

-1-

Revenue Department

E.M.C. dated 24<sup>th</sup> February 1867

Back No 11

---

order no 179 dated 19<sup>th</sup> Feb 1867



Fort Saint George, Revenue Consultation of 24th February 1857.

No. 179.

11. Extract from the Minutes of Consultation under date the 19th February 1857.

Read again the following letters.

From the Secretary to the Board of Revenue dated 22d July and recorded in Consultation 21st October 1856, No. 1122.

From the Commissioner Northern Circars dated 17th March and recorded in Consultation 21st October 1856, No. 1122.

1. In their letter above recorded, the Board of Revenue submit their general Report of the revenues of the Madras Presidency for Fusly 1264 (1854-55.) In accordance with the orders of Government,\* the general particulars of the season in the Northern Circars are embodied in the Board's Report, and the Statements appended comprehend the Returns from all the Districts; while the separate Report of the Commissioner accompanies the whole.

As remarked by the Government in reviewing the Reports of Fusly 1263, it is unnecessary to recapitulate particulars so fully gone into by the Board; they will merely advert to those points which appear to merit special notice, or upon which orders require to be passed.

2. In para. 12, the Board dilate upon the effects of the works of irrigation in correcting the irregularities of the season. In the Godavery Delta, the supply may now probably be called unfailing; and the Acting Collector of Rajahmundry, in speaking of "miles of luxuriant paddy" and oil seeds in the place of arid plains, draws a most gratifying picture of the effects of the annicut. It is hoped that the investigations being at present conducted with reference to the artificial storage of the waters of the Bhawany, may render the Cauvery river as unfailing. The conjecture of the Board that the country has come out of a period of much difficulty with resources but little reduced, seems fully warranted by the circumstances detailed; among the most convincing of which is, that in spite of the unfavorable season of Fusly 1264, succeeding a still more unfavorable one, the Land Revenue should have recovered itself to the extent of 15 out of 29 lakhs, by which it had declined in Fusly 1263; during which the great hurricane of March 1853 devastated the country and produced unexampled disarrangement of season. The Board satisfactorily shew that the measures adopted by Government for affording relief to the suffering population, combined with the vigorous prosecution of irrigation works, and the encouraging effect of the reduction of the Land assessment, as far as it has gone, have jointly brought about this state of things.

3. In para. 29 the districts in which reductions of over-taxation in individual instances as well as generally, have taken place, are shewn to be nine. The total reductions are about 11½ lakhs.

4. In para. 39, the Board state that owing to the want of a column in Statement 1 to shew the number of villages which are "Bechiragh," or uninhabited, in Coimbatore 33, and in Bellary 38 villages have disappeared from the total set down to those districts. In future the Board will insert, as proposed by them (in para. 40) a column to shew these particulars. The new column should be placed after the 11th, and be numbered 11 A. The Board do not state what are the causes which have led to the alteration of the number of villages in Ganjam, Masulipatam, Nellore, Trichinopoly and Malabar, they merely remark that the causes in question have no connection with the general interests of the country.

5. In paras. 21 and 22 of their Report, the Board set forth the uselessness and pernicious effects of the Dittam system, and propose that it should be abolished; and a rule established that "each ryot shall be answerable for his holding of the preceding year, unless he presents within a certain fixed time, a writing detailing the fields he wishes to give up."

6. In paras. 46 and 47 referring to Statement No. 10 which shews the Kabulati waste, or the amount of land undertaken by the ryot, but not cultivated, and therefore unpaid for, the Board say that they much desire to see this item disappear from the accounts under the general

**பாதுகாப்பு பிரிவு-1**

செய்யுநருவின் பெயர் S. விமலா

செய்யுநருவதற்காக 6/2006

எழுத்துக்கொள்ளப்பட்ட நாள் 8/2006

செய்யுநரு முடித்த நாள்

|                   |               |            |
|-------------------|---------------|------------|
| சரிபார்க்கும்     | சரிபார்க்கும் | ஆராய்ச்சி  |
| முதல் மு.நி.பா.எ. | 2ம். நி.பா.எ. | உதவிப்பவர் |
| கையொப்பம்         | கையொப்பம்     | கையொப்பம்  |



Fort Saint George, Revenue Consultation of 24th February 1857.

principle laid down by Government, that occupancy of land should involve payment of the assessment; but they express the opinion that remissions for Dittam waste will cease only after the reduction of the assessment. The Board think also that remissions for Nattankal may be discontinued with the reduction of assessment. The subjects thus touched on by the Board all came under the notice of Government in paras. 2 and 3 of the order of the 11th March 1856, No. 285. The Governor in Council sees no occasion to add any thing to the remarks then recorded; he is very anxious that all these remissions should be discontinued, being satisfied that this is necessary, not less to establish the independence of the ryot, than to place the revenue on a sound footing. The Board of Revenue will be requested to give their careful attention to the subject; and the Government resolves also to recall to their remembrance the remarks in para. 2 of the order just quoted, respecting rules for the relinquishment and transfer of land.

