Revenue Department

Minutes of Consultations

13th April 1858

Back. Nos 16 & 17

Order No 467 D/12th April 1858

பாதுகாப்பு பிரிவு

செப்பனிடுபவர் பெயர் :

செப்பனிடுவதற்காக எடுத்துக்கொள்ளப்பட்ட நாள்.

23/12/08
சரிபார்க்கும்
முதல் முநிபாள
கையொப்பம்

16/2/09
சரிபார்க்கும்
2ம் முநிபாள
கையொப்பம்

20/2/09
ஆராய்ச்சி
உதவியாளர்
கையொப்பம்

Fort Saint George, Revenue Consultation of 13th April 1858.

No. 16. Read the following Extract from the Proceedings of the Board of Revenue; dated 22d January 1858, No. 323.

The Board have had under their consideration three distinct references from Government regarding the Mohturpha revenue. These are.

E. M. C. 7th June 1855, *No.* 687, *R. D. and*
E. M. C. 19*th Sept.* 1854, *No.* 1110, *R. D.*

I. Whether any tax similar to that levied in Nellore for the privilege of sifting the dust of Goldsmith's Furnaces obtains in other Districts.

II. Whether there are any petty items of Mohturpha pressing on the poor which it would be desirable to abolish in anticipation of the entire abandonment of that source of Revenue.

III. Whether there are any items of Mohturpha which might be regarded as quit rent and be retained for local Municipal purposes when the Mohturpha as such may be abolished.

2. The Board regret that from a press of other business these subjects have remained undisposed of, for so long a time.

3. They have now carefully inspected the returns of Mohturpha Revenue for Fusly 1265 (the latest in their office) and have prepared the accompanying Statement showing the items they propose retaining for the present and those they would abolish in every district. This statement includes taxes of the two classes above referred to and the arrangement if agreed to, will involve the remission of about Rupees 50,486½, on the Mohturpha Revenue of Fusly 1265 (Rupees 10,97,486) or $4\frac{9}{16}$ per cent.

4. In these propositions the Board have duly weighed the recommendations of the Collectors whose suggestions are briefly noted in subsequent paras of these Proceedings. They have however included in their list various petty items (not mentioned by the Collector) which they propose to forego, some as falling on classes known to be generally in straitened circumstances and others as making so small an addition to the revenues that they may well be abandoned, particularly when it is recollected how vexatious and open to abuse the collection of the Mohturpha undoubtedly is. The Board would have been glad if in their recommendations they could have been guided by some leading principle such as the universal exemption of certain notoriously poor classes as the chucklers, fishermen &c., but the present state of the finances has deterred them from following this course, where the loss of Revenue would be of considerable amount. The character of the tax also renders it impossible to deal with it in such a manner. Thus the remission of any impost pressing on the very poor or on mere laborers seems at first sight a clear rule but in reality every item of the Mohturpha from the Loom tax downwards falls on numbers coming within this description. In some cases, it is possible that they may have recommended remissions which the local officers may consider it advisable to retain. The only remedy for this is to leave it discretional with Collectors in such instances (which the Board apprehend will not be many) to withhold the relief pending further instructions.

5. As regards the retention of a part of the Mohturpha for Municipal purposes, the Board apprehend some difficulty will be experienced in carrying out this part of the proposition, if the intention be to commute such taxes into an impost of the nature of a quit rent.

6. From the correspondence herewith submitted, it will be seen that even where "House" and "Shop" Taxes prevail they are essentially taxes on Professions, not on Houses or Shops only. The same principle regulates the demand in every branch of the Mohturpha; viz. that the amount of each individual's contribution bears some proportion to his supposed income. It is not the extent of land occupied nor the value of the house or shop but the profits of the business carried on by the owner which governs the tax. To commute such an impost into a quit rent, it would be necessary to set-aside considerations of the comparative resources of individuals in a great degree and to charge according to the extent of land occupied by each person and the result would be a considerable reduction in the receipts, for the residences of natives of this country occupy but a limited space.

7. Another and greater difficulty however is caused by the fact that the Mohturpha is not levied in a few large towns only but in villages and hamlets. If the whole revenue could be retained for the conservancy of the large towns there would be ample funds for the prosecution of many valuable projects, but this could not be done without injustice to those residing in small villages who would get no return for their payments. Further the Board question whether as a general rule those who are not now subject to Mohturpha would the more readily consent to tax themselves for municipal improvements because the present receipts from that impost would be

available for local purposes. On the supposition that taxation for such objects will still be left dependent on the consent of the majority of the inhabitants of each town, the Board think that the most hopeful plan would be to allow the Mohturpha collections to be steadily applied to the improvement of the Police and conservancy of each place for some time, in order that the people may have some knowledge and experience of the advantages of a fund for local purposes. When these are apparent, the people may be induced to take the matter into their own hands, Government relinquishing its tax on condition of the inhabtants voluntarily raising a fixed sum and agreeing to the operation of the Municipal Act. At present when the people are averse to taxation of any kind and are ignorant of the benefits which such a scheme as that of raising funds for Municipal improvements would secure them, the Board doubt whether their consent and co-operation could be obtained.

8. In their present proposition the Board have generally abstained from making any alterations in those taxes, which seems most easily convertible into Municipal taxes, the exception being those instances in which the receipts were trifling.

9. The Board will now proceed to note briefly the principal suggestions of the Collector.

Ganjam, from Ganjam 2d in Cons. 13th August 1855, *No.* 2290.

10. In this District there is no tax on Goldsmiths' Dust. The only petty item which the Acting Collector recommends for abolition is that levied on vegetable sellers, amounting in Fusly 1262 to Rupees 134. Mr. Knox explains that it is chiefly levied at Chicacole and "falls on the poorer class of ryots who have already paid cist for their land or on a still poorer class of women who gain a precarious living by hawking vegetables about."

From Ganjam 31st July in Cons. 10th August 1855, *No.* 2270.

11. The entire amount of Moturpha levied in the Ganjam District according to the accounts of Fusly 1265 was Rupees 9,835. This however is exclusive of the sums collected in the Zemindaries where great anomalies and abuses prevail. An inspection of the list of trades &c., taxed will show that in many cases a whole class pays but a few Rupees. The Acting Collector does not urge remission in any of these instances but proposes if a Municipal Fund is determined on that the non-agricultural community should be divided into classes according to their wealth and the known profits of their business, that a certain sum *per acre* should be fixed as the quit rent on the House Grounds of each class and that each individual should pay accordingly for the land actually in his occupation the lowest rate being little more than nominal. In villages Mr. Knox proposes lower rates than those fixed for towns. He also contemplates the imposition of town dues similar to those levied in the Punjab in order that parties living beyond the limits of a town and so exempt from taxation may still contribute their quota to its Municipal Funds when sending their produce for sale in its markets or earning their livelihood by labor within it. This tax Mr. Knox suggests should be levied by means of licenses.

12. The Board propose the remission of a number of trifling items which produce in the aggregate only Rupees 1,282.

From Vizagapatam 26th April in Cons. 15th July 1850, *No.* 1463.

24th Nov. in Con. 21st Dec. 1854, *No.* 4572.

13. In the Vizagapatam District the Mohturpha levied in the Government Talooks produces little more than 5,000 Rupees annually. The items are 30 in number according to the Collector's Statement and of these Mr. Smollett proposes to retain 10 and abolish 20.

	Rs.
Fishermen	736
Washermen	200
Tom tom rent	211
Lamp Oil-Mongers ...	97

14. In the former class are included Mohturpha on sheep and goats, no longer leviable, and a small sum (Rupees 6-12-0) levied on Cotton Dealers. The items to be abolished are all petty with the exceptions noted in the margin, the 3 last of which the Board propose retaining for the present merely from financial considerations. The reductions they propose amount to Rupees 1,266.

Rajahmundry.

From Rajahmundry 30th July in Con. 6th August 1855, *No.* 2217 *6th in Con. 11th January* 1855, *No.* 116.

15. The practice of renting out the privilege of sifting the ashes from the furnaces of Goldsmiths was abolished in the Rajahmundry District from the beginning of Fusly 1258, (1848-1849.) The Collector now mentions 11 other items the abandonment of which he recommends, at a sacrifice of less than 500 Rupees annually. The entire

Mohturpha Revenue of Rajahmundry in Fusly 1265 amounted to Rupees 60,767 and the Board propose abolishing 35 items which brought in only Rupees 1,086 in Fusly 1265.

Muslipatam 29th May in Con. 10th June 1856, *No.* 2071.
12*th March in Con.* 28*th May* 1853 *No.* 766.

Comaties 3686.

