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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue

DEPARTMENT

G.O. No.
B.P. No.

301

Press
Mis.

Dated

23.1.1877

197

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
23rd January 1877.*

No. 661. Read the following Proceedings of the Board of Revenue, dated 21st December 1876, No. 3238 :—

Read the following letter from J. H. GARSTIN, Esq., Collector of South Arcot, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Cuddalore, 27th October 1876, No. 507 :—

In paragraph 3 of their Proceedings, dated 4th September last, No. 2,762, the Board observe that it appears from the statement appended to the Pennathur ryots' Maitezarnamah that two crop and doubtful two crop nunjah lands in this district pay less single-crop tirvah, and consequently less second-crop charge, as compared with single-crop lands of the *same quality of soil*; and that the holders of single-crop lands, although their claims for consideration were not altogether overlooked, did not share *equally* with those of double and doubtful double-crop lands in the reductions effected in 1854; and they, therefore, suppose that the imposition of water-rate on second crops after many years' delay has probably disclosed an anomalous state of things calling for remedy, and request me to submit my views on the subject at an early date.

2. I have given the subject my best attention, and have arrived at the conclusion that no real anomaly exists. To explain how I arrive at this conclusion, I give a short sketch of the manner in which Mr. Ravenshaw conducted his settlement of the land-tax on nunjah lands. He first classified the descriptions of *some, remaining, and an elaborate list of eighteen lands*. These he grouped into six classes according to their estimated powers of production, subdividing each class into the three subdivisions of "best," "middling" and "lowest." Having then ascertained by the most careful local inquiries what were the extremes of outturn of a single crop of paddy from a cawny of nunjah land, and having been informed that these extremes were forty-five kallams and five kallams, he formed a sliding scale of nine rates of outturn, varying by five kallams at a time, and adjusted these outturns to the eighteen subdivisions of his classes of nunjah lands, as shown in the subjoined table :—

Class.	Best.	Middling.	Lowest.
	Kallams.	Kallams.	Kallams.
1	45	40	35
2	40	35	30
3	35	30	25
4	30	25	20
5	25	20	15
6	15	10	5

From this the Board will see that the outturn of middling first class, and best second class, lands were calculated to be the same; of best third, middling second, and lowest first, class, and so on, and all those lands of which the outturn was estimated to be the same were grouped together and assessed alike, and it is to

Proceedings of the Madras Government, Revenue Department,
23rd January 1877.

these groupings that the word "taram" properly applies. The standard of assessment fixed by Mr. Ravenshaw was very simple. It was this; every area of land yielding 100 kallams of grain in one crop was to pay 10 pagodas. The result as applied to the above scale of outturns is shown below:—

Taram.	Estimated Outturn.	Assessment.
	Kallams.	Pagodas.
1	45	4½
2	40	4
3	35	3½
4	30	3
5	25	2½
6	20	2
7	15	1½
8	10	1
9	5	½

Then came the question of second-crop assessments. This was effected in precisely the same manner, except that lands of which the irrigation supply was doubtful were treated separately from those which were able to yield a second crop. The result of the assessment was estimated to vary from thirty-five kallams to five kallams per cawny, and on doubtful double-crop lands from twenty kallams to five kallams, in each case in addition to the first crop outturn. The result is exhibited below:—

Class.	DOUBLE CROP.			DOUBTFUL DOUBLE CROP.			SINGLE CROP.		
	Best.	Middling.	Lowest.	Best.	Middling.	Lowest.	Best.	Middling.	Lowest.
	Kallams.	Kallams.	Kallams.	Kallams.	Kallams.	Kallams.	Kallams.	Kallams.	Kallams.
1	80	75	70	65	60	55	45	40	35
2	65	60	55	50	45	40	30	25	20
3	50	45	40	35	30	25	20	15	10
4	35	30	25	20	15	10	10	5	5
5	20	15	10	10	5	5	5	5	5
6	10	5	5	5	5	5	5	5	5

A glance at this table will show the Board that, following the system already described, all outturns above forty-five kallams became grouped into seven new "tarams," and that the "best single crop first class," "middling doubtful double crop second class," "best doubtful double third class," "lowest double crop fourth class" and "middling double crop fifth class," all became classed as eighth "taram," although all of these last were in quality and power of producing a single crop inferior to the best single-crop land. In the same way the remaining double and doubtful double crop outturns were grouped with single-crop outturns, although in every such case, except in those of the two lowest of the doubtful double-crop outturns, the single-crop lands were superior in quality to the double or doubtful double-crop ones, the latter being

