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Revenue Department

Minutes of Consultation

25th May 1858

Book No 66 & 67

Order No 682 / 25th May 1858

(17)

செப்பனிடுபவர் பெயர்
ஜ.ஞானசேகரன்
செப்பனிடுவதற்காக எடுத்துக்
கொள்ளப்பட்ட நாள் 7/2008

செப்பனிட்டு முடித்த நாள் 9/2008

சரிபார்க்கும் நபர்
மு.நி.பா.எ.
கையொப்பம்

ஆராய்ந்து உதவி
யாளர்
கையொப்பம்

Fort Saint George, Revenue Consultation of 25th May 1858.

No. 66. Read the following Extract from the Proceedings of the Board of Revenue, dated 8th February 1858, No. 584.

Read letter from the Collector of Bellary dated 17th December 1857, offering further explanation regarding permanent Puttahs for the Veesabuddy, and pointing out what items should in his opinion be abolished altogether.

In Con. 8th Feb. 1858.

(Here enter No. 5149.)

The Board in their Proceedings of 22nd June 1857, No. 2136, recommended to Government that Mr. Pelly's proposal for giving permanent Puttahs to Merchants, Traders and Artizans, liable to either to the regular Veesabuddy or the Baghyr Veesabuddy, should be sanctioned, even though the immediate result would be a decrease of Revenue under this head of 43,342 Rupees when compared with the *average* of the 10 preceding years, observing however that the amount had been gradually decreasing, so that the decrease would not be above 14,000 Rupees as compared with the preceding year.

2. The Government were pleased te observe that whilst they admitted the force of the Board's reasoning, they regretted their inablity to accede to the proposition which involved the relinquishment of a considerable portion of the Revenue and the gradual abandonment of the tax, which latter circumstance they observed was not noticed by the Board.

E. M. C. 22d July 1857.

3. The Board did not apprehend a gradual abolition of the tax, as Mr. Pelly in his letter to them of 19th May 1857,* stated in para. 14, as follows: "I "also propose that new comers be assessed, which will form "an income in the annual assessment." The Government however interpreted the matter differently and observed that "it must be presumed that the "Collector intends that no new demand should be made."

* *In Cons. 22d June* 1857.

4. Mr. Pelly has now addressed the Board to assure them that he did intend† that "new comers who take the place of "others who have died, or who have emigrated should be taxed "The son would in most instances take up the trade and Puttah of his father and when the "family became extinct,or had entirely left, a new comer supplying his place would be assess-"ed." He also observes with reference the Board conclude to the tax on new comers "although "the interference of the Tahsildar must to a small extent be exercised, yet the great body of "merchants, shopkeepers, artizans, &c. will be entirely exempted from all the annoyances of at-"tending the Talook Cutcherries under the proposed system."

† *Para. 2.*

5. He is further of opinion‡ "that by fixing a permanent moderate rate, there is far greater probability of the Moturpha tax gradually increasing."

‡ *Para. 3.*

6. Under this explanation, and in the belief that the loss of Revenue will not be considerable, as the tax is already gradually diminishing year after year, the Board venture again to recommend Mr. Pelly's proposition to the favorable consideration of Government.

7. In the 4th para. of his letter, the Collector adverts to the Sheep and Goat tax. The Board in former Proceedings§ recommended the entire abrogation of this tax by whatever classes payable whether occupying land or otherwise, but the Government‖ appear to sanction only the abolition of the tax as regards ryots, by which the Board (in accordance with the explanation furnished by Mr. Pelly in his previous letter)¶ understand all "cultivators of the soil, whether of the Shepherd caste or not. The Board were induced to propose a *total abolition* of the tax, on the ground that the Government in para. 24 of Extract Minutes of Consultation 8th September 1855, No. 1026, Revenue Department, when considering the Poollery of Guntoor, expressed themselves so strongly adverse to this branch of Moturpha.

§ *22nd June* 1857, *para.* 14.

‖ *E. M. C., 22nd July* 1857.

¶ *19th May in Cons. 22nd June* 1857, *para.* 22.