16. In Masulipatam the Mohturpha on the Dust on Goldsmith's Furnaces was abolished so far back as 1816. The Acting Collector proposes the abolition of a number of Taxes producing about 600 Rupees and also the Mohturpha on "Banians" under which term itinerant venders of petty articles pounders of rice &c. are classed. The whole of the items mentioned by the Acting Collector are included in the Board's list with the exception of the one last mentioned which the Board have omitted because the aggregate sum is large. The poorer classes entered as Banians may however be exempted on the Acting Collector specifying them and mentioning the amount payable by each. The tax on Indigo Vats producing 1,700 Rupees is also retained for the present on the same grounds. The Board's proposal will involve the abandonment of only about 809 Rupees.

From Collector 11th June 1857, *in Consultation 20th January* 1858, *No.* 2323.

17. In a latter communication the present Acting Collector recommends another petty sum, the Ghee tax on very strong grounds, and the Board concur in his view.

Guntoor.

From Guntoor 22d December 1855, *in Consultation 16th February* 1856, *No.* 31.
24th in Con. 31st May 1855, *No* 1405.

18. A small sum (Rupees 8-8-0) is levied in Guntoor on Goldsmith's dust. The Acting Collector mentions 8 items specially for abolition and also recommends that a number of others should be remitted. The former produce about 250 Rupees and the latter 5,128. The Board have included such of these in their statement as are of petty amount and the relief they propose amounts to about 2,131 Rupees annually.

From Nellore 3d in Consultation 9th July 1855, *No.* 1845.
22d December 1854, *in Con. 8th January* 1855,

In Con. 8th January 1858.

19. The Mohturpha in Nellore in Fusly 1265 amounted to Rupees 16,363, the great bulk of which was levied on Shops and Looms. The Acting Collector Mr. Ratliff in a communication dated 22d December 1854, proposed that fixed rates should be established for each Town and Village and that the payers should be left to settle the amount of each individual's contribution. The other items 26 in number are proposed for abolition in Mr. Ratliff's second communication. The reductions proposed by the Board amount to Rupees 239½.

Cuddapah, 5th in Con. 11th Sep. 1855, *No.* 2673.
22nd in Con. 27th Feb. 1856, *No.* 662.

20. The amount realized in Cuddapah in Fusly 1265 amounted to Rupees 1,26,600 under the two general heads Veesabady and Bageer Veesabady. The Collector recommends the exemption of nine of the poorer classes of the community now subject to House tax under the latter head, at a sacrifice of Revenue of about 9,500 Rupees. The Board have added a few other petty items making the remissions Rs. 11,170.

Bellary, 17th Sep. in Con. 5th Oct. 1855, *No.* 2839.
20th in Cons. 27th August 1855 *No.* 2443.
Board's Pro. 22nd June 1857, *No.* 2136.
Ex. Min. Con. 22nd July 1857, *No.* 732, *R. D.*

21. The largest receipts from Mohturpha occur in Bellary where the proceeds of this tax in Fusly 1265 amounted to Rs. 2,33,694. In a recent communication the Board submitted a proposition from the Collector modifying the present system of an annual settlement and affording relief to the contributors to the tax. Government however declined to sanction the arrangement on financial considerations and on the ground that it virtually involved the absolute relinquishment of the tax on the gradual demise of the present payers.

22. The letter now submitted refers only to such items as press heavily on the poor or are objectionable in themselves. Of the latter description are seven items classed under the general term "Munnabaub." They are levied in a few Villages of 11 Talooks and are payable, for marriages, deaths, re-marriages of widows, immorality, &c. In some villages the collection of these items is rented out, in others it is managed by the Government officers through the Agency of

the heads of castes. The Collector also recommends the exemption of certain classes now taxed under the heads of sundry Professions and "Houses" and the whole of the "Venders of Sundries." There is also a small item for goldsmiths' dust. The amount of relief proposed by the Board will be about Rupees 10,278.

Kurnool, from 20th in Con. 28th Sep. 1855, *No.* 2763.
From do. 10*th in Con.* 20*th Aug.* 1855, *No.* 2369.

23. The Mohturpha in Kurnool amounts to about 35,000 Rupees, exclusive of sheep tax. The late Agent proposed the discontinuance of a number of items, producing about 1,300 Rupees. The Board's list contemplate the remission altogether of about Rupees 1,655 and the abolition of 58 items.

Chingleput, 2d in Cons. 5th July 1855, *No. A. after* 1820.
29th March in Cons. 2d April 1855, *No.* 866.

24. The Mohturpha in Chingleput produced about 31,000 Rupees in Fusly 1265, about 20,000 of which was levied in the shape of Loom tax. The Board propose abolishing all the taxes, (except that on Goldsmiths) mentioned by the Collector, and also the Mohturpha on temporary Shops opened at Festivals. The relief will be about Rupees 2,044.

North Arcot, 29th Decr. 1855 *in Cons. 3d Jany.* 1856, *No.* 33.
29th May in Cons. 4th June 1856, *No.* 1947.

25. The Collector states that in one talook a tax of 4-14-9, is levied from 4 persons for the privilege of sifting Goldsmiths, dust and proposes also to exempt certain of the poorer classes from house tax. The Board recommend in addition the abandonment of certain other petty items making the relief in this district altogether Rupees 551.

South Arcot, 13th in Cons. 17th July 1855.

26. In South Arcot the Board propose the abolition of 4 items producing Rupees 33.

Tanjore, 4th in Cons. 10th July 1855, *No.* 1890.
7th in Cons. 13th Novr. 1854, *No.* 4290.

27. In Tanjore the only items of Moturpha are the House and Loom tax which produced only 42,514 Rupees in Fusly 1265. The Board propose no alterations in this District.

Trichinoply, from 3d in Cons. 5th *July* 1855, *No.* 1840.
From 9th in Cons. 13th Novr. 1854, *No.* 4309.

28. In Trichinopoly the Board propose retaining only the Bazaar and Loom taxes, abolishing the other 14 items which brought in only 78 Rupees in Fusly 1265. They retain the Bazaar tax because though partial in its operation it may be easily converted if deemed desirable into a Quit-rent.

Madura, 30th June in Cons. 5th July 1855 *No.* 1827.
Madras, 27th in Cons. 28th June 1855 *No.* 1742.

29. The Collectorates of Madura and Madras are wholly exempt from the impost.

Tinnevelly, 22d in Cons. 29th Oct. 1855 *No.* 3096, *5th in Cons. 15th Jany.* 1855 *No.* 125.

30. In Tinnevelly the Board propose the remission of items amounting to about 975 Rupees. The Collector recommends the exemption of different classes from particular demands, as these are mostly taxes commutable into Quit-rents, the Board have not included such remissions in their statement.

31. The total remissions recommended by the Board amount as already remarked to about Rupees 50,486½.

*Coimbatore 8th in Cons. 14th Augt.*1855 *No.* 2309. *6th in Cons.16th July* 1855 *No.* 1975.

32. In Coimbatore the Mohturpha in Fusly 1265 amounted to Rupees 59,480. In the first of the letters marginally noted, the Collector discusses the practicability of retaining some portion of the Moturpha for Municipal purposes. The first refers to the House tax which in Fusly 1263 produced Rupees 11,923. This impost, he states, is levied only from certain classes, chiefly those of small means for the rich evade it by collusion with the village officers. It is moreover only, levied when the party liable marries, and the rates vary so greatly, that it is extremely difficult to check the village officers in the application of them. Mr. Thomas thinks it would be better to abolish it wholly but suggests, if it be retained, that one uniform rate or a few fixed rates should be adopted and applied to all dwelling houses except the smaller tenements occupied only by the poorer classes.

33. Mr. Thomas next deals with the "Shop tax" which consists of 5 items. One of these falls chiefly on poor women vending betel &c. in baskets, by the road-side and is recommended for remission. The other 4 items Mr. Thomas thinks less objectionable, but he would give up all other items, substituting if necessary, a Veesabady or Income tax under Regulation IV. of 1818, as in Bellary and Cuddapah.

34. Mr. Thomas' 2d letter refers to petty taxes pressing on the very poor and in it he recommends the abolition of 4 items.

35. These and the Coodavary the Board propose for remission along with some other petty items, leaving the House tax as it is for the present, some of the items mentioned by the Sub-Collector, are also included in these remissions, the rest are not limited to the Sub-Division The total amount proposed for abolition is Rupees 5,388.

Salem, 3d in Cons. 9th July 1855, *No.* 1879,
23d March in Cons. 16th April 1855, *No.* 819.

36. In Salem the Moturpha amounts to about 75,400 Rupees.

37. The Collector recommends several items for abolition.

38. The first and largest of these is the Pogavary or House tax on agricultural laborers, not paying land tax. It bears hardly on a poor class and induces the payers to take up land which they have not capital to cultivate.