7. In para. 4 of their review of the Report of Fusly 1263, the Government pointed out that the Table purporting to shew the average assessment per acre in each of the field assessed districts was useless, inasmuch as it gave merely the original Tarnan assessment including the Permanent Remissions. The Board seem to have misunderstood this when they refer to "the wish of Government that the statement should shew the assessment per acre, according to the recently reduced rates." The Government had in view the permanent remissions in certain districts; as the "Hooloo Man" and "discretionary deduction" in Madura; the 25 and 33 per cent. remissions in the Ceded Districts, and the 12½ per cent. remission in North Arcot. The Board say that they have not had the means of amending the present Statement. In future, it will of course shew the assessment exclusive of the permanent remissions, as well as the recent reductions, so as to exhibit the actual ordinary demand.

8. In Statement 12, some of the terms in the first column are used principally in the Northern Districts, the Board will be good enough in future to appeal, when practicable, the corresponding terms in use in the Tamil Districts.

9. The extent of sugarcane cultivated was less by nearly 3,500 Cawnies than in the preceding fusly. The Board\* attribute this to the extreme scarcity of the foregoing year, which caused the people to turn their attention to the production of necessities rather than luxuries. This was also the case in the Northern Circars; (Commissioner's Report para. 50) where the suspension of operations at the Aska factory likewise in some degree checked the growth of sugar.

10. The total demand for fusly 1264 was Rupees 463,60,842, of which 418,10,343, or more than 90 per cent. was collected within the fusly; and at the end of January 1856, Rupees 5,28,595 only remained. The Ryotwar arrears, as mentioned in para. 60 of the Report, are large and the state of the law of distraint as it then stood is mainly regarded by the Board as the cause. No great difficulty however is apprehended in their realization, and the Government hope that the legal applicability of Regulation XXVIII. of 1802 to these balances will aid their collection.

11. In the margin of para. 60, the Ryotwar arrears in North Arcot are stated to amount to Rupees 58,739. In Statement 21 they are given as Rupees 7,577, or 6,436 at the end of January. This discrepancy is not explained. The entry of only Rupees 556 against North Arcot in Statement 22, forbids the supposition that the arrears given in para. 60 are due for other fuslies than 1264; had they been so, they would have found a place in that Statement; the Board are requested to explain the matter. The extra sources arrears amount to Rupees 81,070, of which 47,692 were due in Chingleput alone from the Abkarry Contractors, Messrs. Kenrick and Co. These arrears have formed the subject of a lengthy correspondence between the Board and Government; and it is observed that they were ultimately liquidated, with the exception of a small sum, which was remitted.

12. In paras. 67-71, the Board request sanction for the remission of certain irrecoverable balances. The first of these is Rupees 4,043; the greater part of which is a sum of Rupees 3,937-2-8, being the sum paid as Poligar roosum in Nellore for Fusly 1263, over and above the sum collected on the same account in the Government talooks. Of the whole Ryotwar balances Rupees 2,10,197-7-8 are classed as irrecoverable; of the latter sum a large portion is due in Tanjore. Of the arrears of extra revenue

Fort Saint George, Revenue Consultation of 24th February 1857.

Rupees 6,888-13-10 are recommended for remission, and Rupees 3,067-14-9 under the head of Sevay Jama, sanction is accordingly granted for

|                           | Rs.      | A. | P. |
|---------------------------|----------|----|----|
| Peshcush Bal. in Nellore, | 3,937    | 2  | 8  |
| Ryotwar,                  | 2,10,197 | 7  | 8  |
| Extra Revenue,            | 6,888    | 13 | 10 |
| Sevay Jama,               | 3,067    | 14 | 9  |
| Total                     | 2,24,091 | 6  | 11 |

|                |     |   |   |
|----------------|-----|---|---|
| Extra Sources, | 196 | 2 | 7 |
| Sevay Jama,    | 18  | 4 | 0 |

|                                                 |        |    |   |
|-------------------------------------------------|--------|----|---|
| Rupees                                          | 214    | 6  | 7 |
| Amount sanctioned for remission for Fusly 1264, | 45,579 | 13 | 5 |

|       |        |   |   |
|-------|--------|---|---|
| Total | 45,794 | 4 | 0 |
|-------|--------|---|---|

Para. 72.