8. The tax on Shepherds and Cowherds, after the remission already granted to those who cultivate land, still remains at 20,810 Rupees.**

** *Para. 4 of Mr. Pelly's letter.*

recommended

Fort Saint George, Revenue Consultation of 25th May 1858.

9. With reference to para. 6 of the Extract Minutes Consultation of 22d July 1857, in which the Government state that they "leave it to the Board and Collector to concert measures for relieving the contributors, [as much as possible from the evils attendant upon the collection of the [Moturpha] tax; and they will be prepared to give immediate relief in any cases where the oppressive or unequal nature of the tax requires it," Mr. Pelly proposes to abolish the following items of Moturpha.

	Beriz of Fusly 1266.
I. House tax	4608
II. Sundry occupations	3844
III. Bangle Dealers	1620
IV. Preparers of Dyes	6200
V. Red Dye Seekers	1766
VI. Taxes on offences against caste	2994
	21,032
VII. Weavers subject to both Revenue and Baghyr Veesabuddy	not known

10. As there would be still some parties liable to tax on items II. and IV. Mr. Pelly estimates* the reduction on account of these items at 17,550 Rupees. The Board however are not disposed to abolish the house tax, on the ground that it is a tax, which on a revision of the Moturpha will probably be retained; nor do they consider an abolition of the 3d item necessary, inasmuch as the parties to whom it is proposed to remit the tax, and those to whom it is proposed to continue it, seem to be different, so that the same man does not pay both taxes. The other items of Moturpha, the Board agree with the Collector should be remitted, as oppressive.

* *Para.* 7.

(A true Extract.)

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

No. 67. ORDER THEREON, No. 682; dated 25th May 1858.

With reference to Extract Minutes Consultation of the 22d July last, No. 732, in which the Government took into consideration certain suggestions made by the Collector of Bellary for modifying the Moturpha tax in his District, the Board of Revenue submit with the above proceedings, a further letter from that officer in which he explains a point which the Government interpreted differently from what was intended by him, the Government regret that they misunderstood his former proposition, which as it now appears, is one deserving of consideration, but the question of the total abolition of the Moturpha being now before the Government of India, the Government (as stated in Extract Minutes Consultation 12th April 1848, Revenue Department, No. 467) do not deem it expedient to make any farther changes in the details.

(Signed) W. H. BAYLEY,
Acting Secretary to Government.

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No 67

To

J. D. Sim Esq.
Acting Secretary to the Board
of Revenue
Fort St George

Sir

Pending the final orders on the proposed abolition or modification of the Moturpha Tax, I have the honor to submit for the Board's consideration a proposal for modifying the present system of Annual Settlement of this source of Revenue in the Bellary District and thereby relieve the Contributors to the tax from a deal of unnecessary trouble and loss.

2. The Moturpha Tax is of two kinds viz the Veesabuddy and the Syan Moturpha or Baghyr Veesabuddy.

3. The Veesabuddy a peculiarity peculiar to the Ceded Districts (Bellary and Cuddapah) only, and is regulated by a Special Regulation IX of 1818 and is deemed to be a Tax upon the profits

Regn IX of 1818.

recommended

of Trade, as distinguished from the Motarpha or tax upon the profits of persons, exercising manual arts or professions.

The Vesabady is payable by all Merchants, traders, Shop keepers, retail or Dealers, Agents of foreign Merchants, or others engaged in any Mercantile adventure or concern.

5. The aggregate Amount of the Assessment upon the Talook is determined by the Government Amount, and is regulated by the accounts of exports and imports the population, the produce, and consumption, and the usual profits of trade. As the data above are not now forthcoming, the assessment of past years is taken as the criterion to regulate the impost. Ten percent upon the aggregate supposed income of the body of the Contributors is the amount of the Tax. This aggregate is declared every five years. See III

6 The quota to be imposed on each Talook is regulated by the Collector. See IV

7 And the partition and distribution V

of

of the Talook Assessment is regulated annually by the whole body of Contributors in the Talook subject to the payment of the tax.

8 These persons required to assemble every year at the Talook Cutcherry and there to distribute among themselves their respective shares. Penalties for non attendance &c are prescribed by the Regulation. Disputes about their respective Verees or shares are submitted to arbitration.

