Revenue Departmen

Minutes of Consultat

4th May/185

Back Nos 1 + 2

Order no 537/28th April 185

15239th

செப்பனிடுபவர் பெயர்

செப்பனிடுவதற்காக எடுத்துக் கொள்ளப்பட்ட நாள் 2008

செப்பனிட்டு முடித்த நாள் 08/2008

சரிபார்க்கும் மு.நி.பா.எ.
ஆராய்ச்சி உதவியாளர் கையொப்பம்

Fort Saint George, Revenue Consultation of 4th May 1858.

No. 1. Read the following Extract from the Proceedings of the Board of Revenue; dated 29th January 1858, No. 417.

In Consultation 29th January 1858.

Read letter from the Collector of Nellore dated 24th December 1857 requesting that the reduction of assessment may be extended to the Woodiagherry Talook.

(Here enter No. 186.)

* *Pro. 7th May* 1855 *paras.* 23-50.

The Board of Revenue in their first Proceedings relative to the revision of assessment in the Nellore District,* considered that a case was not sufficiently made out for reduction in the 'wet' land teerwa, but proposed for the 'dry' lands the following reductions.

1 In Woodiagherry...	9 per cent.
2 In Traver's Villages...	28$\frac{1}{2}$,,
3 In Smalley's Villages...	33$\frac{1}{3}$,,

† *Ex. M. C. 24th July* 1855, *No.* 893. *R. D.*

2. The Government† concurred with the Board that the necessity for reducing the "wet" assessment had not been shewn, but sanctioned a modified reduction on the "dry" lands as follows.

		Percentage.
1 Woodiagherry...	nothing ...	0
2 Traver's villages... ...	2 annas per Rupee	12$\frac{1}{2}$ per cent.
3 Smalley's villages... ...	3 annas ,,	18$\frac{3}{4}$,,

‡ *Pro. 2d April* 1857, *No.* 1060.
Pro. 8th June 1857, *No.* 1912.
§ *Ex. M. C. 29th July* 1857, *No.* 763 *R. D.*
|| *Proceedings 19th November* 1857.
¶ *6th January* 1857, *No.* 8, *R. D.*

3. The Board having obtained subsequently more complete information, and submitted it to Government,‡ they were pleased to sanction some reduction of the assessment on "Wet" lands,§ on being furnished by the Board with some amended scale of revision. This was supplied by the Board|| and sanctioned by Government.¶ The scheme is shortly as follows.

I. "Wet" land now assessed from 36 to 22 Rupees per Goortoo (3$\frac{1}{8}$ acre) to be reduced 3 annas in the Rupee, or 18$\frac{3}{4}$ per cent. No land to have a rate above 30 Rupees per Goortoo.

II. Wet land now assessed from 22 to 20 Rupees per Goortoo to be reduced to 17$\frac{3}{4}$ Rupees.

III. From 20 to 11$\frac{1}{2}$ Rupees a reduction of 2 annas per Rupee or 12$\frac{1}{2}$ per cent.

IV. Wet land assessed from 11$\frac{1}{2}$ to 10 Rupees per Goortoo, to be reduced to one rate of 10 Rupees.

V. The rates per Goortoo to be multiples of a Rupee, in no case smaller than $\frac{1}{4}$ Rupee, so as to reduce the total number to 50.

4. The object of Mr. Elton in his letter recorded at the head of these Proceedings, and which was transmitted to the Board, before the orders of Government in Extract Minutes Consultation of 6th January 1858, No. 8, Revenue Department were issued, is to request sanction for an extension of the "wet" assessment reduction to the resumed Jaghire of Woodiagherry, and to repeat his recommendation that some relief may be afforded to its "Dry" land assessment.

** *From Collector 17th May* 1856.
In Con. 27th October 1856.

5. He explains that when he submitted the explanations regarding the "Wet" assessment of the District,** which led to the Board's Proceedings, noted marginally in para. 3 of these Proceedings, and which induced Government to withdraw their objection to a reduction of the "wet" assessment, he did not forward the Turrumwar Ayacut accounts of Woodiagherry, and it is therefore uncertain if the orders of Government extend to it.

6. As explained formerly by the Board,* the Jaghire of Woodiagherry which was resumed in 1839, comprises an area of about 330 square miles. The "wet" Ayacut is now shewn† to be 2376 Goortoos, of which 1607 or 67⅝ths per cent is cultivated, and its present assessment 24,200 Rupees; giving an *average* of 15 Rupees per Goortoo, nearly 5 Rupees per acre.

* *Pro. 7th May* 1855 *para.* 23.

