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Rev. DEPARTMENT.

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பாதுகாப்பு பிரிவு-1

செப்பனிடுபவர் பெயர்: [illegible]

செப்பனிடுவதற்காக எடுத்துக்-கொள்ளப்பட்ட நாள் : 1 ஏப்ரல்/2008 ஆகஸ்ட்/2008

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சரிபார்க்கும் முதல் பணியாள கையொப்பம்

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உதவியாளர் கையொப்பம்

Fort Saint George, Revenue Consultation of 12th March 1858.

No. 99. Read the following Extract from the Proceedings of the Board of Revenue; dated 23d January 1858, No. 337.

Read letter from the Acting Collector of Masulipatam, dated 28th November 1857, submitting a report on the effects of the Godavery and Kistnah Annicuts on the Revenue of the District;

In Con. 23d January 1858, No. 4982.

(Here enter No. 224.)

1. The foregoing report contains a brief summary of the expenditure incurred to the close of the official year 1856-57 or 30th April 1857, on account of the two annicuts and their subsidiary works, and of the benefits to the Masulipatam District derived from these improvements to the close of Fusly 1266 or 30th June 1857. The entire outlay to the date mentioned amounts to Rupees 11,17,026 for works apparently completed, while a further sum of Rupees 2,42,396 is put down for improvements stated to be incomplete. The water of the Godavery annicut seems to have been first received in June 1852 and that of the Kistnah work in June 1855. The extent of land irrigated at the close of Fusly 1266 comprizes 93,778 acres, nearly three-fourths of which is land usually irrigated, the irrigation of which has been improved by the works in question. The proportion of the above lands appertaining to Zemindaries and Enams is 7,516 acres.

	Rupees.
Kistnah Annicut and Works	6,38,666
Godavery do.	4,78,360
	11,17,026
Incomplete Works.	
Ellore high level Channel (Kistnah)	25,430
Do. do. (Godavery)	1,92,479
Mopadevy Channel (Kistnah)	24,487
	2,42,396

The foregoing figures shew only the proportions of the Estimates chargeable to Masulipatam.

Para. 12.

Land usually irrigated.	*Land newly irrigated.*	*Total.*
Acres.	*Acres.*	*Acres.*
66,782	26,996	93,778

2. The effect upon the Revenue has been an increase of Rs. 34,292 to the end of Fusly 1266. But as the joint rents are settled at the commencement of the Fusly, a further sum of Rs. 22,291 will be realized during the current Fusly (1267), making a total increase of Rs. 56,583. Closing however the calculation with Fusly 1266 the return has been about 3½ per cent. on an expenditure of 11 lacs of Rupees. Some of this increase however would have been realized under ordinary circumstances without annicut water as the consequence of an improved state of the District. The direct result of the annicuts as at present experienced is thus comparatively small, and while this fact points to the necessity of sound measures of administration and of close attention to the subject on the part of the local authorities, the Board would not overlook the fact that the irrigation is still in its infancy and that it is only two years since the water of Kistnah annicut has been received. They observe also that nearly the whole of the increase brought into the comparison above was obtained in Fusly 1266 alone, so that the expected returns are only now beginning to come in.

3. Mr. Knox notices the principle adopted in imposing the additional assessment. The correspondence that passed between the Commissioner for the Northern Circars and the Collectors of Rajahmundry and Masulipatam on this point has been adverted to in former Proceedings of the Board, but it was not till Fusly 1266 that decided measures were taken in Masulipatam, as observed in the preceding para. to enforce the rights of Government to a water cess. In his letter dated 12th May 1856, No. 51, the Acting Collector, Mr. Fraser, reported that certain additions had been made

Para. 14 and following.

Pro. to Govt. 19th May 1857.

In N. C. Dy. C. 22nd May 1856.

to the joint rents in the Goodiwadah and Bunder Talooks, apparently in consideration of the improved irrigation of lands usually watered and that he had intimated to the ryots that in the case of unirrigated lands a water rate of Rupees 1½ per acre measured would be imposed, as a commencement, where the water is not raised by artificial means and that where such appliances were necessary the rate would be 1 Rupee per acre. Mr. Fraser was aware that these rates were low but was of opinion that the full cess should not be imposed at once. It appears however from para. 16 of Mr. Knox's letter under consideration that Mr. Fraser endeavoured to make a beginning with Rupees 2 per acre, for both Government land and Enam, but that this rate could not be enforced in every case.

Para. 17.

4. The proceedings of Mr. T. A. N. Chase, the Head Assistant Collector, who appears to have given his attention fully to the duty before him, are mentioned at length in his own words. Mr. Chase's charge consisted of the talooks of Pentapaud and Ralungy. As a sudden increase at the rate of Rupees 2 per acre was found to be more than the ryots could pay, the additional demand was limited by Mr. Chase to half that rate for Fusly 1267, it being understood that the higher rate of Rupees 2 per acre would be imposed in the following Fusly. This applies to the newly irrigated lands of the Pentapaud talook. In Ralungy Mr. Chase was allowed to exercise his own discretion in fixing the amount of additional cess, and the following rules were accordingly adopted by him in that talook.

I. A charge of 1 and 2 Rupees respectively to be imposed for the current and ensuing Fuslies, on all dry lands bearing an assessment below Rupees 40 per cutty,* and half those rates where the present assessment is Rupees 40 per cutty and upwards.

II. Lands watered by pacotahs as well as those where the seed is broad cast, were to bear an additional cess of one Rupee per acre.

III. No extra charge was proposed for second crops.

IV. Some lands with new products, as onions and oil seeds requiring water were left free for the current Fusly but a water charge was to be imposed in the following year.

No additional tax was imposed on lands usually irrigated. Mr. Chase properly notices this as an omission and adverting to the fact that an uniform tax of Rupees 2 per acre on all dry lands converted to wet, had the effect of raising the assessment of such lands in many cases far above the rates borne by lands which are now usually irrigated and which are sometimes superior in quality, he points out that the proper mode of proceeding is to regulate the assessment of newly irrigated land according to the rates imposed on that usually irrigated and to add to the assessment of the latter with reference to the benefits derived from a better and more permanent supply of water.

Mr. Chase as quoted by the Acting Collector, in para. 18.

5. In the settlement of the joint rents accuracy as to the returns of land actually cultivated has been a point of secondary consideration; in the imposition of the water tax a closer scrutiny was necessary, and all actual cultivation has been brought to account and extra cess charged thereon.

6. It appears thus that each parcel of land or field has been brought to account under the plan pursued by Mr. Chase and that it has been assessed in the manner above described, the only modifications recommended by Mr. Chase being that instead of a fixed uniform rate for newly irrigated lands, the assessment of such lands should be regulated with reference to the existing rates of assessment under

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* *The cutty of the Masulipatam District varies from 15 to 17 acres. The 'Pooty' of Ralungy and Pentapaud is about 9 acres; but the area is more one of estimate than of actual measurement.*

the old irrigation and that the latter should be raised with reference to the improved state of its irrigation.

In from Masulipatam, 12th in N. C. Dy. C. 22nd May 1856, *No.* 51.

7. The Board have been thus minute in tracing the proceedings of Mr. Chase for several reasons. They not only evince the praiseworthy attention of Mr. Chase to this part of his duty but shew that the local authorities have ample means within their reach of securing the just rights of Government in return for the large outlay incurred, pending the more accurate arrangements of a general survey. In the Commissioner's Proceedings, 20th May 1856, No. 372, it was particularly pointed out to the then Acting Collector that his proposition for imposing an additional tax was good only as a beginning, but that the orders of Government pointed to something of a more fixed and permanent character, and in para. 3 of those Proceedings the opinion of the Acting Collector was asked as to whether an uniform rate of water-tax was applicable to all soils, and he was directed to prepare at once a Register of lands for 1 or 2 villages according to Statement A. of the new forms of village accounts, in which each parcel of land or field would be shewn with the assessment, both present and that proposed to be added with reference to the improved state of the supply of water. Mr. Knox has altogether overlooked these orders, observing simply that the Proceedings in question "contained neither instructions nor comments on the matter." The Board cannot pass over without notice this want of close attention to the subject on the part of Mr. Knox. The instructions issued to the local authorities from the beginning have not been deficient and the practical arrangements made by the Head Assistant, Mr. Chase shew, that the duty of the revenue officers was to set to work at once and carry out instructions already received.

Para. 15.

On from C. 17th August, in C. 5th October 1857, *No.* 157.

8. Mr. Chase's proposal to adhere to the existing system of tarams in talooks, already partly irrigated is in accordance with the instructions of the Board contained in para. 5 of their Proceedings, dated 5th October 1857, No. 3333. In talooks to be altogether newly irrigated, the Board observed, the charge for annicut water to be levied in addition to the ordinary dry assessment was to be a fixed rate of Rupees 2-10 per acre as a present arrangement with a like sum in addition when a second crop is raised, making a total of Rupees 5-0-4 per acre for two crops, but ryots willing to compound might be permitted to do so and in such cases the charge was to be Rupees 4 per acre whether two crops were cultivated or not. A similar arrangement had been brought into operation in the neighbouring district of Guntoor, but it might be modified if necessary, the Board added, to suit any peculiar circumstances existing in the district of Masulipatam.