Proceedings of the Madras Government, Revenue Department,
23rd January 1877.

in fact only estimated to produce in two crops what the former were estimated to produce in one. When this anomalous system was abolished in 1854, all these double and doubtful double-crop calculations, and with them the first seven "tarams" and the rates of assessment belonging to them, vanished, and all nunjah lands were placed on an equal footing as in the original single-crop scale of outturns, these double and doubtful double-crop lands which had been classed with single-crop ones in power of production naturally falling into their appropriate places as lands of inferior productive powers in that scale, and consequently in the list of "tarams" and rates of assessment, and after this was done, all profited alike by the reductions of assessment proposed by Mr. Maltby.

3. The figures given by the Pennathur petitioners are, with a few small inaccuracies, in the main correct, but aided by the explanation which I have given above, the Board will, I trust, see that no comparison can be made, as the petitioners' figures have led the Board to infer, between single and double and doubtful double-crop lands, because the quality of the soil of the latter was always (where they were grouped together into the same "tarams") inferior to that of the former, and the example quoted by the Board only serves to show the great anomaly which was abolished by Mr. Maltby, for whereas the double crop land which is now assessed at Rupees 5-10-0 per cawny as single crop, had then to pay Rupees 15-12-0 per cawny whether a second crop was raised or not, the best single-crop the district had only to pay the same. Now, however, the best land the poor, but formerly over-assessed land (thirteenth taram) pays, as it should, only Rupees 5-10-0 for one, and Rupees 8-7-0 for two.

4. I therefore consider that the petitioners have no real ground for complaint unless the Board are prepared to condemn the principles of Mr. Ravenshaw's settlement, in which case the sooner the Revenue Settlement Department take up the new settlement of the district the better.

SUBMITTED to Government with reference to G.O., dated 25th October 1876, No. 1,516.

2. In this letter, Mr. Garstin explains the principles on which Mr. Ravenshaw classed the lands of South Arcot, a classification precisely similar to that now adopted by the Settlement Department and the best that could be devised as far as single-crop lands were concerned. Here the similarity ceases, for instead of charging so much additional for a second crop, Mr. Ravenshaw added the estimated yield of the second crop to that of the first and so brought such lands into the highest tarams. In 1854, Mr. Maltby abolished the first seven tarams, and those now remaining represent a charge varying from Rupees 11-13-0 per cawny in the eighth taram to Rupees 5-10-0 in the thirteenth taram. These rates are quite sufficiently moderate, and it seems inadvisable to attempt any further revision of them until the Settlement Department enters the district, which it is expected to do in two years' time.

3. The apparent present anomaly referred to in paragraph 3 of the Board's Proceedings, recorded in the Government Order above quoted, disappears when

*Proceedings of the Madras Government, Revenue Department,
23rd January 1877.*

it is understood that Mr. Ravenshaw's tarangs included, not all land of the s
intrinsic quality, but of the same total outturn.

(A true Copy and Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

No. 662. ORDER THEREON, 23rd January 1877, No. 301.

Land Revenue No. 12.

THE Government do not consider
the Pennathur, villagers have any
ground of complaint.

(True Extract.)

(Signed) D. F. CARMICHAEL,
Secretary to Government

PROCEEDINGS OF THE BOARD OF REVENUE, dated 21st December 1876.

Read the following letter from J. H. GARSTIN, Esq., Collector of South Arcot, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Cuddalore, 27th October 1876, No. 507 :—

In paragraph 3 of their "Proceedings," dated 4th September last, No. 2,262, the Board observe that it appears from the statement appended to the Pennathur ryots' Mahazarnamah that two crop and doubtful two crop nunjah lands in this district pay less single-crop tirvah, and consequently less second-crop charge, as compared with single-crop lands of the same quality of soil; and that the holders of single-crop lands, although their claims for consideration were not altogether overlooked, did not share *equally* with those of double and doubtful double-crop lands in the reductions effected in 1854; and they, therefore, suppose that the imposition of water-rate on second crops after years' delay has probably disclosed an anomalous state of things calling for consideration, and request me to submit my views on the subject at an early date.