† *Enc. in letter from Collector 24th December* 1857.
In Cons. 29th January 1858.

7. When first assessed (by Mr. Stonehouse) the commutation price for Paddy was taken at 18 Rupees a Pooty, whereas in the rest of the District it had been 20 Rupees, but the Government share was 51½ per cent.

8. Mr. Elton admits that so great a reduction is not called for in Woodiagherry, as in the rest of the District, but urges that it should not be deprived altogether of the relief granted elsewhere. He proposes that the rates on the "wet" lands which are above 30 Rupees per Goortoo, be reduced to that maximum, as has been sanctioned in the rest of the District; and that whereas in the rest of the District a reduction of 3 annas and 2 annas respectively per Rupee have been sanctioned on higher and lower rates, the Woodiagherry "wet" lands should receive a uniform remission of 1½ annas, descending as far as 10 Rupees per Goortoo.‡ Mr. Elton calculates the effect on the revenue of the "wet" assessment of Woodiagherry, will be a reduction of 2,930 Rupees§ on the whole Ayacut, and 1,978 Rupees on the *cultivation* as it stood in Fusly 1262 ‖ (an average year.) The *present* Shist on the Ayacut is 35,660 Rupees, and on the cultivation 24,200 Rupees, so that the loss of revenue on the present extent of cultivation would be 8¼ per cent.

‡ *Para.* 6.

§ *Including* 64-13-2 *owing to lands from* 11 *to* 10-6-8 *to be reduced to* 10 *Rupees, (para.* 10.)

‖ *From July* 1852, *to July* 1853.

9. The Board would submit Mr. Elton's proposition for the favorable consideration of Government, for they are under the impression that in sanctioning a reduction of assessment on the "wet" land of the district generally, it was not intended altogether to exclude Woodiagherry. A uniform reduction of 1½ annas per Rupee, or 9·37 per cent on lands now charged above 10 Rupees a Goortoo, seems reasonable in comparison with what has been sanctioned for the rest of the district. It will of course remain for the Collector so to apportion it, that no land now paying a certain shist, shall be assessed at a higher rate than land now classed above it, as explained by the Board in regard to the other talooks;¶ and the rates should be in sub-multiples of a Rupee not less than ¼.

¶ *Pro. 19th Nov.* 1857, *para.* 6.

10. Mr. Elton then proceeds** to solicit a reconsideration of the decision of Government declining to sanction any reduction whatever†† in the Woodiagherry "dry" land assessment.

** *Para.* 10.
†† *Ex. M. C. 24th July* 1855, *No.* 893 *para.* 23.

11. It is true that the assessment fixed in Woodiagherry is rather easier than in the rest of the district, and as shown in para 1 of these Proceedings the Board whilst they recommended 28½ and 33½ per cent reduction on the "dry" land in the other talooks, only recommended 9 per cent for Woodiagherry, and this percentage is now urged by Mr. Elton. The Turrumwar Ayacut of the "dry" land of Woodiagherry has not been transmitted by Mr. Elton, but from para. 23 of their Proceedings of 7th May 1855, the extent cultivated is about 6000 Goortoos at most.

12. Since the Government reduced the Board's proposed relief in the other talooks from 28½ to 12½ per cent., and from 33⅓ to 18¾ per cent., a proper proportion for the 9 per cent remission would be about 4⅓ per cent., or 10 pice in the Rupee. The Board would therefore propose if Government see fit to accede to the recommendation for a reduction of 1 anna or 6¼ per cent., on the "dry" land assessment of Woodiagherry.

(A true Extract.)

(Signed) G. S. FORBES, *Secretary.*

No. 2. ORDER THEREON, No. 537; dated 28th April 1858.

Para. 1. With their Proceedings of the 7th of May 1855, No. 705, the Board of Revenue submitted a letter from the Collector of Nellore, proposing certain reduction of assessment in his district, and in the orders which were passed upon the reference on the 24th July in the same year, No. 893, the Government gave their reasons for declining to accede to the Collector's recommendation as far as it regarded the irrigated lands, while they sanctioned certain reduction in the assessment in the dry lands in all the talooks, excepting the recently acquired estate of Woodiagherry, where the existing rates of assessment were considered to be very moderate. The recommendation of the Board had been for a reduction of 28½ per cent. on Mr. Travers' assessments, 33¼ on Mr. Smalley's, and 9 per cent. in Woodiagherry, and the sanction of Government was given to a reduction of 10$\frac{5}{7}$ per cent. on Mr. Travers', and 16⅔ on Mr. Smalley's assessment, and, as said above, none in Woodiagherry.

