Revenue Department

E. M. C. dated 10th February 1857

Back No. 5-6

---

order No. 150 dated 7th Feb. 1857

பாதுகாப்புப் பிரிவு-1

செப்பனிடுபவர் பெயர் ரா. தையல்நாயகி

செப்பனிடுவதற்காக எடுத்துக் கொள்ளப்பட்ட நாள் 6/2006

செப்பனிட்டு முடித்த நாள் 7/2006

17/7/06
சரிபார்க்கும்
முதல் மு.நி.பா.எ.
கையொப்பம்

17/7/06
சரிபார்க்கும்
2-ம்-மு.நி.பா.எ.
கையொப்பம்

18/07/06
ஆராய்ச்சி
உதவியாளர்
கையொப்பம்

010.150 dt. 7-2-1857

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

No. 5. Read the following *Extract from the Proceedings of the Board of Revenue; dated* 1*st December* 1856, *No.* 4034.

* *Dated 14th October in Con. 1st Dec.* 1856.

Read letter from the Collector of South Arcot,* repeating his representation of inability to undertake the re-classification and re-assessment of the lands of the Cuddalore, Chellumbrum and Manargoody talooks when surveyed by Captain Priestley in addition to the duties he has to perform as Collector of the District.

(Here enter No. 210.)

From Collector 12th May	*in Consultation*	16*th*	*August*	1855.
Proceedings to Collector	*do.*	16*th*	*do.*	,,
From Collector 15th May 1855	*in Con.*	2*d*	*do.*	1856.
From Collector 31st August ,,	*in Con.*	2*d*	*do.*	,,
Proceedings to Collector	*do.*	2*d*	*do.*	,,
From Collector 9th August	*in Con.*	30*th*	*September*	,,
Proceedings to Collector	*do.*	30*th*	*do.*	,,

Resolved to submit the foregoing letter, together with the papers noted in the margin, for the consideration and orders of the Right Honorable the Governor in Council.

2. In their Proceedings of the 2d August 1856, the Board requested Mr. Hall, as soon as Captain Priestley should have completed one talook or a portion of one sufficiently large to serve as the basis for fixing the new assessment, to lay before the Board his measures for the latter operation, with accounts to shew the extent of cultivated and waste land in each village, its future classification and rate of assessment, the financial result of his proposed rates and the data on which the produce and its value are calculated, and they accompanied this direction with a few general remarks as to the principles to be observed.

Dated 9th Aug. in Con. 30th Sept. 1856.

3. In reply, Mr. Hall alleged the incompatability of his present functions, consisting not only of the ordinary labours of a Collector, but of the additional task of applying the rates of assessment sanctioned by Government for the lands of the resumed Paliemcottah Jaghire, with a duty which he considered would require his exclusive attention; and suggested that the work of re-classifying and re-assessing the talooks in question should be placed in the hands of some other officer who would be able to give up his whole time to it.

30th September 1856.

4. The Board in their answer pointed out that the Government had concurred in an opinion expressed in their Proceedings of the 26th April 1852, para. 22, that it was essential that the revision of assessment should be conducted by the Collector himself, but stated their willingness to recommend the re-appointment of a Sub-Collector to relieve the Collector of a considerable portion of the details of his office.

Dated 14th Oct. in Cons. 1st Dec 1856.

5. In his communication now recorded, Mr. Hall repeats his conviction that it is beyond his ability to conduct the work of re-assessment in addition to his duties of Collector. He points out that it is not simply a revision of assessment which is now required, but a re-classification and re-assessment, and that he is still occupied in transferring the irrigated Poonjah lands into Nunjah Tarum, and adjusting the assessment on the Porumboke lands to the rates on the Tarum lands in talooks for which a revision of assessment has been sanctioned.

6. The attention always paid by Mr. Hall to his duties, and the solicitude evinced by him for the welfare of his district forbid the supposition that his suggestions in the present instance are actuated by the desire to spare himself a troublesome task, and the Board must confess that it would be better, in their opinion, if the assessing officer could be relieved of all other duty; but they are unable at the present time to indicate any satisfactory mode in which the work can be taken out of the Collector's hands altogether. Officers of the necessary experience in the

operation are not available; a Department of supervision has not yet been organized, and the knowledge acquired by Mr. Hall in the Paliemcottah Jaghire, points him out as peculiarly qualified to take the direction of the similar work to be performed in the talooks prepared by Captain Priestley.

7. It will be observed that in their Proceedings of the 30th September last, the Board calculated that 2,050 Rupees would be left at the end of October out of the sum sanctioned for an extra establishment to aid the Collector in arranging the new assessment; and that upwards of a year remains of the period for which the employment of an extra Sub-Collector was authorized for the same purpose.

8. The Right Honorable the Governor in Council may be pleased to grant permission for the expenditure of the sum above mentioned, and the re-appointment of the additional Sub-Collector, towards execution of the duty of re-classification and assessment in the talooks which have been measured. The question will then remain, how this aid can be best applied, whether the Collector should himself conduct the actual operation, or whether the additional Sub or Sub-Collector should be employed for the purpose, under the direction and supervision of Mr. Hall.

9. Taking into consideration that the Collector has still work of revision to perform in other talooks, and no extra aid can free him from certain duties of general superintendence, appeal correspondence and accounts, the Board are inclined to recommend the latter plan. It might be left to Mr. Hall to elect for the duty of re-assessment between the Sub and additional Sub-Collectors, who would then give to it his undivided attention under Mr. Hall's direction; and it may be expected that from the experience in classification which he possesses, Mr. Hall will be able to give the individual selected full instructions at the commencement of the work, and help him from error in its progress. All Reports might be drawn up by the assessing officer, and submitted through the Collector, who can forward them with any remarks he may consider necessary.