39. The next item is the Jateevaree tax which is levied from heads of castes who are supposed to deal with cases of adultry and infringements of caste rules.

40. The Collector also proposes the abolition of the tax on Bullocks let out for hire as it presses on petty traders and is a source of oppression towards agriculturalists whose cattle are liable if used for such purposes. The other items recommended and entered in the Board's statement are of trifling amount and do not require separate notice.

Canara.
13th in Cons. 20th September 1855, *No* 2676.

	Rs.
Barbers, - - - - - -	326
Washermen, - - - -	349
	——
	290

41. The Mohturpha in Canara amounted in Fusly 1265 to Rupees 17,278 and consisted only of 24 items. The Collector Mr. Fisher mentions 14 which he thinks may properly be remitted. The Board have inserted most of these in their list from which however those noted in the margin are excluded on financial grounds. The total relief proposed is Rupees 2,901.

Malabar, 6th in Consultation 12th July 1855, *No.* 1918.
20th Nov. in Consultation 14th December 1854, *No.* 4512.

42. The Mohturpha demand in Malabar amounted in Fusly 1265 to 1,11,577. The Board recommend the abolition of 11 petty items, bringing in about Rupees 823.

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

No. 17. ORDER THEREON, No. 467; dated 12th April 1858.

	Rs.
Mohturpha of fusly 1265 ...	10,97,486
Proposed to be remitted	50,486-8
Percentage	$4\frac{9}{16}$

1. In these proceedings, the Board of Revenue reply to the requisitions of Government for information regarding the operation of certain items of Mohturpha revenue. The Board submit a Statement prepared from the Mohturpha returns of fusly 1265, shewing the items they would retain for the present, and those which they would recommend should be abolished in every district, with their reasons for their several recommendations. The arrangement involves the remission of Rupees 50,486-8, which is a little more than 4½ per cent. of the revenue of fusly 1265.

2. Although the Governor in Council is disposed to agree in much that is urged in the above proceedings, he is not at present prepared to sanction the abolition of the several items of Mohturpha revenue to which the Board refer. The question of the entire abolition of the tax is now before the Government of India, and has again very lately been pressed upon the Honorable Court of Directors, and pending a decision the Governor in Council does not consider it expedient to make any partial change.

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

Statement shewing items of Mohturpha Tax proposed to be retained for the present and those to be abolished

District	Taxes	To be retained at present	To be abolished
Ganjam	Paddy Godowns Rice and Dhool Shops	1952	″
	Cloth Do	76	
	Shops for selling Tamarind, Turmeric &c articles	109	″
	Do for confections	418	
	Do of Stuffs	″	″
	Trade of Timbers bamboos &c	61	″
	Shops of Betel Sellers	42	″
	Do of Tobacco	70	″
	Do of Cocoanut sellers	29	″
	Do of Fish sellers	539	″
	Do of Chelias or sellers of Chinaware &c	5	″
	Bulgies or Bangle makers	″	68
	Incense maker	24	″
	Butchers	41	″
	Fishermen	400	″
	Vegetable sellers	″	134
	Gowdoos or Cowkeepers	553	″
	Putvas or Silk thread tassel makers	″	30
	Barbers	″	46
	Moochies	″	2
	Chucklers	″	11
	Workers in pith called Soologa Bundo	″	3
	Potmakers	″	81
	Tad[illegible]	″	13
	Blacksmiths	″	43
	Oilmongers	826	″
	Red thread dyers	″	12
	Brass Smiths	293	″
	Beaten rice sellers		120
	Goldsmiths	255	″
	Carried over	5,693	563

District	Taxes	To be retained at present	To be abolished	
	Brought forward	5693	563	
Ganjam (continued)	Carpenters	45	"	
	Bullock traffic	84	"	
	Cotton Cleaners	15	"	
	Sawyers	16	"	
	Matmakers	"	7	
	Boudalies	"	1	A class of Rapp
	Johanees	"	1	
	Bricklayers	"	17	
	Butteroaloo or Bards	"	1	
	Bauvoories	283	"	
	Aravaloo	"	35	Tamil People
	Gocklas	"	9	
	Parcaks	"	3	
	Tolagaloo or Gentoo people	"	33	Gentoo Sudras
	Colloovaloo or Cultivators	"	96	
	Balasies	"	4	
	Pullacontholoo	"	3	
	Magadaloo	"	4	Bards.
	Oaliagaloo	102	"	
	Corioomaloo	"	43	
	Mateloo or flower sellers	"	8	
	Vodiaks	213	"	
	Reddekas	507	"	
	Bosunties	"	2	
	Balamas	"	8	
	Lothaloo	"	1	
	Vomayettaloo	"	8	
	Sowrah	"	8	Hill People
	Pulleealoo	"	87	
	Bavoodealoo	"	3	
	Alecaloo	"	27	
	Samantealoo	"	1	
	Carried over	6958	1043	

O

District	Taxes	To be retained at present	To be abolished	
	Brought forward	6958	1043	
Ganjam (contd)	Mahuntealoo	"	28	a class of Byragees – mendicant devotees
	Lascars	"	8	
	Sagadercaloo		90	
	Sondeeloo or Arrack sellers		85	
	Gomullavaloo or do		3	
	Dasaries		22	a class of mendicants
	Dancing Girls		3	
	Looms for weaving fine Cloth	1427	"	
	do for do Coarse do	448	"	
	Total	8833	1282	
Vizagapatam	Banians	1163	"	Traders.
	Weavers	832	"	
	Cotton Beaters	416	"	
	Goldsmiths	293	"	
	Bulgies	"	6	Class of Soob
	Oilmongers	468	"	
	Gunny Bullocks	"	72	
	Sweetmeat Sellers	"	1	
	Dyers coarse	"	2	
	Mat makers	"	2	
	Tamarind dealers	"	1	
	Masons	"	1	
	Nagalee people	"	3	Traders employ Bull
	Dyers fine	"	1	
	Chucklers	"	163	
	Fishermen	"	736	
	do Sevanee	"	10	
	Petty merchants	"	26	
	Lamp Oil mongers	97	"	
	Vegetable sellers	"	15	
	Gunny Weavers	"	69	
	Braziers	"	2	
	Chuckadees	"	3	
	Carried over	3269	1113	

District	Taxes	To be retained at present	To be abolished
	Brought forward	3,269	1,113
	Washer people	200	"
	Perfumery sellers	"	"
	Betel sellers	"	"
	Butchers	5	"
	Tom Tom rent	211	"
	Gold dust tax	"	9
	Jungle and Bangle tax	"	138
	Firewood tax	"	6
	Total	3,685	1,266
Rajahmundry	Looms	18,211	"
	Shops and Bazars	9730	"
	Sweet meat sellers	105	"
	Sellers of perfumery	86	"
	Shroffs who keep exchange shops	"	3
	Druggists	"	1
	Sellers of Tobacco	686	"
	Fruit and Vegetable sellers	445	"
	Traders on red thread & Paintees	372	"
	Cotton and Cotton thread sellers	418	"
	Timber Merchants	237	"
	Chillie's sellers	239	"
	Firewood do	125	"
	Betel do	93	"
	Cloths do	100	"
	Rice & Paddy do	121	"
	Opium do	107	"
	Jaggery	42	"
	Sellers of Plantain Cones and leaves used for dishes	"	76
	Mulun Merchants	31	"
	Butcher's Shops	159	"
	Coir Rope makers	"	26
	Ghee sellers	"	25
	Carried over	31,307	131

District	Taxes	To be retained at present	To be abolished
Rajahmundry (Continued)	Brought forward	31,307	131
	Buffalo horn sellers	"	4
	Milk and Curd do	"	"
	Turmerick do	"	1
	Hemp do	"	1
	Sellers of sundry articles	407	"
	Cotton beaters	3,467	"
	Syrangs Lascars &c employed on Ships and Dhonies	2801	"
	Oil Mills	2334	"
	Gold smiths	1547	"
	Dhonies	1620	"
	Keeper of Horses, Bandies and Bullocks for hire	1015	"
	Braziers	191	"
	Measurers of Grain	141	"
	Black smiths	105	"
	Houses	72	"
	Coolies employed on Rafts	"	77
	Bricklayers	"	57
	Basket makers	"	140
	Sawyers	"	98
	Stone Cutters	"	77
	Coolies	"	51
	Shoe Makers	"	42
	Washermen	"	42
	Wood and Bamboo sellers	"	98
	Chucklers	"	28
	Firework makers	"	23
	Bangle do	"	42
	Fishermen	"	17
	Dubber makers	"	17
	Sieve do	"	17
	Brick and Tile makers	"	7
	Workers in Silk	"	3
	Ship Carpenters, Caulkers and Borers	523	"
	Carried over	44,930	973