Para. 15.
Extract Minutes Consultation,
24*th July* 1855, *No.* 893.

2. The question of the Nellore assessment was reconsidered in Extracts from the Minutes of Consultation dated the 4th of August 1857, and the 6th of January 1858, No. 386 and 8, on further references submitted by the Collector through the Board, when certain reductions, which had previously been withheld from the wet lands, were sanctioned on sufficient ground being shewn. No reference was in their later orders made to Woodiagherry, and in the letter from the Collector, which the Board submit with their proceedings quoted above, Mr. Elton says that he has not felt himself authorized to extend the reduction granted in the rest of the District to the lands of this estate.

3. In this Mr. Elton was quite right; the Government had considered reductions not to be needed in that talook, and had said so in their order of the 24th of July 1855, and no further reference had been made to the subject either by the Collector, the Board, or the Government. Indeed as the original recommendation of the Board was for a reduction of only nine per cent. in Woodiagherry, when they recommended that 33 and 28 per cent. should be given up in other parts of the District, it is obvious that Government could not have intended to extend to Woodiagherry the reductions of 17 and 10 per cent. which they sanctioned for all the other talooks.

4. The Collector now addresses the Board in order to obtain some reduction in Woodiagherry. He says that the circumstances of the lands comprizing the resumed Jaghire do not call for reduction of assessment so strongly as those in other parts of the District charged with Messrs. Travers, and Smalley's rates; that there are few lands assessed at more than 30 Rupees per goortoo; and that the commutation price being lower, the pressure of assessment could not have been so severely felt as elsewhere. But on the other hand, he urges that the Government share of the produce is high, being in the proportion of 51·425 per cent. Mr. Elton adds that the talook is situated at the base of the Eastern ghaut range, is deficient in fertility, and not well irrigated, that the people are poor, and that but little trade is carried on in it. He therefore thinks that it would not be good policy, to deny all reduction of assessment to lands so situated, and suggests first, that the rates on all wet lands forming part of the late Jaghire, assessed at more than 30 Rupees a goortoo should be reduced to that sum; and secondly, that on rates between 30 Rupees and 10 Rupees a goortoo, a uniform reduction of 1½ anna per rupee should be allowed, and none whatever on rates below 10 Rupees a goortoo. He computes the loss of revenue by these measures at Rupees 2,930 on the Ayacut, and Rupees 1,978 on the actual cultivation of Fusly 1262. Mr. Elton also recommends a reduction in the dry land assessment to the extent of 1½ anna in the rupee, equal to 9⅜ per cent.

5. The Board of Revenue think with the Collector that some reduction of assessment is called for in Woodiagherry, though not to the extent allowed in other parts of the District; they support that officer's recommendations in respect to the wet lands, but in regard to the dry lands they observe, with reference to what has been allowed in the other talooks, that the proper proportion to be given for Woodiagherry would be 4½ per cent., or 10 pice in the Rupee, and they recommend that the rate of reduction should be fixed at 1 anna in the Rupee, or 6¼ per cent.

6. The Collector's description of the barrenness and poverty of the Woodiagherry tract appears to be borne out by Pharaoh's map. It is there shewn to be the most rocky and hilly part of the whole Collectorate, all the other Western villages being either Jaghire or

Zemindary, so that there is good reason why the rates of assessment in the Woodiagherry villages, although low in comparison with those of other talooks, should yet be so high as to require reduction. Adverting to these considerations, and looking to the extent* of waste as compared with the cultivation of fusly 1262, regarded as an average year, the Government are willing to accede to the Collector's proposal so far as it contemplates a reduction of the rate on wet lands paying more than 30 Rupees per goortoo, to that sum, which is in accordance with the indulgence already conceded to all the rest of the District, as well as a reduction of 1½ anna in the Rupee on all wet lands rated at between 30 Rupees and 10 Rupees. But they are not prepared to assent to the reduction of lands rated at† 11 Rupees and Rupees 10-6-8 to Rupees 10 per goortoo, and there to stop. This seems an arbitrary assumption, inasmuch as it appears from the statement furnished by the Collector that there are ten rates below 10 Rupees, comprizing nearly a fifth of the wet Ayacut, regarding which no explanation has been given to shew that they do not need relief. This point requires the more especially to be considered, if, as is proposed, relief is to be given in the dry lands.

