

Revenue Dep^t

E. M. C. dated 13th Jan 1857

Book No 16-17

[Order No 33 dated 8th Jan 1857]

12

Fort Saint George, Revenue Consultation of 13th January 1857.

No. 16. Read the following *Extract from the Proceedings of the Board of Revenue*; dated 24th December 1856, No. 4409.

Read the following letter from the Officiating Agent to the Governor of Fort Saint George at Kurnool, dated 4th October 1856.

(Here enter No. 101.)

Ordered that the foregoing letter with a previous one from the same Officer of the 4th April last, and the copy of the Board's Proceedings of the 5th September following be submitted for the consideration and orders of the Right Honorable the Governor in Council.

In Con. 5th Sep. 1856.
From Offg. Agent 4th April 1856, para. 1.

Paras. 2 and 3.

2. In his first communication Captain Russell reported the amount of relief from excessive taxation which had been afforded by his predecessors under the directions contained in the Extract Minutes of Consultation of the 10th July 1854 No. 80; but stated his opinion that owing to the impossibility of ascertaining on what principles the assessment of Kurnool was originally based, no general reduction could be safely introduced previous to a survey.

3. The Board assented to this reasoning, observing that meanwhile the Agent is authorized to grant reductions on lands exorbitantly assessed, detailing the measures which he takes for the purpose in his annual Jummabundy Reports.

4. Captain Russell further brought to notice that the rate of assessment on a 2d wet crop varies considerably in Kurnool; in some cases being equal to the 1st; in others $\frac{1}{2}$; and in others again $\frac{1}{3}$; and he expressed his opinion that except in such instances as only a moiety of the 1st crop assessment is levied on the second, the return to the ryot is not remunerative. In reply to this part of his letter, the Board requested his opinion whether a uniform plan of charging one half of the first crop Teerwah could be safely introduced at once before the first crop assessment has been revised, and called for a statement to shew what would be the financial result.

5. From the information contained in the letter now recorded and its enclosures, it appears that the reduction of tax on the cultivation of Fusly 1265 would have been 3163-11-10; but the Board see strong reason to doubt whether the loss attendant on the measure can be calculated at so large an amount year by year. It is stated by the Officiating Agent that the very high prices of the last 3 years have enabled the Ryot to meet the demand; and when prices fall to their ordinary level it may be inferred that unless the Fussal Jastee be reduced the cultivation of a 2d Crop will be much diminished. It is probable therefore that the Government will at once gain more than they will lose by the reduction; and eventually it may be expected that the measure will be attended with the extension of cultivation which usually follows an alleviation of the Assessment.

6. But whatever may be the financial result, the Teerva on a single crop is so high, that the Board cannot doubt the Government will be willing to place Kurnool on a footing equally favorable with that of other Districts in regard to the 2d crop, and beg to recommend that the Officiating Agent may be authorized to charge it with $\frac{1}{2}$ the tax of the 1st crop from the current Fusly. Captain Russell it will be observed considers that the reduction may safely be introduced before the general revision of the assessment.

7. The foregoing observations have reference to the Nunjah lands. But the Board observe that some Bagayet is also entered in the statement, whether under Wells or under Tanks is not explained. In the Districts in general, Gardens under Wells are not charged an extra Teerva for a second crop. Any alteration of system in that respect however can be left to the survey. Adverting to the rate of tax the Board have no hesitation in recommending that for the present Bagayet may share in the reduction of Assessment as regards the 2d crop proposed for Nunjah.

(A true Extract.)

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

பாதுகாப்பு பிரிவு-1

செய்யுனிருபவர் பெயர் M. ஜேனங்கி

செய்யுனிருபவர்க்காக

எழுத்துக்கொள்ளப்பட்ட நாள்

06/06

செய்யுனிரு முடித்த நாள்

08/06

சரிபார்க்கும்

சரிபார்க்கும்

ஆராய்ச்சி

முதல் மு.நி.பா.எ.

2ம். நி.பா.எ.

உதவியாளர்

கையொப்பம்

கையொப்பம்

கையொப்பம்

No. 17.

