M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 617 Press ~~Mis.~~

300-301

Dated 16-3-1861.

Not to be folded or roughly handled

No. 300. Read the following Proceedings of the Board of Revenue, dated 21st February 1861, No. 978:—

Read again letter from the Acting Collector of Tinnevelly, dated 2nd November 1859, No. 471.
(In Cons. 14th November 1859, No. 5,675.)

Read also letter from the Collector of Tinnevelly, dated 18th October 1860, No. 398.
(In Cons. 24th October 1860, No. 5,402.)

1. Ordered that the above correspondence be submitted to Government, with reference to paragraph 19 of the Board's Proceedings, dated 6th May 1858, No. 1,617, and to paragraph 22 of the Extract Minutes Consultation, dated 7th October 1858, No. 1,351,

In Cons. 6th November 1858, *No.* 4,527.

Revenue Department, on the taxation of Trees and Topes in Tinnevelly.

2. The particular paragraphs quoted had reference to the cases of Palmira trees taxed in Ináms which were not disposed of with the other questions for want of information now supplied.

3. The total number of the cases are three, in three villages of the Strívilliputúr Táluq, and include 47,504 Palmira trees, the full tax on which amount to Rupees 989-14-9, but the rent actually received is only Rupees 489-12-6.

4. Two of the three cases relate to the Strívilliputúr Pagoda.

5. The village of Diventri was granted in Sarvamányam or rent-free to the Pagoda prior to the assumption of the Government of the country by the British. The assessment on the land was collected by the Government Officers and credited to the Pagoda as Tripani allowance until 1850, when in common with other landed endowments, its management was relinquished to the Pagoda Trustees in compliance with the orders of Government on the subject, dated 8th April 1846, No. 414, Revenue Department.

In Cons. 15th *June* 1846.

6. In this village there are 36,333 trees, assessed at Rupees 729-12-2, which trees had been rented to the Pagoda for the benefit of Government at an average for the last ten years of Rupees 376-14-4.

7. The Board cannot see that this practice can be justified on any ground of equity. It would not be competent to Government to tax the land on which these trees grow, if it bore any other produce, nor to tax any other kind of produce on the land, and they see no reason for maintaining the tax on the Palmiras.

8. They beg, therefore, to recommend that this item of demand be relinquished to the Pagoda.

9. In the second instance, one-third of the land Revenues of the village of Nachiyar Kovil had been enjoyed by the same Pagoda as a money allowance, in commutation for which one-third of the lands of the village was granted to the Pagoda in Inám, in carrying out the orders above referred to. In this one-third of the village land are included 7,061 Palmiras taxed at Rupees 159-10-0, but rented at Rupees 73-6-10 on the average of the last ten years.

10. The Board see no reason to relinquish this portion of the tax to the Pagoda without an equivalent, inasmuch as the assignment of land, which was made on liberal terms, was exclusive of this tax, and its relinquishment would, therefore, be virtually an addition to the Temple endowment. It appears, however, that the Pagoda still receives from Government a ready money allowance of Rupees 4,316-10-8 yearly, and the Board would recommend that this allowance be reduced by Rupees 159-10-0, the full tax on the Palmiras in the share of Nachiyar Kovil belonging to the Pagoda, and that the enjoyment of the existing trees and of those hereafter planted in their one-third share be left to the Pagoda authorities free of all charge.

11. In the third case, 4,110 Palmiras in the Inám village of Aluthakaner Attinan are taxed at Rupees 100-8-7, but rented by the Inámdár at Rupees 39-6-9, and in this instance, as in that of Diventri abovementioned, the Board considering that the practice cannot be justified on any ground of equity, recommend its relinquishment as regards existing trees and future plantings.

12. In all these cases Mr. Silver considers that the decision of Government that the tax on Palmiras shall be maintained pending the revision of the assessment of the land on which they stand, render any immediate orders unnecessary. That decision was, however, based on the inexpediency of relinquishing a perfectly legitimate demand on trees growing on Government taxable land, and collecting in its stead a very much smaller land assessment on the extent occupied, and the largeness of the sacrifice of Revenue mainly induced the decision in question.

13. But in two of the three cases under consideration, the propriety of the demand on the trees is not admitted by the Board, and the substitution of a land tax is not practicable, the land being Inám.

14. In the third case, the Board have merely recommended that the Tax shall be relinquished in consideration of a reduction in a payment due from Government to the tax payers, and that future plantings shall be left untaxed, in consideration of the proposed reduction in question being equal to the full assessment on the trees, instead of to the average rent of the last ten years.

15. These proposals appear to the Board to be equitable.

16. The Collector will be requested to report what steps he has taken for giving effect to the orders of Government that all money allowances for native religious purposes shall be commuted for assignments of rent-free land.

(A true Extract.)

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

No. 301.

ORDER THEREON, 16th March 1861, No. 617.

1. The Board of Revenue report on three cases of Palmira trees in Tinnevelly, standing on Inám land, but yet paying tax to Government; those cases having been reserved for further information when orders were passed on the general subject of the tree tax in Tinnevelly on the 7th October 1858, No. 1,351.