1855. The whole of the advances in Fusly 1264 amounted to Rupees 3,50,075, of which all but Rupees 5,423 was recovered; this balance is all due from Tinnevely.

14. In para. 11 of the Minutes Consultation of 11th March 1856, it was pointed out that the Statement of charges for Fusly 1263 was incorrect, inasmuch as new works could not fairly be set down as a charge upon the current revenue. The Board now state that their account of charges for this Fusly cannot be viewed under the above principle as altogether correct, inasmuch as the accounts received from certain districts do not separate the amount spent on old, from that on new works. Takavy, expenditure on famine roads, and yeomiah allowances have however been omitted, and the total charges appear to have been 15 per cent. on the revenue, and amounted to Rs. 67,52,292.

15. The salt revenue showed a net increase above Fusly 1263 of Rs. 3,61,594. This arose principally in Ganjam, Gontoor, Chingleput and Madura. The net increase would have been very much greater had it not been affected by a large decrease in Canara of upwards of a lakh of Rs.; the cause of which the Board show to be the exclusion from the market of the monopoly salt, by the Goa salt; a state of things which was ultimately rectified by raising the duty to 14 Annas from 12; (not as the Board state in para. 91 by adopting the practice of weighing at the depôts) as it was found that 14 Annas, and not 12, really represented the profit to Government from a maund of monopoly salt. The increase in Chingleput, the Board observe, arises from the comparison being made with a season in which the sales were notoriously low, and partly from the continued transfer of the trade from Madras and South Arcot, to the depôts of Chingleput. The Government are of opinion that this is an erroneous view of the case. The Board will probably find, on careful enquiry, that the salt trade of Madras has not been, and is not, being transferred to Chingleput; but that the reverse is the case. In para. 405 of the first Report of the Commissioners for Public Works, it is mentioned that the supply of salt in Madras not being equal to the demand, a considerable portion was drawn from the neighboring pans of Chingleput; it is also mentioned that the sales at certain stations in Chingleput had diminished; and the Government further observe, that several of the Chingleput pans to the North of Madras have been transferred to the Madras Collectorate.

16. The last para. of the Board's Report shews the net increase of revenue over the last Fusly to have been Rupees 16,22,096.

|                                     |           |
|-------------------------------------|-----------|
| Extract from Statement 15 column 4. | 4,50,854  |
|                                     | 1,49,401  |
|                                     | 1,420,055 |
|                                     | 7,56,889  |
|                                     | 1,430,912 |

Before proceeding to notice the Report of the Commissioner Northern Circars, the Governor in Council wishes to bring to the Board's notice the inconvenient way in which their figured Statements are punctuated. Some of the amounts are divided into lakhs and tens of thousands, and others in the same Statement, into millions and hundreds of thousands, as shewn in the margin. Some consistent method should be adopted, and the former seems the more consonant with Indian usages.

accordance



*Fort Saint George, Revenue Consultation of 24th February 1857.*

17. In the Northern Circars the rains were copious, and the actual fall may, the Commissioner states, be said to have been "on the whole a fair average quantity;" while in Guntoor, and partially in Masulipatam, the Jonna crop, the staple produce of those parts, which requires a season dry at its conclusion, was injured by excessive moisture, as well as in Guntoor, by blight and caterpillars. Remissions were in consequence large, they amounted to Rupees 2,38,561 or 161 per cent. on the Government demand. Mr. Goldingham says that the remissions were confined to the narrowest limits. Cholera and disease are said to have produced considerable ravages among men and cattle, the Commissioner however distrusts the authenticity of the cattle returns.

18. In para. 21 mention is made of a village in the Pubakonda talook in Ganjam, the revenue of which shewed a decrease of Rupees 247, because the ryots preferred labour on the roads to their usual cultivation.

19. Remissions to privileged classes, called Tyazgari or Minaha are believed to exist in 7 districts.\* In para. 60 of their Report on the revenues of the Presidency for Fusly 1262, the Board expressed their intention of reporting upon this system, with a view to its general and speedy abolition.

In para. 26 of the Commissioner's Report one of the items of remission is Rupees 25,019, to "privileged classes." In para. 29 also certain Mocasadars and others in Masulipatam, are stated to enjoy a remission of  $\frac{1}{4}$  and  $\frac{1}{8}$  of the gross out-turn. These grants are possibly in the nature of enams; if not, they should be reported upon; and Government will be glad to know what steps the Board have taken to bring this subject to decision. They trust that the Report will be submitted in time to introduce the amended demand at the commencement of the ensuing Fusly.