9 The aggregate Amount of the Vesabady Tax was on the Recommendation of the Collector determined by Government in Fusly 1255 for the succeeding years at 11,200 Rupees but it realized annually only from 11,000 to about 10000 Rupees. In 1260 this Assessed by Government was for the succeeding Quinquennial period 11,000 Rupees, but the tax realized much

recommended

much less varying from 10900 to 96000 Rupees (see Marginal table) than there had been disastrous years in 1263 and 1264 Fasley. During 1265 I recommended that the Pumgueanual estimate for the next period should be 100200 Rupees - hoping that the return of better Seasons would enable the Merchants to make up some of the losses in the previous years. But on the year 1265 the Revenue was less than in the previous year being only 96530 Rupees and for the current Fasly 1266 it is beleived that it will fall short even of this sum. The disastrous years of the late Fasly no doubt has been the cause of this falling off as the taxes levied on Trade to a large extent, and the Merchants hopes on trade have considerably

fallen

Fasly	Amount
1256	111030
1257	111278
1258	110899
1259	110809
1260	110243
1261	108928
1262	108858
1263	105136
1264	98358
1265	96530
Average 10 years	107.204

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fallen off since the export duties were abolished and tendered the Merchants less able to pay the amount of this onerous taxes. But it is also to be attributed in part, to the opposition of the Mercantile community to make up among themselves the deficiencies which were made in the years of scarcity or to consent to the reimposition of the former cesses upon them, or to make good the losses of the year from death, desertion and poverty. The Tahsildars have met with much opposition (which is not to be wondered at) in making the annual Settlements in their endeavours to bring it up to the Standard and have failed to do so. The mercantile community are aware that the taxes on trade have been abolished in the neighbouring Districts of the Bombay Presidency. They know that Bellary Merchants are taxed much higher than their brethern in other Districts of the Madras Presidency and they are

recommended

are fully alive to the sentiments of Government with respect to the Motorpha tax generally, and demand relaxation of their burdens, and strenuously resist every attempt to raise the Assessment to the original standard.

10. By law there is only one way to enforce the Assessment of the full amount, that laid down in Section V and VI of the Regulation. But this cannot be strictly enforced without the greatest hardship and injustice to many. No able body of Merchants could be compelled by Law to attend and remain at the Cutcherry until they distributed among themselves the total amount assigned to the whole body of Merchants. But to enforce the Rule would be attended with great inconvenience and would I fear in be unpardonable and in reality it never had been attempted.

The practice has been to summon the Merchants and the Tahsildar for the most part regulates the Assessment on each

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each in consideration of the Addition of the Merchant or Shopkeeper and with reference to his payments in the previous year aided occasionally, when disputes arise, by the Punchayet. But this System is attended with considerable inconvenience and loss to the Merchants. They must attend perhaps not less than 15 days at the Cutcherry, leave their houses and business, and incur several expences, all of which inconvenience it is most desirable to remove if possible.

12. And my object in bringing the subject before the Board is to request authority for permanently fixing the Vecalady Beriz until the question of the abolition or Modification of the Motorpha is finally disposed of

13. The mode I propose to pursue is to take the present years Assessment which

recommended

(which will probably be about 94,000 Rupees) as the basis of the total amount to be assessed at present. To require that the case of every payer of the Tax be enquired into and taking the tax assessed upon him in this year as the basis, to modify it when necessary, either by increasing or decreasing it, and then to fix it permanently, and to give a permanent Puttah to him. This will be a great relief. I believe to the Mercantile community as it will exempt them from annual interference should any tradesman become poor and unable to pay his taxes. I do not propose that his Puttah should be refunded, but that the Tahsildar should have authority as in the case of other poor Ryots to let a balance stand against him, to be disposed of as other arrears of Revenue.

14. I propose that losses caused by deaths and departures of Merchants from the District should form items of Reduction in the annual Assessment which are not to be made good by the other

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other Rate payers. But Sales proposed that Coomeries be assessed which will form an increase in the annual Assessment.