Ayacut. Rs.	Extent. G.	 A.	 	Assessment. Rs.	 A.	 P.
2 rates above 30	37	0	13	1,226	12	8
50 ,, between 30-40	1858	12	5	30,635	8	8
10 ,, below 10	480	3	13	3,798	0	9
Total Ayacut...	2376	0	15	35,660	6	1
* Waste in Fusly 1262.	768	10	6	11,460	2	5

	Extent. G.	 A.	 G.	Assest. Rs.	 As.	 P.
Ayacut of 10 rates below 10 Rupees..............	480	3	13	3798	0	9
Of the above land unoccupied in fusly 1262.	153	0	8	1244	1	5

7. As regards the last proposition, the Government entertain no doubt that some relief is required, because the dry lands among the hills are poor and unproductive; and for the same reason, they think that the inferior classes of wet lands are equally deserving of consideration. The Government are therefore pleased for the present to sanction the Collector's proposition to reduce the rate of all wet lands paying more than 30 Rupees a goortoo to that sum, and to allow a reduction of 1½ anna in the rupee in the lands assessed below 30 Rupees and above 10. These reductions will be brought into operation at once in the settlement of the current year's revenue, the principle on which they have been carried out on the other talooks, as explained in para. 9 of the Board's letter being duly observed. But they request that the Board will, in communication with the Collector, and in reference to the views recorded above, consider and report further on the case of the inferior classes of wet land in the resumed Jaghire and on the case of the dry lands.

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

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† Vide Statement in Collr's. letter para. 10.

Revenue Department

4

N° 1 Rev Ref N° 41

Extract from the Proceedings of the Board of Revenue, dated 29th January 1858. N° 11

In Cons 29th January 1858.

Read letter from the Collector of Nellore dated 24th December 1857 requesting that the reduction of Assessment may be extended to the Woodiagherry Talook.

(Here enter N° 186)

The Board of Revenue in their first Proceedings relative to the revision of Assessment in the Nellore District,* considered that a case was not sufficiently made out for reduction in the 'Wet' land terms, but proposed for the 'Dry' lands the following reductions.

1. In Woodiagherry —— 9 per cent
2. In Travers's Villages —— 28½ per cent
3. In Smalley's Villages —— 33⅓ per cent.

2. The Government* concurred with the Board that the necessity for reducing the "Wet" assessment had not been shewn, but sanctioned a modified reduction on the "Dry" lands as follows.

Woodiagherry

*Pro: 7th May 1855 Paras 23-50.

*Extract Minutes Cons: 24th July 1855 N° 893. R.D.

		Percentage
1. Woodiagherry	nothing	0
2. Frasers' Villages	2 Annas per Rupee	12½ per cent
3. Smalley's Villages.	3 Annas per Rupee.	18¾ per cent.

3. The Board having obtained subsequently more complete information, and submitted it to Government,* they were pleased to sanction some reduction of the assessment on "Wet" lands,* on being furnished by the Board with some amended Scale of revision. This was supplied by the Board° and sanctioned by Government.° The scheme is shortly as follows.

* Pro: 2d April 1857 No. 100.
Pro 8th June 1857 No. 1912

* Extract Minutes Con: 29th July 1857 No. 703. R

° Pro 19th November 18

° 6th January 1858 No. 8
R. D.

I. "Wet" land now assessed from 36 to 22 Rupees per Goortoo (3/8 Acre) to be reduced 3 Annas in the Rupee, or 18¾ per cent. No land to have a rate above 30 Rupees per Goortoo.
II. Wet land now assessed from 22 to 20 Rupees per Goortoo to be reduced to 17¾ Rupees.
III From 20 to 11½ Rupees a reduction of 2 Annas per Rupee. or 12½ per cent.
IV Wet land assessed from 11½ to 10 Rupees per Goortoo, to be reduced to one rate of 10 Rupees.
V The rates per Goortoo to be multiples of a Rupee, in no case smaller than ¼ Rupee, so as to reduce the total number to 50.

4. The object of Mr. Elton in his letter recorded at the head of these Proceedings, and which was transmitted to the Board, before the orders of Government in Extract Minutes Consultation of 6th January 1858 No. 8 R. D. were issued, is to request sanction for an extension of the "Wet" assessment reduction to the resumed Jaghire of Woodiagherry and to repeat his recommendation that some relief may be afforded to its "Dry" land assessment.

5. He explains that when he submitted the explanations regarding the "Wet" assessment of the District,* which led to the Boards' Proceedings noted marginally in Para 3 of these Proceedings and which induced Government to withdraw their objection to a reduction of the "Wet" assessment, he did not forward the Tunnuwar Ayacut accounts of Woodiagherry, and it is therefore uncertain if the orders of Government extend to it.