20. In para. 28 the Commissioner, speaking of the bad season in Guntoor, and comparing it with that of Fusly 1260, when Rupees 1,37,628 were struck off the demand, owing to an inundation of the Krishna, says that Rupees 48,628 are now outstanding on account of the settled demand of that year. The Government will be glad to know what steps have been taken towards the realization of this balance. They presume that it was duly brought to the Commissioner's notice in the Report, which in para. 46 he mentions having received from Mr. Newill. They await the recommendation of the Board as to its remission or otherwise.

21. The general result of the settlement of the land revenue in the Circars shews a slight increase of Rs. 3,754. The total demand was Rs. 89,65,442 from all sources, all of which except about 2 lakhs was collected within the Fusly. At the end of January 1856 only 86,000 Rupees remained uncollected, of which sum 75,000 was ryotwar and joint rent balance.

22. In Fusly 1263, the Government considered that the revenue was collected with fair punctuality when Rupees 1,63,244 remained on February 28th 1855, the per centage of the land revenue collected within that Fusly was 95.34; in the Fusly under report it was 97.4. The Commissioner attributes this mainly to the high price of grain.

23. The arrears, amounting to Rupees 11,34,136, are spoken of in the forty third and following paras. During the year, Rupees 3,39,107 were remitted leaving Rupees 7,95,029 in arrear. The Commissioner states that the Collectors have been repeatedly requested to adjust their outstanding balances, and he appeared to be intending to report generally on the old arrears.

The irrecoverable balances are stated to amount to Rupees 45,399. Enquiry has in every instance been made, and the bulk is due by parties "too poor to meet the demand."

Sanction has been granted in para. 12 for writing off the amount, namely Rupees forty five thousand, three hundred and ninety nine.

24. The increase of the salt trade is satisfactory. It is hoped that the roads across the frontier leading in the Nagpore direction meet with a due share of attention.

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

*Revenue 1857 Sept.  
Cons. 24<sup>th</sup> February*

*No 179 179*

*Extract from the  
Minutes of Consultation  
2/19<sup>th</sup> February 1857*

*Ex Pro. of the Board of Revenue  
2/10<sup>th</sup> March 1858 C.N. 342  
in 30*

*Reviewing the General  
Report of the Board of Revenue  
for Fusly 1264/1854-55/ and  
adverting to those points which  
appear to merit special notice  
on upon which orders require  
to be passed.*

*No 11*

*accordance*



Revenue Dept

5-

No 179

179

Extract from the Minutes of Consultation

Under date the 19<sup>th</sup> February 1857.

Read again the following letters

From the Secretary to the  
Board of Revenue dated 25<sup>th</sup> July and recorded in  
Genl. 21<sup>st</sup> Oct 1856 at 1122.

From the Commr's of the  
Northern Circars dated 7<sup>th</sup> March and recorded  
in Genl. 21<sup>st</sup> Oct 56 at 1122.

At

In their letter above  
recorded, the Board of Revenue submit their general  
report of the progress of  
the Madras Presidency  
for July 1854. In  
accordance



accordance with the orders

of Government, the general  
particulars of the season  
in the Northern Circars  
are embodied in the  
Board's report, and the  
statements appended  
comprehend the returns  
from all the Districts,  
while the separate report  
of the Commissioner accom-  
panies the whole.

As remarked by the  
Govt in reviewing the  
reports of July 1263, it  
is unnecessary to recapit-  
ulate particulars so  
fully gone into by the  
Board; they will merely  
advert to ~~the~~ points which  
appear to merit special  
notice, or upon which  
orders require to be  
passed

E. Min. Cons 11 March, 1856  
April 11.

passed.

2 In Para 12 the Board  
debate upon the effects  
of the works of irrigation  
in correcting the irre-  
gularities of the season.  
In the Godavery Delta  
the supply may now  
probably be called un-  
failing; and the Acting  
Collector of Rajahmundry,  
in speaking of "miles  
of luxuriant paddy  
and oil seeds in the  
"place of arid plains",  
draws a most gratifying  
picture of the effects of  
the Amnicut. It is  
hoped that the invest-  
gations being at present  
conducted with reference  
to the artificial storage  
of



of the waters of the Bha-  
-wani Series, may per-  
-der the <sup>Cacuz</sup> river  
as unfailling. The con-  
-jecture of the Board that  
the Country has come out  
of a period of much  
difficulty with resources  
but little reduced, seems  
fully warranted by  
the circumstances de-  
-tailed; among the  
most convincing of which  
is, that in spite of  
the unfavorable season of Fushy 1264,  
succeeding a still more  
unfavorable one, the  
Land Revenue should  
have recovered itself  
to the extent of 15 out  
of 29 lakhs, by which  
it had declined in  
Fushy 1263; during which  
the

land is quite  
and healthy  
yielding an  
12-13 lakhs  
have been  
made in  
money in  
rent.

