confident of receiving your approval of the proposed measures, and I should not be consulting the interests of Government, as well as the welfare of the people, were I to abstain from carrying it out promptly, particularly as it will require some time to allot the

lands

lands which will be done in a systematic plan, as far as circumstances will admit, no holding being assigned of less extent than 1 acre & the lands being measured in lots of 10 acres each where practicable.

8 The circumstances of the soil and cultivation already described will require that a portion of the lands be left uncultivated, and at first this proportion may be large, but to this there seems no objection as the ryots will have an interest in its occupation as part of the conditions on which they hold the cultivated part, and if I mistake not, these lands will eventually be considered not the least valuable in the District, but soon acquire a saleable value.

9 One point which may not perhaps be considered sufficiently noticed in my report is the difference in the dry rates of the several villages which it is proposed to apply to all

cultivation in future. In Baupetta it will be seen from the statements forwarded that nearly 3/4 of the present dry assessment on sandy lands is Rs 2-8 per acre and that the greater part of the available area for extension of occupation so roughly estimated is assessed at the same rate. Thus uniformity is very nearly approached, and to avoid extremes the small items below 1-8-0 have been raised to that sum, to which the ryots have agreed. In Ponnoor again the rate is Rs as ps 2-8-0. In Reypully the rates are Rs as 2-0-0 & Rs as 1-8-0 per acre on the proportionate extent of land noted in the margin+.

	Cultivation	Waste
At 2-8	1,666	21,356
2-0	184	917
1-8	472	600
Total	2,322	22,671

+ Rs	Cultivated acres	Waste acres
2-0	2,527	3,172
1-8	752	2,903

10 So that upon the whole these rates may be considered sufficiently uniform, particularly as they were formed upon accounts of the former relative produce of the lands. The Baupetta lands are also held in higher reputation for Chayroot, and the water lies perhaps somewhat nearer the surface than in Reypully.

11 Altho with reference to the natural unaided capabilities of the

the soil & to the consideration that its productiveness is in proportion to the manure employed and the water supplied by a very laborious process, I should be induced to think a very much lower assessment suitable, still this perhaps could not be adopted without an unnecessarily large sacrifice; while the revision as now proposed will tend to promote the extension of cultivation, and to the encouragement of industry, as well as to the improvement of the revenue.

Guntoor District
Collector's Office
Moondradoo Divdy
28 May 1856

I have &c.
(Signed) H. Newill
Acting Collector

(True Copy)

(S) I. Goldingham
Commissioner

Comp
A Hodson

Copy in a Letter to E.
d/ 18th May 1858 No. 21

Enco: No 3 in a letter from
the Commissioner for
the Northern Circars & to
the Secretary to Government
dated 30 June 1856 No 84

From the Acting Collector
of Guntoor
To the Commissioner
Northern Circars
Dated 28th May 1856

R 894/56

Stating in reply to the
letter of 10th May last the extent
of land the Ryots have
agreed to occupy in order to
make up the deficiency
of revenue which will
be occasioned by a
revision of the present
rates of assessment.

8534

No 6

Commissioner's Office
Vizagapatam
7th June 1856.

From
J. Goldingham Esquire
Commissioner for the Nor Circars

To
M. Nevill Esquire
Acting Collector of Guntoor

Sir,

I have the honor to forward for early report Petition No 7520 of 1856 presented by certain Ryots of the Reupella Talook against the system of settlement proposed in your recent communications. It is not clear whether it is the principle of the settlement they object to or the mode of applying it. They complain of stated allotments as it would be difficult to find areas of the proposed extent which might be fully turned to account and of unprofitable land being assessed. It seems probable that if land which they can turn to no account is given in, the objections raised will cease to exist. This rule of deducting unprofitable land may perhaps be applied to all large holdings, while those who still prefer their present patches of cultivation with the present assessment may remain as they are. The subject requires further consideration

-sideration at an early date. Your letters left no doubt of the acquiescence of the Ryots in the new System and the subject was about to be laid before Government when the Petition now forwarded to you was received. As you are on the spot there will be no difficulty in obtaining the real sentiments of the Ryots on the subject.