10. This course may seem to the Right Honorable the Governor in Council to be further recommended by the possible advantage to the general survey and re-assessment of the country, of having a young officer initiated in the work of classification under the guidance of another of some experience, and thereby fitted to act independently at some future period.

(A true Extract.)
(Signed) J. D. SIM, *Acting Secretary.*

No. 6. ORDER THEREON, *No.* 150 ; *dated 7th February* 1857.

The Board of Revenue submit correspondence with the Collector of South Arcot on the subject of the classification and assessment of the lands of the Manargoody and Chellumbrum talooks now in course of survey by Captain Priestley. It was at first the Board's wish that Mr. Hall should undertake the work himself; but he having urged that his proper duties as Collector superadded to those of re-assessing the resumed Paliemcottah Jaghire rendered it impossible for him to attend to the work, the Board admit the justice of his plea, and recommend that an additional Sub-Collector should be appointed to the District, as more than a year still remains of the two years for which sanction was given by the Government of India, and that either the additional or the permanent Sub-Collector should be entrusted with the duty of classification and assessment in these talooks, under the orders of the Collector. They also request that the amount unexpended out of the sum granted by the Supreme Government for the additional Establishment, may be placed at Mr. Hall's disposal.

2. The Government approve the proposals of the Board; and they observe that Mr. P. Gra has been already * appointed Additional Sub-Collector of South Arcot.

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

* *Gazette, 6th January* 1857.

3

Revenue Department

No 4034

Extract from the Proceedings of the Board of Revenue dated 1st December 1856.

Dated 1st October in Con 1 Dec 1856.

Read letter from the Collector of South Arcot, repeating his representation of inability to undertake the re-classification and re-assessment of the lands of the Cuddalore, Chellumbrum and Manargoody Talooks when surveyed by Captain Priestley in addition to the duties he has to perform as Collector of the District.

(Here Enter No 210)

Fr. Coll. 17 May in Con 16 Augt 1855
To. to Coll. 16 Augt ..
Fr. Coll. 15 May 56 in Con 2 Augt 1856
Fr. Coll. 31 Augt .. in Con 2d do
To. to Coll. 2d Augt 1856
Fr. Coll. 9 Augt in Con 30 Sept 1856
To. to Coll. 30 Sept ..

Resolved to submit the foregoing letter, together with the Papers noted in the margin, for the consideration and orders of the Right Honorable the Governor in Council.

2. In their Proceedings of the 2nd August 1856, the Board requested Mr. Hall, as soon as Captain Priestley should have completed one Talook or a portion of one sufficiently large to serve as the basis for fixing the new assessment, to lay before

the Board his measures for the latter operation, with accounts to shew the extent of cultivated and waste land in each village its future classification and rate of assessment, the financial result of his proposed rates and the data on which the produce and its value are calculated, and they accompanied this direction with a few general remarks as to the principles to be observed.

Dated 9 Augt in Con 30 Sept 1856

3. In reply Mr Hall alleged the incompatability of his present functions consisting not only of the ordinary labours of a Collector, but of the additional task of applying the rates of assessment sanctioned by Government for the lands of the resumed Palamcottah Jaghire, with a duty which he considered would require his exclusive attention, and suggested that the work of re-classifying and re-assessing the Talooks in question should be placed in the hands of some other Officer who would be able to give up his whole time to it.

30 Septem 18

4. The Board, in their answer pointed out, that the Government had concurred in an opinion expressed in their

Proceedings

G Humphreys

4

Proceedings of the 26th April 1852 Para 22 that it was essential that the revision of assessment should be conducted by the Collector himself, but stated their willingness to recommend the re-appointment of a Sub Collector to relieve the Collector of a considerable portion of the details of his Office.

Dated 11 Oct in Con 1 Dec 1856.

5. In his communication now recorded, Mr Hall repeats his conviction that it is beyond his ability to conduct the work of re-assessment in addition to his duties of Collector. He points out that it is not simply a revision of assessment which is now required, but a re-classification and re-assessment, and that he is still occupied in transferring the irrigated Poonjah lands into Nunjah Tarum and adjusting the assessment on the Perambokke lands to the rates on the Tarum lands in Talooks for which a revision of assessment has been sanctioned.

6. The attention always paid by Mr Hall to his duties, and the solicitude evinced by him for the welfare of his District forbid the supposition that

his suggestions in the present instance are actuated by the desire to spare himself a troublesome task; and the Board must confess that it would be better, in their opinion, if the assessing officer could be relieved of all other duty; but they are unable at the present time to indicate any satisfactory mode in which the work can be taken out of the Collector's hands altogether. Officers of the necessary experience in the operation are not available, a Department of supervision has not yet been organized; and the knowledge acquired by Mr. Hall in the Palamcottah Jaghire points him out as peculiarly qualified to take the direction of the similar work to be performed in the Talooks prepared by Captain Priestley.

9. It will be observed that in their Proceedings of the 30 September last, the Board calculated that 2050 Rupees would be left at the end of October out of the sum sanctioned for an Extra Establishment to aid the Collector in arranging the new assessment, and that upwards of a year remains of the period for which the employment of an Extra Sub

Sub Collector was authorized for the same purpose.