the great hurricane of  
March 1855 devastated  
the Country and produced  
unexampled disarrange-  
ment of Season. The  
Board satisfactorily  
show that the mea-  
-sures adopted by Govern-  
-ment for affording  
relief to the suffering  
population, combined  
with the vigorous pro-  
-secution of irrigation  
works, and the encou-  
-raging effect of the  
reduction of the Land  
Assessment, as far as  
it has gone, have jointly  
brought about this state  
of things.

3. In Para 29 the  
distinction in which reduc-  
tions of over taxation  
in



in individual instances  
as well  
as generally, have taken  
place, are shown to be  
true. The total reduc-  
tions are about 11 1/2 lakhs.

4. In Para 39 the  
Board state that owing  
to the want of a column  
in Statement I to show  
the number of Villages  
which are "Bechiragh"  
or uninhabited, in Coim-  
batore 33, and in Bellary  
38 Villages have disap-  
peared from the total  
set down to those dis-  
tricts. In future the  
Board will insert, as  
proposed by them (in para  
40) a column to show  
these particulars. The  
new column should be  
placed after the 11 and be  
numbered

8. The  
Board do not state  
what are the causes  
which have led to the  
alteration of the number  
of Villages in Tanjore,  
Masulipatam, Nellore,  
Trichinopoly and Malabar.  
They merely remark  
that the causes in  
question have no  
connection with the  
general interests of the  
Country.

5. In Paras 21-22  
of their report the  
Board set forth the  
widespread and pernicious  
effects of the Dittam  
system, and propose  
that it should be abo-  
lished; and a rule  
established, "Each  
that  
Kyot



"Ryot shall be answerable  
"for his holding of the  
"preceding year, unless  
"he presents within  
"a certain fixed time,  
"a writing detailing  
"the fields he wishes  
"to give up."

6 In Paras 46  
and 47 referring to  
Statement N<sup>o</sup> 10 which  
shows the Habulati  
waste, or the amount  
of land undertaken  
by the Ryot, but not  
cultivated, and therefore  
imposed for, the Board  
say that they much  
desire to see this item  
disappear from the  
accounts under the  
general principle laid  
down by Government  
that

54  
9-  
that occupancy of land  
should involve pay-  
ment of the assess-  
ment; but they express  
<sup>the opinion</sup> that remissions for  
ditto waste will  
cease only after the  
reduction of the assess-  
ment. The Board  
think also that permis-  
sions for Vattankal  
may be discontinued  
with the reduction of  
assessment. The sub-  
jects thus touched on  
by the Board all came  
under the notice of  
Government in paras  
and 3 of the order of  
the 11<sup>th</sup> March 1856 N<sup>o</sup> 285.  
The Governor in  
Council sees no occasion  
to



to add anything to the  
remarks there recorded;  
he is very anxious that  
all these permissions  
should be discontinued,  
being satisfied that that  
is necessary, not left to  
establish the independence  
of the Ryots, than to  
place the Revenue on  
a sound footing. The  
Board of Revenue will  
be requested to give  
their careful attention  
to the subject; and  
the Government resolves  
also to recall to their  
remembrance the re-  
marks in para 2 of  
the order just quoted,  
respecting rules for  
the relinquishment  
and transfer of  
land

10 6  
Lands. 179  
In Para 4 of  
their review of the Report  
of 1263  
of last year the Govern-  
ment pointed out that  
the Table purporting to  
show the average assess-  
ment per acre in each of the  
field assessed districts  
was useless, inasmuch  
as it gave merely the  
original Taram assess-  
ment including the Per-  
manent Permissions. The  
Board seem to have mis-  
understood this when they  
refer to "the wish of Govt."  
that the Statement should  
show the <sup>assessment</sup> ~~Statement~~ per  
acre, according to the  
"recently reduced rates".  
The Govt. had in view  
the permanent permission  
in certain districts; as  
the "Halee <sup>meas</sup> ~~meas~~" and  
"Discretionary Deduction"  
in

Usual, No loss



in Madras; <sup>and 33</sup> ~~the 25~~ percent  
remissions in the Ceded  
Districts, and the 12 1/2 per  
cent remission in North  
Arcot. The Board say  
that they have not held the  
means of amending the  
present statement. In fu-  
ture it will of course show  
the assessments exclusive  
of the permanent remissions,  
as well as the recent re-  
ductions, so as to exhibit  
the actual ordinary  
demand.