District

Rajahmundry (Cont^d)

Taxes	To be retained at present	To be abolished
Brought forward	44,930	973
Lime kilns	126	"
Boatmen	"	41
Granaries	129	"
Gunny Weavers	"	29
Curtain makers	"	3
Persons renting Gardens	"	33
Paper makers	"	2
Toddy drawers	"	1
Bead sellers	"	1
Tailors	"	1
Farriers	"	1
Loom makers	"	1
Oil sellers	13	"
Total	45,198	1086

Masulipatam

Shops Comaties	3656	"
Goldsmiths	265	"
Wuddies a caste of fishermen	264	"
Butchers	251	"
Lingabuljees (like Comaties)	133	"
Betel leaf and Nut sellers	"	26
Retail Cloth merchants	13	"
Vegetable venders	"	12
Sundries Shops	"	10
Druggist Shops	6	"
Tobacco sellers	4	"
Rice Retailers	"	3
Opium sellers	2	"
Sweetmeat Shops	2	"
Sellers of odds and ends	"	1
Gunja Shops	"	1
Looms Weavers (Caste)	5342	"
do (Pariah)	3584	"
do Cumblies	297	"
do Mussulmen	44	"
Carried over	13,893	53

a class of Sudras who

(2 Annas) Opium seller

District

Masulipatam (Cont^d)

Taxes	To be retained at present	To be abolished
Brought forward	13,893	53
Looms Weavers Dyed thread	36	"
do Gunny bags	22	"
do Tape	1	"
Vats Indigo Vats	715	"
Shepherds Tax on houses	2831	"
Tax on number of Sheep &c	1704	"
Miscellaneous { Pallacarees a class of fishermen }	1295	"
Cotton Cleaners	621	"
Oil manufacturers	256	"
Swamp Fisheries	"	115
Iron furnaces	153	"
Dyers of Cloths	97	"
Sellers of dyed thread &c	71	"
Ghee sellers	"	69
Tax on Grass cutters	"	44
Dealers in hides	"	"
Basket makers	"	57
Brick and Tile Kilns	"	48
Soap makers	"	39
Bestaboyee a class of fishermen	"	32
Dyers of thread	"	30
Tailors	"	29
Braziers	"	28
Washermen	"	27
Tanners	"	24
Fuel merchants	"	23
Shoe makers	"	21
Timber Merchants	"	19
Cattle tending boys	"	13
Saltpetre makers	"	12
Dubber makers	"	12
Moghachoolee a caste of fishermen	"	11
Sellers of Gingely Oil	"	10
Pumbacarees or Country musicians	"	9
Carried over	22,675	775

fishermen & Bearers

also Bearers

District	Taxes	To be retained at present	To be abolished	
Masulipatam (Continued)	Brought forward	22675	775	
	Sellers of Scented Substances	"	8	
	Grain dealers	"	6	
	Measurers (pucca)	"	4	
	Tax on Itinerant traders	"	3	
	Glass armlets	"	3	
	Silver Smiths (Brayanee)	"	3	
	Coscombee dyers	"	1	Slight red dy
	Dealers of Lamp Oil seed	"	1	
	Sellers of Cumblies	"	4	
	Dyers of Leather	"	1	
	Dealers in Madura cloths	"	1	(14 Annas)
	Sellers of Plank [illegible]	"	1	(8 ")
	Sellers of Milk	"	1	(8 ")
	Total	22675	809	
Guntoor	Looms	20376	"	
	Shops	1113	"	
	Chunam Kilns	42	"	
	Oil Mills	168	"	
	Iron Founderies	783	"	
	Cotton Cleaners	1495	"	
	Potters	623	"	
	Mat sellers	"	1	(4 Annas)
	Druggists	219	"	
	Whitsters	"	1316	
	Basket makers & Erookal people	"	62	
	Goldsmiths	65	"	
	Dyers	29	"	
	Washers of ashes from Gold smiths furnaces	"	8	
	Indigo Vats	101	"	
	Tailors	"	1	
	Chanamar people	"	99	
	[illegible] on the [illegible]	"	31	
	Fishermen	"	613	
	Carried over	34412	2131	

Cont.d [illegible]

6

District	Taxes	To be Retained at present	To be abolished	
Guntoor (Cont.d)	Brought forward	34,412	2132	
	Painters	48	"	
	Lumbadies, Jewellers	10	"	Brinjary jewellers
	Shoe makers	14	"	
	Total	34,484	2131	
Nellore	Banians	4,389	"	
	Petty Shops	18	"	
	Tobacco D.o	1	"	
	Bare Caste people	8	"	
	Balja D.o D.o	137	"	a class of Sudras
	Looms of Saule Caste	2704	"	Three classes of Weavers
	D.o Jaundra D.o	1265	"	
	D.o Kykala D.o	243	"	
	D.o Togata D.o	269	"	do.
	D.o Sauloo D.o	175	"	do.
	D.o Muttom D.o	28	"	
	D.o Pariah D.o	5160	"	
	D.o Mungala D.o	15	"	Barbers
	D.o Punnasa D.o	2	"	
	D.o Doodacoola D.o	12	"	Cotton cleaners
	D.o for Weaving Sunchy pullata or Cloth used for bundles	6	"	
	D.o for Weaving broad Tape	1	"	
	D.o of Mussulmen	1	"	
	D.o of Jungum Caste people	1	"	Tailors
	D.o for Cumbulies	24	"	
	Tax on Cotton Cleaners	888	"	
	D.o Gold Smiths	386	"	
	D.o Dyers	52	"	
	D.o Chintz Printers	"	6	
	D.o Gingerly Oil mongers	134	"	
	D.o Indigo Dyers	43	"	
	D.o Chucklers	"	1½	
	D.o Collectors of Earth for Bangles	"	30	
	D.o Sawyers	"	7	
	D.o Braziers	"	3½	

District	Taxes	To be Retained at present	To be abolished
Nellore (Contd)	Brought forward	15,972	47 3/4
	Tax on Tat Makers	"	1/4
	Do — Mat Makers	"	2
	Do — Iron ore trenches	"	92
	Do — Iron Furnaces	153	"
	Do — Betel Sellers	"	7
	Do — Bangle makers	"	17 1/2
	Do — Oil Mongers who do not use Presses	"	11 1/2
	Do — Butchers	"	1
	Do — Sailors	"	16
	Do — File Makers	"	8 1/2
	Do — Potters	"	7
	Do — Moppiah, Slipper makers	"	17
	Do — Shepherds	"	32
	Do — Bead Sellers	"	1 1/2
	Do — Persons hiring out carriage Bullocks	"	"
	Total	16,125	239 1/2
Cuddapah	Tax on Mundies or Store Rooms	8,973	"
	Do — on Merchants trading in Gold, Silver, Pearls, Cloths, Indigo, Sugar &c	15,012	"
	Do — on Retail Shopkeepers	33,632	"
	Do — on Betel Nut &c Sellers	9,750	"
	Do — on Traders of Colored thread	1,299	"
	Do — on Oil Mills	2,916	"
	Bagar Vetabady		
	Do — on Looms	33,953	"
	Do — on Bows for cleaning Cotton	5,066	"
	Do — on Smiths of various Classes	2,098	"
	Do — on Iron Furnaces	893	"
	Do — on Rungarazees or persons dying Cloths &c	254	"
	Do — on Butchers	465	"
	Do — on Salt Meat Sellers	91	"
	Carried over	114,452	

District	Taxes	To be Retained at present	To be abolished
Cuddapah (Contd)	Brought forward	114,452	"
	Tax on Flower and Utter &c Sellers	83	"
	Do — on Bangle Sellers	"	177
	Do — on Paper Manufactory	40	"
	Do — on Painters &c	"	15
	Do — on Chunam Kilns and Beams	289	"
	Do — on Bamboo Workers	"	118
	Do — on Pot Makers	"	163
	Do — on Washermen	"	409
	Do — on Barbers	"	130
	Do — on Chucklers	"	608
	Do — on Sundry Coolies	10,125	"
	House Tax on classes named by Collector above	"	9,500
	Total	124,989	11,120
Bellary	Grain Merchants	13,652	"
	Cloth Merchants	9,472	"
	Cloth and other articles Do	9,667	"
	General Merchants inclusive of Cloth Merchandize	42,665	"
	Shroffs	1,154	"
	Confectioners	491	"
	Cotton Merchants	4,718	"
	Betel nut and Dry Cocoanut	1,582	"
	Jaggery and Sugar	1,350	"
	Betel leaves and Tobacco	2,814	"
	Oil Merchants	2,463	"
	Dealers in Sundries	6,403	"
	Carpenters	181	"
	Iron Smiths	135	"
	Gold Smiths and Braziers	3,729	"
	Iron Founderies	2,812	" (Reduced
	Manufacturers of Earth Salt	11,062	"
	Dyers	6,141	"
	Chintz makers	1,353	"
	Carried over	121,844	"