9. The course Mr. Knox intends to pursue in future has not been clearly expressed by him. In para. 19 he states that he had to "levy extra revenue on wet lands restored within the last two years to fertility," but from the concluding para. of his letter the Board are led to infer that Mr. Knox does not intend, with reference to para. 7 of the Board's Proceedings 5th October 1857, to make any demand on this account. To prevent ambiguity on this point the Board would express their expectation that with an improved irrigation the full amount of the wet assessment will be imposed, and they conclude that it is to this that Mr. Chase refers when he says that the ordinary wet assessment should be raised in proportion to the benefits received from an increased supply of water in contradistinction to the rates obtaining under the joint rents, according to which the sum payable by each individual is determined by an apportionment of the collective rent.

10. Mr. Knox also points to a difficulty attending a fixed rate for land converted from dry to wet in villages in which old wet lands already exist. In the orders of the Board mentioned above the inconvenience of having two separate modes of assessment in the same locality was ointed out, and for this reason it was desired that where old wet lands existed the taram assess-

ment, or assessment with reference to the quality of the land, compared with adjoining lands of similar capability, should be followed in the case of the newly irrigated land.

Para. 17, latter part.

11. Mr. Knox will watch the operation of the rules for imposing the increased cess on Enams introduced by Mr. Chase, and will bring to notice any amendments that further experience may suggest. On this point the Board would only add on this occasion that as no difficulty is experienced in fixing the taram assessment of Government lands, a similar adjustment will probably be found the best mode of proceeding in the case of Enam lands, a certain portion of the increase being fixed as the payment to Government. A few cases calculated in this way may be taken to test the fixed payments adopted by Mr. Chase, and if these are found to represent pretty fairly the extra assessment to which Government is entitled they may be adopted as a present arrangement.

Para. 25.

12. An Act for regulating the extra assessment to be imposed in all cases of public outlay of money for the improvement of the irrigation is at present before the Legislature. The Act will embrace every description of land, whether paying full revenue or otherwise. Till this is passed Mr. Knox leans to inaction in the case of Enams and proprietary estates. The Board deprecate this view. In the correspondence noted in the margin, which has been already adverted to in a former part of these Proceedings, the question, as to what proprietors should be required to pay, was partially discussed and the Acting Collector was required to consider whether a composition might not be effected by allowing proprietors free use of the water for a certain payment annually. Great accuracy of calculation it was observed was unattainable, but for present purposes it was pointed out that a round sum might be fixed, to be revised 10 years hence on a fuller development of the results of the new supply of water. The Board request that Mr. Knox will give his attention immediately to the subject and suggest some plan of the character contemplated for immediate adoption.

From Acting Collector 12th, in N. C. Dy. C. 22d May 1856, No. 51.

Pro. to Collr. 20th in N. C. Dy. C. 20th May 1856, No. 372.

Para. 27.

13. Mr. Knox is of opinion that the capital laid out on the public works under consideration should be divided into shares, to be assigned proportionately to Government, and to Proprietors and Enamdars respectively, with reference to the advantages obtained by each. The amount is to be paid by instalments by the two last mentioned classes, with interest, and the expenses annually incurred are to be contributed in a similar manner. The question will be duly considered by the Director of Settlements when the Survey shall be in operation in the districts of Rajahmundry and Masulipatam, meanwhile Mr. Knox should ascertain not only in what way the respective assignments are to be valued, but how the amount will be apportioned in the case of each individual enamdar. The Board observe that some attempt is made to shew in what proportions the different classes of land-holders have benefited from the irrigation so far as it has proceeded, but the results are given as rough approximations only and it is no where stated how they were obtained.

Para. 13.

Para. 21.

14. The Board quite concur in the view that to render the irrigation perfect reservoirs are necessary but not to the extent, viz., one for each village, proposed by Mr. Knox. Localities convenient for storing water should be examined and brought to the notice of the officers of the Department of Public Works.

(A true Extract.)

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

No. 100.

ORDER THEREON, No. 329; dated 12th March 1858.

1. With these proceedings, the Board submit a letter from the Acting Collector of Masulipatam, reporting the progress made in laying a water cess on the lands in that District which have received water from the Kistnah and Godavery since the construction of the Annicuts. The question is one which has attracted so much attention, has given rise to such opposing views, and is in itself of so very great importance to the present financial interests of the State, and, as it regards a more general extension of Colonel Cotton's principles of irrigation, of such consequence to the welfare of India, that the Government propose to review the Acting Collector's letters more at length, than the Board of Revenue have done, and, in so doing, will have to state more strongly than the Board have done, their dissatisfaction at the present aspect of affairs, and their disapproval of Mr. Knox's views.

3 to 6.

2. The Acting Collector opens his Report with a statement of the returns expected from the Annicut by Captain Lake, but as Captain Lake's plan was not adopted, and as the work eventually constructed is considerably higher than was proposed by that officer, his anticipations of results have evidently nothing whatever to do with the actual facts, and having no bearing on the question now at issue, need not be taken into consideration. The Acting Collector takes occasion to say that, in England, for every ten acres of land ploughed or grazed, three equally cultivable are left absolutely waste, he does not give his authority for a statement, which is certainly open to doubt.

3. Para. 8 of the Acting Collector's letter is not very clear, he appears to wish to argue that, as it was no part of the original intention that the irrigating channels should also be navigable canals, an assumption of Mr. Knox's which, in the opinion of Government, is wholly erroneous, the fact of their having been made, at extra cost, to answer the double purpose, must necessarily have falsified all the calculations of profit, which were based, as Mr. Knox supposes, on the returns from irrigation alone. But this does not follow, the returns from the Annicuts, whenever they may be fully obtained, will consist of a certain proportion of the value of the gross produce of the land, the value of that produce will be greater as the means of its transport are improved, and as the general value has been raised by canal communication, so will the Government share be increased. Whatever may be a fair assessment for irrigation only, will not be a fair demand for irrigation and navigation combined, and supposing therefore that the Acting Collector's supposition were correct, and that it was not originally contemplated to combine navigation with irrigation, it would not follow that the calculations of expenditure and returns would have been in any way vitiated by the adoption of the double scheme, as although the cost of the works would have been greater, the returns would have been larger also.

4. In paragraphs 9 and 10, the Acting Collector enters statements to shew the extent of land watered from the Godavery from Fusly 1262 to 1266, and from the Kistnah in Fusly 1265 and 1266, and from this statement it would appear that, in five years, the Godavery water had spread over only 7399 acres, and the Kistnah water in two years over 6185 acres, but in para. 12 is exhibited another statement which gives a different result of the Godavery irrigation, and represents 9992 acres as the extent of dry land converted into wet up to fusly 1266 inclusive, this discrepancy requires explanation. Another statement follows to shew the money returns to Government, and from this it appears, that on the 6185 acres of dry land converted into wet from the Kistnah works, Rupees 13,147 have been received, or at the rate of about Rupees 2, annas 2 per acre, while, under the Godavery, the return has been about Rupee 1, annas 8 an acre, or Rupees 13,852, or the conversion into wet land of 9992 acres of dry land. In addition to the above, Rupees 2,638, or a trifle more than one Rupee an acre, has been received on 2469 acres of dry enam land converted into wet by aid of the Kistnah water, and Rupees 4,605 on a similar conversion of 6779 acres under the Godavery. The Acting Collector does not give any information as to the principle on which his proceedings have been based, and the Government are left in entire ignorance of the cause which has led to the apparent anomaly of one half of the sum charged to the holders of Government lands, being assessed on the holders of enam

lands watered from the Kistnah, while under the Godavery about 10 annas and 10 pice are charged to Enamdars, and Rs. 1 annas 8 to Government ryots.

5. While much useless discussion is entered into by the Acting Collector, his Report is singularly deficient on all points of importance, the Government are not informed of the means that were adopted to ascertain the area watered by either river, of the measures taken to ascertain the produce of the lands watered, and the value of their crop, of the principles which have guided Mr. Knox in the distinction he has apparently made between the Enamdars and the Government ryot, so greatly in favor of the former, or why it is that no revenue appears in any of his figured statements as having been derived from the Zemindars or other large Proprietors.

6. In the 14th paragraph of his letter, the Acting Collector says that, as under the joint renting system the rents are always fixed one year in advance, the Collector cannot increase the demand once fixed on account of benefits derived from the Annicuts, and he appears to advance this as a principle accounting for the small return hitherto obtained in Masulipatam. The Government do not admit the principle; the village rents are fixed for the land as it is at the time the rent is made, and if, by the aid of Government works, the state of the land is changed, the fact that the rent of the village has been fixed offers no bar whatever to the demand of a water cess. But independently of this, the Acting Collector's omission to demand a water cess would derive no support at all from the fact that the village rents had been fixed prior to water being taken from the river, even were the general principle such as Mr. Knox supposes, because it has always been the rule in Rajahmundry, Masulipatam and Guntoor, to make no charge for water during the first year of its being taken, and it is obvious that no bar to the collection of a water cess in the second year can ever have arisen from the rent having been fixed in the previous year, seeing that in that very year allowance would have been made in fixing the rent for the subsequent year, for all the land which would then have been in its second year of irrigation.