In statement  
12 some of the terms  
in the first column  
are used principally  
in the Northern dis-  
tricts, on the Board  
will be good enough  
in future to append,  
when practicable, the  
corresponding terms  
in use in the  
Tamil Districts.

The

Para 53

1799  
The extent of  
Sugar cane cultivated  
was less by nearly 3500  
cawrees than in the  
preceding July. The  
Board attribute this  
to the extreme scarcity  
of the foregoing year,  
which caused the people  
to turn their attention  
to the production of  
necessaries rather than  
luxuries. This was also  
the case in the Northern  
Circars, (Commissioner's  
Report Para 50) where the  
suspension of operations  
at the Aska factory of  
likewise



likewise in some  
degree checked the  
growth of sugar.  
The total  
demand for Fushy 1264  
was Rupees 463,60842,  
of which 418,10,343, or  
more than 90 per cent,  
was collected within  
the Fushy; and at the  
end of January 1856  
Rupees 5,28,595 only  
remained. The Ryotwar  
arrears, as mentioned in  
Para 60 of the report,  
are large and the state  
of the law of distraint  
as it then stood  
is mainly regarded  
by the Board as the  
cause

12  
cause. No great diffi-  
culty however is appre-  
hended in their reali-  
zation, and the Govt.  
hope that the legal  
applicability of Regu-  
lation XXVIII of 1802 to  
these balances will  
aid their collection.

In the margin  
of Para 60, the Ryotwar  
arrears in North Arcot  
are stated to amount to  
Rupees 58,739. In state-  
ment 21 they are given  
as Rupees 7,57,706436  
at the end of January.  
This discrepancy is  
not explained. The  
entries



entry of only Rs 556  
against North Arcot  
in statement 22, for-  
bids the supposition  
that the arrears given  
in Para 60 are due for  
other Fisheries than  
1264; had they been so,  
they would have found  
a place in that state-  
ment; the Board are  
requested to explain the matter.

The Extra sources  
arrears amount to  
Rupees 81070, of which  
47,692 were due in  
Chingleput alone  
from the Abkary  
Contractors. The pro-  
ceeds of the  
Kinrick  
canal

13  
Kinrick of these  
arrears have formed the  
subject of a lengthy  
correspondence between  
the Board and Govt,  
and it is observed that they  
were ultimately liquid-  
ated, with the exception  
of a small sum, which  
was permitted.

12. In Paras 67-71  
the Board request sanc-  
tion for the permission  
of certain irrecoverable  
balances. The first  
of these <sup>is Rs</sup> 4048; the greater  
part of which is a sum  
of Rupees 3937.2-8. be-  
ing the <sup>sum paid as</sup> Poligar Revenue  
balance.

Para 68.



~~Balance~~ in ~~Madras~~ for  
<sup>over and</sup>  
 July 1263, which was  
 above the sum collected,  
~~not made up by the~~  
~~in the same account~~  
~~Allocation of Revenue~~  
~~in~~ the Govt. Talooks.  
 Of the whole Ryotwari  
 balances Rs. 2,10,197-7-8  
 are charged as irrecover-  
 able, of the latter sum  
 a large portion is due  
 in Tanjore. Of the  
 arrears of Extra Pen-  
 sion, Rs. 6,888-13-10  
 are recommended for  
 remission, and Rs. 3067-14-9  
 under the head of  
 Sivay Jamma sanction  
 is accordingly granted for  
 writing off to Profit and  
 Loss

|                                                    |               |
|----------------------------------------------------|---------------|
| Deekha Kal                                         | Rs            |
| <del>Revenue</del> <del>in</del> <del>Madras</del> | 3937 2 8      |
| Revenue                                            | 210197 7 8    |
| Extra Pen                                          | 6888 13 10    |
| Sivay Jamma                                        | 3067 14 9     |
| Total                                              | 2,24,091 6 11 |