2. The first of these cases is that of the village of Diventri, which forms part of the ancient endowment of the Strívilliputtúr Pagoda. This village contains 36,333 Palmira trees, the tax on which has hitherto been levied on account of Government. The Governor in Council agrees with the Board that this practice is founded on no right; and he directs that the demand on the trees shall be abandoned for the future, commencing with the current Fasli.

3. The second case is that of the village of Nachiyár Kovil, of which one-third belongs as endowment to the same Pagoda. Up to 1850, one-third of the Revenue of the village was yearly paid to the Pagoda; but in that year one-third of the lands of the village was made over to the Trustee. The lands so transferred contain 7,061 Palmira trees; the tax on which, it is stated, was not included in the valuation of the transferred land. This being the case, the Governor in Council agrees with the Board that there is no reason for surrendering the tax. He approves and sanctions the arrangement proposed in paragraph 10 of the Board's Proceedings; with the exception that the amount to be deducted from the payment to the Pagoda shall be that of the actual yearly Government receipts during the last ten years, viz., Rupees 73-6-10, instead of that of the tax, Rupees 159-10, which is merely nominal. To avoid fractions the future payment will be Rupees 4,243.

4. The third case that of the Inám village of Álutha Kanar is similar to the first. A number of trees (4,110) standing on the village land are taxed by the Government without any apparent right. This demand will now be abandoned, and the trees will be left to the free enjoyment of the Inámdár, like any other product of the soil.

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

IN CON. 14TH NOVEMBER 1859, No. 5675.

From V. H. LEVINGE, Esq., Acting Collector of TINNEVELLY, dated Tinnevelly, 2nd November 1859, No. 471.

In the Extract from the Proceedings of the Board of Revenue, No. 4147, dated the 6th November 1858, paragraph 6, the Board remark that they await the further information promised by Mr. Silver, regarding the taxing of trees in inam lands.

2. The trees alluded to are palmirah trees, situated in three villages in the Streevillypoottoor talook, amounting to 47,504 trees, the tarum tax on which amounts to Rupees 989-14-9.

3. Of these trees there are in the village of Deventry 36,333 trees, tax Rupees 729-12-2. The land tax of this village always has been appropriated for the Tripany or repair of the Streevillypoottoor pagoda, but the trees always have been rented on the part of Government, the average amount of the rent for the last 10 years is Rupees 376-14-11.

4. In the land which was given over to the pagoda rent free, in lieu of ready money payments, under the order of Government, dated 6th November 1848, there are 7,061 trees taxed at Rupees 159-10-0. These trees always have been rented, the average amount of rent for 10 years is Rupees 73-6-10.

5. Total in the pagoda rent free lands 43,394 trees, taxed at Rupees 889-6-2, but in reality only yielding an average rent of Rupees 450-5-9.

6. The manager agrees to pay this sum yearly as a fixed jodeghy or quit-rent, provided he is allowed to hold free of tax all trees hereafter grown on the pagoda lands.

7. I recommend either that that amount of tax free lands be resumed, or that as the Government still pay to the pagoda a yearly ready money payment of Rupees 4,316-10-8, that that amount be deducted from the ready money payment, leaving the amount to be paid by Government, Rupees 3,866-4-11, and no demand in future to be made on account of any new trees coming into bearing or being grown.

8. The remaining 4,110 trees, taxed at Rupees 100-8-7 according to the taram rates, are situated in the village Aloothakanneer Attenan which is held as inam by a Brahmin priest, these trees are yearly rented, the average rent for the last 10 years is Rupees 39-6-9. The inamdar consents to pay yearly as a jodeghy or quit-rent that average, provided he is allowed to enjoy without tax any newly planted trees, and I beg to recommend the same be sanctioned, making the amount of his yearly payment 40 Rupees.

Exd. J. Tulloch.

1861 Departs

Enclosure 1 in Proceedings of the Board of Revenue to the Secretary to Government, G. O. dated 21st February 1861 No. 978—

Postage

Letter from the Collector of Tinnevelly to the Board of Revenue No. dated 2nd November 1859 Rs. 4½1- regarding Tope Tax and Trees.

In Con. 24th October 1860, No. 5,402.

From J. SILVER, Esq., Collector of TINNEVELLY,
dated Tinnevelly, 18th October 1860, No. 398.

With reference to paragraph 14 of the Proceedings of the Board of Revenue, dated 6th February 1860, desiring to know precisely the position of the village of Diventri in regard to the pagoda, the nature of the ready money allowance, in lieu of which rent-free lands have been assigned, and whether this assignment or that of the revenues of Diventri, will be affected by the adoption of the proposals submitted to Government by the Board in their letter of 2nd November 1859, I have the honor to inform you, that the village of Diventri was, previous to the British assumption of the country, endowed to the Nauchiaurcovil Pagoda at Strivillyputtur as survamaniem. The land tax was being collected by the Cirkar and credited to the head of Tripany, until the above village was made over to the Trustee in March 1850, agreeably to paragraph 9 of the Proceedings of the Board of Revenue, dated 18th March 1847.