ORDER THEREON, No. 33; dated 8th January 1857.

The Government fully agree with the Board that any general measure of relief to the over assessed lands of Kurnool must be postponed till a survey and classification shall have been made and he is further of opinion that much caution and discrimination must be exercised in making reductions in particular cases. The state of the assessments at present is that certain lands are very highly assessed, while others held by the same Ryot are rated extremely low as a compensation. On the whole the demand on the holding is not excessive. If then, attention is directed to the high lands only and the assessment on them is lowered, the demand on the whole will be unduly reduced. The Governor in Council would wish this condition of the Revenue system in Kurnool to be fully borne in mind in making reductions; and the state of the assessment of the whole of a Ryot's holding should be considered.

2. The present state of the revenue assessment in Kurnool makes it necessary to retain the pernicious system of refusing to allow ryots to give up land at will, which system has now been generally abandoned elsewhere. On this account as well as for many other reasons an entire revision of the system is very much to be desired.

3. To the Board's recommendation respecting second crops, viz. that the assessment thereon shall be half that of the first crop on the same ground, the Governor in Council readily assents in general. The present mean rate of 11 Rupees an acre for the first crop is certainly very high. Adverting however to what is said above of the revenue system in Kurnool, the Government would wish the Board to ascertain whether there are any very low rates comprised in the statement; if there are the reduction may be withheld from such. It is observed that the denomination of land to which the rates shewn in the statement refer are not shewn there, and that it is only inferred from a small statement given in para. 3 of the Acting Agent's letter that the denomination is the acre. The Board will call Captain Russell's attention to the omission in the statement.

4. The last para. of the Board's Proceedings relates to the Bagayet lands. The Governor in Council doubts how far they are borne out in the statement, that such lands in general are not charged with a second crop assessment; he believes that in many Districts there are garden lands watered from wells and paying the assessment of two crops. He will not refuse however to assent to the recommendation of the Board in the present case.

(Signed) J. D. BOURDILLON,
Secretary to Government.

Revenue Department

As Per the following
Extract from the Proceedings of the Board of Revenue,
dated 26th October 1856. N^o 101.

Read the following letter from
the Officiating Agent to the Governor of Fort
Saint George at Kurnool, dated 1st October
1856.

(Here enter No. 101)

Ordered that the foregoing letter
with a previous one from the same officer of
the 1st April last, and the Copy of the Board
Proceedings of the 5th September following be
submitted for the consideration and orders of
the Right Honorable the Governor in Council.

Copy of 1st April 1856. 2. In his first communication Captain
Russell reported the amount of relief from
excessive taxation which had been afforded
by his Predecessors under the directions contained
in the Extract Minutes of Consultation of the
10th July 1854. N^o 88, but stated his opinion
that owing to the impossibility of ascertaining
on what principles the assessment of Kurnool
was originally based, no general reduction
could

Perus 2-43

Could be safely introduced previous to a survey.

3. The Board assented to this reasoning, observing that meanwhile the agent is authorized to grant reductions on lands seasonably applied, detailing the measures which he takes for the purpose in his Annual Summary Reports.

4. Captain Russell further brought to notice that the rate of Cropment on a 2^d. Wet Crop varies considerably in Hurawal, in some cases being equal to the 1st. in others $\frac{1}{3}$ and in others again $2\frac{1}{2}$. and he expressed his opinion that except in such instances as only a moiety of the 1st. Crop Cropment is levied on the second, the return to the Depot is not remunerative. In reply to this part of his letter, the Board requested his opinion whether a uniform plan of charging one half of the first Crop towards could be safely introduced at once before the first Crop Cropment has been revised - and called for a statement to show what would be the financial result.

From the information contained in
the letter now recorded and its Enclosures. It
appears

appears that the production of Tea on the
Cultivation of Tealy 1265 would have been
3163 - 11 10, but the Board see strong reason
to doubt whether the loss attendant on the
measure can be calculated at so large an
amount year by year. It is stated by the
Officiating Agent that the very high prices
of the last 3 years have enabled the Ryots
to meet the demand, and when prices fall
to their ordinary level it may be inferred
that unless the Fiscal Sastre be reduced
the Cultivation of a 2^d Crop will be much
diminished. It is probable therefore that
the Government will at once gain more than
they will lose by the reduction, and eventually
it may be expected that the measure will
be attended with the extension of Cultivation
which usually follows an alleviation of the
oppressant.