8. The Right Honorable the Governor in Council may be pleased to grant permission for the expenditure of the sum above mentioned and the re-appointment of the additional Sub Collector, towards execution of the duty of re-classification and assessment in the Talooks which have been measured. The question will then remain how this aid can be best applied – whether the Collector should himself conduct the actual operation, or whether the additional Sub or Sub Collector should be employed for the purpose under the direction and supervision of Mr. Hall.

9. Taking into consideration that the Collector has still work of revision to perform in other Talooks, and that no extra aid can free him from certain duties of general superintendence, appeal correspondence and accounts, the Board are inclined to recommend the latter plan. It might be left to Mr. Hall to elect for the duty of re-assessment

between the Sub and additional Sub Collectors who would then give to it his undivided attention under Mr. Hall's direction; and it may be expected that from the experience in classification which he possesses, Mr. Hall will be able to give the individual selected full instructions at the commencement of the work, and keep him from error in its progress. All Reports might be drawn up by the Assessing Officer, and submitted through the Collector, who can forward them with any remarks he may consider necessary.

10 This course may seem to the Right Honorable the Governor in Council to be further recommended by the possible advantage to the general survey and re-assessment of the Country of having a young Officer instructed in the work of classification under the guidance of another of some experience, and thereby fitted to act independently at some future period.

(A true Extract)

(Sd) J. D. Sim
Actg. Secretary

To
The Secretary to Government
Revenue Department.

Compd. [illegible]

Vide to Cons 20th May /56 No. 22 & 23
" " 11th March " 53
" " 14th Novr /53 " 30 & 31
" " 1st June /52 " 10 & 11
" " 30th January 1829 " 15 & 17
" " 28th August /53 " 34 & 35

6

No. 5.

c 22d December R 2d Jany c 10th 1817 c 24th 1831

Rev. 1857 Septr
Do to Cons 10th Feby /57.

No. 1453

Extract from the Proceedings of the Board of Revenue

Dated 1st
Recd 4th } December 1856

9 Encls.
8 do. ~~Returned~~

S. C. R. 150.
7 Feb /57.

No. 4034

[Submitting with the Board's observations certain correspondence relative to the re-classification & re-assessment of the lands of the Cuddalore, Chillumbrum & Mannargoody talooks, and recommending the employment of an additional Sub Collr. for the execution of the duty under the direction of Mr. Hall.]

For orders!
with a minute.

A

Table shewing the Teerwah and Waram Customs [illegible] the late Jagheerdar of Seeaca
[illegible] for the resumed Jaghire & Villages of Cottumalay Talook in South Arcot.

Description of Ryot	Sort of Soil	Hurler Teerwah per Cawney	Roye Teerwah per Cawney	Lamp oil seed & Cotton teerwah per Cawney	Remarks
Poonjah					
Mahajanum	Black	2 3 "	1 1 6	2 6 6	In addition to the ain Poonjah Teerwah, Nazur saudirward and Roofsoom at 7 per Cent were also levied up to the end of Fusly 1263.
	Sandy	1 12 "	" 14 "		
Poracoody	Black	2 3 "	1 1 6		
	Sandy	1 12 "	" 14 "	2 6 6	
Oolcoody	Black	2 10 "	1 5 "		
	Sandy	2 3 "	1 1 6	2 13 6	
Streemooshnum					
Davestanum Cuntum discontinued many years ago	Black	1 12 "	" 14 "	" " "	This item was under orders of the Board abolished for Fusly 1264.
Woodian Cuntum	Black	1 5 "	" 10 6		
	Sandy	1 1 6	" 8 9	1 6 9	
Total	Black	10 1 "	6 12 6		
	Sandy	5 " 6	3 6 3	9 1 3	
Average	Black	2 " 2	1 11 1/2		
	Sandy	1 " 1	" 13 1/4	2 4 4	
Consolidated Average		1 8 1/2	1 4 1/4	2 4 4	

Garden produce		Remarks
Turmeric	43 12 "	These rates were also abolished for Fusly 1264 and a levy of 7 Rupees per Cawney substituted.
Tobacco	21 14 "	
Plantain	21 " "	
Brinjal &ca Vegetables	10 15 "	
Betel		
Sembungal	10 8 "	
Yelungal	10 " 5	
Paroogal	32 1 7	
Natchiny &ca pulse grown in Nuthum lands	5 7 6	

Nunjah Waram for Ryot	Nadavoo or Crop grown by transplantation	Vragal or by sowing	Nunjah Tarum Poonjah	Remarks
Mahajanum	46 3/4 per Cent	51 3/4 per Cent	55 per Cent	Nazur and saudirward at 3 per Cent and Roofsoom at 1 per Cent were also collected up to the end of Fusly 1263.
Poracoody	45 Do	50 Do	55 Do	
Oolcoody	40 Do	45 Do	50 Do	
Woodian Cuntum	50 Do	" "	" "	
Streemooshnum	51 3/4 Do	56 3/4 Do	" "	
Davul Cuntum discontinued many years ago				

Errors Excepted

South Arcot Collr's Cutchery
Cuddalore May 1855.

A. Hall
Collector

in letter from the Collector of South Arcot dated 12th May 1855 –

No. 93

Pr. No 1279 of 55
Infor: 16 August 1855

Table shewing the Teerwah and Vara Dittum rates of the late Jaghiredar of Soomearapoorum for the resumed Jaghire Villages of Collimalay Talook in South Arcot.