7. In para. 9 the Acting Collector says that the Godavery water was supplied to the land in Fusly 1262, and the Kistnah water in Fusly 1265, and he admits, in his 15th paragraph, that nothing of importance was done towards realizing any return until Fusly 1266, for which year 22,582 Rupees were assessed on the lands under both rivers, making the total demand up to that date Rupees 26,999, still no explanation is offered of the principle on which the increased demand was made, and there is nothing whatever advanced to shew that it was even one-tenth of what it should have been.

8. In the following paragraph, indeed, the Acting Collector states that, for
16. Fusly 1267 Mr. Fraser "announced, as a beginning, that an extra water rate of 2 "Rupees an acre was to be levied on all dry land converted into wet, whether enam "or not;" but it is added, that occasion was not found to apply the rule, and "test its applicability" before Mr. Fraser went away. On what principle 2 Rupees an acre was fixed as the water cess, and on what cultivation the area watered was to be determined, the Government are no where told.

9. Then follows a description of the proceedings of the Head Assistant Collec-
17. tor Mr. Chase, in settling, for Fusly 1267, the two talooks of Ralingy and Pentapad, proceedings of which the Acting Collector appears to have entirely approved. It appears that Mr. Fraser, when Acting Collector, issued an order for the imposition of a water cess of two Rupees an acre on all dry land converted into wet, and that the Head Assistant, on proceeding to make the settlement, and finding that the result of the Collector's order would be, in some instances, to raise the assessment on newly irrigated dry land above that of the old wet land, decided that it was "not only impracticable but perfectly useless" to make such "an enormous increase" to the demand, and accordingly limited the extra cess to one Rupee the acre. But while Mr. Chase thus departed from the Collector's instructions, terming the demand which they fixed "enormous," and compliance with them "impracticable and perfectly useless," he affords a most complete refutation of his own arguments, and answers all his own objections, by fixing, for Fusly 1268, precisely the very demand which, for Fusly 1267, he declares to have been "enormous, impracticable and useless;" he is quoted in the 17th paragraph of Mr. Knox's letter as saying, "I put only one Rupee an acre almost on all dry "lands converted into wet for this Fusly, and fixed 2 Rupees an acre for next Fusly."

10. This was in the Pentapaud talook, in Ralingy, having received Mr. Knox's permission to exercise his "discretion," Mr. Chase placed a water cess of one Rupee an acre for the current Fusly on all land paying a dry assessment of less than 40 Rupees a Cutty, or about 2½ Rupees an acre, to be doubled in the ensuing year, and eight annas and 1 Rupee for the current and following years respectively, on all land already assessed at more than 40 Rupees the Cutty. Other rules were introduced by Mr. Chase in the exercise of the "discretion" left to him by the Acting Collector which will be noticed presently.

The Cutty is from 15 to 17 acres.

11. It appears therefore that the late Acting Collector Mr. Fraser having ordered that a uniform charge of 2 Rupees an acre should be made for water supplied by Government, half that sum only was demanded in Fusly 1266, because the imposition of the whole would have raised the assessment on the land newly converted from dry to wet, above that of the land usually cultivated with paddy, and that even this reduced charge was halved in the case of all land already assessed higher than 2½ Rupees an acre. The system followed by Mr. Chase was erroneous throughout. Land hitherto restricted to the production of dry crops from the want of all means of irrigation may be, and frequently is, far superior in quality to other land which, differently situated, and having a command of water, has always produced paddy, and to demand a very low water cess on such land, solely because the imposition of a fair rate would raise the assessment above the mamool wet land, is wholly unreasonable. That the land has borne a high dry assessment is a proof of its good quality, and as good land, when irrigated, becomes more valuable in even a greater proportion than bad land, were any alteracion to be made in the rate of water cess, it should be raised rather than lowered. But Mr. Chase's proceedings, even in other respects, carry error on the face of them, a cutty contains from 15 to 17 acres, and assuming the mean, or 16 acres, his arrangement has resulted in putting a water cess of 16 Rupees the cutty on dry land assessed at 39 Rupees, and 8 Rupees the cutty on that assessed at 40 Rupees, a difference of 1 Rupee in the dry assessment causing a difference of 8 Rupees in the water cess, the difference being moreover in favor of the better land.

12. That this system should have been adopted is matter for serious regret. The Government had supposed that it was now sufficiently well known that land was to be assessed according to its productive power, and had hoped that no Revenue officer in the present day would have advocated the reduction of the assessment on one field, because that assessment was too high to be borne by another field. It is perfectly well known that in Rajahmundry, a great proportion of the dry lands were more highly assessed than some of the wet lands; the latter were swamps that could not be drained, or had so precarious a command of water, that a full crop was never realized; this was not improbably the case with the wet lands in Pentapad, the low assessment necessarily borne by which has now, under Mr. Chase's system, regulated the demand on the rich and productive soils which have received regular irrigation from the Godavery, are provided with thorough drainage, and are protected by embankments from flood.

13. But, as has been said above, Mr. Chase has himself afforded the best practical refutation of all his own arguments, for he has assessed on the lands for Fusly 1267, precisely the sum which for Fusly 1266 he declared to be "enormous, impracticable and useless." Under what view it has been considered that land which would have been enormously over-assessed under a water rate of 2 Rupees an acre in one year, can easily bear the impost in the next, the Government are not informed, and it is to be feared that sufficient consideration was not given to the subject, the arrangement was made off hand and was adopted hastily, and is now reported to Government without a shadow of argument in its support. Mr. Chase and Mr. Knox would appear to have taken alarm at a great increase of revenue, and thought that its amount indicated its injustice, without stopping to investigate its cause. If by the application of Mr. Fraser's water rate of 2 Rupees an acre the village rent were doubled, it was at once assumed that the increase was "enormous," and no consideration was given to the fact that, although the rent was doubled, the ryots' profits were probably quadrupled. Throughout Mr. Knox's report there is no sign whatever that he ever went beneath the surface. Land assessed already at 2½ Rupees

an acre, (40 Rupees a cutty), is considered by the Acting Collector and his Head Assistant as enormously over-burdened when an additional 2 Rupees is placed upon it, for water, for canal communication, for thorough drainage, and for protection from flood, but neither of these officers appears to have given a moment's consideration to what is paid in inland districts, with no market near and with no water carriage, on lands which still bear a high saleable value. If 4½ Rupees an acre were so oppressive an assessment in Masulipatam as Mr. Knox and Mr. Chase would represent, it would be impossible that lands under the Calengaroyen channel in Coimbatore should, as represented in the Public Works Commissioner's report, be paying Rupees 30, that wet land in Nellore should pay Rupees 11-6-2, and that even the reduced assessments in North and South Arcot should be still Rupees 7-2-5 and Rupees 5-8-7 the acre. The Government are satisfied that these facts have only to be brought before Mr. Knox to shew him how utterly fallacious is all that he has hitherto rested upon, when determining the assessment of his district.

14. The distinction which Mr. Chase has drawn between lands paying less, or more than 40 Rupees the cutty, or 2½ Rupees the acre, is contrary to every sound principle, and to the orders which Government have already issued on the subject. It has been very distinctly laid down that, where a water rate is charged, it shall be uniform; that the purpose to which the water is applied is not to be considered, and whether taken for one purpose or another, for good land or for bad, a given quantity of water is to be sold for a given sum, this fundamental principle Mr. Chase, in the exercise of his "discretion," has wholly set aside. The Government remark that the distinction between the two years made in the case of lands irrigated by a channel, was denied to land watered by a Pecotah, and for this difference no reason is assigned.

Rule 3, para. 17.

Rule 4.

15. A similar silence is preserved regarding another rule introduced by Mr. Chase, namely that no demand whatever should be made, in fusly 1261, for irrigated land on which the seed had been sown broad cast, and in fusly 1267, only half the charge on other land. In the absence of any explanation of this proceeding, the Government can only remark that it is wholly opposed to the principle under which a water tax should be assessed; the charge, as is explained above, is for the water, and the purpose to which it is applied should form no subject for consideration. Seed is sown broad cast on wet land, only when the irrigation is so precarious that a crop is very uncertain; as soon as water is supplied regularly such slovenly farming should be discouraged, instead of receiving, as it has in Masulipatam, the premium of half assessment.

Rule 5.