But whatever may be the financial result, the Tierce or a Single Crop is so high, that the Board cannot doubt the Government will be willing to place Kurinool on a footing equally favorable with that of other Districts in regard to the 2^d Crop, and beg to recommend that the officiating Agent may be authorized to

to charge it with $\frac{1}{2}$ the tax of the 1st Crop
from the current Tax. Captain Russell will
be observed considers that the reduction may
safely be introduced before the general revision
of the life payment.

7. The foregoing observations have
reference to the Nuyah lands. But the Board
observe that some Bagayat is also entered
in the statement, whether under Wells or under
Taak is not explained. In the Districts in
general, Gardens under Wells are not charged
an Extra Tax for a second crop. Any
alteration of system in that respect however
can be left to the Survey. According to the
rate of tax the Board have no hesitation
in recommending that for the present Bagayat
may share in the reduction of life payment as
regards the 2^d Crop proposed for Nuyah.

(A True Extract)

B. J. L.
Acting Secretary

To
A. P. Bourdillon Esq.
Secretary to Government
Revenue Department

No.

Extract from the Proceedings of the Board of Revenue dated 5th September 1858.

Read again letter from off. dated 1st April 1856. officiating Agent of Karnool, furnishing information regarding the revision of the assessment in his District.

(Here enter No. 22.)

The assessment of this District has undergone frequent consideration, and an elaborate report written upon it by a former Agent has been printed among the Selections from the Government records.

Mr. Bayley's Report No. 8 of Selections from the records of the Madras Govt.

An extensive reform is manifestly needed, but the Board agree with the present officiating Agent that until the want of a regular field survey is supplied, no general scheme of re-assessment can with safety be attempted.

As the Government have proposed a revenue survey for this Presidency, the Board hope that Karnool will

Revenue 1856. P. 418

Dist. No. 13. January 1857

1st Dec. 1857.

Ordered from the Secy. to the Secy. of the Govt. of Madras

Called 21st Dec. 26th Dec. 1858.

5th Dec. 1858. P. 418

J. E. B. 31st Dec. 1858.

8th Jan. 1859.

Forwarding letters from the offg. Agent at Karnool relative to the assessment of the District in 1858 and stating that the Secy. have no objection in recommending that the present Agent may share in the benefit of the proposed re-assessment.

23rd Jan. 1859

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Vol. 16.

will before long have the benefit of this measure, and meanwhile the Agent has been authorized to grant reductions on lands ^{Records No. 5th} ^{Land 1853. Para 7.} exorbitantly assessed, detailing the measures which he takes for this purpose in his annual *Guimabumbay* Reports. All Collectors have also since received a general authority to lower the assessment on such lands as may be kept out of cultivation in their Districts by overstocking.

3. Postponing therefore the re-arrangement of the land-tax until a Revenue Survey has been made, the Board will advert briefly to the question of *Tasul* *Tasy*, or the mode of assessing second crops on *Amjah* lands. Captain Russell shows ^{P. 1, and 5} that the practice now varies in different parts of his District, and the Board incline to his opinion that it would be advisable to introduce a uniform plan of charging one-half of the first crop *Tenab*.

But

6/27
But before ordering this measure, they wish to hear Captain Russell's opinion, whether it can be safely introduced at once before the first crop assessment has been revised. They also desire to know what would be the financial results of such a measure, and for this purpose request Captain Russell to send a Statement showing the extent of *Amjah* land cultivated with 2 crops in late years, and the revenue collected from it for the 1st and the 2^d crops respectively.

(True Extract)

Signed G. S. Forbes.
Secretary.

To
Captain J. G. Russell,
Officiating Agent to the Governor
of Fort St. George
at *Turnab*.