14th May 1855

R 1453/56

Revenue Department

No. 2125.

Extract from the Proceedings of the Board of Revenue dated 15th August 1855.

Infor 16th Augt 1855.

Read letter from the Collector of South Arcot, on introducing a fixed Assessment into the Collimalay Jaghire Villages in the Mannargoody Talook, dated 12th May 1855.

(Here enter No. 93.)

The Collimalay Villages in the Mannargoody Talook are 30 in number & formed a part of the Sunkarapoorum Jaghire conferred by the Nabob Wallajah about 70 years ago on Mahomed Assin Khan. After the cession of the Carnatic, the Jaghire was continued to the grantee's family, but owing to disputes among them it was placed under attachment by order of the Supreme Court and was finally resumed under the orders given in Extract from Minutes of Consultation dated 30th January 1829.

Since

2. Since that period the Villages have been usually rented out, and on two occasions for terms of 5 years each, the renters collecting a money Assessment on the dry and Garden lands, and receiving a share of the produce of the Wet lands according to the rates detailed in Statement A which accompanied the Acting Principal Collector Mr Ashton's report of 14th September 1836. In some Int years the Villages were kept under Aumany, or Circar management, in consequence of no fit offers being made to rent them or other causes, but the result, as might be expected, was not favorable.

3. It being evidently desirable to place the Assessment of these Villages on a fixed footing, the Board on the 27th October 1834 called for an estimate of the expense of surveying them, and in his letter of 14th September 1836 Mr Ashton reported that by detaching servants from other Talooks and his own Cutcherry he had completed

completed

completed the measurement and classification of their lands without any extra expense, and suggested arrangements for assessing them at the rates introduced into the Mannargoody and Chellumbrum Talooks by Mr Ravenshaw in 1215 / A.D. 1805. Mr Ashton explained that he intended this measure as a temporary expedient, to be altered when a revised and fixed Assessment was introduced into those Talooks, and added that his arrangements were not concurred in by the Ryots who "had hitherto been taxed much lighter than the others in the same Talook", and were of course unwilling to give up this advantage.

Recd. 24th Octr 1836.

4. In reply the Board express themselves unable to concur in this recommendation. After giving a short account of the temporary Assessment introduced into Manargoody and Chellumbrum by Mr Ravenshaw, they argued that Mr Ashton's suggestions would raise the Assessment on the Nunjah and inferior Punjah lands to an extent which the people

could not be expected to concur in, and would lower it unneceſsarily on the Superior Garden and Poonjah lands. They therefore instructed the Collector to continue the management of the Jaghire under annual rents or by Amanny until the principles of Mr. Ravenshaw's Hoolos Aſseſsment could be introduced, as ordered in their Proceedings of 28th July 1831, into that part of the District.–

5. The Acting Collector Mr. Hallett on 27th September 1842 made another suggestion for surveying and Aſseſsing this Jaghire, and the subject was again brought forward by Mr. Davis on 20th December 1847, but the question was left undecided, until Captain Priestley was sent to the District with a Survey Establishment in 1853. The Survey of these Villages on scientific and accurate principles was then undertaken, and it is on the completion of that Officers measurements that Mr. Hall submits his present scheme of Aſseſsment.

Infor 27th October

After

6. After observing that these Villages receive the Coleroon irrigation through the Wadawar Channel and Veeranum Tanks, and have some superiority of Soil in their Nunjah lands, the Collector recommends that their Nunjah lands should be rated one claſs higher than those of the ° Palliencottah Villages, but that their Poonjah lands should be aſseſsed at the same rates as those Villages. The commutation price of grain is taken at 6 Rayajee Cullums for Rupees 3½, and the lands Nunjah and Poonjah are divided each into 4 claſses, with the proposed rates of Aſseſsment shown below.–

° See letter from Coll. 12th Feby/55
Infor 23 Apl/55.

Description of Land.	Description of Soil.	Tarum.	Groſs produce Rayajee Cullums per Cawny.		Commutation price.		Rate of Aſseſsment per Cawny.	
			Cs.	Ms.	Cs.	Ms.	Rs.	As.
Nunjah	Alluvial	1	39	"	6 Cullums for 3½ Rs.		8	8 "
	Black Earth	2	33	"	Do.		7	1 "
	Sandy	3	28	"	Do.		6	2 "
	Red, White &c.	4	24	"	Do.		5	4 "
Poonjah	Black	1	16	"	6 Cullums for 3½ Rs.		3	1 "
	Sandy	2	12	"	Do.		2	3 "
	Red	3	9	"	Do.		1	12 "
	White &c.	4	6	"	Do.		1	12 "

With

7. With respect to Totacal, Mr Hall proposes to bring all land hitherto cultivated as Garden into its proper turum of Nunjah or Poonjah, according as it is provided with irrigation or otherwise from a public source, and without reference to the description of crop usually raised on it. This principle has the Boards full concurrence.-

8. Mr Hall observes that as yet he has only received from Captn Priestley the survey papers of 8 Villages. In Para 17 he gives an abstract of the total Ayacut of the Jaghire (Ain, Enaum and Poromboke), but the cultivated and waste portions are not shown, and the extent of the Nunjah and Poonjah lands which are to be brought into each of the 4 proposed classes is not detailed. The Board cannot therefore ascertain what amount of present revenue would be given up by the adoption of the proposed measures, or how far it is likely to be made good by an extension of cultivation. Mr Hall indeed expresses his opinion that there would eventually be no loss of revenue, but the Board would wish to lay this point in a clear shape before Government.-