I have the honor to be &c.
(Signed) J. Goldingham
Commissioner

(True Copy)

(Sd) J. Goldingham
Commissioner

Copy in a Letter to E.
d/ 18th May 1858 No. 21

43

Enclo: Note in a Letter from
the Commissioner N.C.
to the Secretary to Govt.
dated 30 June 1856
No. 84

From the Acting Collector
of Guntoor
To the Commissioner
Northern Circars
dated 7 June 1856
with one Enclo

R 894/56

Forwarding for report a Petn from the Ryots of the [illegible] Talook complaining against the proposed mode of revision of the assessment on the sandy tracts.

45

[illegible] No 752 of 1856

[illegible]

[illegible] of Bapatla [illegible] Kattar villages sub-ject to Repalla Talook in the Zillah of Guntoor.

Dated 1st No 894/56 [illegible] May 56

Recd 5th June 1856

Complain that they have been forced to take up lands including both useless productive & ~~[illegible]~~ lands i.e. free of Zullah [illegible] ~~[illegible]~~ in one spot from 4 to any extent within 10 acres per each ryot at the rate of Rs 2-8 per acre which measure is unsuitable to them.

Pray that the usual course may be pursued.

[illegible]

Transferred to Commr N. Circars Revenue Office Fort St George, 20 May 1856.

By Order

[illegible]

Sub Secy.

10 5 56

No. 83. 46

Guntoor District
Collector's Office
Moondradoo Dinidy
24th June 1856.

Enclosure No 8

From
H. Newill Esquire
Acting Collector of Guntoor.

To
J Goldingham Esquire
Commissioner for the Northern Circars

Coll. Moondradoo Dinidy 24 Jun 56

Sir

I have the honor to acknowledge the receipt of your letter of 7th Instant enclosing Petition No. 732 of 1856 from certain inhabitants of the hamlets of Baupetta complaining against the proposed mode of revision of the assessment on the sandy tracts in that locality.

2. In reply I would beg to state that my previous report on the subject represented the general feeling of the assembled body of the Ryots at the Jamabundy as being decidedly in favor of the change. Some little remonstrance was afterwards made as to the mode in which it was intended to allot the lands according to a systematic plan; this has since been abandoned, and the only restriction retained is that of making 1 acre as a minimum holding or even 1/2 an acre under certain

[illegible]

circumstances. The present Petitioners however in their address to you object to any change from the old state of things tho' it seems they were induced at the time to enter into engagements along with the other Ryots for the occupation of land under the new system, and I have no reason to suppose under compulsion or ignorance of its conditions.

3. The former system of constant change of lands and annual measurement with the facilities it afforded for fraud and concealment with the connivance of the Curnums may possibly not at once lose its attractions for those who are long accustomed to intrigues, and the old custom of contending for the advantages to be had in the annual measurements may naturally prejudice the narrow mindedness of the less intelligent parties against undertaking a definite and permanent responsibility in the lands, and it is perhaps only surprizing that no more dissentient voices have been raised against the change. The Petitioners belong entirely to hamlets under Bapetla, and at a distance from the Cusba; their present assessment is 1302 Rupees on 252 acres. The engagements they made and from which they now draw back are for 560 acres or about double the quantity

47

tity of land for Rs. 1400 and certainly do not seem severe, tho' there would be no objection to relieve them from the additional 100 Rs. with a proportionate extent of the land. They have also the option of selecting the lands where they like, and marshy, and unprofitable ground is not to be measured.

4 This case therefore which forms an exception of no great extent compared with the whole of the operations will not, I hope, be allowed to stand in the way of the important general measure, which it is proposed to adopt, and I may safely assert that had the important changes in the introduction of mucta rates first on large tracts of dry lands and afterwards on the whole of the wet lands of the District been made dependant upon the universal suffrage of the ryots, the District would never have witnessed these beneficial advances in its revenue administration, which are now also duly appreciated by the people.

5. The former mode of taxing these lands was avowedly oppressive as regards the rate of assessment, and vicious in its operation, and if it is admitted that

the proposed revision is based on sound principles, it will probably be thought the proper course to entertain the measure notwithstanding some little difficulties thrown in the way of its accomplishment, and even at a temporary reduction of revenue, if such were necessary.