District	Taxes	To be retained at present	To be abolished
Bellary (Contd)	Brought forward	121,864	"
	Butchers	2761	"
	Cotton Cleaners	10,203	"
	Bangle Manufacturers	1695	"
	Weavers &ca	1588	"
	Shepherds	12,406	"
	Sundry other professions	4127	"
	Houses	5,077	"
	Cotton Cloth Looms	54,140	"
	Carpett Do	17	"
	Cumbly Do	12,226	"
	Gunny Cloth Do	276	"
	Munnabaub of heads of Castes	"	2956
	Earth used for making Bangles	1274	"
	Slate Quarries	"	6
	Venders of Sundries	"	116
	Tax on Sundry Professions Jellacadoogar and House taxes collected by Collector about	"	7200
	Total	230,674	10,278
Kurnool		2702	"
	Granary Shops for retailing Grain, Salt and Sundries	7326	"
	Cloth Shops	268	"
	Sweet meat Shops	230	"
	Shroff Shops	623	"
	Mercer Shops	79	"
	Betel Shops	213	5
	Vegetable Sellers	"	"
	Utter Shops	154	"
	Flower Sellers	100	7
	Fruit Shops	"	"
	Oil Mongers	311	"
	Sellers of Timber &ca	29	1
	String Sellers	"	"
	Lace Sellers	50	"
	Carried over	12,175	13

People who m
sand of stree
for sold de

Compd
C Benton

District	Taxes	To be retained at present	To be abolished
Kurnool (Contd)	Brought forward	12,175	13
	Hooka Makers	7	"
	Nagdagurs	"	13
	Bangle Sellers	"	145
	Gold Smiths	410	"
	Carpenters	"	29
	Iron Smiths	"	65
	Tinners	"	48
	Braziers	"	29
	Cotton beaters	2122	"
	Cloth Dyers	220	"
	Blue Do	133	"
	Red Do	670	"
	Indigo Vats	762	"
	Shoe makers	"	107
	Basket makers	"	37
	Tailors	"	97
	Iron Manufacturers	198	"
	Stone Cutters	"	34
	Saddlers	"	16
	Paper Manufacturers	"	4
	Pot makers	"	66
	Painters	"	48
	Jalagadoogowars	"	72
	Chayroot diggers	"	58
	Loom makers	"	18
	Persons keeping Bullocks	460	"
	Do Do Bandies	52	"
	Do Do Horses	35	"
	Do Do Bullocks for hire	38	"
	Silk thread makers	23	"
	Chucklers	"	151
	Gowley or Cow and Buffaloe keepers	288	"
	Burnwkars	"	10
	Farriers	"	31
	Carried over	17,593	1089

Bangle makers

People who sift
dust in the stre
and discover an
thing lost

District	Taxes	To be retained at present	To be abolished	
	Brought forward	17593	1089	
Kurnool Continued)	Narwalay or Tanners	108	"	Tank diggers
	Woopars or Laundry professors	175	"	
	Do or Earth Salt makers	383	"	
	Chunam makers	42	"	
	Sheep Butchers	2080	"	
	Cow Do	125	"	
	Khotal Sellers	104	"	
	Gunpowder Sellers	6	54	
	Measurers	"	11	
	Brockers	122	"	
	Mysheraidu	"	25	Sellers of Slate pencils
	Basket Boatmen	"	9	
	Balapalgootta	"	1	
	Date mat Sellers	9	"	
	Monkeymen	"	22	
	Wuddawars or Tank diggers	"	59	
	Firewood Sellers	9	"	
	Oil Mongers	140	"	
	Bricklayers	1160	"	
	Cowkeepers	569	"	
	Coombies or farmers	420	"	
	Shepherds	248	"	
	Coorochawalay	"	7	Shopkeepers
	Musselmen	"	1	
	Rajapoots	174	22	
	Adamy Backals	"	"	A class of cultivating Sudras
	Hamals or Porters	31	"	Tailors
	Cunnawars	22	"	A class of Sudras
	Jangums	209	"	Do Do
	Lingabuljars	324	"	
	Tota Baljars	296	28	Brinjarries.
	Banders	"	13.	
	Lumbady	"		
	Weavers			
	Carried over	23602	1347	

District	Taxes	To be retained at present	To be abolished	
	Brought forward	23602	1347	
Kurnool (Contd)	Dancers	"	7	
	Marattahs	15	"	
	Mundootawalay	"	4	Mangalis
	Erkalawalay	"	7	Basket makers
	Togatawalay	"	10	
	Pichagoontawalay	"	1	Priests of Sudra cultivators
	Tumbalawalay	"	2	Worshippers of Siva
	Velumawalay	"	3	A class of Sudras
	Adamy Banjar	"	3	
	Bhuttoorajoo	"	2	Bards.
	Gold Smiths	6	"	
	Carpenters	"	1	
	Braziers	"	1	
	Cotton beaters	"	49	
	Chucklers	"	42	
	Pariahs	"	29	
	Barbers	"	5	
	Toddy drawers	224	"	
	Wontacooly	"	"	
	Coornewatay	"	12	Weavers of Cumblies
	Bary Buckal	"	1	
	Iron Smith	"	4	
	Dasary	"	1	Mendicants
	Woopars	38	"	Tank diggers
	Potters	"	6	
	Bearers	"	86	
	Butchers	"	"	
	Weavers	"	"	
	Dommers	"	"	Tumblers.
	Bangle Sellers	"	1	
	Anacutwars	"	"	
	Silk looms	18	"	
	Thin cloth looms	2034	"	
	Coarse Cloth looms	6847	"	
	Carried over	32784	1655	

District	Taxes	To be retained at present	To be abolished	
[illegible] (Cont'd)	Brought forward	32,784	1655	
	Gunny puttah looms	39	"	
	Mat looms	91	"	
	Basket looms	243	"	
	Cumbly looms	412	"	
	Caucha looms	8	"	Sash looms
	Total	33,577	1655	
Chingleput	Houses &c	*11653	*764	*Estimated
	Looms	4951	"	
	Granaries of different Talooks	85	"	
	Forge and Sundry Shops	*4183	*464	*Estimated
	Paper manufactory	15	"	
	Oil Mills	113	"	
	Baggage Bullocks	"	106	
	Gold Smiths melting Pots	297	"	
	Tolls on stone Cutters	"	101	
	Ladders used by Toddy drawers	1586	"	
	Nets of Fishermen	"	6	
	Chintz manufactory	111	"	
	Indigo Dyers Do	34	"	
	Ornamental Stone Do	24	"	
	On temporary Shops Established at festivals	"	608	
	Total	27,877	2044	
North Arcot	Houses	9274	450	
	Mahgahs	920	"	
	Mundees	586	"	
	Cofahs	51	"	
	Shops	10551	"	
	Cloth Looms	11944	"	
	Gunny Do	205	"	
	Cumblies Do	260	"	
	Mats Do	200	"	
	Carried over	33989	450	

District	Taxes C	To be retained at present	To be Abolished
North Arcot (Continued)	Brought forward	33,989	450
	Oil Mills	591	"
	Sugar cane Do	"	29
	Gollacarany	343	"
	Bullocks	"	3
	Iron Founderies	214	"
	Paper Mills	60	
	Dying instruments	"	26
	Bandies	"	1
	Brick Kilns	85	
	Indigo Factory	13	
	Salt Petre Do	248	"
	Chunam Kilns	28	
	Washermen	"	28
	Barbers Instruments	"	10
	Potters Wheels	"	4
	Sundry professions	489	"
	Total	36060	551
South Arcot	Tax on Looms	26024	
	Do on Bazars	9369	"
	Do on Houses	2968	"
	Do on Talient and Cattle &c	3,379	
	Do on Oil mills	1378	"
	Do on Iron smiths furnace	409	"
	Do on Indigo dying place	352	
	Do on Paper manufactories	30	"
	Do on Aroopoocarumur or Earth washer	"	7
	Do on Basket	"	3
	Do on thread dying place	"	19
	Do on frame for weaving cloth	"	4
	Do on Cotton Spinners	237	"
	Do on Furnace for melting Iron	247	"
	Total	44,393	33

District	Taxes	To be retained at present	To be abolished
Trichinopoly	Bazar	711	
	Loom	5390	
	Pack bullocks	"	23
	Godowns of Arul	"	"
	Goldsmiths shop	"	8
	Carpenters shop	"	3
	Iron smiths Do	"	4
	Traders	"	"
	Sannans or climbers	"	2
	Chunam	"	1
	Retail dealers	"	2
	Bleaching places	"	9
	Barbers	"	5
	Basket makers	"	1
	Quit Rent on dwelling houses	"	2
	Covilgars	"	14
	Chucklers	"	.
	Oil presses	"	3
	Total	6101	78