1. Cunnumdagum
2. Adukanellur
3. Kalamakony
4. Kattavapett
5. Paravalagum
6. Cohappey [illegible]
7. Kolly Cotalay
8. Perawur

9. In the propriety of placing the Poonjah lands of the Palumcotta and Colamalay Villages on an equality the Board concur, but with respect to the Nunjah lands, they consider that a comparison should be made with the adjoining Villages under the Veeranum Tank, as the Palumcottah lands have not the advantage of the Coleroon irrigation with the fertilising influence which its richly impregnated water is known to bring, while the soil and irrigation of the Colamalay Villages are so superior that Mr Ashton when proposing to assess them at the rate prevailing in the Mannargoody Talook intended to place them all in the first class. The rates of Assessment now

e letter of 14th Inst from
26th September 1835

now proposed by Mr Hall are however much lower than what the Aſseſsment of the Nunjah lands will be in the Mannargoody Talook after the reductions recommended in his letter of the 15th May 1855, No 1311, Mr Hall is therefore requested to reconsider this point, and if he sees reason to adhere to his first recommendation, to state the grounds upon which he does so. The subject is of importance, since besides the objections which exist to aſseſsing lands of similar soil and irrigation at different rates, the Colamalay ryots have long endeavoured by neglecting their cultivation and other expedients to diminish the average collections of their Villages with a view to obtaining favorable terms on an Aſseſsment being fixed, and it is neceſsary to take precautions that they do not succeed in obtaining rates which might justly

Nunjah rates for Colamalay.			Do for Villages of first 4 classes in Mannargoody.	
	Rs	A	Rs	A
1st	8	8	10	9
2d	7	1	9	4
3d	6	2	8	8
4th	5	4	7	1

Among other allusions to this subject see Mr Halletts letter of 7 [illegible] 28th October 1841. P. 6.

justly excite discontent in the adjacent Villages.

10. When the Collector reports the result of his reconsideration of this point he is requested to state whether the rates which he ultimately recommends are agreed to by the ryots. He is also requested to furnish detailed Statements for the Villages of which he has received the Survey Accounts from Captain Priestley, showing their Ayacut, the proportion of waste and cultivated land, former collections, and the claſsification of their land under the proposed system. The practical bearing of the suggested measures will then be apparent, and as the result will be nearly the same in the remaining Villages, the Board will be in a position to addreſs Government regarding the Aſseſsment of the entire Jaghire.

11. It will be proper for Mr Hall to report at the same time what expense will fall upon Government for the pay of Village Officers (Monegars

Curnums

Ennums, Notagars &c.) under the new system, detailing the arrangements which he proposes and those which have hitherto existed.

12. Details of the Cavil Poroopoo in these Villages and of the amount of any extra cesses or roosooms, which still exist or were abandoned under Mr. Hall's late recommendation, should also be given.

13. On the subject of Fasul Jasty Mr. Hall makes a general recommendation in Para 8 of his letter of 15th May last that it should be abolished in the Manargoody and Chellumbrum Talooks. Before deciding this point the Board wish to know what the precise practice now is. They were under an impression that all Nunjah lands were liable to Fasul Jasty in these 2 Talooks, but a passage in their Proceedings of 24th October 1830, Para 13, leads to an inference that it is only levied in fifth class Villages.

14. Mr. Hall acted correctly in

---

in making arrangements for introducing the road fund into these Villages.

(A true Extract)

(Signed) G. S. Forbes
Actg. Secretary

To
A. Hall Esq.
Collector of South Arcot.

Revenue Department

No. 2407.

Extract from the Proceedings of the Board of Revenue dated 2d August 1856.

Read the following letters from the Collector of South Arcot.

In Con. 2d Augt. 1856. 15th May 1855. Suggesting permanent measures of relief for the Manargoody and Chellumbrum Talooks by equalising their Assessment with that of the 10 Kooloos Talooks.

In Con. 2d August 1856. 31st August 1855. Submitting further information regarding the rates of Assessment proposed for the Villages of the resumed Kalamalay Jaghire.

(Here Enter No. 95 & 189)

Regarding the suggestions in the

On the first of these letters, it is unneceſsary for the Board to enter into detail as Government From Govt. 28 have since ordered the Manargoody and Chelumbrum Talooks to be accurately surveyed by Captain Priestley, with a view to a new and moderate Aſseſsment being introduced into them, and meanwhile it will be proper to continue the temporary relief recently Board Pro 13th Octr. granted to them on the Collector's recommendation.-

2. As soon therefore as Captain Priestley has completed the Survey of one Talook, or of a sufficiently large portion of one to serve as a basis for fixing the new Aſseſsment, Mr. Hall is requested to lay his measures before the Board with accounts shewing the extent of cultivated and waste land in each Village, its future claſsification and rate of Aſseſsment, the financial results of his proposed rates, and the data on which the produce and its value are calculated. Mr. Hall will find what detailed information is expected on these points by referring to the remarks of Government on the rates of Aſseſsment submitted by him for the Pollimcottah Villages.-

E. M. of 9th Novr. 1855 No. 1238, sent with the letter of the 11th Jan'y/56

3. With respect to the new plan of

of Aſseſsment the Board will make a few general remarks.-

4. All lands will be claſsified and Aſseſsed according to their advantages of soil and irrigation, and Government have directed that attention is to be paid to their situation also. There will consequently be no occasion, as justly observed by Mr. Hall, to continue the arrangement under which the Villages are at present grouped in 5 different claſses.-

P. 4.

5. All Nunjah land is to be rated as single crop and be liable to Fasul Jasty when a second crop is raised. This system has met the general approvement of Government and agrees with that which prevails in the District of Trichinopoly, to which these Talooks originally belonged.-

6. In Para 10 of his letter Mr. Hall proposes to dispense with Fasul Jasty but the Board presume that this only arose from his considering the rates then proposed by him sufficiently high without such an addition, since in another place he argues in favor of levying this tax when Government supplies water. The Government have also expreſsed their intention of not foregoing such a demand, and the Board consider it advisable that it

Letter to Bd. 31st Augt/55. Para 15. in Con 22 August /56.