* From Collr. 17th May 1858
Inlos 27th October "

6 As explained formerly by the Board,* the Jaghire of Woodiagherry which was resumed in 1839 comprises an area of about 330 Square miles. The "Wet" Ayacut is now shewn* to be 2376 Goortoos of which 1607 or 67⅝ per cent is cultivated, and its present assessment 24,200 Rupees, giving an average of 15 Rupees per Goortoo, nearly 5 Rupees per Acre.

* Pro: 7th May 1855 Para 23.

* One in letter from Collector 24th December 1857.
Inlos 29th January 1858.

When

7 When first assessed (by Mr Stonhouse) the Commutation price for Paddy was taken at 18 Rupees a Pooty, whereas in the rest of the District it had been 20 Rupees, but the Government share was 51½ per cent.

8 Mr Elton admits that so great a reduction is not called for in Woodiagherry as in the rest of the District, but urges that it should not be deprived altogether of the relief granted elsewhere. He proposes that the rates on the "Wet" lands which are above 30 Rupees per Goortoo, be reduced to that maximum, as has been sanctioned in the rest of the District, and that whereas in the rest of the District a reduction of 3 Annas and 2 Annas respectively per Rupee have been sanctioned on higher and lower rates, the Woodiagherry "Wet" lands should receive a uniform remission of 1½ Annas, descending as far as 10 Rupees per Goortoo*. Mr Elton calculates the effect on the revenue of the "Wet" assessment of Woodiagherry will be a reduction of 2930 Rupees* on the whole Ayacut, and 1978 Rupees on the cultivation as it stood in Fusly 1262* (an average year). The present Shist on the Ayacut is 35000 Rupees, and on the cultivation 24200 Rupees so that the loss of revenue on the present extent of cultivation, would be 8¼ per cent.

Para (

*including 82-13-2 ow
to lands from 11 to 10
0-8 to be reduced to 10
(Para 10)

*From July 1852 to Ju
185

Humphrys

6

9 The Board would submit Mr Elton's proposition for the favorable consideration of Government, for they are under the impression that in sanctioning a reduction of assessment on the "Wet" land of the District generally, it was not intended altogether to exclude Woodiagherry. A uniform reduction of 1½ As. per Rupee, or 9.37 per cent on lands now charged above 10 Rupees a Goortoo, seems reasonable in comparison with what has been sanctioned for the rest of the District. It will of course remain for the Collector so to apportion it, that no land now paying a certain Shist, shall be assessed at a higher rate than land now classed above it, as explained by the Board in regard to the other Talooks,* and the rates should be in Submultiples of a Rupee not less than ¼.

*Pro: 19th November 1857
Para 6.

10 Mr Elton then proceeds* to solicit a reconsideration of the decision of Government

*Para 10.

Government declining to sanction any reduction whatever* in the Woodiagheny "Dry" land assessment.

* Extract Minutes Cons. 26th July 1855 No. 893 Para 23

11. It is true that the assessment fixed in Woodiagheny is rather easier than in the rest of the District, and as shown in Para 1 of these Proceedings the Board whilst they recommended 28½ and 33½ per cent reduction on the "Dry" land in the other Talooks only recommended 9 per cent for Woodiagheny, and this percentage is now urged by Mr. Elton. The Tunnumwar Ayacut of the "Dry" land of Woodiagheny has not been transmitted by Mr. Elton, but from Para 23 of their Proceedings of 7th May 1855, the extent cultivated is about 6000 Goortoos at most.

12. Since the Government reduced the Boards proposed relief in the other Talooks from 28½ to 12½ per cent, and from 33½ to 18¾ per cent, a proper proportion for the 9 per cent remission would be about 4½ per cent, or 10 pice in the Rupee. The Board would therefore propose if Government see fit to accede to the recommendation

recommendation for a reduction of 1 anna or 6¼ per cent, on the "Dry" land assessment of Woodiagheny.

(A true Extract)

Ed. Forbes
Secretary.

To
A. Forbes Esq.
Ag. Secretary to Government
Revenue Department.

(Sd) D. Field

R. Cons. 8th January /58 No 18-19
" " 4th Augt /57 " 2 @ 4
" " 24th July /55 " 51 & 52

Rev 1858 Depart
Do to Cons 4th May).
No 154

Extract from the Proceedings
of the Board of Revenue

Dated 29th January 1858
Recd 3rd February "
2 Enclo. Returned
No 417

E No. 637 - 28th April 1858

Submitting with the Board's recommendations for the favorable consideration of Govt. the proposition of the Collr. of Nellore for the extension of the reduced rates of Assess-ment recently sanctioned by Govt. to the Wordiagherry Talook. -

No 1.

C 27th Feby & 18th March
C 24 - 21st April

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am inclined to think that a reduction ought to be given.