6. The suggestion of allowing Petitioners to follow the old system while their neighbours adopt the new one cannot I think be allowed. Such a course would lead to great confusion, and encourage others upon trivial excuses to draw back from their engagements and so tend to defeat the success of the whole measure. The contemporaneous existence of the old practice and the new system would also afford double facilities for cloking concealments under the confusion of holding lands on the two different terms.

7. Following your suggestion of allowing a deduction for unproductive land in large holdings, I propose to deduct 1/8th in all holdings of 10 acres and upwards. To make the deduction discretional in each case would be open to much objection, while the circumstances of the case seem to be met by the general rule proposed. In the large holdings this arrangement seems very necessary as some of the land will be used for watering pits, which take up a good space; these have hitherto been

A8

exempted from measurement for assessment, and will still continue so in the small holdings of a few acres, as the ryots will dig them outside their assessed ground, and it would be difficult to prevent this; while on the other hand in the larger tracts the ryots must necessarily have the pits inside their holding as well as on its boundary. The rate of the assessment with reference to the quality of the soil also is not low, as has already been shewn, or such as should be taxed with the burden of the unproductive portions alluded to.

8. The engagements are mostly taken for lands to make up the present sist and as the uncultivated portion will be excessive, it is not expedient to add to it by giving a still further quantity on account of unproductive portions, but the deduction of 1/8 should be allowed for that already agreed to. It is true this will lower the total revenue but probably not more than about Rupees 3,000 on the total of about 44,000 Rupees, supposing that half the holdings will exceed 10 acres; The encouragement also thus afforded will help to make up this eventually. It is difficult to introduce any new measure of the kind without a temporary risk

of a portion of the revenue concerned, which arises chiefly from the force of old prejudice and the advantages of the change not being immediately appreciated, but in the present instance there appears, in what has already been laid before you in a general view of the matter, perhaps as ample a guarantee as could be expected, and even if the results anticipated should not be fully realized the first year, the expediency and success of the measure may not thereby be judged to have failed.

The Petition is herewith returned.

Guntoor District
Collector's Office
Moondradoo Dindy.
24th June 1856.

I have &c
(Signed) H. Newill
Acting Collector

(True Copy)

Sd/ I. Goldingham
Commissioner.

will be used for watering

Copy in a Letter to C.
of 17th May 1858 No 21.

49

Enco No 5 in a letter from the Commissioner Northern Circars to the Secretary to Government dated 30 June 1856 No 84

From the Acting Collector
of Guntoor
To the Commissioner
Northern Circars
Dated 24 June 1856

R 894/56

Reporting on the state of the Ryots of the Baupetla Talook & the mode in which the sandy tracts are proposed to be taxed

Memo

Rev. No 896.

There is a tract of land in Guntoor near the coast, lying partly in the three Talooks of Bauputla, Repalle & Ponnoor, which is cultivated in a peculiar manner. The soil is almost pure sand, but when plentifully manured, & watered from wells or pits 3 to 6 feet deep, they yield the Dye called chayroot, & other garden products. These lands lie in 34 villages, of which they constitute almost the entire area. The watering is done by hand; the reason given for this practice being the loose character of the soil, meaning I presume that water channels could not be formed in it.

The ~~[illegible]~~ papers now circulated relate to the system of taxation obtaining on these lands, & a reform of it is recommended.

There are three main divisions of the rates of assessment. First those on mere unirrigated land, second the fixed or garden rate, for all products raised by the aid of water, except chay root

Mr Knill's proposal appears judicious & should be sanctioned.

I agree with the remarks in this Memo respecting unprofitable lands to be struck off.

This part of the measure will require some care or advantage may be taken of it.

The rate of 2 per cent for roads & education manifests a good disposition on the part of the Ryots.

The Collector must arrange the expenditure of the Road fund.

The Director of Public Instruction might suggest some plan by which schools could be introduced on the basis of the rate.