2. The ready money allowance, in lieu of which rent-free lands have been assigned, conformably to the orders contained in paragraph 6 of the above Proceedings, consisted of one-third of the revenue derived from Nunjah, Poonjah and all other sources of cultivation in the village of Nauchiaurcovil, and was being deducted as enam in favor of the pagoda, until assignments of rent-free lands, consisting of ⅓rd portion of the above village, were made as above mentioned.

3. As regards the question, whether this assignment or that of the village of Diventri, will be affected by the adoption of the proposals submitted to Government by the Board in their letter of 2nd November 1859, I beg to remark that these assignments will not be affected, as they are in accordance with the orders of Government, dated 20th March last, No. 430.

4. With reference to paragraph 15 of the Proceedings of the Board of Revenue under acknowledgment, I have the honor to inform you that the tree tax is not included in the revenues of Diventri assigned to the Tripany Fund. The tax on all the 47,504 palmirah trees is being collected and carried to the credit of Government from Fasli 1267. The ready money allowance which is still paid to the pagoda amounts to Rupees 4,316-10-8, and forms a portion of Rupees 1,81,368-11-8, sanctioned by Government under date the 21st February 1846, on account of all the Devastanums in this district.

5. The difference between the assessment and the average rents, for which explanation is required, is attributable to no other cause than to the disadvantageous offers received for renting the tope, which system continued up to Fasli 1266.

6. With reference to the concluding part of paragraph 15 of the above Proceedings, I have the honor to inform you, that as in the Board's Circular, dated 29th October 1855, it is stated that old topes should be given up to their original and real owners, and as the owners of the trees in question were not forthcoming, Mr. Levinge proposed that they should be placed in possession of the Enamdar and Trustee of the pagoda, who stand in the place of the owners, taking an average rent from them, in consequence of their having refused to pay full assessment on the trees, but as by taking the average rent the Government will sustain a loss, and as tree tax is now being levied on the trees, agreeably to the proceedings of the Board of Revenue, dated 6th November 1858, I am of opinion that the present system of taxation should be continued.

Exd. J. Tulloch.

Rev Dept

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№ 617

Proceedings of the Madras Government

Under date the 16th March 1861.

Read the following Progs: of the Board of Revenue

Submitting with their Board's observations and recommendations Correspondence with the Collr of Tinnevelly relating to certain cases of Palmyra trees taxed in three villages of the Srivilliputtur Taluq

Herewith 21st Feby 1861 № 978 /

The Board of Revenue report on three cases of Palmira trees in Tinnevelly, standing on Inam Candy, but yet paying tax to Govt; those cases having been reserved for further information when orders were passed on the general subject of the tree tax in Tinnevelly on the 4th October 1858 № 1351.

2 The first of these cases is that of the village of Divendri, which forms part of the ancient endowment of the Srivilliputtur Pagoda. This village contains 36,333 Palmira trees, the tax on which

1861 Dept

Enclosure 2 in Proceedings of the Board of Revenue to the Secretary to Govt Rev Dept dated 21st February 1861 № 978.

Rev Dept

Letter from the Collector of Tinnevelly to the Board of Revenue dated 18th October 1860 № 398 regarding taxation of Toddy and Sugar.

which has hitherto been le-
-vied on account of Govt. The
Governor in Council agrees with
the Board that this practice
is founded on no right; and
he directs that the demand
on the trees shall be aban-
-doned for the future, com-
-mencing with the Current
Fasli.

3 The second case is
that of the village of Nelli
-yar Kovil, of which one third
belongs as endowment to the
same Pagoda. Up to 1850
one third of the Revenue
of the village was yearly paid
to the Pagoda; but in that
year one third of the lands of the village
was made over to the Trustee.
The lands so transferred con-
-tain 7,061 Palmira trees;
the tax on which, it is sta-
-ted, was not included in the
valuation of the transferred
land. This being the case,
the Governor in Council a-
-grees with the Board that
there is no reason for surrendering
the

the tax. He approves and
sanctions the arrangement
proposed in Para 10 of the
Board's Proc with the excep-
-tion that the amount to be
deducted from the payment
to the Pagoda shall be that
of the actual yearly Govt
receipts during the last ten
years, viz. Rupees 73-6-10,
instead of that of the tax
Rupees 159-10, which is merely
nominal. So avoid factions
the future payment will be
Rs 4,243.

4 The third case that of
the Inam village of Mutha Kanar
is similar to the first. A
number of trees (4,110) standing
on the village land are taxed
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-rent right. This demand
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of the soil

13 Copies. Board of Revenue. Dis 5-18
3 " Accountant General
3 " Civil Auditor.

Assessment 1861 Detail
Abs: of Tax Collectors

1861

Abs: of Collectors Rec^ts
Stile-Assessed &c.

Assessment entered on Book
Appeals heard on Book
Court of Equalization &c
Time & Manner of Collecting
Amount Levied & Rate Imposed
&c &c determined &c

Pd. 302 & 304.

Pax on Polluvia tax of 1858 Assess village in Fairmount

7-10-1858

8. 4-1846

Pd. - 78