16. An error, precisely similar in principle, is apparent in Mr. Chase's 5th rule, he states that he decided that there should be no demand made for water supplied for a second crop, this is in opposition to all precedent, and to the express order of Government, and yet it has passed the Acting Collector, apparently with his approval. Mr. Knox ought to be aware that, in every District in the Presidency, an extra charge is made for a second crop on wet land, and he must have devoted very little reflection to revenue principles, if he does not see that a charge for water supplied to a first wet crop, can be justified on no ground that does not apply to a demand for water supplied to a second crop; the charge is not the same, but the very fact of the difference in itself supports the principle, for the second crop taking less water than the first crop, is assessed at only half the same rate, shewing that it is the supply of water that constitutes the ground of charge.

Para. 5.

17. In the same rule Mr. Chase says that no extra "assessment was "charged, where crops and lands have suffered from excess water, but the assessment on such, in the event of cultivation, is fixed at 2 Rupees an acre "for next fusly." This is not very clear, as crops are referred to it is to be assumed that the lands are cultivated and bear some assessment; that assessment is however not to be raised, but is "fixed" at 2 Rupees an acre for the future. It would appear from this that Mr. Chase had reduced the assessment, he admits that he did not raise it, and as he fixed it at a certain sum, it must be supposed that that sum differed from what had been usually charged, this requires explanation, and before it is received, the Government will only remark that effectual drainage may give quite as much additional value to lands hitherto swamps, as irrigtion may give to land hitherto waste, and that an additional charge for the benefit which great public works have bestowed, may be made quite as justifiably in the one case as in the other.

Para. 5.

18. The last rule which Mr. Chase appears to have laid down for himself was that "no charge should be made on gingely oil seed, onions, and other such "crops, as they were new to the Talook." By no charge, Mr. Chase is understood to have meant no extra charge, and the Government must again notice how little either Mr. Knox or his Head Assistant have benefited by the many discussions on revenue questions which have been published of late years as part of the proceedings of Government; they should have known that the system of taxing, or exempting, particular products, is now admitted to be a fundamental error, and that the assessment is on the land, and for the water, and that what is grown upon the land, or what is irrigated by the water, forms no matter for consideration by the Revenue officer.

Para. 19.

19. The Acting Collector next quotes a statement to shew the extent of extra cultivation, and the amount of extra assessment fixed on each village, but it is wholly unintelligible to Government. Although it is not said for what year it is prepared, it is presumed to refer to fusly 1266, the year on the settlement for which the Acting Collector is writing. It contains a list of 11 villages in Pentapad, and of 24 in Ralinghy, the third column shews the extent of land in each village according to the Amaracum, or what is elsewhere called the dittum, and the fourth column is headed "excess cultivation," and for the first village in the list this "extra cultivation" is shewn to have been 135, either pooties, or cutties, or acres, for not one of the figured column is headed on an Amaracum of 176. Now the Government believe it to be a principle of the joint village rents in Masulipatam that, the rent once concluded, the whole village area is made over to the ryots, who may cultivate as much or as little as they please, what therefore this "extra cultivation," amounting to 75 per cent. of the Amaracum is meant to represent the Government are at a loss to conceive. The Amaracum is represented as 176 in the third column, and as 177 in the last, and the total extent of Amaracum, of extra cultivation, of cist on both, and the amount of teerwajasty, are all, at foot, called "total villages." Satements framed in this loose manner are useless, and are discreditable to the Collector's office.

Para. 20.

20. In para. 20 is entered a statement of the villages in which "Mamool wet lands have benefited by the Godavery water." On these villages it is said that no extra cess has been laid, and they are represented as numbering nine in Pentapaud and two in Ralingy, but as all are included in the previous list of villages in which dry land has been converted into wet, the number of villages represented as influenced by the Annicut remains the same, and is confined to eleven in one talook and twenty-four in the other.

Para. 21.

21. The Acting Collector next approvingly quotes his Head Assistant as saying that the system of raising the assessment per acre for the use of water, is completely at variance with all the fundamental rules of the joint rent system; but the village rents are given only for one year, and the Government are at perfect liberty to introduce, on any renewal of the lease, any terms they please; a stipulation therefore that Government water shall be paid for, may thus in itself be made one of the fundamental rules of the system. The remainder of this paragraph, which refers to the assumed impropriety of assessing dry lands converted into wet at a rate higher than is paid by the usual wet lands, has been already disposed of.

Para. 22.

22. This paragraph refers to the measures adopted for assessing a water rate on enam lands, and different modes appear to have been followed in different kinds of enam. The Government will not enter into the detail, but will simply say that precisely the same rule should be applied to enams as to Government lands; the Enamdars are free to take the water or not as they may find it profitable or the reverse, but if they take it, they are to pay for it exactly the same rate per acre as is paid by Government ryots. It is essential that this rule should be impressed upon the Acting Collector, since in the 19th paragraph of his letter, he refers to having himself laid a water cess of 12 and 4 annas an acre on different descriptions of enam.

Para. 22.

23. Mr. Knox then adverts to the orders passed by Government on the 20th of October 1857, respecting the Masulipatam Pettah canal, and because the Government in deciding what toll

should be taken, laid down the rule that, for such works, payment of interest on the capital sunk, and of all current expences, was all that would be looked for, the Acting Collector argues that a similar principle may be applied to the Annicuts, roads, canals, and communications generally, are not undertaken as directly remunerative works, they are the necessities of a country, in India the people have a right to look for them at the hands of the State, and if a toll on them pay the interest of invested capital and meets all current expense, it is not only all that can be expected, but also all that should be asked. Irrigation works are undertaken as directly remunerative, they are intended to add to the general revenue of the State, and the benefits they offer are so great, that a large direct return may be received by Government, while a larger profit still is left to those who avail themselves of the works. The two questions are wholly and entirely distinct.

Para. 23.

24. In attempting a discussion of general principles Mr. Knox falls into so many errors, which have been passed unnoticed by the Board, that the Government review of his letter assumes an unusual length. In this paragraph he says that he "holds strong opinions of the importance of not increasing the rental of the District one anna above the least sum that Government can afford to take, because, among other "reasons, he believes low quality rice raised by artificial means cannot be grown as cheap as similar rice grow in wet climates." The connection between Mr. Knox's opinion, and the asserted ground of it is not apparent, but as regards the opinion itself, Masulipatam is not to be considered as an isolated Province, separate from the rest of the Empire, but as one out of many Districts composing the Madras Presidency, itself a part of the great British Empire in India. Each District of the Presidency is not to be governed for its own sake only, or to be assessed according to the amount of its own cost of management, superfluous revenue of one Province makes up the deficiencies of another, and the large return that ought to be received from the great hydraulic works on the Godavery and the Kistnah, should furnish means for the construction of similar works in other parts of India, and enable Government to remit taxation, which now represses industry, obstructs trade, or is oppressive to the poorer classes.

Para. 25.

25. Mr. Knox next adverts to a matter of considerable importance, but has, in the opinion of Government, taken an erroneous view of it; he considers it, he says, to be absolutely necessary to obtain an Act of the Legislature to legalize whatever amount, meaning probably to legalize the collection of whatever amount, Government may decide should be taken from Proprietors and Enamdars, for he believes that the collections now made are illegal. The grounds of this belief are not stated, there are none that could support it, and it would have been better left unexpressed; water may certainly be sold, precisely as other commodities are sold, without a special Act to legalize the sale, and there is in fact no difficulty attending it except such as may be made by the local authorities themselves. The Acting Collector has nothing to do but to make his own terms on behalf of Government, with proprietors and Enamdars, to tell them that water will be supplied to them at a fixed rate per acre for one or two crops, and to leave them to accept the terms or to reject them at their pleasure. Having received from them a written agreement to abide by the terms, the Government are at a loss to conceive why Mr. Knox should conjure up ideas of the illegality of the proceeding, or should entertain any doubt of his ability to enforce a compliance with an obligation voluntarily entered into.

Para. 27.

26. The Acting Collector then makes a proposition which is not very clearly expressed, but which is, apparently, that the cost of the annicuts and subsidiary works should be debited between the Government, the proprietors of estates, and the Enamdars, the two latter paying the value of the shares allotted to them by instalments spread over 22 years, and, at the end of the time, contributing to the repair of the works. If this be a correct view of the Acting Collector's proposal, it certainly is not one that the Government can entertain for a moment. The revenue in India is derived from the land, and the increasing expenses of the State can be met only by the increase of the land revenue, to admit to a joint partnership in their great hydraulic works, on which this increase mainly depends, the Proprietors and Enamdars, and thus to throw away all prospect of the large contribution to the revenue which may be expected from the spread of irrigation over the lands which they possess, would be a policy so

suicidal that the Government can only express surprise at its having found favor even for a moment with Mr. Knox.

27. Mr. Knox here observes that there is no export of grain from Masulipatam, he judges probably by the returns from the Sea Custom alone, but the Government are of opinion that enquiry would shew him that from Ellore there is a very large export to Hydrabad.