(True Copy)

J. S. Forbes
Acting Secretary.

Comp. M. H. H. H.

assessments at present

Extract from the Minutes of Consultation
Held on the 8th Jan'y 1857

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

The Board of Revenue
in their letter of the 14th Decr 1856
to the Secretary to Government
stating that they have
in consideration the
proposals for the
purchase of land for
the purpose of
the proposed
road and
the Board of Revenue
are of opinion that
the purchase of land
for the proposed
road should be
postponed till a
survey and
classification
shall have been
made.

(Enclosure No. 2 to the letter of the 14th Decr 1856)

The Government
are fully agree with the Board
that any general measure
of relief to the over-occupied
lands of Kurnool must
be postponed till a
survey and classification
shall have been made,
and he is further of opinion
that much caution and
discrimination must be
exercised in making
reductions in particular
cases. The state of the
affairs at present
is such that it is
impossible to make any
general measure of relief
at present.

F

W. G. L.

Enclosure on the subject of

from the Proceedings of the
Board of Revenue to the
Secretary to Government
No. 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000

Decr 1856

Respectfully the matter
of collecting revenue and
in Kurnool land in Kurnool

that certain lands are
very highly assessed, while
others held by the same
Ryot are rated extremely
low as a compensation.
On the whole the demand
on the holding is not
excessive. If then, atten-
tion is directed to the
high lands only, and
the assessment on them
is lowered, the demand
on the whole will be
unduly reduced. The
Governor in Council
would wish this con-
dition of the Revenue
system in Shunool
to be fully borne in
mind in making
reductions, and the
state of the assessment
of the whole of a Ryot,
holding should be
considered.

2. The present state

8/2
of the Revenue Department
in Shunool matters it is
necessary to restore the
permissions system of
refusing to allow Ryots
to give up land at will,
which system has now
been generally aban-
doned elsewhere. On this
account as well as for
many other reasons
an entire revision of
the system is very much
to be desired.

3. To the Board's recom-
mendation respecting
second crops, vizt that
the assessment thereon
shall be half that of
the first crop on the
same ground, the Gover-
nor in Council readily
assents ^{generally} in the denomina-
tion of land to which
the rates in the State
must apply is impor-
tantly

The present mean rate of
"Pipers" are gone for the
first crop is certainly
very high.

immediately omitted, and it
is not found in the former
supplies letters, supposing
it to be the same or even
the same, the same
rates (14 Rupees) for a first
crop is certainly high.

The Board will be good
enough to state what
determination is intended,
and they will call the
attention of Agents attention
to the (unbusinesslike)
expression in the State
ment. Advancing ^{to}

what is said above of
the revenue system
in Kurnool, the Govt
would wish the Board
to ascertain whether
there are any very low
rates computed in the
Statement, if there are
the reduction may be
withheld from such.

to the last part of the
Board

It is not always clear
in Kurnool what is
the Board

It is observed that the
determination of land to
which the rates shown in
the Statement refer, are
not shown there, and that
it is only inferred from
a small Statement given
at para 3 of the Statement
of the letter that the
denomination in the case of
the Board will be 6000
Rupies, attention to the
Statement.

93
37
Board's Proceedings relates
to the Bagayat lands.
The Governor in Council
doubts how far they are
brought out in the State
ment that such lands
in general are not
charged with a second
crop apportionment; he
believes that in many
Districts there are garden
lands watered from
wells and paying the
apportionment of two crops.
He will not refuse
however to assent to
the recommendation
of the Board in the
present case.

3 Copies to the Bd of Rev.
with 4 Mgt. Notes

Disps: 9
M. C. School
Secretary

Genevieve 1857 Bryant
Da Capo: 1/3 Janyr

No 22.

Robert Lewis of one:
298th January 1857.

Dr. Geo. of the City of New York
 @ Geo. 528 on face 4/1/18

Agreeing with the Port
for Redwood Estates, that any
general mechanism of relating
to the over-appropos Country
turnover would be the best thing,
with a survey & elaboration
that shall have been
made by following the
direction of the above ground
of the Port of the City of
the first & following to
the present. The present
was in the reduction of
efficiency of the City of
the present for the City.

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