15 Believing that the Vexatious Assessment falls heavily on the Majority of the Merchants of the Bellary District, as compared with the same class in other Districts, and seeing how difficult it will be to raise the present Assessment to the Standard of past years, by endeavouring to enforce the law as it stands, I think the Board will not object to Relinquish a few thousand Rupees in order to obtain the very desirable end of Relieving as far as possible the Merchants and Shopkeepers from the objectionable annoyance of annual Settlements, pending the final disposal of the Motorpha question.

16 The only objection that occurs to me is whether the provision of the law (Section V & VI) which requires an

annual

recommended

annual Settlement would not be objected.
But this legal objection might be easily
overcome by the Consent of the Merchants
being obtained during the settlement of
Fusly 1267 to make that Settlement permanent.

17 The average Rent of 10 years from
Fusly 1256 to Fusly 1265 has been 107206 Rupees
and the Revenue has been gradually decreasing
during this period from 111000 Rupees to
90000 and is still further declining
and allowing reductions to the poorer
Ryots payers. It is probable that, to
attain the desired object the future
revenue permanently expected may de-
cline to 90000 Rupees or 16 per Cent below
the average of the 10 years, and I trust the
Board will accord their Consent to the
proposed arrangement.

18 The Jyen Motarpha is common to this District as to other parts of the Madras Presidency but it is heavier in Bellary It is paid by about 33500 persons and amounted to 137472 Rupees in last.

Jyen Motarpha or Burghers Dues by late.

Fusly	Amount
1256	158066
1257	160953
1258	160731
1259	163038
1260	163971
1261	161574
1262	163951
1263	151707
1264	140280
1265	137165
Average of 10 years	156138

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last year being at the rate of 4 to
Rupees per head of those who pay the
tax. The average Collection of this tax for
10 years (for margin) has been 156138 Rupees
There are items in the Mataripha which
have been proportioned to time recommended
for remission and others which should
also be abolished even if the Mataripha
tax is continued.

19 I propose to settle this tax also
permanently pending the final orders
on the subject by giving puttahs once
for all to the several payers of it,
and relieving them from the annual
attendance before the Tahsildars or
Collector. I would assess the Revenue
Judge's take the present year's pay-
ments as the standard, and where
they appear heavy on the poorer
classes and give puttahs for the
rest not alterable annually.

For

recommended

For this I beg the authority of the Board.

20 In making this settlement I would prepare a Statement describing every item, I would recommend a notice to be obtained and every person and the amount paid by him who should be exempted from taxation, preliminary to entire abolition of the Motor Tax for the future consideration of the Board of Revenue.

21 The estimated Amount of the Motor Tax for the current Fusly 1266 is Rupees 12½000 The average of the 10 preceding years is Rupees 15,638 and the probable result of the assessment & payment of the tax in 1267 Fusly would be 13000 Rupees, being 2600 Rupees below the Current year and Rupees 2600 below the

the

the average. 9/687

22. I take this opportunity

See Pro. Bd. of Rev dated 6th April 1858. of alluding to the Sheep Tax. In Fusly 1264 I obtained the permission of the Board to relieve all agricultural Ryots from the impost of the Sheep tax, estimated at 5000 Rupees, But in carrying out the measure it was discovered that Shepherds and Cow herds were included in this term, Also true also Cultivators of the Soil and that the Amount apperta on the purely agricultural Ryots was only about Rupees 1300 which was alone remitted. But this has greatly decreased and the object it was originally intended that Shepherds should be relieved from the tax yet as the sheep are

J

recommended

of great use to the farmer the principle that exempt to one farmer from the tax, should exempt another though he should happen to be of the Shepherd Caste, and would therefore request permission to extend the exemption to all Cultivators of the Soil possessing sheep and exempt them entirely from the tax Alluded to the subject in the 38 para of my Report dated 12th November 1855 but no orders have been received from the Board Since.

23 Trusting that the foregoing Recommendations will receive the early attention of the Board as they are intimately Connected with the welfare and Convenience of

10/682 Commencing of the people

Bellary Collectors Office

Rammundroog

the 4th May 1857

I have &c

/Signed/ C. Pelly

Collector

/True Copy/

S D Sim

Secretary

Cons. 4 Ju.

To The Agency to Govt RD

with reference to his Memo

dated 26th Ultimo.

Collector of Bellary

recommended

Revenue Dept

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No.