28. The Acting Collector's report has been the reverse of satisfactory to Government, he appears to have had no fixed principles of action, and, when a principle was laid down by others, as it was by Mr. Fraser, Mr. Knox's first act was to depart from it. Mr. Knox has a survey school in Masulipatam, with the aid of which he might have measured the irrigated area, he might have ascertained by the actual measurement of a small part, the average yield per acre in different parts of the District, and, calculating the formers profits, have understood himself, as clearly as no doubt the ryots understand, how very light a water cess is two Rupees an acre. But even without any actual measurement, save occasionally as a check, an intelligent Revenue officer might form a very good estimate of the extent of land irrigated as he moved about his District. Making allowance for village sites, canals, embankments, and the broad boundary lands termed Poontahs in the Northern Circars, it has been ascertained that there are about 500 acres of cultivable land in every square mile of the deltas, and a bird's eye view of the country would enable any practised Revenue man to see whether irrigation had spread as is represented by the Engineer, or was as limited as is represented by the Tahsildars.

Para. 14.

29. The Government have obtained from the Central Office of Public Works the District Engineer's Progress Report for the years 1856-57, and they find that, in Fusly 1266 alone, the increased return from the Kistnah Annicut in Guntoor is set down as Rupees 79,357, this is in itself a larger sum than has been collected in any one year in Masulipatam from the effects of both annicuts, although that across the Godvery had been effective for four years, before the year referred to. They also learn that, "in the Goodevadah talook of "Masulipatam 10,193 acres, irrigated in 1851-52, paid Rupees 50,535, "while 23,970 acres watered in 1856 by the Kistnah Annicut, were "assessed at Rupees 59,927, that is, five Rupees an acre were charged for wet cultivation "dependent on the precarious nature of the season in the former year, and two Rupees an acre "were demanded in the latter, after an abundant and never failing supply of water had been "secured by the construction of the annicut." In Masulipatam, therefore, the richest and most thoroughly irrigated land has been paying two Rupees an acre, while by a statement entered in the District Engineer's Progress Report, it appears that exactly similar land in Guntoor is paying six Rupees an acre. It has been shown above that the water cess on enam lands has been fixed at 4 annas.

Para. 2.

30. The Government cannot avoid the remark that the subject of the Acting Collector's Report has hardly been treated by the Board with the attention it deserved. For several years past there has been a general representation that the Government did not receive the return that was their due for the expenditure incurred on the Godavery and the Kistnah; Reports have been written, controversies have arisen, and discussions have been held, and allhave resulted in the recorded opinion of Government that their interests were seriously neglected. Now that another report of the almost trifling collection made in Masulipatam has come up, containing views and opinions glaringly erroneous, all that the Board of Revenue take occasion to remark in review is, that the small results attained "point to the necessity of sound measures of administration, and close attention to the "subject on the part of the local authorities."

31. Such general observations are not likely to produce the desired effect; every District in the Presidency, has a necessity for sound measures of administration, and requires the close attention of the local authorities, and that nothing more specific is said by the Board of Revenue, on examining a Report such as has been now reviewed, the Government must consider to be very much to be regretted.

32. The conflicting statements of the irrigated area in Masulipatam and Rajahmundry made by the Revenue and Engineer authorities have been allowed to remain uninvestigated for far too long a time, and as the Government find it very difficult to believe that, after the great length of channel excavated in Masulipatam, the area affected should be so very trifling as is re-

presented in the Acting Collector's report now under notice, they resolve to take this opportunity of bringing the matter to final settlement. A Revenue officer will be specially deputed to Rajahmundry and Masulipatam, with directions to meet the District Engineer of the Godavery and Kistna divisions, and with their aid to proceed to the actual measurement of the irrigated area of four villages watered from the new Channels, two being selected by the Collector and two by the District Engineer, the measurements so taken will be compared with the returns of irrigation sent in by the Tahsildars, and the whole will be submitted, through the Board of Revenue, for the information of Government. The officer who may be selected for this duty and the District Engineer will further, in concert, cause to be reaped and measured a small portion of the crop in each of the four villages referred to, and will calculate from the current prices of the village the value of the whole crop on one acre, including the straw, and will prepare a statement to shew the net profit to the Ryot after meeting the expenses of cultivation and paying the Government demand. In Masulipatam four villges will be tested in this manner under the Godavery, and four under the Kistnah irrigation. From the return to be submitted under this order it is hoped that some distinct idea may be arrived at, as to the area now irrigated, it is said by the Engineer officers to be very extensive, it is represented by the Revenue officers as comparatively insignificant; if it should turn that the Collectors are right, the district Engineers will explain what becomes of the water flowing down the great length of canal they have excavated, if the Engineers are right, the Government will require a full explanation from the Revenue authorities.

33. The further orders to be given may be given in few words, a water cess calculated with reference to the additional irrigation, canal communications, drainage, and embankments, is to be levied invariably on all land irrigated from the Godavery and Kishnah channels from the second year of irrigation, without any reference to whether they are Government land, Enam lands, or belonging to Proprietors, and if in the two latter cases, the Acting Collector has neglected to take engagements, and opposition to payment is made, he is forthwith to stop the supply; the irrigated area is to be measured however roughly, and the measurements tested in some instances by the Collector and his subordinates; the second crop is to be assessed at half the cess upon the first, and cane cultivation, as requiring water for the same period as two first crops is to pay a double cess.

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

Irrign Revenue Dept

No. 329:

Extract from the Minutes of Consultation
Under date the February 1858.

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

(Here enter 23d January 1858 No. 337)

1. With these proceedings the Board submit a letter from the Acting Collector of Masulipatam reporting the progress made in laying a water cess on the lands in that District which have received

water from the Kistnah and Godavery since the construction of the Annicuts. The question is one which has attracted so much attention, has given rise to such opposing views, and is in itself of so very great importance to the present financial interests of the State, and, as it regards a more general extension of Colonel Cotton's principles of irrigation, of such consequence to the welfare of India, that the Government propose to review the Acting Collector's letters more

at length, than the Board of Revenue have done, and in so doing, will have to state more strongly than the Board have done, their dissatisfaction at the present aspect of affairs, and their disapproval of Mr. Knox's views.

3 to 6 2 The Acting Collector opens his report with a statement of the returns expected from the Annicut by Captain Lake, but as Captain Lake's plan was not adopted, and as the work eventually constructed

is considerably higher than was proposed by that Officer, his anticipations of results have evidently nothing whatever to do with the actual facts, and having no bearing on the question now at issue, need not be taken into consideration. The Acting Collector takes occasion to say that, in England, for every ten acres of land ploughed or grazed, three equally cultivable are left absolutely waste, he does not give his authority for ~~the~~ a statement, ~~and the~~ ~~Government~~

~~Humphreys~~

which is certainly open to doubt.

~~Government doubt its correctness.~~

3 Para 8 of the Acting Collector's letter is not very clear. He appears to wish to argue that, as it was no part of the original intention that the irrigating channels should also be navigable canals, an assumption of Mr Knox's which, in the opinion of Government, is wholly erroneous, the fact of their having been made, at extra cost, to answer the double purpose, must

necessarily have falsified all the calculations of profit, which were based, as Mr Knox supposes, on the returns from irrigation alone. But this does not follow - the returns from the Annicuts, whenever they may be fully obtained, will consist of a certain proportion of the value of the gross produce of the lands - the value of that produce will be greater as the means of its transport are improved, and as the general value has been raised by Canal communication, so will the Government share

share be increased. Whatever may be a fair assessment for irrigation only, will not be a fair demand for irrigation and navigation combined, and supposing therefore that the Acting Collector's supposition were correct, and that it was not originally contemplated to combine navigation with irrigation, it would not follow that the calculations of expenditure and returns would have been in any way vitiated by the adoption of the double scheme, as although the cost of the works would have been greater, the returns would have been larger also.

4 In paragraphs 9 and 10 the Acting Collector enters statements to shew the extent of land watered from the Godavery from Fusly 1262 to 1266. and from the Kistnah in Fuslis 1265 & 1266. & from this statement it would appear that, in five years, the Godavery water had spread over only 7399 acres, and the Kistnah water

in

in two years over 6185 acres, but in para 12 is exhibited another statement which gives a different result of the Godavery irrigation, and represents 9992 acres as the extent of dry land converted into wet up to Fusly 1266 inclusive. — this discrepancy requires explanation. Another statement follows to shew the money returns to Government, and from this it appears, that on the 6185 acres of dry land converted into

wet from the Kistnah
works, Rupees 13,147 —
have been received,
or at the rate of
about Rupees 2 Annas
2 per acre, while, under
the Godavery, the return
has been about Rupee 1
Annas 8 an acre, or
Rupees 13,852 on the
conversion into wet
land of 9992 acres
of dry land. In
addition to the above
Rupees 2,688, or a trifle
more than one rupee
an acre, has been
received on 2469 acres
of dry maum land
converted into wet
~~a~~ by aid of the
Kistnah

Kistnah water, and
Rupees 4605, on a
similar conversion
of 6779 acres under
the Godavery. The
Acting Collector
does not give any
information as to
the principle on
which his proceedings
have been based,
and the Government
are left in ~~actual~~ entire
ignorance of the
~~same~~ cause which has
led to the apparent
~~accounts~~ anomaly of one
half of the sum
charged to the holders
of Government lands
being assessed on the
holders

holders of Enam lands watered from the Kistnah, while under the Godavery about 10 annas and 10 pice — are charged to Enamdars, and Rs. 1 ans 8 to Government ryots.