E. M. of 11th March /56 No. 285 on Bd. Genl. Report for F. 1263.

E. M. of 23d Apl. /55, P. 8. on rev. of aſst. in N. Arcot. See No. 12 of Printed Selections from the Govt. Records P. 62.-

it should be fixed at 50 per Cent of the original Teerwah on the principle which has been followed elsewhere unless Mr. Hall is able to submit a scheme for compounding the demand by means of a consolidated Assessment in a manner which is acceptable to the land owners and fair towards the interests of the State.-

7. The Board will only further observe on this subject that they see no obstacle to the enforcement of Fasul Jasty in these Talooks. In the Hooloos Talooks the lands were formerly divided into double and single crop, and exemption from Fusul Jasty (except when Government made new works of irrigation) was granted to the latter. But in Manargoody and Chellumbrum no such division has been made, and the Hoolow Assessment has not been fully and formally introduced. Mr. Hall himself observes in his present letter that in these 2 Talooks there are no registered double crop lands, and the fact of Fasul Jasty not having been levied hitherto seems principally owing to the rareness of 2d crop cultivation. The justice of such a tax is dwelt on by the Collector Mr. Hallett in his letter of 27th September 1842 and the Board alluded to it in Para 6 of their Proceedings of the 12th October 1854.-

P.

See Mr. Hall's Let. of 31st Augt /55 Pa. 16. Inclos. 2 Augt 1856.

In con 27 Oct. /42

In

8. In framing the new rates of assessment Mr. Hall will be guided by the following instruction of Government given to the Collector of Trichinopoly for the assessment of the dry Talooks of that District now under Survey. "It is the desire of Government that the new rates should be made really moderate and that no reference to or consideration of past rates should prevent their being so."

Extract Minutes Cons. 10th May 1856. No. 500. Para 3.

9. Provision is to be made for a road-fund at the rate of one Anna per Cawney on the principle followed in the Hooloos Talooks.

10. In Para 26 to 28 Mr. Hall alludes to some commuted fees, amounting to Rs. 1946-12-5, which are collected with the Government revenue in these Talooks on account of the Village Pagodas and paid to those institutions. Mr. Hall repeats the suggestion made in his letter of the 13th March 1855 that the collection and payment of these fees by the Government servants should

Cons. 13th October 1855.

should cease" and that the people should be left to arrange the matter as they please." In support of this course he observes "that the same thing was done when Mr. Ravenshaw settled the assessment in the Koolos talooks." Regarding the desirableness of such an arrangement the Board quite concur with Mr. Hall but before giving instructions on the subject they wish to be informed whether these fees in the Manargoody and Chellumbrum talooks consist of a deduction from the public revenue and are therefore entirely paid by Government, or whether they represent a portion of the gross produce partly belonging to Government and partly to the landowner. The heading to Column's of the Statement which accompanied Mr. Hall's letter of 13th March 1855 seems to imply that they are deducted from the assessment, but this would be contrary to the usual practice.

Inlons 13th Octo

The Board further observe in referring to enclosure "C" in Mr. Ravenshaw's report

Inlons 14th July 1808.

report of 10th May 1808, that these fees cannot then be said to have been abolished in the Koolos Talooks as Government merely left the landowners to pay them direct to the Pagodas instead of having them collected and paid through their revenue servants. The fees therefore still remained a tax on the land, paid partly by Government and partly by the ryot, as the grain which represented them was deducted from the gross produce before the shares belonging to Government and the landholder were determined. The Board wish to know, whether from such information as Mr. Hall has at command the landholders have since paid these fees to the Pagodas with any regularity, or whether their non payment has led to complaints and disputes especially in the case of landowners who do not belong to the Hindoo religion.

12. The Board now proceed to notice the second of the two letters recorded

above which relates to the assessment of the Villages of the resumed Jaghire of Kolamalay.

13. With a view to diminish the difference which his first proposal made between these Villages and the Ain Villages of the Talook, Mr. Hall now recommends that their lands should be fixed one turum instead of two turms below the latter. Mr. Hall's object is to prevent the new assessment being higher than that hitherto collected, but his plan is open to the objection that it would be introducing a wrong classification, because the lands of the Jaghire Villages are not inferior to the lands of the adjoining Ain Villages, either as respects soil or irrigation.

14. Mr. Hall's plans also are not sufficiently complete to allow of their being laid before Government since he had received the accounts of 8 Villages only from Captain Priestley, and the classification of the lands had not yet been finally settled by him,

Para 6.