14- 179  
 Govt. Papeer, 224091-6-11  
 Two Lakhs twenty four  
 thousand and ninety one,  
 Annas six, and Pae Eleven.  
 Under 15 of the order  
 of Govt. receiving the  
 report of the Commissioner  
 Northern Circars for  
 July 1263, sanction was  
 withheld to the writing  
 off various small arrears  
 of Extra Pension, and Sivay  
 Jamma, since that officer  
 had stated the arrears  
 in round numbers only.  
 The exact amounts are now  
 furnished by the Board, and  
 they are included in the amount  
 sanctioned for remission above.  
 The

|                                             |             |
|---------------------------------------------|-------------|
| Extra Sources                               | 195 2 7     |
| Sivay Jamma                                 | 18 4 11     |
|                                             | 214 5 7     |
| Amount sanctioned for<br>remission for 1254 | 45,579 13 5 |
| Total                                       | 45,794 4 11 |



13. The Sakhaw

System will cease entirely as a part of the Revenue System from July 1267 under the orders of Govt. of 14<sup>th</sup> September 1855. The whole of the advances in July 1264 amounted to Rupees 350075, of which all, but Rupees 5423 was recovered, this balance is <sup>all</sup> due from Govt. generally.

14. In Para 11. of the Min. Cons. of 11<sup>th</sup>

March 1856, it was pointed out that the statement of charges for July

-15- 179

July 1263 was incorrect, inasmuch as new works could not fairly be set down as a charge upon the current revenue. The Board now state that their account of charges for this July cannot be vouched under the above principle as altogether correct, inasmuch as the accounts received from certain Districts do not separate the amount spent on old from that on new works. Sakhaw expenditure on famine roads, and Bazaar allowances have however been omitted, and the total charges



Charges appear to have  
been 15 % Cent on the  
revenue, and amounted  
to Rupees 6,752,292.

15. The Salt revenue showed  
a net increase above  
July 1263 of Rupees 36,594.

This arose principally  
in Gungaim, Guntoor,  
Chingleput and Madura.

The net increase would  
have been very much  
greater had it not been  
affected by a large  
decrease in favour of  
upwards of a Lakh of Rupees,  
the cause of which the  
Board shew to be the  
exclusion from the  
market

16  
179  
market of the monopoly  
salt, by the Goa Salt,  
a state of things which  
was ultimately rectified  
by raising the duty to  
14 Annas from 12; (not  
as the Board state in  
Para 91 by adopting  
the practice of  
weighing at the  
Depots) as it was  
found that 14  
Annas, and not  
12, really repre-  
sented the profit  
to Government  
from a Maund  
of Monopoly  
Salt. The increase  
in



in Chingleput  
the Board observe  
arises from the  
comparison being  
made with a season  
in which the sales  
were notoriously low,  
and partly from the  
continued transfer  
of the trade from Madras  
and South Arcot, to  
the Depôts of Chingleput.  
The Government are  
of opinion that this  
is an erroneous  
view of the case.

The Board will probably  
find, on careful en-  
quiry, that the salt trade

17 1793  
of Madras had not been, and  
is not, being, transferred  
~~from Madras~~ to Chingleput  
but that the reverse is the  
case. In Para 405 of the  
first report of the Commission  
for Public Works, it is mention-  
ed that the supply of salt  
in Madras not being equal  
to the demand, a considerable  
portion was drawn from  
the neighbouring pans of  
Chingleput: it is also men-  
tioned that the sales at  
certain stations in Chingle-  
put had diminished; and  
the Government further  
observe that several of the  
Chingleput pans to the  
North of Madras have been  
transferred to the Madras  
Collectorate.

18 The last Para of  
the Board's report shews  
the



the net increase of Revenue over the last fully to have been Rupees 16,22,096. ~~Before~~ <sup>Before</sup> proceeding to notice the report of the Commissioner Northern Circars the Governor in Council wishes to bring to the Board's notice the inconvenient way in which the figured Statements are punctuated. Some of the amounts are divided into lakhs and tens of thousands, and others in the same statement, into millions and hundreds of thousands as shown in the margin. Some consistent method should be adopted, <sup>but</sup> the former seems the more consonant with Indian usages.

Extract from Statement 15  
column 4

4.50.824  
1.49.401  
1.420.055  
2.56.889  
1.420.912

In the Northern Circars the rains were  
copious

18-179  
copious, and the actual fall may, the Commissioner states, be said to have been on the whole a fair average quantity; while in Guntoor, and partially in Masulipatam, the Jowar crop, the staple produce of those parts, which requires a season dry at its conclusion, was injured by excessive moisture, as well <sup>as</sup> by blight and caterpillars. Remissions were in consequence large, they amounted to Rupees 2,38,504, or 16 3/5 per cent on the Government demand. Mr Goldingham says that the remissions were confined to the narrowest limits. Cholera & <sup>are said to have</sup> disease produced considerable ravages among men and cattle, the Commissioner however

para 26.



however distrusts the au-  
thenticity of the latter  
returns.