The Collr (para 5) says the taloak is poor & barren owing to its situation at the base of the Eastern Ghat range.

Looking at Pharaoh's map this is clearly shown. It seems indeed to be the most rocky & hilly part of the whole Collectorate. All the other western villages are Jagir or Zemindary. So that there is good reason why the rates of assessment in the Wodiagherry villages altho' ~~comparatively~~ lower in direct comparison with those of other Taloaks sho' yet be relatively so high as to require reduction.

There is a further reason for some concession in the fact mentioned by Mr Elton (para 6) that the Taloak does not stand in the position it held when first resumed but includes several villages subsequently transferred to it fr other Dts. They have as good a claim to consideration as if they had remained in their original Taloaks.

I wd therefore concede what the

Collr. asks – i.e.

1. To reduce all wet lands paying more than 30 Rs per grostoo to that sum – in accordance with the indulgence already conceded to all the rest of the district

2. To give a reduction of 1 anna or 1/2 on the rupee in the [illegible] lands below 30 Rupees

But I am not so clear about the 3d propn. viz the reduction of all lands between 11 & 10.6.8 to 10 Rs ~~[illegible]~~ ~~[illegible]~~ & there to stop.

This seems an arbitrary assumption for there are ten more rates below 10 Rs comprising about 1/5 of the acreage & no ~~[illegible]~~ explanation is given why they do not require relief.

This is the more to be considered if relief is to be given in the dry lands –

~~[illegible]~~ I consider it to be necessary to give some relief because the dry lands among the hills are so very poor & unproductive & for the same reason the inferior classes of wet

wet lands are equally deserving of consideration

I would concede the two first reductions & refer the case of the third – that is of the inferior classes of wet lands for consideration with reference to the higher classes & to the case of the dry lands W. H.

I concur in the above remarks
W. M.

16

Cancelled

Revenue Dept

No.

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 29th January 1858 No 417)

With their proceedings of the 7th of May 1855 No. 705, the Board of Revenue submitted a letter from the Collector of Nellore, proposing certain reduction of assessment in his District, and in the orders which were passed upon the reference on the 24th of July in the same year, No. 893, the Government gave their reasons for declining to accede to the Collector's recommendation as far as it regarded the irrigated lands, while they sanctioned certain reduction in the assessment in the dry lands in all the talooks, excepting the recently acquired estate of Woodiagherry, where the existing rates of assessment were considered to be very moderate.

para 15
Ex Mins Co

The recommendation of the Board had been for a reduction of 28½ per cent in the Mr. Travers' assessments, 33¼ on Mr. Smalley's, and 9 per cent in Woodiagherry, and the sanction of Government was given to a reduction of 10 5/7 per cent on Mr. Travers and 16 2/3 on Mr. Smalley's assessment, and, as said above, none in Woodiagherry.

2 The question of the Nellore assessment was reconsidered in Extracts from the Minutes

of Cons. stated the 4th of August 1857, and the 6: of January 1858, No. 386 and 8, on further references submitted by the Collector through the Board, when certain reductions, which had previously been withheld from the wet lands, were sanctioned on sufficient ground being shewn. No reference was in their later orders made to Woodiagherry, and in the letter from the Collector which the Board submit with their proceedings quoted above, Mr Elton says that he has not felt himself authorized to extend the reduction granted in the rest of the District to the lands of this Estate.

3. In this Mr Elton was quite right. the Government had considered reductions not to be needed in that Talook, and had said so in their order of the 24: of July 1855, and no further references had been made to the subject either by the Collector, the Board, or the

Govt. Indeed as the original recommendation of the Board was for a reduction of only 9 per cent. in Woodiagherry, when they recommended that 33 and 28 per cent should be given up in other parts of the District, it is obvious that Govt. could not have intended to extend to Woodiagherry, the reductions of 17 and 10 per cent which they sanctioned for all the other Talooks.

4 The Collector now addresses the Board in order to obtain some reduction

in

in Woodiagherry, and the Board support his views. Mr. Elton appears to base his recommendation more on the policy of extending to a recent acquisition a participation in the benefits granted to the rest of the Province, than to any actual necessity for reduction in an assessment in itself too high - He admits that the commutation rate of wet grain was fixed in Woodiagherry 10 percent lower

lower than in other parts of the District, and as regards the dry lands he says that he is "not prepared "to prove the absolute "necessity of reduction "on the ground of "less commutation "price, the basis of the remissions "on Mess^rs. Travers & Smalley's Settlements".