Extract from the Minutes of Consultation

Under date the April 1838

Read the following

Extract from the Proceedings

of the Board of

Revenue.

Before enter 8 February 1838

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In these pro-

ceedings the Board refer

to the Extract from the

Minutes of Consultation

of the 22d July 1837 No 727 —in

which the Government

declined to accede to

a suggestion of the

Collector of Bellary

recommended

recommended by the
Board of Revenue, that
the current year's instal-
-ment assessment should
be fixed in perpetuity
as far as enhancement
of the amount of the
tax was concerned, and
that an annual set-
-tlement should be
no longer made. The
Government were un-
-able to sanction the
proposed arrangement,
partly on account of
the loss of revenue that
would follow, and
partly because it ap-
-peared to them that
the Collectors proposal
would

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would be in effect to
get rid of the tax in
an indirect manner,
which the Government
had hitherto been unable
to obtain its abolition
by direct representation.
It also appeared
to the Government
that the Collectors
proposal was that,
while all decline of
trade by death, deser-
-tion, or misfortune,
should lead to a reduc-
-tion of the instalment,
no tax was to be
levied on parties newly
engaging in trade.
and they were led
to

to their belief, partly from
the wording of the Collectors
letter which to which
reference will presently
be made and partly
from Mr. Tilly's main
object being to avoid
an annual assessment
of the tax, an object
which, it appeared
to Government, would
not be obtained, if
parties commencing
trades were still to
be assessed for the
tax.

The Board now
submit a letter from
the Collector in which
he affirms that his
intention

21

Is the work illegible
this matter?

13
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intention was misunder-
stood by Government
and that his proposal
was that "new comers,
"who take the place
"of others who have
"died, or who have
"emigrated, should be
"taxed. The Son would
"take up the trade
"of his Father, and
"when the family be-
"came extinct, or
"had entirely left a
"new comer supply-
"ing his place would
"be assessed."

The fourteenth
paragraph of the Col-
lectors letter to the
Board

12

The word from the

Board of the 17th May 1867,
said that Re "proposed
"that losses caused by
"death and departures of merchants
"from the District,
"should form items
"of reduction in the
"annual assessment,
"which are not to be
"made good by the
"other rate payers,
"but also proposes
"that new comers be
"assessed". In this
sentence two causes
of reduction are men-
tioned, death, and
departure, while one
cause of increase
namely

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namely new comers
is referred to, it
appeared therefore
to Government that
although "new comers"
succeeding to those
"departing" were to
be assessed, it was
not Mr Kelly's in-
tention that reduc-
tion by death were
to be made good.

The Government
regret that they mis-
understood the
Collector's former Application

It has lately
been decided that
pending a final
settlement of the
whole

whole question of the
Metropolitan revenue
no change should be
made in the mode
of collection, or in
the items on which
the revenue is assessed,
and the Government
desire to adhere
to that decision.

15
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C 13 April R 27 — C 8 May R 15 Feb 13

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№682.

Extract from the Minutes of Consultation under date the 25th May 1858.

Read the following extract from the Proceedings of the Board of Revenue —

(Here enter 8th Feby 1858 №584)

With reference to Exts. Mins: Cons: of the 22d July last, No 732, in which the Govt took into consideration certain suggestions made by the Collr of Bellary for modifying the Motorpha tax in his District, the Board of Revenue submit with the above proceedings, a further letter from that officer in which he explains a point which the Govt interpreted differently from what was intended by him. ~~Where they do not agree with the reasons for letting the wet assessment lands recorded in the year 1854 be charged by the Bellary~~ the Govt explain that they misunderstood his former proposition. Such as it now appears is one deserving of consideration, but the question of the total abolition of the Motorpha being now before the

Govt of India, the Govt as stated in Sec C 12th Apl 1848 Res. 2 № 467) do not deem it expedient to make any further changes in the details

WHB. 8th

Revenue 1858 Depart.
Cov.r 25.th May

No 682.

Extract Mins of Cons.
of 25.th May 1858.

Observing that the
question of the total abolition
of the Metayer tenure being under
before the Government of India
the Govr. does not deem it expe-
dient to make any further
changes in the details.

No 66 to 67.