District	Taxes	To be retained at present	To be abolished	
Tinnevelly	Houses	14,878	"	
	Looms	48,615	"	
	Shops and Bazars	12,483	"	
	Granaries	"	"	
	Poll Tax	13,275	"	
	Stalls	101	"	
	Ploughs	"	15	
	Oil press	773	"	
	Gold Smiths yards	510	"	
	Washerman's stones	1807	"	
	Lime Kilns	38	"	
	Monthy poroopoo	41	"	
	Iron Forge	305	"	
	Cotton Godowns	1,941	"	
	Fisherman's Boat	4,669	"	
	Dyers yards	"	49	
	Pariahs &ca for the privilege of taking for their use dead cattle	"	194	
	Chillara Cutgoottah	"	657	
	Houses of Pullers	"	7	
	Pack Bullocks	"	53	
	Total	99,638	975	
Coimbatore	Houses	9913	"	
	Looms	20,625	"	
	Shops and Bazars	8,000	*1200	*Estimated roughly
	Carpenters	1,372	"	
	Furnaces	1,357	"	
	Gold smiths	1,360	"	
	Paper manufactory	19	"	
	Dying Do	59	"	
	Chucklers	"	4131	
	Barbers	2229	"	
	Washermen	3046	"	
	Oil Press	775	"	
	Bullocks	3075	"	
	Carried over	51,324	5331	

District	Taxes	To be retained at present	To be abolished.
	Brought forward	51,824	53,31
Coimbatore (Continued)	Salt pan	1,947	"
	Furnaces	149	"
	Indigo Manufactory	25	"
	Palmyra trees yielding Toddy	111	"
	Grabber	"	23
	Traders of beaten rice	"	26
	Instrument Whetters	"	1
	Dying Roots	"	7
	Total	54,056	5388.
Salem	Tax on Gold Smiths work places	1153	"
	—Do— on Iron Smiths — Do	1,761	"
	—Do— Carpenters — Do	793	"
	—Do— Stone Cutters — Do	"	10
	—Do— Chucklers — Do	"	1839
	—Do— Paper Manufacturers Do	51	"
	—Do— Iron Beaters places	"	23
	—Do— Country saddle makers Do	"	2
	—Do— Cart Makers — Do	"	18
	—Do— Red dye makers — Do	"	7
	—Do— Lace Manufacturers Do	"	2
	Samayacharavory or tax levied on Head men of Certain Castes who are supposed to decide charges of adultery and infringement of the Caste rules	"	308
	Tax levied on Head men of the Valungy or right hand class	"	542
	Do on Do of Yadengy or left hand Do	"	45
	Do on Do of Coorumba Caste	"	1
	Do on Do of Coonchega Caste	"	12
	Do on Golaconakay or tax levied on a particular class of persons who climb up the Areca nut trees to cut the nuts	"	3
	Do on the Barbers Razors	1,721	"
	Do on Washermens fire places	3,115	"
	Carried over	8591	2812

District	Taxes	To be retained at present	To be abolished
	Brought forward	8591	2812
Salem (Continued)	Tax on Pot makers Wheels	"	164
	Do on fire places where Iron is melted	1590	"
	Do on Indigo dying pots	388	"
	Jalaghun Tottenary or tax on Wooden pans used by persons washing mud and Sand for bits of Gold	"	154
	Tax on dyers	17	"
	Do on Bullocks for trading or let out for hire	"	970
	Do on Indigo boilers	229	"
	Do on lime Kilns	165	"
	Do on Red Colour dying Pots	108	"
	Do on Fishermens nets	"	28
	Do on Salt Petre boilers	317	"
	Do on Iron Beaters	"	22
	Do on Cotton Carders bows	"	18
	Do on Toddy drawers Knives	"	3
	Do on Bricklayers	"	49
	Do on Basket Makers	"	7
	Do for Collecting bits of Iron in a Smithery	"	9
	Do on Calico Printers	"	3
	Do on Sellers and Manufacturers of Combs	"	4
	Talayaryvory or fee originally levied by the Heads of Professions for Collecting the Moturpha but subsequently Collected by Government and Carried to public Account	37	"
	Do on persons trading in Sundry Articles of Manufacture	605	"
	"Poganary," also called "Chillarapoopavary" or Tax on the houses of persons who having no puttahs of their own employ themselves in Cultivating the lands of others or do not cultivate notwithstanding they have the means of doing so	"	3534
	Carried over	12047	7777

strict	Taxes	To be retained at present	To be abolish:ed
Salem (Continued)	Brought forward	12047	7777
	Tax on Oil Mills	892	"
	Veyapooragaravory or tax levied on the houses of persons engag in lending money on interest and in private trade without keeping open shops	2626	"
	Tax on Shops and Bazars	10,772	"
	Do on Looms	43,652	"
	Total	69,989	7777

Canara	Tax on Ware houses	1,188	"
	Do Houses	5,056	"
	Do Shops	3,644	"
	Do Shroffs	110	"
	Do Fishing Boats and men	"	1418
	Do Pot makers	"	424
	Do Gold smiths	868	"
	Do Brass and Copper Smiths	60	"
	Do Rice beating mills	"	175
	Do Oil mongers	626	"
	Do Umbrella makers	"	145
	Do Toddy drawers in Pootoor Talook	470	"
	Do Barbers	326	"
	Do Washermen	349	"
	Do Chucklers	"	227
	Do Musicians	290	"
	Do Palmyra Jaggery manufacturers	"	"
	Do Turners	74	"
	Do Sandalwood & Cinnamon Stills	1155	"
	Do Boats	"	394
	Do Mat and Basket makers	"	95
	Do Butchers	"	17
	Do Brokers	162	"
	Do Stone Vase makers	"	1
	Do Confectioners	"	5
	Total	14,378	2901

15

District	Taxes (V)	To be retained at present	To be abolished
Malabar	Tax on Houses	81832	"
	Do shops Warehouses. Cocoanut Topes &c.	11567	"
	Do Oil Mongers	4,575	"
	Do Gold Smiths	567	"
	Do Carpenters	1553	"
	Do Black Smiths	620	"
	Do Braziers	120	"
	Do Potters	251	"
	Do Looms	3504	"
	Do Grinders	"	27
	Do Iron founders	"	116
	Do Cotton Cleaners	"	33
	Do Boat Owners	1877	"
	Do Fishing net Do	2764	"
	Do Barbers	"	71
	Do Washermen	"	159
	Do Papadom makers	"	200
	Do Bakers	"	7
	Do Copper Smiths	"	7
	Do Sawyer	384	"
	Do Laterite stone Cutters	"	122
	Do Bricklayers	"	80
	Do Granite stone Cutters	"	1
	Do Bullock owners	1704	"
	Do Cart Drivers	1509	"
	Do Buffaloe owners	55	"
	Total	1,13,082	823

Revenue Bd Office,
Fort St. George,
23d January, 1858.

J D Sim
Acting Secretary

No

Copy in a L to E
of 17th May 1858 No. 20

Enclosure No. 1.

In an Extract from the Acting Secretary to the Board of Revenue to the Acting Secretary to Government Revenue Department dated 23d January 1858.

No. 323

C 109/58

Statement shewing items of Moturpha Tax proposed to be retained for the present and those to be abolished.

Statement shewing the Moturpha Revenue of each district for Fusly 1265, and the amount proposed to be abolished.

	Moturpha Revenue of Fusly 1265.	Proposed for abolition.
	Rs.	Rs.
Ganjam	9,835	1,282
Vizagapatam	5,317	1,266
Rajahmundry	60,767	1,086
Masulipatam	23,491	809
Guntoor	40,588	2,161
Nellore	16,363	289 ½
Cuddapah	1,46,639	11,170
Bellary	2,38,695	10,378
Kurnool	46,388	1,655
Chingleput	31,154	2,044
N. Arcot	35,748	651
S. Arcot	41,236	83
Tanjore	42,514	"
Trichinopoly	6,162	78
Madura	"	"
Tinnevelly	94,870	975
Coimbatore	59,480	5,388
Salem	75,489	7,771
Canara	17,278	2,901
Malabar	1,11,577	823
Madras	"	"
Total	10,97,486	50,486 ½

Revenue Board Office,
Fort St. George,
23rd January 1858.

J. D. Sim
Acting Secretary

Enclo No 2

In an Extract from the Acting Secretary to the Board of Revenue to the Acting Secretary to Government R. D. dated 23 Jany. 1858

p. 323

P 109/58.