& thrive, ~~[illegible]~~ the rate for dry crops×
From the character of the soil, the
patches used for garden & dry crops
needs to be changed almost every
year; and so often therefore the
cultivation has to be newly measured,
a practice which must greatly increase
the power of the Curnums – In F. 1257
a new reform was introduced; money
rates were substituted for a division
in kind in the case of the dry crops &
the garden or garden rates were simpli-
-fied & somewhat reduced, & the variation
of rates according to the class of the
Ryot was abolished – The total
extent of land ~~th~~ under this kind
of cultivation is about 10,000 acres,
bearing an assessment of about
40,000 Rupees – The dry land rates
range generally between 1/2 Rup.
and 2 1/2 (the average appears to be about 1-14-) per acre; but the garden ~~[illegible]~~ are as
high in some cases as 40 Rup. an
acre, & average as much as fifteen Rupees –
the general average collⁿ
as is seen in the Statement is about
4 Rup. an acre – Of the total cultⁿ
in F. 1264, 8534 acres were dry, &
1711 acres were garden –

× This includes
tobacco & chillies
in some cases.

I would approve
Mr. Newill's plan
in full –
A proportionate
reduction for
[illegible]
lands & Pits
seems the sim-
-plest course –
The Pits I ima-
-gine are not
permanent &
probably are
filled up &
cultivated when
water fails or
becomes brackish
& new ones dug in
their stead –
The amount
(Collr's Endorsement)
which would be
realized by the
Board of Education
plan would be
insufficient at
present for both
purposes – 92
Rupees might for a
time be applied
to roads alone

51

The evils of the system are
its uncertainty as regards the Ryot,
the large amt. of interference which
is involved, & its operation in
taxing the superior crops so heavily
that those who thus employ their
labour & capital realize no more
profit than those who simply cultivate
unirrigated crops – Mr. Newill's
plan for remedying this state of
things is the plain & simple one
of abolishing the garden rates, &
collecting simply the dry rates – He
points that the water by the means
of which the superior crops are raised
is not less than the manure by which
these lands are enriched to bear them,
is the produce of the Ryots' labour
only, & costs Govt. nothing – From
the sandy character of the soil, it
appears that wells cd. not be
formed, & perhaps the practice of
perpetually changing the ground
discourages their formation; & pits
as they are called are dug every
year where wanted, & water is
drawn from these & distributed
over the land by hand –

Mr. Hewitt states that the immediate result of his measure would be a loss of Rev. to the amount of about 21000 Rups.— but not only does he hold out expectations which seem to be well founded, that the whole wd. be replaced by extended cultivation, but Ryots have actually entered into engagements to take land which wd. very nearly replace it.— In conjunction with the reduction of the rates, Mr. Hewitt proposes to give regular & permanent holdings to the Ryots, so as to get rid of the present constant changes; & to give pattahs to endure till ~~the~~ a general revision of the assessment in the District shall take place.— To this the Ryots generally have agreed, & engagements have been entered into for the occupation of land on these terms nearly covering the remission as already said.—

Collr's letter May 28
Paras 3 to 6.—
Commr's letter, Para 16.

Mr. Hewitt's plan is [illegible], & it is strictly in accordance with the views both of this Govt. & of the Hon. Court on the subject

17 11 acres were [illegible]

2)

of Ryots' wells.— The present case indeed is one still more needing relief than that of wells generally, on account of the [illegible] character of the soil, & the general poverty as it appears of the Ryots.— It may be added that the dry rates seem very high indeed for such land.— In Bellary, Cuddapah & Tinnevelly, ~~both~~ all containing vast plains of the richest land, the average dry assessment on the cultivation is under one Rupee; while on this sand it is nearly two rupees.— It may be proper to lower the highest of the rates, & perhaps to make 2 Rups. the maximum.— However that question need not perhaps be raised now; I notice the ~~[illegible]~~ fact as affording a further reason for remitting the garden tax.—

Some petitions were presented to the Commr. agst. Mr. Hewitt's plan.— On

& the

enquiries there were found to proceed from only a small number of the Ryots; the objections taken were not of much importance, & only touched minor points of the scheme; and they seemed to have emanated from the influence of the Curnums, whose illegal & injurious power will be much lessened by the contemplated measures —