18. In Para 21 mention  
is made of a village in  
the Subhondar talook in  
Goujan, the revenue of  
which <sup>showed a</sup> decrease of Rupees 277  
because the Ryots preferred  
labour on the roads to their  
usual cultivation.

19. Remissions to  
privileged classes, called  
Lyazgari or Almalia are  
believed to exist in 7 dis-  
tricts. In Para 60 of their  
report on the revenues of  
the Presidency for Finsly 1262,  
the Board expressed their  
intention of reporting upon  
this system with a view  
to its general and speedy  
abolition.

In Para 26 of the Commissioner's  
report

\* Chingleput  
Cannalore  
Salem  
Mellore  
North Arcot  
South Arcot  
Madurai

19- 179  
report one of the items of  
remission is Rupees 25,019, to  
"Privileged classes". In  
Para 29 also certain Malles  
-holders and others in the  
-Subhondar, are stated to  
enjoy a remission of  $\frac{1}{4}$  and  
 $\frac{1}{5}$  of the gross outturn. These  
grants are possibly in the  
nature of Enam; if not they  
should be reported upon,  
and Government will be  
glad to know what steps  
the Board have taken to  
bring this subject to decision.  
They trust that the report  
will be submitted in time  
to introduce the amended  
demand at the commence-  
ment of the ensuing year  
Finsly.

20. In Para 28 the Com-  
-missioner, speaking of  
the bad season in Guntoor  
and



and comparing it with  
that of Enuly 1260, where  
Rupees 137,628 were struck  
off the demand, owing to an  
inundation of the Krishna.  
Lays that Rupees 1,86,28 are  
now outstanding on ac-  
count of the settled demand  
of that year. The Govern-  
ment will be glad to  
know what steps have  
been taken towards the  
realization of this balance.  
They presume that it ~~has~~ was  
been duly brought to the  
Commissioner's notice in  
the report which <sup>in para 46</sup> he men-  
tions having received ~~it~~  
from Mr. Newill in ~~para 46~~  
They await the recommen-  
dation of the Board as to  
its remission or otherwise.

The general result  
of

20  
Settlement of the  
of the Land Revenue in the  
Circars shows a slight in-  
crease of Rupees 37 1/2. The  
total demand was 89,63,412  
from all sources, all of which  
except about 2 lakhs was  
collected within the Enuly.  
At the end of January 1855  
only 86,000 <sup>Rupees uncollected</sup> remained, of which  
sum 75,000 was Ryotwar  
and joint rent balance.

22 In Enuly 1263 the  
Government considered  
that the revenue was  
collected with fair prompti-  
tude, when Rupees 1,63,214  
remained on February 28<sup>th</sup>  
1855, the percentage of the  
land Revenue collected  
within that Enuly was  
95.34, in the Enuly under  
report it was 97.4. The  
Commissioner attributes this  
mainly to the high price  
of



of grain.

amounting to Rs. 11,34,136.

23. The arrears are <sup>the forty third & following</sup> spoken of in para 13.

They amount altogether

to Rs. 4,31,136. During

the year, 3,39,107 <sup>Rupees</sup> ~~have been~~ <sup>were</sup>

remitted, leaving 79,029 <sup>Rupees</sup> in arrears.

The Commissioner states that the collectors have been repeatedly requested to adjust their outstanding balances and have appeared to be intending to report generally on the old arrears.

The irrecoverable balances are stated to amount to Rs. 45,399. Inquiry has in every instance been <sup>and</sup> made, the bulk of it is due by parties too poor to meet the demand.

Sanction has been granted in para 12 for

21- 179  
for writing it off <sup>anually</sup> the amount, Rupees forty five thousand, three hundred and ninety nine.

24. The increase of the salt trade is satisfactory. It is hoped that the roads across the frontier leading in the Nagpore direction meet with a due share of attention.

W. A.  
Jan 26.

Copies to the Secy. to Govt. P. & A. Secy.  
to Secy. to Govt. P. & A.  
to Civil Auditor



2/7/1857.  
16-12-57  
15-2-17

225

179

Revenue 1857 Departt.  
Dpto Cons 24<sup>th</sup> February.

No 179.

Extracts from  
Df 19<sup>th</sup> February 57.

Pr of the Bd of Res<sup>d</sup> 23<sup>rd</sup>  
February 1857

Reviewing the Genl.  
Report of the Bd of Res<sup>d</sup> for  
July 1854/1855/6 and vesting  
to those points which appear  
to merit special notice, or  
upon which orders require  
to be passed.

1857

1857