Cons= 13th April/58 No 16-17.

No 407

Statement shewing the Moturpha Revenue of each District for Fusly 1265 and the amount proposed to be abolished

No 1581

Revenue Department

No 329

Extract from the Proceedings of the Board of Revenue, dated 23rd January 1858.

The Board have had under their consideration three distinct references from Government regarding the Mohturfa Revenue. These are

1. Whether any tax similar to that levied in Nellore for the privilege of sifting the dust of Goldsmiths Furnaces obtains in other Districts.

E. M. C. 7th June 55
No 637 R.D.
E. M. C. 14th Septr 54
No 110. R.D.

II. Whether there are any petty items of Mohturfa pending in the four which it would be desirable to abolish in anticipation of the entire abandonment of that source of Revenue.

III. Whether there are any items of Mohturfa which might be regarded as Quit Rent and be retained for local municipal purposes when the Mohturfa as such may be abolished.

2. The Board regret that from a press of other business these subjects have remained undisposed of, for so long a time.

3. They have now carefully

inspected

inspected the returns of Mohturfa Revenue for Fusly 1265 (the latest in their Office) and have prepared the accompanying Statement showing the items they propose retaining for the present and those they would abolish in every district. This Statement includes taxes of the two classes above referred to and the arrangement if agreed to, will involve the remission of about Rs 50,486 on the Mohturfa Revenue of Fusly 1265 (Rs 10,97,486) or 4½ per cent.

4. In these propositions the Board have duly weighed the recommendations of the Collectors whose suggestions are briefly noted in subsequent paras of these Proceedings. They have however included in their list various petty items (not mentioned by the Collectors) which they propose to forego, some as falling on classes known to be generally in straitened circumstances and others as making so small an addition to the revenue that they may well be abandoned, particularly when it is recollected how vexatious and open to abuse the collection of the Mohturfa undoubtedly is. The Board would have been glad if in their recommendations they could have been

guided

guided by some leading principle such as the universal exemption of certain notoriously poor classes as the Chucklers, Fishermen &c but the present state of the Finances has deterred them from following this course, where the loss of Revenue would be of considerable amount. The character of the Tax also renders it impossible to deal with it in such a manner. Thus the remission of any impost pressing on the very poor or on mere laborers seems at first sight a clear rule but in reality every item of the Mohturfa from the Loom tax downwards falls on numbers coming within this description. In some cases it is possible that they may have recommended remissions which the local Officers may consider it advisable to retain. The only remedy for this is to leave it discretional with Collectors in such instances (which the Board apprehend will not be many) to withhold the relief pending further instructions.

5. As regards the retention of a part of the Mohturfa for municipal purposes, the Board apprehend some difficulty will be experienced in carrying

out

abuses prevail. An inspection of the list of Trades &c. taxed will show that in many cases a whole class pays but a few Rupees. The Acting Collector does not urge remission in any of these instances but proposes if a Municipal Fund is determined on that the non-agricultural community should be devided into classes according to their wealth and the known profits of their business, that a certain sum per acre should be fixed as the Quit Rent on the House grounds of each class and that each individual should pay accordingly for the land actually in his

occupation

From [illegible] 31st Dec
in Pro 16th August 1855
No 2270.

occupation the lowest rate being little more than nominal. In Villages Mr Knox proposes lower rates than those fixed for Towns. He also contemplates the imposition of Town dues similar to those levied in the Punjab in order that parties living beyond the limits of a Town and so exempt from taxation may still contribute their quota to its municipal Funds when sending their produce for sale in its Markets or earning their livelihoods by labor within it. This tax Mr Knox suggests should be levied by means of licenses.-

12- The Board propose the remission of a number of trifling items which produce in the aggregate only Rupees 1,283.-

An

13. In the Vizagapatam District the Moturpha levied in the Government Talooks produces little more than 5000 Rupees annually. The items are 30 in number according to the Collector's Statement and of these Mr Smollett proposes to retain 10 and abolish 20.-

From Vizagm
26th Apl in Con
15th July 1850.
No 1453.

24th Novr in Con 21st
Decr 1854.
No 4572

14. In the former class are included Moturpha on Sheep and Goats, no longer leviable and a small sum (Rupees 6-12-") levied on Cotton Dealers. The items to be abolished are all petty with the exceptions noted in the margin, the 3 last of which the Board propose retaining for the present ~~merely~~ from financial

Fishermen 7-3
Washermen 2
Tom Tom 6. 21
Lamp oil mongers } - 9

financial

financial considerations. The reductions they propose amount to Rupees 1,266.-

Rajahmundry

From Rajahmundry
30th July in Con
6th Augt 1856
No 2217.
Read in Con 11th Novr 1855.
No 115.

15. The practice of renting out the privilege of sifting the ashes from the furnaces of Goldsmiths was abolished in the Rajahmundry District from the beginning of Fusly $\frac{1258}{1848/49}$. The Collector now mentions 11 other items the abandonment of which he recommends, at a sacrifice of less than 500 Rupees annually. The entire Moturpha Revenue of Rajahmundry in Fusly 1265 amounted to Rupees 6467 and the Board propose abolishing 35 items which brought in only Rupees 1,086 in Fusly 1265.-

In

16. In Masulipatam the Moturpha on the Dust in Goldsmiths' Furnaces was abolished so far back as 1816. The Acting Collector proposes the abolition of a number of Taxes producing about 600 Rupees and also the Moturpah on "Bawans" under which term itinerant venders of petty articles pounders of rice &c are classed. The whole of the items mentioned by the Acting Collector are included in the Board's list with the exception of the one last mentioned which the Board have omitted because the aggregate sum is large. The poorer classes entered as Bawans may however be exempted on the Acting Collector specifying them and mentioning the amount payable by each. The tax on Indigo Vats producing 1700 Rupees is also retained for the present on the same grounds. The Board's proposal will involve the abandonment of only about 809 Rupees.

Masulipatam
29th May in Con 10th June
No 2071.
12th March in Con
28th May 1855.
No 766.

Cumaties 3686.

17. In a later communication the present Acting Collector recommends another petty sum, the Ghee tax on very strong grounds, and the Board concur in his view.

From Colr 11th June/57
in Con 20th Jany/58.
No 3323.

[illegible]

18. A small sum (Rupees 8-8-0) is levied in Guntoor on Goldsmiths' dust. The Acting Collector mentions 8 items specially for abolition and also recommends that a number of others should be remitted. The former produce about

Guntoor
From Guntoor 22d Decr/55
in Con 16th Febr/56.
No 31
24th Septr in Con 31st May 1855.
No 1405.

about 250 Rupees and the latter 5128. The Board have included such of these in their Statement as are of petty amount and the relief they propose amounts to about 2431 Rupees annually.

From Nellore
3d in fon 9 July 18..
No 18..
22d Decr 55 in fon 11 Jan
185..

19. The Moturpha in Nellore in Fusly 1265 amounted to Rupees 16303, the great bulk of which was levied on shops and Looms. The Acting Collector Mr Ratliff in a communication dated 22d December 1854 proposed that fixed rates should be established for each Town and Village and that the payers should be left to settle the amount of each individuals contribution. The other items 26 in number are proposed for abolition in Mr Ratliff's second communication. The reductions proposed by the Board amount to Rupees 2397.--

The

Cuddapah.
8th in fons 11th September 1856.
No 3673.
22d in fons 27th February 1856.
No 660

20 The amount realized in Cuddapah in Fusly 1265 amounted to Rupees 120,880 under the two general heads Veesabady and Bagee Veesabady. The Collector recommends the exemption of nine of the poorer classes of the community now subject to House tax under the latter head, at a sacrifice of Revenue of about 9500 Rupees. The Board have added a few other petty items making the remissions Rupees 11170.

Bellary.
17th Sept. in fons 5th October 1855.
20th in fons 27th August ..
No 2839.
No 2443.

Revd Pro: 22d June 1857 No 2?6.
Extract Minutes Cons.
22d July 1857 No 732 R.D.

21 The largest receipts from Moturpha occur in Bellary where the proceeds of this tax in Fusly 1265 amounted to Rupees 233694. In a recent communication the Board submitted a proposition from the Collector modifying the present system of an annual Settlement and affording relief to the contributors to the tax. Government however declined to sanction the arrangement on financial considerations and on the ground that it virtually involved the absolute relinquishment of the tax on the gradual demise of the present payers.