6 In examining the statement of cultivation submitted by the Collector, the Gov^t. do not find reason to acquiesce in his recommendation, for it is in the highest rates chiefly that the proportion of waste land is least in the first rate the proportion is about 1 in 4, in the second it is about 1 in 26, in the third it is about 1 in 11, in the sixth it is about 1 in 13.

state the Gov
57 p. cent
high - [illegible]

6. The Government do not see in this statement ground for altering the opinion they had already arrived at, they observe that the difference in the commutation rate of wet grain in Woodiaghorry, — as compared with the rest of the District, is 10 per cent, and that

hat the Collector him-
self does not press
he necessity for a
reduction on the dry
land, excepting as
matter of general
policy, as connected
with what he terms
recent acquisition -
Woodiagherry was
assumed in 1839, and
has now been for
nearly 20 years a
British possession, it
cannot therefore be
considered a very
recent acquisition,
and the Government
are of opinion that
reductions of assess-
ment must be
considered

but the Board
that a fair prop
be give 1/2 pro
fr

Looking to the
limitation of the
of the Board
the fact of the
high Govt propo
Jami [illegible]
matter of a
unnecess[illegible]

considered and
decided purely
as a revenue ques-
-tion, and that it
is not incumbent
upon them to grant
a reduction in
one Talook where
it is not called
for, or no other
ground than that
a reduction has
been granted in
another, where the
need was plainly
shewn

Where the
by [illegible]

Revenue Dept.

[illegible]

No. 537

Extract from the Minutes of Consultation

Under date the 28th April 1858.

Read the following

Extract from the Proceedings

of the Board of Revenue

(Here enter 29th January/58, No. 417)

W.J.

N.M.

D1. With their proceedings of the 7th of May 1855, No. 705, the Board of Revenue submitted a letter from the Collector of Nellore, proposing certain reductions of assessment in his district, and in the orders which were passed upon the reference on the 2d of July in the same year, No 893 the Government gave their reasons for declining to accede to the Collector's recommendation as far as it regarded the irrigated lands, while they sanctioned certain reduction in the Assessment in the dry lands in all the talooks, excepting the recently acquired estate of Woodiagherry, where the existing rates of assessment were considered to be very moderate. The recommendation of the Board had been for a reduction of 28 per cent on Mr Travers's assessments, 33 p/c on Mr Smalley's, and 9 per cent in Woodiagherry, and the Sanction

para 15
Ex Minutes Cons: 24th July 1855
No 893

Sanction of Government was given to a reduction of 10 5/7 per cent on Mr Travers's and 16 2/3 on Mr Smalley's assessment, and, as said above, none in Woodiagherry.

2 The question of the Wetland assessment was reconsidered in Extracts from the Minutes of Cons dated the 4th of August 1857, and the 6th of January 1858, No 386 and 8, on further references submitted by the Collector through the Board, when certain reductions, which had previously been withheld from the wet lands, were sanctioned on sufficient ground being shewn. No reference was in their later orders made to Woodiagherry, and in the letter from the Collector, which the Board submit with their proceeding quoted above, Mr Elton says that he has not felt himself authorized to extend the reduction granted in the rest of the district

to the lands of this Estate.

3 In this Mr Elton was quite right; the Government had considered reductions not to be needed in that Talook, and had said so in their order of the 24th of July 1855, and no further reference had been made to the subject either by the Collector, the Board, or the Govt. Indeed as the original recommendation of the Board was for a reduction of only 9 per cent in Woodiagherry, when they recommended that 33 and 28 per cent should be given up in other parts of the District, it is obvious that Govt. could not have intended to extend to Woodiagherry the reductions of 17 and 10 per cent which they sanctioned for all the other Talooks.

4 The Collector now addresses the Board in order to obtain some reduction in Wodiagherry. He says that the circumstances of the lands comprizing the resumed Jaghire do not call for reduction of Assessment so strongly as those in other parts of the District charged with Messrs Travers and Smalley's rates; that there are few lands assessed at more than 30 Rupees per goorloo; and that the commutation price being lower, the pressure of Assessment could not have been so severely felt as elsewhere. But on the other hand, he urges that the Government share of the produce is high, being in the proportion of

5 14/25

51.25 per cent. Mr Elton adds that the Talook is so situated at the base of the Eastern ghaut range, is deficient in fertility and not well irrigated, that the people are poor, and that but little trade is carried on in it: He therefore thinks that it would not be good policy to deny all reduction of Aſsessment to lands so situated, and suggests — first, that the rates on all wet lands forming part of the late Jaghire Aſseſsed at more than 30 Rupees a goortoo should be reduced to that sum, and secondly that, on rates between 30 Rs and 10 Rupees a goortoo, a uniform reduction of 1½ Anna per rupee should be allowed, and none whatever on rates below 10 Rupees a goortoo. He computes the loſs of revenue by these measures at Rs 2930 on the Ayacut, and Rs 1978 on the actual cultivation of Fusly 1262. Mr Elton also recommends a reduction in the dry land Aſseſsment to the extent of 1½ anna in the rupee, equal to 9⅜ per cent.