5 While much useless discussion is entered into by the Acting Collector, his report is singularly deficient on all points of importance. The Government are not informed of the means that were adopted to ascertain the area watered by either river, of the measures taken to ascertain the produce of the lands ~~[illegible]~~ watered, and the value of their crop, of the principles which have guided Mr Knox in the distinction he has apparently made between the Enamdars and the Government ryots, so greatly in favor of the former, or why it is that no revenue appears in any of his figured statements as having been ~~divided~~ derived from the Zemindars or other large

fact that the Village rents had been fixed prior to water being taken from the rivers, even were the general principle such as Mr Knox supposes, because it has always been the rule in Rajahmundry, Masulipatam, and Guntoor, to make no charge for water during the first year of its being taken, and it is obvious that no ~~bay~~ bar to the Collection of a water cess in the second year can

from the rent having been fixed in the previous year, seeing that in that very year allowance would have been made in fixing the rent for the subsequent year, for all the land which would then have been in its second year of irrigation.

7 In para 9 the Acting Collector says that the Godavery water was supplied to the lands in July 1262, and the Kistnah water

in July 1265, and he admits, in his 15th paragraph, that nothing of importance was done towards realizing any return until July 1266, for which year 24,582 Rupees were assessed on the lands under both rivers, making the total demand up to that date Rs 24,999- still no explanation is offered of the principle on which the increased demand was made, and there is nothing whatever advanced to shew that it was even one tenth of what it should have been.

In the following paragraph indeed, the Acting Collector states that, for July 1267 Mr. Fraser "announced, "as a beginning, that an "extra water rate of "2 Rupees an acre "was to be levied on "all dry land converted "into wet, whether "Enam or not," but it is added that occasion was not found to apply the rule, and "test its applicability" before Mr Fraser went away. On what principle 2

rupees an acre was
fixed as the water cess,
and on what calcu-
lation the area watered
was to be determined,
the Government are
no where told.

9 Then follows
a description of the
proceedings of the Head
Assistant Collector
Mr Chase, in settling,
for Fusly 1267, the
two talooks of Ralingy
and Pentapad, proceedings
of which the Acting
Collector appears to
have entirely approved.
It appears that Mr
Fraser when Acting
Collector issued an

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order for the imposition
of a water cess of
two rupees an acre
on all dry land con-
verted into wet, and
that the Head Assistant
on proceeding to
make the settlement,
and finding that
the result of the
Collector's order would
be, in some instances
to raise the assess-
ment on newly
irrigated dry land
above that of the
old wet land, de-
cided that it was
"not only impracti-
"cable but perfectly
"useless" to make
such

"such" an enormous increase" to the demand, and accordingly limited the extra cess to one rupee the acre. But while Mr. Chase thus departed from the Collector's instructions, terming the demand which they fixed "enormous", and compliance with them "impracticable and perfectly useless", he affords a most complete refutation of his own arguments, and answers all his own objections, by fixing

fixing, for Fusly 1268, precisely the very demand which, for Fusly 1267, he declares to have been "enormous, impracticable and useless" - he is quoted in the 17th paragraph of Mr. Knox's letter as saying, "I put
"only one rupee an
"acre almost on all
"dry lands converted
"into wet for this
"Fusly, and fixed
"2 Rupees an acre
"for next Fusly".

10. This was in the Pentapaud talook - in Kalingy-

having

Naynasaw

having received Mr Knox's permission to exercise his "discretion", Mr Chase placed a water cess of one rupee an acre for the current fusly on all land paying a dry assessment of less than 40 Rupees a Cutty, or about 2½ Rupees an acre, to be doubled in the ensuing year, and eight annas and 1 rupee for the current and following years respectively, on all land already assessed at more than 40 Rupees the cutty. Other rules were introduced by Mr Chase in the exercise of the "discretion" left to him by the Acting Collector which will be noticed presently.

"The cutty is from 15 to 17 acre

11 It appears therefore that the late Acting Collector Mr Fraser having ordered that a uniform charge of 2 Rupees an acre should be made for water supplied by Government, half that sum only was demanded in Fusly 1266, because the imposition of the

whole would have raised the assessment on the land newly converted from dry to wet, above that of the land usually cultivated with paddy, and that even this reduced charge was levied in the case of all land already assessed higher than 2½ Rupees an acre. The system followed by Mr Chase was erroneous throughout. Land hitherto restricted to the production of a dry crop from the want of all means

of irrigation may be, and frequently is, far superior in quality to other land which, differently situated, and having a command of water, has always produced paddy, and to demand a very low water cess on such land, solely because the imposition of a fair rate would raise the assessment above the maximum wet land, is wholly unreasonable. That the land has borne a high dry assessment is a proof of its good quality, and as good land, when irrigated, becomes more valuable in even a greater proportion than bad land, were any alteration to be made in the rate of water cess, it should be raised rather than lowered.^** ~~Mr. Chase is a young Revenue Officer and has much experience to gain, but that Mr. Knox should have sanctioned the system introduced in Kalingy and Pentapaud is matter for serious regret~~

** But Mr. Chase's proceedings, even in other respects, carry error on the face of them - a cutty contains from 15 to 17 acres, and assuming the mean, or 16 acres, his arrangement has resulted in putting a water cess of 16 rupees the cutty on dry land assessed at 39 Rupees & 8 rupees the cutty on that assessed at 40 Rupees, a difference of 1 rupee in the dry assessment causing a difference of 8 rupees in the water cess, the difference being moreover in favor of the better land.^

12. That this system should have been adopted is matter for serious regret

regret. The Government had supposed that it was now sufficiently well known that land was to be assessed according to its productive powers, and had hoped that no Revenue Officer in the present day would have advocated the reduction of the assessment on one field, because that assessment was too high to be borne by another field. It is perfectly well known that in

Rajahmundry a
great proportion of
the dry lands were
more highly assessed
than some of the wet
lands - the latter were
swamps that could
not be drained, or
had so precarious a
command of water,
that a full crop was
never realized - this
was not improbably
the case with the wet
lands in Pentapad,
the low assessment ne-
cessarily borne by which
has now, under Mr.
Chase's system, regulated
the demand on the rich
and productive soils
which have received regular
irrigation from the Godavery,
are provided with
thorough

the thorough drainage, and
are protected by embank-
ments from flood.

13 But, as has been
said above, Mr. Chase has
himself afforded the best
practical refutation of all
his own arguments, for he
has assessed on the lands
for Fusly 1267, precisely the
sum which for Fusly 1266
he declared to be "enormous,
impracticable and useless."
Under what view it has
been considered that land
which would have been
enormously over-assessed -
under a water rate of 2
rupees an acre in one year
can easily bear the impost
in the next, the Govt. are not
it is to be
informed, and ~~the reason~~
feared sufficient
~~very clearly as~~ that no
consideration

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consideration was ~~ever~~ not given to the subject, the arrangement was made off hand ~~by an inexperienced assistant~~ and was adopted with~~out thought by the Acting~~ hastily Collector, and is now reported to Govt. without a shadow of argument in its support. ~~In fact~~ Mr. Chase and Mr. Knox appear to have taken alarm at a great increase of revenue, and thought that its amount indicated its injustice, without stopping to investigate its cause; by the application of Mr. Fraser's water rate of 2 rupees an acre the village rent were doubled, it was at once assumed that the increase was "enormous," and no consideration was given to the fact that, although the

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the rent was doubled, the ryotts profits were probably quadrupled — Throughout Mr. Knox's report there is no sign whatever that he ever went beneath the surface — Land assessed already at 2½ rupees an acre, 40 Rupees a cutty is considered by the Acting Collector and his Head Assistant as enormously overburdened when an additional 2 rupees is placed upon it, for water, for canal communication, for thorough drainage, and for protection from flood, but neither of these officers appears to have given a moments consideration to what is paid in inland Districts, with no market near, and with no

Is this certain? but in it — was probably ~~[illegible]~~ I think it is often much more.
H

no water carriage, on lands which still bear a high saleable value. If 4½ rupees an acre were oppressive as an assessment in Masulipatam, as Mr Knox and Mr Chase would represent ~~it~~, it ~~sh~~would be impossible that lands under the Calengaroyen channel in Coimbatore should, as represented in the Pub Works Commissioners report, be paying Rupees 30, that wet land in Nellore should pay Rupees 11-6.2. and that even the reduced assessments in North and South Arcot should be still Rs 7-2-5 & Rs 5-8-7 the acre. The Govt are satisfied that these facts have only to be brought before Mr Knox

to

to shew him how utterly fallacious is all that he has hitherto rested upon, when determining the assessment of his District.