22 The letter now submitted refers only to such items as press heavily on the

poor

poor or are objectionable in themselves. Of the latter description are seven items classed under the general term "Meymabaub". They are levied in a few Villages of 11 Talooks and are payable, for marriages, deaths, remarriages of widows, immorality &c. In some Villages the collection of these items is rented out; in others it is managed by the Government Officers through the Agency of the Heads of Castes. The Collector also recommends the exemption of certain classes now taxed under the heads of Sundry Professions and "Houses" and the whole of the "Venders of Sundries". There is also a small item for Goldsmiths' dust. The amount of relief proposed by the Board will be about Rupees 10,278.

Kurnool
[illegible] 20th in Cons 28th Sept. 1855
[illegible] 10th in Cons 20th August
No. 2369.

23. The Moturpha in Kurnool amounts to about 35,000 Rupees, exclusive of Sheep tax. The late Agent proposed the discontinuance of a number of Items, producing about 1300 Rupees. The Board's list contemplate the remission altogether of about Rupees 1,655 and the abolition of 58 items.

The

Chingleput.
[illegible] in Cons 5th July 1855. No. A after 1820.
[illegible] March in Cons 2nd April 1855 No. 808.

24. The Moturpha in Chingleput produced about 31,000 Rupees in Fusly 1263 about 20,000 of which was levied in the shape of Loom Tax. The Board propose abolishing all the taxes, (except that on Goldsmiths) mentioned by the Collector, and also the Moturpha on Temporary Shops opened at Festivals. The relief will be about Rupees 2044.

North Arcot.
[illegible] Decr. 1855 in C. 3rd Jany. 1856 No. 33.
[illegible] May in C. 4th June 1856 No. 1927.

25. The Collector states that in one Talook a tax of 4-14-9, is levied from 4 persons for the privilege of sifting Goldsmiths dust and proposes also to exempt certain of the poorer classes from House tax. The Board recommend in addition the abandonment of certain other petty items making the relief in this district altogether Rupees 551.

South Arcot.
13th in Cons 17th July 1855.

26. In South Arcot the Board propose the abolition of 4 items producing Rupees 33.

Tanjore.
[illegible] in Cons 10th July 1855. No. 1390.
[illegible] in Cons 18th Novr. 1854. No. 2390.

27. In Tanjore the only items of Moturpha are the House and Loom Tax which produced only 12,514 Rupees in Fusly 1263. The Board propose no alterations in this District.

Trichinopoly
from 3rd in C. 5th July 1855. No. 860.
from 9th in C. 18th Novr. 1854. No. 2309.

28. In Trichinopoly the Board propose retaining only the Bazaar, and Loom Taxes, abolishing the other 14 items

which

which brought in only 78 Rupees in Fusly 1265. They retain the Bazaar Tax because though partial in its operation it may be easily converted, if deemed desirable into a Quit Rent.

Madura
30th June incl. 5th July 1855 No 18
Madras.
27th ultimo 28th June 1855 No 1762

29 The Collectorates of Madura and Madras are wholly exempt from the impost.

Tinnevelly
22d ultimo 29th Octr 1855 No 31
5th ultimo 16th Augt 1855 No 18

30. In Tinnevelly the Board propose the remission of items amounting to about 975 Rupees. The Collector recommends the exemption of different classes from particular demands, as these are mostly taxes commutable into Quit Rents, the Board have not included such remissions in their Statement.

31. The total remissions recommended by the Board amount as already remarked to about Rupees 59,425½.

Coimbatore
8th incl. 14th Augt 1855 No 12
5th incl. 16th July 1855 No 17

32. In Coimbatore the Motupha in Fusly 1265 amounted to Rupees 59,480. In the first of the letters, marginally noted the Collector discusses the practicability of retaining some portion of the Motupha for Municipal purposes. He first refers

to

---

(8)

to the House Tax which in Fusly 1263 produced Rupees 11923. This impost, he states, is levied only from certain classes. chiefly those of small means for the rich evade it by collusion with the Village officers. It is moreover only levied when the party liable marries, and the rates vary so greatly that it is extremely difficult to check the Village officers in the application of them. Mr. Thomas, thinks it would be better to abolish it wholly but suggests. if it be retained. that one uniform rate or a few fixed, rates should be adopted and applied to all dwelling houses except the smaller tenements occupied only by the poorer classes.

33. Mr. Thomas next deals with the "Shop Tax" which consists of 5 items. One of these falls chiefly on poor women vending betel &c. in baskets by the road side and is recommended for remission. The other 4 items Mr. Thomas thinks less objectionable, but he would give up all other items. substituting, if necessary a Veesabady or Income Tax under

Regulation

Regulation IV of 1818, as in Bellary and Cud-dapah.

34. Mr. Thomas' 2d. letter refers to petty taxes pressing on the very poor and in it he recommends the abolition of 4 items.

35. These and the Coodavary the Board propose for remission along with some other petty items leaving the House Tax as it is for the present. Some of the items mentioned by the Sub Collector, are also included in these remissions, the rest are not limited to the Sub Division. The total amount proposed for abolition is Rupees 5389.

Salem.
5. in Lre 9th July 1855 No. 1879
26. March in L 15th April No. 814

36. In Salem the Moturpha amounts to about 75,400 Rupees.

37. The Collector recommends several items for abolition.

38. The first and largest of these is the Pogavary or House Tax, on agricultural labourers, not paying land tax. It bears hardly on a poor class and induces the payers to take up land which they have not capital to cultivate.

The

39. The next item is the jatevaree tax which is levied from Heads of Castes who are supposed to deal with cases of adultery and infringements of caste rules.

40. The Collector also proposes the abolition of the tax on Bullocks let out for hire as it presses on petty traders and is a source of oppression towards agriculturalists whose cattle are liable if used for such purposes. The other items recommended and entered in the Boards Statement are of trifling amount and do not require separate notice.

Canara.
13. in Lre 28. Sept. 1855. No. 2494

41. The Moturpha in Canara amounted in Fusly 1265 to Rupees 17278 and consisted only of 24 items. The Collector Mr. Fisher mentions 14 which he thinks may properly be remitted. The Board have inserted most of these in their list from which however those noted in the margin are excluded on financial grounds. The total relief proposed is Rupees 2901.

Barbers 326
Washermen 349
290.

Malabar.
6. in Lre 12. July 1855. No. 1888
20. Novr. in L 14. Decr. 1855. No. 2202

42. The Moturpha Demand in Malabar amounted in Fusly 1265 to 111,577.

The Board recommend the abolition of 34 petty items, bringing in about Rupees 323.

(A true Extract)

Actg Secretary.

To

A. Forbes Esq.

Actg Secretary to Government

Revenue Department.

Cons 28th July 57 No. 7-8
" 12th June 56 " 27-28
" 19th Septr 54 " 122 [illegible]

Copy in a L to C
of 17th May 1858 No. 20

Rev. 1858 Depth. R
Dt to Cons: 13th April

No. 109

Extract from the
Proceedings of the
Board of Revenue

Dated 23rd
Recd 26th } January 1858.
61 Enclo. Returned 31-6-58
No. 323

S.E. No. 46, 12th April 1858.

Reporting on the
points referred for the
Board's Consideration
in E. M. C. 19th September
1854 and 7th June 1856
relative to the Moturpha
Revenue in the Madras
Presidency

No. 16.

C 10th April 28th April

---

(31)

R D

No. 4[illegible]

Extract from the Minutes of Consultation
Under date the 12th April 1858.

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

(Here enter 23rd January 1858 No. 323)

M

W M

P1. In these proceedings
the Board of Revenue reply
to the requisitions of Govern=
=ment for information —
regarding the operation of
certain items of Mohturpha
revenue. The Board submi
a Statement prepared from
the Mohturfa returns of fus
1265, shewing the items they
would retain for the present
and those which they would recom=
=mend to be abolished in
every

every district with their
reasons for their several
recommendations. The ar
arrangement involves the
emission of Rupees 50,486-8
which is a little more than
½ per cent of the revenue
f Fusly 1265.

Mohturpha of Fusly 1265	10,97,486
Proposed to be remitted	50,486-8
Per centage	4 9/16

2. Altho' the Governor
n Council is disposed to
gree in much that is
urged in the above proceed-
ings, he is not at present
prepared to sanction the
abolition of the several
items of Mohturpha revenue
which the Board refer,
he question of the entire
bolition of the tax is now
fore the Government of
ndia, and has again
ary lately been pressed
pon the Honorable Court

of

---

(3)

of Directors, and pending
a decision the Governor i
Council ~~does~~ does not conside
it expedient to make an
partial change.

2 Copies to the Bd. of Rev.
Despd 13th

Revenue 1858 Depᵗ
Dᵈ to Cour: 13ᵗʰ April

Nº 467

Extract Mins of Cour
Dᵈ 12ᵗʰ April /58 –

Observing that Government are not prepared at present to sanction the abolition of the several items of Moturpha Revenue in the Madras Presidency to which the Board of Revenue refer.