Para 7.

so

so that it cannot be seen what actual effect his proposed measures would have on the public revenue. The Board therefore think it desirable that in the first instance at least, these Villages should be assessed on the same principle and in the same manner as the other Villages of the talook and that detailed accounts should hereafter be sent, shewing what the result of such a measure would be. The Board consider this course proper because they deem it doubtful whether Government would sanction a Special Assistant for these Villages, and under the instructions which have been given for fixing the new survey rates on an easy and liberal scale, the Kolamalay ryots may find it advantageous to assent to the rates which are to be introduced into the adjoining Villages.

15. From Para 16 to 24 Mr. Hall discusses the question of Fusal jasty, and offers objections to the plan now

in force in the Hooloos Talooks. The Board have already given instructions that under the new Survey Assessment all lands in Manargoody and Chellumbrum are to continue to be registered as single crop, and that Fasul Jasty is to be levied when a second crop is grown. The Board have only therefore to notice the points on which Mr. Hall seems under a misapprehension with respect to the Hooloos Talooks.

16. Mr. Hall appears to forget that when revising the assessment of those Talooks the question was not simply what system was best for taxing second crops, but what was the best system that could be acted upon under our engagement with the ryots. We had not then to frame new rules for unassessed lands but had to deal with lands which had been classed after enquiry as single crop and formally declared exempt from Fasul jasty. This exemption had been in force 50 years and had led the landowners to improve their irrigation at their private expense, and the publication of any general rule now declaring them to be liable to Fasal jasty would therefore be manifestly objectionable and lead to well founded remonstrance. But at the same time there is no impediment to correcting the register in any cases where it is clearly apparent that the lands were originally entered as single crop by a fraud and of course no owner of single crop land is entitled to claim water from a Government source for a second crop. Mr. Hall is also mistaken in supposing that the owners of these lands could not be called on for Fasal jasty if they raised a second crop by taking water from a work of irrigation constructed by Government for their benefit subsequent to the period when they were classed and assessed as single crop – Para 22.

17. With respect also to Mr. Hall's

remarks in favor of a consolidated teerwah, the Board will point out that on trial such a plan has not been found to answer, and they observe that though Mr. Hall was authorized by them to propose the introduction of a consolidated tax in any Villages where such an arrangement seemed practicable and was concurred in by the people, he has not apparently been able to take any steps for the purpose. Theoretically the Board are not opposed to Mr. Hall's views, but in the Hooloos talooks our former system offers a special obstacle to their being carried into execution and elsewhere they could only be brought satisfactorily into practice with the full consent of the landholders; and this consent could not, the Board think, be obtained except at a sacrifice of revenue which the Government would not be willing to bear.

Bds. Proceed
8th March 1

(A true Extract)

(Signed) G. S. Forbes

Secretary.

Revenue Department

No. 3204.

Extract from the Proceedings of the Board of Revenue dated 30th September 1856.

Read letter from the Collector of South Arcot dated 9th August 1856.

(Here enter No. 166.)

In this letter Mr. Hall replies to the Boards' Proceedings on the subject of the measures to be taken for introducing a new assessment into the Talooks of Manargoody and Chellumbrum now under Survey by Captain Priestley. As Mr. Hall states his inability to undertake this duty, the Board have searched, for information as to the sum which remains available out of the amount sanctioned for the purpose, and they have partially found it in the reports of Captain Priestley's progress during the years 1854 and 1855 and in Mr. Hall's recent letter of the 3rd September 1856.

In Cons 30th Septr.
1856.

2. According to Para 4 of this

last communication, Rupees 2050 will remain unexpended at the end of next month out of the sum sanctioned for an extra establishment to aid the Collector in arranging the new assessment. An Additional Sub Collector was also allowed, and the Board understand that out of the period sanctioned for the employment of that officer upwards of a year still remain.-

3. With these preliminary remarks the Board proceed to notice Mr. Hall's request that he may be relieved from "submitting measures for the re-assessment of the 2 Southern Talooks" and that the duty "may be placed in the hand of some other officer who would be able to give his undivided attention to it." In support of this request Mr. Hall observes that the task "will involve a far greater amount of work than I could possibly get through properly in addition to the ordinary duties which I have to perform as Collector of the District."

The

4. The Board are fully aware of the onerous duties which devolve on the Collector and Magistrate of a large District, but they must call Mr. Hall's attention to a former correspondence on this very question. The Board then observed that it was essential that the Collector should himself superintend so important a work as the revision of the assessment, and the Government concurring in this view sanctioned the appointment of an Additional Sub Collector to assist him in his current duties while so employed. The Board did not therefore anticipate the objection which Mr. Hall has now made, and they must call upon him to reconsider the subject.

Bd's Proceedings 26th April 1852 Para 22.-

Extract Minutes of Cons. 28th May 1852. No. 486.

5. Mr. Hall's letter of 10th August 1854 showed acquiescence in the arrangements which had been thus decided on for the re-assessment of the lands on Captain Priestley completing his survey, and the Board cannot now

In Lrs 21st August 1854.

recommend Government to relieve Mr Hall of this duty, but it is open to him to apply for the further services of an Additional Sub Collector and to notice any deficiencies in the extra Native Establishment which has been sanctioned to aid him. No time should however be lost, as the Chellumbrum Talook as well as Cuddalore, appears to be ready for the Collectors operations, and Mr Hall justly points out how very desirable it is that the reclassification and reassessment of the lands should follow quickly the Survey. Para 6.

(A true Extract)
(Signed) J. D. Sim
Ag Secretary.

To
A. Hall Esq.
Collector of South Arcot.

(True Copies)

J D Sim
Ag Secretary.