In the closing paras. the Commr. discusses one or two details of Mr. Newill's plan — As respects the inclusion of unprofitable land in the holdings, I am inclined to agree with Mr. Goldingham that the deduction of the actual area once for all will be better than a mere general proportionate deduction — It is proper too that the land so struck out should be really unprofitable per se & permanently so; a hill for a Ryot's

but it
change
every 8

53

own consumption is not unprofitable or to be deducted — So also of the water pits, Mr. Goldingham says they are invariably to be deducted, as it seems they are at present — This however is not in accordance with the genl. principle that a Ryot shd. pay for all land that he holds, no matter how used — It may be fair to have deducted the pits in charging the high garden rates, & yet it may be quite legitimate to include them in charging the dry rates — Some indulgence in this matter may be allowed, however, on account of the high scale of the rates of dry assessment; & perhaps on the whole it may be better, as having distinctness as to what is unprofitable & what is not, to adopt Mr. Newill's plan of deducting a fixed proportion. This proportion however should include ~~[illegible]~~ everything, & the pits shd. not be deducted

[illegible] 10
better

in addition; if this were allowed, there could be no permanency of tenure, or every new Lot w.d be a plea for reduction.

It remains to notice that Mr. Hewitt while reporting his plan for approval has yet put it in operation. His statement of this, with his reasons, will be found as in the margin.

Coll.r's letter April 29
Para 21.
Coll.r's letter May 28.
Para 7.

With regard to his proposed road & education funds, it may be proper to allow the former, as ~~that~~ has been done in North & South Arcot; ~~[illegible]~~ but ~~of~~ the latter would probably be premature. The road fund from this source should be confined to strictly local objects.

Dec. 29/56

R. D.

No. 148

Extract from the Minutes of Consultation
Under date the 7th ~~January~~ February 1857

Read the following letter from the Commissioner Northern Circars

(Here enter 30th June/56 No. 84)

The correspondence with the Acting Collector of Guntoor, submitted with this letter, relates to the system of taxation obtaining on certain lands near the coast in that District, and the measures proposed with a view to its reform. The lands in question lie partly in the three Talooks of Banputla, Rayputty and Pomnoor, and are cultivated in a peculiar manner. The soil is almost pure sand, but when plentifully manured, and watered from wells or pits 3 to 6 feet deep, it yields the dye root called chay ~~root~~, and other garden products. The watering is performed by hand; the soil being apparently of too loose a character to admit of [illegible] channels being formed in it. These lands lie in 34 Villages, of which they constitute almost the entire ayacut.

From

55 From the nature of the soil, the patches used for garden and Chayroot need to be changed almost every year, and so often therefore the cultivation has to be newly measured; a practice which is not only very troublesome from the number of small holdings to be measured, but which also greatly increases the power of the curnum.

The rates of assessment on these lands are classed under three main divisions. First, those on mere unirrigated land, secondly the

the jareeb or garden rate for all products raised with the aid of water, except chay-root; and thirdly, the rate for chayroot, including tobacco and chillies in some cases. In Fasly 1257 some reform was introduced; money rates were substituted for a division in kind in the case of the dry crops, and the jareeb or garden rates were simplified and somewhat reduced, ~~and~~ while the variation of rates according to the class of the Ryot was abolished. The total extent

extent of land under this kind of cultivation is about *10,000 acres, bearing an assessment of about 40,000 Rupees. The dry land rates range generally between 1½ and 2½ Rupees an acre, the average appearing to be about Rupees 1-15, but the Jareeb go as high in some cases as 40 Rupees an acre, and average nearly as much as 12.4.0 Rupees. The general average collections it is seen in the Statement is about 4 Rupees an acre. Of the total cultivation in Fusly 1264, 8,534 acres were dry, and 1711 acres were garden.

The evils of the present system are its uncertainty as regards the Ryot the large amount of interference which it involves, and

* Encls. 2 of Collector's letter to the Comr. 29th April 1856.

and its operation in taxing the superior crops so heavily that those who thus employ their labour and capital realize no more profit than those who simply cultivate unirrigated crops. Mr Newill's plan for remedying this state of things is the plain and simple one of abolishing the garden rates, and collecting merely the dry rates. He points out that the water by means of which the superior crops are raised, not less than the manner by which the lands are enriched to bear them, is the produce of the Ryots labour only, and costs Government nothing. From the sandy character of the soil, it appears that wells could not be formed, and

perhaps

perhaps the practice of perpetually changing the ground discourages their formation; and pits as they are called are dug every year where wanted, and water is drawn from them and distributed over the land by hand.