5 The Board of Revenue think with the Collector that some reduction of Aſseſsment is called for in Woodiagherry, though not to the extent so allowed in other parts of the District; they support that officer's recommendations in respect to the wet lands, but in regard to the Dry lands they observe, with

reference to what has been allowed in the other talooks, that the proper proportion to be given for Woodiagherry would be 4½ per cent or 10 pice in the rupee, and they recommend that the rate of reduction should be fixed at 1 anna in the rupee, or 6¼ per cent.

6 The Collector's description of the barrenness and poverty of the Woodiagherry tract appears to be borne out by Pharaoh's map. It is there shewn to be the most rocky and hilly part of the whole Collectorate, all the other Western Villages being, either Jaghire or Zemindary, so that there is good reason why the rates of Assessment in the Woodiagherry Villages,

altho'

altho' lower in *direct* comparison with those of other talooks should yet be *relatively* so high as to require reduction. Adverting to these considerations, and looking* to the extent of waste as compared with the cultivation of fusly 1262, regarded as an average year, the Government are willing to accede to the Collector's proposal so far as it contemplates a reduction of the rate on wet lands paying more than 30 Rupees per goorloo, to that sum, which is in accordance with the indulgence already conceded to all the rest of the district, as well as a reduction of 1½ anna in the rupee on all wet lands rated at between

Ayacut

		Extent A. a	Assess. Rs a p
2 rate	above 30 Rs —	37.0.13.	1226.12.8
50	between 30 & 10 —	1858.12.5.	90,635.8.8.
10	below 10 Rs —	480.3.10.	3,798.0.9
	Total Ayacut:	2376.0.15.	95,660.6.1
*	Waste in fusly 1262 —	768.10.6	11,460.2.5

30 Rupees and 10 Rupees. But they are not prepared to assent to the reduction of lands rated at 11* Rupees and Rupees 10-6-8 to Rupees 10 per goortoo, and there to stop. This seems an arbitrary assumption, inasmuch as it appears from the statement furnished by the Collector that there are ~~[illegible]~~ ten ~~[illegible]~~ rates below 10 Rupees, comprizing nearly a fifth of the wet Ayacut, regarding which no explanation has been given to shew that they do not need relief. This point requires the more especially to be considered, if, as ~~it is intended~~ proposed, relief is to be given in the dry lands

*Vide Statement in Collr. letter p: 10

Ayacut of 10 rates below 10 Rupees — Extent Ks. as. 480.3.13 Assess Rs. a. 3798.0.
Of ~~the~~ above land unoccupied in Fusly 1262. 153.0.8. 1244..

7 As regards the last proposition, the Government entertain

entertain no doubt that some relief is required, because the dry lands among the hills are ~~[illegible]~~ poor and unproductive; and for the same reason, they think that the inferior classes of wet lands are equally deserving of consideration. The Government are therefore pleased for the present to sanction the Collector's proposition to reduce the rate of all wet lands paying more than 30 Rupees a goortoo to that sum, and to allow a reduction of 1/2 anna in the rupee in the lands assessed below 30 Rs. and above 10. These reductions will be brought into operation at once in the settlement of the current year's

revenue, the principle
on which they have been
carried out on the other su
talooks, as explained in
para 9 of the Board's letter
being duly observed - But
they request that the Board
will, in communication
with the Collector, and in
eference to the views record-
d above, consider and
eport further on the su
ase of the inferior classes
f wet land ~~of~~ in the resumed
Jaghire ~~with reference~~
~~to the higher classes~~, and
the case of the dry lands.

Copies to the Bd of Rev
with 2 encls.
Dispd 29

R Cons 8th July /58 R 18719
" " 4th August /57 " 204
" " 24th July /55 " 57472

Revenue 1858 Departt
Do to Covs 4th May

No 537

Extract Mins of Covs:
Dd 28th April 1858
Extract from Bd 14th Septr 1858
R 1467 para 25

Sanctioning for reasons stated the reduction of the rate of all Wet lands in Woodagherry Talook, Nellore, paying more than 30 Rupees per gootoo, to that sum, and allowing a reduction of 1½ annas in the Rupee in the lands aforesaid below 30 Rupees and above 10.-

No 142