Compd

22

28

Enclosure.

In an Extract from the Proceedings of the Board of Revenue to the Secretary to Government Revenue Department dated 1st December 1856. No 4324

R 1453/56

Copies

Boards Proceedings to South Arcot dated 16th Augt 1855 No 2175 - 7th August 1856 No 1467 and 30th Septr 1856 No 3204.

Relative to the reclassification and re-assessment of the lands of the Cuddalore Chellumbarum and Mannargoody Talook in South Arcot.

Memorandum

1. In May 2. 1856 the Board of Revenue requested the Collr of South Arcot, as soon as Capt Priestley should have completed one Talook or a portion of one sufficiently large to serve as the basis for fixing a new apt. to submit a detailed account of the measures he proposed for the latter operation

2. Mr Hall in his letter dated 30 Sept 1856 pointed out that his ordinary duties as Collr. superadded to those of re-assessing the Palliamkottah Jaghir, rendered it impossible for him to undertake the work

[illegible] dated Sept. 1856.

3 The Bd. in reply stated that the Collector was perforce the officer who must perform the work in question but that ~~they~~ wd recommend the re-appt. of a Sub Collr. to relieve the Collr. of the ordinary duties of his office. Mr Hall was called upon to reconsider the subject

Letter ated [illegible] Oct.

4 Mr Hall now repeats his conviction

that it is beyond his ability to conduct the work of reassessment in addn to his duties of Collector: & points out that it is not merely a revision of assesst. but reclassification and re-assest. that is reqd. There

5. The Board fully acquit Mr Hall of any desire to shirk the task in question and admit that it would be better if the assessing officer could be relieved of all other duty.

Prog 30 Sept. 1856 6. 2050 Rupees were left at the end of October out of the sum sanctioned for an extra establishment to aid the Collr. in arranging the new Asst. & upwards of a year remains of the period that an Extra Sub Collr was authorized for the purpose

7. This being the case then, & considering first that the assessing officer should undoubtedly have no other work to distract him & secondly that no amount of extra aid could free the Collr

from the duties of appeal general superintendence of the Dist &c. the Board recommend (1) that an Addl. Sub Collr. be appointed (2) that it should be left to the Collr's choice to elect between the permanent & addl. Sub Collrs who shd be the assessing offr. (3) & that the offr. so chosen shd. carry on the work under Mr Hall, sending in reports through him, and acting under full instructions from him.

2x

8. The Board in submitting the qn for the orders of Govt. remark that it will be an advantage to have a young offr. thus instructed in the work of classification under the guidance of another of experience, as he will be able hereafter to act independently.

W. H.

Dec 20/56

I quite agree - that an addl. Sub. Collector is necessary. -
I think Mr Patrick Grant might be appointed. - HG [illegible]

R. D.

No. 150

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

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

(Here enter 1st December 1856 No. 4034)

A

The Board of Revenue submit correspondence with the Collr. of South Arcot on the subject of the classification and assessment of the lands of the Mannargoody and Chidambrum Talooks now in course of survey by Captain Priestley. It was at first the Board's wish that Mr. Hall should undertake the work himself; but he having urged that his proper duties as Collector superadded to those of re-assessing the resumed

Palimcottah

Palamcottah Jaghire rendered it impossible for him to attend to the work, the Board admit the justice of his plea, and recommend that an additional Sub Collector should be appointed to the District, as more than a year still remains of the two years for which sanction was given by the Government of India, and that either the additional or the permanent Sub Collector should be entrusted with the duty of Classification and Assessment in these Talooks, under the orders of the Collector. They also request that the amount may be expended out of the sum granted

26

granted by the Supreme Government for the additional Establishment, may be placed at Mr. Hall's disposal.

2 The Government approve the proposals of the Board; and ^they observe that^ Mr. G. Grant has been already *appointed Additional Sub Collector of South Arcot. The Government consider it desirable that this Gentleman should attend to the duties of the ^new^ Settlement.

*Gazette 6th January 1857.

This mean[illegible] appoin[illegible] settlement. It would leave to Mr H[illegible] his own ar[illegible] [illegible] Hall

W.T.

~~Respis to the Bd. of Rev.~~ ~~Desp. 9~~
with 8 Orig. Enclos.
1 — Civil Auditor

[illegible] considers Mr Grant's [illegible] very well justified; but my chief reason for putting it in this way was that in South Arcot it seems very desirable to give precise orders, or to avoid misunderstanding [illegible] I thought it better to do so here also,

[illegible]

27

Dr to Cons: 20th May/56 No 22-23
—— 11th March — 53
—— 14th Novr/55 — 30-31
—— 1st June /52 — 10-11
—— 30th Jany/1829 — 15@17
—— 28th Augt/55 — 34@36

25 — 89

No 586

Revenue 1857 Deptt.
Dr to Cons: 10th February
No 150

Extract Mins of Cons:
Dtd 7th February/57

Approving the propo-
sals of the Bd of Rev: relative
to the classification & assess-
ment of Wandi in certain Ta-
looks of S. Arcot & observing
that Mr Grant has been al-
ready appointed addl Sub
Collr of that Distt & that
either the addl or the per-
manent Sub Collr should
be entrusted with the
duty ~~of~~ of Classification &
assessment for these Ta-
looks, under the orders of
the Collr. —

Ex from the Pro of the Bd of Revt
7th Feby/57 No 154
in Cons 17th March
Ex. Do Do Dept March/57 —
No 2nd Cons