14 The distinction which Mr Chase has drawn between lands paying less, or more than 40 Rupees the cutty, or 2½ rupees the acre, is contrary to every sound principle, and to the orders which Government have already issued on the subject. It has been very distinctly laid down that, where a water rate is charged, it shall be uniform — that the purpose to which the water is applied is not to be considered,

and whether taken for one purpose or another, for good land or for bad, a given quantity of water is to be sold for a given sum - the fundamental principle Mr Chase, in the exercise of his "discretion," has wholly set aside - The Government remark that the distinction between the two years made in the case of lands irrigated by a channel, was denied to land watered by a Peecotah, and for this difference no reason is assigned -

Rule 3 - para 17

15 A similar silence is preserved regarding another rule introduced by Mr Chase, namely that no demand whatever should be made, in Fusly 1261, for irrigated land on which the seed had been sown broadcast, and in Fusly 1267, only half the charge on other land - In the absence of any explanation of this proceeding, the Government can only remark that it is wholly opposed to the principle under which a water tax should be assessed - the charge, as is explained above, is for the water, and the purpose the

Rule 4

to which it is applied should form no subject for consideration. Seed is sown broad-cast on wet land, only when the irrigation is so precarious that a crop is very uncertain. As soon as water is supplied regularly such slovenly farming should be discouraged, instead of receiving, as it has in Masulipatam, the premium of half assessment.

16 An error, precisely similar in principle, is apparent in Mr. Chase's 5th rule. He states that he decided that there should be no demand made for water supplied

Rule 5

supplied for a second crop. This is in opposition to all reason, to all precedent, and to the express order of Government, and yet it has passed the Acting Collector, apparently with his approval. Mr. Knox ~~must have passed seventeen years in the public service to very little purpose if he has not yet learnt~~ ought to be aware that, in every District in the Presidency, an extra charge is made for a second crop on wet land, and he must have devoted very little reflection to revenue principles, if he does not see that a charge for water supplied to a first wet crop, can be justified on no ground that does not apply to a demand for water supplied to a second crop- the charge is not the same, but the very fact of the difference in itself supports the principle, for the second crop taking less water than the first crop, is assessed at only half the same rate, shewing that it is the supply of water that constitutes the ground of charge.

17 In the same rule Mr Chase says that no extra "assessment was charged, where "crops and lands have suffered from excess water, but "the assessment on such, in "the event of cultivation, is "fixed at 2 rupees an acre "for next fusly." This is not very clear- as crops are referred to

Pa 5

to it is to be assumed that the lands are cultivated and bear some assessment that assessment is however not to be raised, but is "fixed" at 2 rupees an acre for the future- It would appear from this that Mr Chase had reduced the assessment- he admits that he did not raise it, and as he fixed it at a certain sum, it must be supposed that that sum differed from what had been usually charged- this requires explanation, and before it is received the Govt will only remark that effectual drainage may give quite as much additional value to lands hitherto swamps, as irrigation may give to land hitherto waste, and that an additional charge for the benefit which great public works have bestowed, may be made quite as justifiably in the one case as in the other.

18 The last rule which Mr. Chase appears to have laid down for himself was that "no charge "should be made on gingely oil seed, onions, and "other such crops, as they "were new to the Talooka." By no charge, Mr. Chase is understood to have meant no extra charge, and the Govt. must again notice how little either Mr. Knox or his Head Assistant have benefited by the many

"Paras"

many discussions on revenue questions which have been published of late years as part of the proceedings of Government. They ~~are probably the only officers of Government who do not~~ Hossell Rake Knows that the system of taxing, or exempting, particular products, is now admitted to be a fundamental error, and that the assessment is on the land, and for the water, and that what is grown upon the land, or what is irrigated by the water, forms no matter for consideration by the revenue officers.

para 19.

19 The Acting Collector next quotes a statement

to shew the extent of extra cultivation, and the amount of extra assessment fixed on each village, but it is wholly unintelligible to Government. Although it is not said for what year it is prepared, it is presumed to refer to Fusly 1266, the year on the settlement for which the Acting Collector is writing. It contains a list of 11 Villages in Pentapad, and of 24 in Palingly, the third column shews the extent of land in each village according to the Amaracum, or what is elsewhere called the dittum, and the fourth column is headed "excess cultivation," and

for

for the first village in the list this "extra cultivation" is shewn to have been 135 - either pooties, or cutties, or acres, for not one of the figured column is headed - on an Amaracum of 176. Now the Government believe it to be a principle of the joint village rents in Masulipatam that, the rent once concluded, the whole village area is made over to the ryotts, who may cultivate as much or as little as they please, what therefore this "extra cultivation," amounting to 75% of the Amaracum is meant to repre

-sent the Government are at a loss to conceive. The Amaracum is represented ~~in~~ as 176 in the third column, and as 177 in the last, and the total extent of Amaracum, of extra cultivation, of cist or both, and the amount of tirwajasty, are all, at foot, called "total villages". Statements framed in this loose manner are ~~wholly~~ useless ~~to Government~~, and are discreditable to the Collector's office.

para 20

20 In para 20 is entered a statement of the

— the villages in which — "Mamool wet lands have benefited by the Godavery waters" On these villages it is said that no extra cess has been laid, and they are represented as numbering nine in Pentapaud and two in Ralingy, but as all are included in the previous list of villages in which dry land has been converted into wet, the number of villages represented as influenced by the Anicut remains the same, and is confined to eleven in one Talook and twenty four in the other.

Para 21.

21 The acting Collector next approvingly quotes his Head Assistant as saying that the system of raising the assessment per acre for the use of water, is completely at

mental rules of the joint
ent system but the village
ents are given only for one
year, and the Government
are at perfect liberty to introduce,
on any renewal of the lease
any terms they please; a
stipulation therefore that
Government water shall be
paid for, may thus in itself
be made one of the fundamental
rules of the system. The remainder of this paragraph, which
refers to the aſsumed impropriety
of aſseſsing dry lands converted
into wet at a rate higher than
is paid by the usual wet lands,
has been already disposed of.

22. This paragraph refers
to the measures adopted for
aſseſsing a water rate
on Enam lands, and different
modes appear to have been
followed in different kinds of
enam

22

enam. The Government will
not enter into the detail, but
will simply say that precisely
the same rule should be applied
to enams as to Government lands.
The enamdars are free to take
the water or not as they may
find it profitable or the reverse,
but if they take it, they are to
pay for it exactly the same
rate per acre as is paid by
Government ryotts. It is eſsential
that this rule should be impressed
upon the acting Collector, since
in the 19th paragraph of his letter
he refers to having himself laid
a water ceſs of 12 and 10 Anna
an acre on different descriptio
of Enam.

Para 22

23 Mr Knox then advert
to the orders paſsed by Government
on the 26th of October 1857, respecting
the Masulipatam Pettah canal
and because the Government

in deciding what toll should
be taken, laid down the rule
that, for such works, payments
f interest on the capital sunk,
and of all current expences, was
ll that would be looked for, the
cting Collector argues that a
similar principle may be applied
to the annicuts. Roads, canals,
and communications generally
re not undertaken as directly
remunerative works, they are
the necessities of a country,
in India the people have a
ight to look for them at the
hands of the state, and if a
oll on them pay the interest
f invested capital and meets
ll current expense, it is not
nly all that can be expected,
but also all that should be
sked. Irrigation works are
undertaken as directly remunerative,
they are intended to add to the
general
general revenue of the state,
and the benefits they offer are
so great, that a large direct return
may be received by Government
while a larger profit still is
left to those who avail themselves
of the works. The two questions
are wholly and entirely distinct.

Para 23

24 In attempting a
discussion of general principle
Mr Knox falls into so many
errors, which have been passed
unnoticed by the Board that the
Government review of his letter
assumes an unusual length.
In this paragraph he says that
he "holds strong opinions of the
"importance of not increasing the
"rental of the District one anna
"above the least sum that Govern-
-ment can afford to take, —
"because, among other reasons,
"he believes low quality rice
"raised by artificial means can-
-not be grown as cheap as
similar

"similar rice grown in wet "climates" The connection between Mr Knox's opinion, and the asserted ground of it is not apparent, but as regards the opinion itself, Masulipatam is not to be considered as an isolated Province separate from the rest of the Empire, but as one out of many Districts — composing the Madras Presidency, itself a part of the great British Empire in India. Each District of the Presidency is not to be governed for its own sake only, or to be assessed according to the amount of its own cost of management, the superfluous revenue of one Province makes up the deficiencies of another, and the large returns that ought to be received from the great hydraulic works on the Godavery and the Kistnah, should furnish means for the construction of similar

works

works in other parts of India, and enable Government to remit taxation which now represses industry, obstructs trade, or is oppressive to the poorer classes

Para 25.