Mr Newill states that the immediate result of his measure would be a loss of revenue to the amount of 21,000 Rupees. But not only does he hold out expectations, which seem to be well founded, that the whole would be replaced by extended cultivation, but Ryots have actually entered into engagements to take land which would very nearly make up the deficiency. In conjunction with the reduction of the rates of assessment, Mr. Nevill proposes to give regular and permanent holdings to the Ryots, so as to do away with the present constant changes; and to issue puttahs to endure till a general revision of the assessment in the District shall take place. The Ryots generally have agreed to this, and have entered into engagements for the occupation of land on these terms nearly covering the sacrifice of revenue as already stated some objections against Mr. Nevill's plan were however subsequently made in a petition presented to the Commissioner by certain inhabitants of the hamlets of Bampulla. On enquiry these were found to proceed from only a small number of the Ryots interested in the proposed measure; the objections taken were not of much importance, and only touched minor parts of the scheme; and they seemed to have emanated from the influence of the curnums, whose illegal and injurious power will be much lessened by the contemplated measures. +

Collectors letter to Commissioner May 28
paras 3 to 6
Commissioner letter to Govt. para 16.

The Right Honorable the Governor in Council has carefully considered the papers now before him; and he is of opinion that the plan proposed by Mr. Nevill is simple, and strictly in accordance with the views both of this Government and of the Honorable Court on the subject of Ryots' wells. The present case indeed is one still more needing relief than that of wells generally on account

+ It may be added that the dry rates seem very high indeed for such land, the average dry assesst. of Bellary, Cuddapah, & Tinnevelly, all containing the richest dry land is under 1R: while [illegible] land it is 2 Rupees account of the perishing character of the pits, and the general poverty as it seems of the Ryots, the Commissioner concurs in Mr Newill's views as to the necessity and importance of the proposed plan of settlement, and the Government resolve to sanction its adoption.

In the closing paras the Commissioner discusses one or two details of Mr Newill's plan. As respects the inclusion of unprofitable land in the holdings, Mr Goldingham thinks that the deduction of the actual extent once for all would be better than a mere general or proportionate deduction. In regard to the space occupied by water pits, he is of opinion that the present practice of deducting it from the extent of land to be assessed, should be maintained. This however is

is not in accordance with the general principle that a Ryot should pay for all land that he holds, without reference to the use to which he applies it. It may be fair that the pits should be deducted in charging the high garden rates; and yet it may be quite legitimate to include them in charging the dry rates. The present case however is deserving of some indulgence in this matter, on account of the high scale of the rates of dry assessment; and on the whole the Govt. are disposed to think that it would be better, as barring disputes as to what is unprofitable and what is not, to adopt Mr. Nevill's plan of deducting a fixed proportion. This proportion however should include every thing, and the pits should not be deducted in addition; if this were allowed, there could be no permanency of tenure, as every new pit would be a plea for reduction–

In his letter of the 29th April Para 25, Mr

Mr Nevill states that in consideration of the proposed reduction in the tists, the Ryots have expressed their willingness to contribute at the rate of 2 p Cent on the Assessment of their lands, with the view to the formation of a Road and Education fund. The Govt. consider this voluntary contribution to be very creditable to the Ryots– The amount so collected on the present assessment would be about Rupees 750, but as this

is insufficient to meet
both the objects in
view, the Govt. are of
opinion that it should
at any rate for the present
be applied to roads
alone. It should be confined
to strictly local ~~objects~~
requirements.

It may be noticed that
the road rate table
sanctioned in North Arc-
ot is to be two per Cent
on the Ryots' settlement.

Copies to the Bd. of Rev.
Desp.d 9

Copy in a Letter to E.I.
18 May 1858 No. 31
[illegible]

61

R

Revenue 1857 Depart.
Dated 18 February

No. 148.

Extract Minutes of Cons.
17 February 1857

Extract from Do. 22 Septr. 57 [illegible]

Extract from Do. 30th Octr. 57 [illegible]
the Local Funds in the [illegible]

Reviewing the system [illegible] in certain [illegible] in the Guntoor District [illegible] the three Talooks of [illegible] Repalli, and Ponnoor

[illegible] 16 Feby 58 No. 24 [illegible]

From the Bd. of Rev. [illegible]
5 May 1860 No. 740.

No. 142.

8-9-79-120

C 24. Jany R 31st