25 Mr Knox next adverts to a matter of considerable importance, but has, in the opinion of Government, taken an erroneous view of it. He considers it, he says, to be absolutely necessary to obtain an Act of the Legislature to legalize whatever amount, meaning probably to legalize the collection of whatever amount, Government may decide should be taken from Proprietors and Zemindars, for he believes that the collections now

made are illegal. The grounds of this belief are not stated, there are none that could support it, and it would have been better left unexpressed. Water may certainly be sold, precisely as other commodities are sold, without a special act to legalize the sale, and there is in fact no difficulty attending it except such as may be made by the local authorities themselves. The acting Collector has nothing to do but to make his own terms on behalf of Govt.

Government, with Proprietors and Enamdars, to tell them that water will be supplied to them at a fixed rate per acre for one or two crops, and to leave them to accept the terms or to reject them at their pleasure. Having received from them a written agreement to abide by the terms, the Government are at a loss to conceive why Mr Knox should conjure up ideas of the illegality of the proceeding, or should entertain any doubt of his this increase mainly depends, the Proprietors and Zemindars, and thus to throw away all prospect of the large contribution to the revenue which may be expected from the spread of irrigation over the lands which they possess, would be a policy so suicidal that the Government can only express surprise at its having found favor even for a moment with Mr Knox.

27. Mr Knox here observes that there is

no

no export of grain from Masulipatam he judges probably by the returns from the Sea Custom alone, but the Government are of opinion that enquiry would shew him that from Ellore there is a very large export to Hyderabad.

28. The acting Collector's report has been the reverse of satisfactory to Government, he appears to have had no fixed principles of action, and, when a principle was laid down by others, as it was by Mr Fraser, Mr Knox's first

act was to depart from it. ~~Mr Knox's reasoning is generally weak, his arguments are generally erroneous, and his report has more reference to Ireland, and matters with which he has no concern, than to practical measures for raising a revenue from the Province committed to his care.~~ Mr Knox has a survey school in Masulipatam, with the aid of which he might have measured the irrigated area, he might have ascertained by the actual

measurement

Omit

measurement of a small part, the average yield per acre in different parts of the District, and calculating the farmers' profits, have understood himself, as clearly as no doubt the Ryotts understand, how very light a water cess is two rupees an acre —

But even without any actual measurement, have occasionally as a check, an intelligent revenue Officer might form a very good estimate of the extent of land irrigated as he ~~roamed~~ moved about his District.

Making allowance

for village sites, canals, embankments, and the broad boundary lands termed Poontals in the Northern Circars, it has been ascertained that there are about 500 acres of cultivable land in every square mile of the delta - and a birds eye view of the country would enable any practised revenue man to see whether irrigation had spread as is represented by the Engineer, or was as limited as is represented by the Tahsildars.

29. The Government have obtained from the Central Office of Public Works the District Engrs progress report for the year 1856/57, and they find that, in Fusly 1266 alone, the increased return from the Kistnah Annicut in question is set down at Rs 79.357, this is in

itself

itself a larger sum than has been collected in any one year in Masulipatam from the effects of both annicuts, although that across the Godavery ~~had~~ had been effective for four years, before the year referred to. They also learn that "in the Guddevadah

para 14 "& Masulipatam talook, 10,193 acres, irrigated "in 1851/52 paid Rs 50,535, "while 23,970 acres watered "in 1856 by the Kistnah An-"-nicut, were assessed at "Rupees 59,927 - that is, five "rupees an acre were charg-"-ed for wet cultivation "dependent on the preca-"-rious nature of the "season in the former

329|39

"Year, and two rupees an "acre were demanded in "the latter, after an abundant "and never failing supply of water had been "secured by the construction of the Anicut." In Masulipatam therefore, the richest and most thoroughly irrigated land has been paying two rupees an acre, while by a statement entered in the District Engineer's progress Report, it appears that exactly similar land in Guntoor is paying six rupees an acre. It has been shewn above that the water cess on Kistna lands has been fixed

329|40 39

fixed at 4 annas.

30. The Government cannot avoid the remark that the subject of the acting Collector's Report has hardly not been treated by the Board with the attention it deserved. For several years past there has been a general representation that the Government did not receive the return that was then due for the expenditure incurred ~~In~~ on the Godavery and the Kistnah—reports have been written, controversies have arisen, and discussions have been held, and all have

resulted in the recorded opinion of Government that their interests were seriously neglected. now that another report of the almost trifling collection made in Masulipatam has come up, containing views and opinions glaringly erroneous, all that the Board of Revenue take occasion to remark in review is, that the small results attained "point to the necessity "of sound measures "of administration, and "close attention to the "subject on the part of "the local authorities." p. 2

Such

31. Such general observations are not likely ~~have in~~ to produce the desired ~~such no mean-~~ effect ~~-ing-~~ every District in the Presidency; has a necessity for sound measures of administration and require the close

attention of the local authorities, and that nothing more specific is said by the Board of Revenue, on examining a report such as has been now reviewed, the Government must consider to be very much to be regretted.—

The

32. The conflicting statements of the irrigated area in Masulipatam and Rajahmundry made by the Revenue and Engineer authorities have been allowed to remain uninvestigated for far too long a time, and as the Government find it very difficult to believe that, after the great length of channel excavated in Masulipatam, the area affected should be so very trifling as is represented in the Acting Collector

Collector's report now under notice; they resolve to take this opportunity of bringing the matter to a final settlement. ~~The Collector of Rajahmundry and the Acting Collector of Masulipatam will, immediately on the receipt of this order, meet the District Engineers of their respective Districts and will, with the Engineers' aid,~~

A revenue Officer will be specially deputed to Rajahmundry & Masulipatam, with directions to meet the District Engineers of the Godavery & Kistna divisions, and with their aid to

proceed to the actual measurement of the irrigated area of four Villages watered from the new channels, two

being selected by the Collector and two by the District Engineer, the measurements so taken will be compared with the returns of irrigation sent in by the Tahsildars and the whole will be submitted, through the Board of Revenue, for the information of Government. The Officer who may be selected for this duty ~~Collector~~, and the District Engineer will further, in concert, cause to be reaped and measured a small portion of the crop in each of the four Villages referred to and will calculate from the current prices of the Village the value of the whole crop on one acre, including the straw, and will prepare a statement to shew the net profit to the Ryot after meeting the expenses of cultivation and paying the Government demand.

In Masulipatam four villages will be tested in this manner under the Godavery and four under the Kistnah irrigation From the return

to

to be submitted under this order it is hoped that some distinct idea may be arrived at as to the area now irrigated - it is said by the Engineer Officers to be very extensive, it is represented by the revenue Officers as comparatively insignificant - if it should turn that the Collectors are right & the District Engineers will explain what becomes of the water flowing down the great length of canal they have excavated; if the Engineers are right the Government ~~must be~~ ~~will insist~~ will require a full ~~on the removal~~ explanation from the ~~from Office of~~ revenue authorities ~~those revenue Officers~~ ~~who have submitted false returns to the Collector.~~

the require a f explanation from the revl. authori

33. The further orders to be given may be given in few words: a water

water cess calculated with reference to the additional irrigation, canal communications drainage, and embankments, is to be levied invariably on all land irrigated from the Godavery and Kistnah channels from the second year of irrigation, without any reference to whether they are Government land, Enam lands or belonging to Propri and if in the two latter cases the Acting Collector has neglected to take engagements, and opposition to payments is made, he is forthwith to stop the supply – the irrigated area is to be measured however roughly, and the measurements tested in some instances by the Collector and his Subordinates – the

the second crop is to be assessed at half the cess upon the first, and cane cultivation, as requiring water for the same period as two first Crops is to pay a double cess.

J. D.

I rejoice to find that there is now some hope of bringing this ~~matter~~ vexed question to something like a definite result.

It is clear too that there would not be the slightest prospect of attaining that object. So long as such slovenly productions as that of Mr Knox are permitted to pass without calling forth serious observation.

4 Copies to the Bd of Rev. with 3 Enclosures Disp. 15
11 — Chief Engr &
1 — Mr ~~[illegible]~~ Dykes – Disp. 19

J. L.

If [illegible]
but fixed for the [illegible] of the
Reports called for they will be
put off. I should ask that no other

Copy in a Letter to E.
d/ 12 August 1858 No. 21

329/47

Nor.

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Revenue 1858 Departt.
Cons 12th March

No. 329.

Extract Mins of Cons
Dd 12th March 58.

Extract from the Proceedings of [illegible]
Revd. d/ 5 April 58 [illegible] (7)

Extract from Do 30 [illegible] 58 [illegible]
in Cons 22 [illegible] 1289.

Extract from the Pro. of the Bd. Rev.
d/ 5 May 59 C. No. 865 Cons. 2
[illegible] para 132, 135

Reviewing the Repo
of the acting Collector of
Masulipatam on the eff
of the Godavery and Kis
aniculs on the revenue
of that District.

No. 99 & 100.
Copy sent to the Consg. Engr.
I. C. C/ d/ 5 Septr. A 1879