2. I have given the subject my best attention, and have arrived at the conclusion that no real anomaly exists. To explain how I arrive at this conclusion, I give a short sketch of the manner in which Mr. Ravenshaw conducted his settlement of the land-tax on nunjah lands. He first classified the descriptions of nunjah soils, making out an elaborate list of eighteen kinds. These he grouped into six classes according to their estimated powers of production, subdividing each class into the three subdivisions of "best," "middling" and "lowest." Having then ascertained by the most careful local inquiries what were the extremes of outturn of a single crop of paddy from a cawny of nunjah land, and having been informed that these extremes were forty-five kallams and five kallams, he formed a sliding scale of nine rates of outturn, varying by five kallams at a time, and adjusted these outturns to the eighteen subdivisions of his classes of nunjah lands, as shown in the subjoined table :—

	Best.	Middling.	Lowest.
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1	45	40	35
2	40	35	30
3	35	30	25
4	30	25	20
5	25	20	15
6	15	10	5

Copy of (1877) Mysore.

REVENUE.

To THE BOARD OF REVENUE.

Dated January, 23rd.

Recd.

Encl.

G.O., 23rd January 1877, No. 301.

JANUARY.

Nos. 661-662.

Assessment for second crop raised on single crop land in Pennathur village, South Arcot District. — Informing the Board of Revenue that Government do not consider that the villagers have any valid ground of complaint in connection with the levy of—

From this the Board will see that the outturn of middling first class, and second class, lands were calculated to be the same; of best third, middling second and lowest first, class, and so on, and all those lands of which the outturn was estimated to be the same were grouped together and assessed alike, and it is to these groups that the word "taram" properly applies. The standard of assessment fixed by Mr. Ravenshaw was very simple. It was this; every area of land yielding 100 Kall of grain in one crop was to pay ten pagodas. The result as applied to the above series of outturns is shown below:—

Taram.	Estimated Outturn.	Assessment.
	Kallams.	Pagodas.
1	45	4½
2	40	4
3	35	3½
4	30	3
5	25	2½
6	20	2
7	15	1½
8	10	1
9	5	½

Then came the question of second-crop assessments. This was effected in precisely the same manner, except that lands of which the irrigation supply was doubtful were treated separately from those which were estimated always to be able to yield a second crop. The outturn of the second crop on double-crop lands was estimated to vary from thirty-five kallams to five kallams per cawny, and that on doubtful double-crop lands from twenty kallams to five kallams, in each case in addition to the first crop outturn. The result is exhibited below:—

Class.	DOUBLE CROP.			DOUBTFUL DOUBLE CROP.			SINGLE CROP.		
	Best.	Middling.	Lowest.	Best.	Middling.	Lowest.	Best.	Middling.	Lowest.
	Kallams.	Kallams.	Kallams.	Kallams.	Kallams.	Kallams.	Kallams.	Kallams.	Kallams.
1	80	75	70	65	60	55	45	40	35
2	65	60	55	50	45	40	40	35	30
3	60	55	50	45	40	35	35	30	25
4	55	50	45	40	35	30	30	25	20
5	50	45	40	35	30	25	25	20	15
6	45	40	35	30	25	20	20	15	10

A glance at this table will show the Board that, following the system already described, all outturns above forty-five kallams became grouped into seven new "tarams," and that the "best single crop first class," "middling doubtful double crop second class," "best doubtful double third class," "lowest double crop fourth class" and "middling double crop fifth class" all became classed as eighth "taram," although all of these last were in quality and power of producing a single crop inferior to the best single-crop land. In the same way the remaining double and doubtful double

crop outturns were grouped with single-crop outturns, although in every such case, except in those of the two lowest of the doubtful double-crop outturns, the single-crop lands were superior in quality to the double or doubtful double-crop ones; the latter being in fact only estimated to produce in two crops what the former were estimated to produce in one. When this anomalous system was abolished in 1854, all these double and doubtful double-crop calculations, and with them the first seven "tarams" and the rates of assessment belonging to them, vanished, and all nunjah lands were placed on an equal footing as in the original single-crop scale of outturns, those double and doubtful double-crop lands which had been classed with single-crop ones in power of production naturally falling into their appropriate places as lands of inferior productive powers in that scale, and consequently in the list of "tarams" and rates of assessment, and after this was done, all profited alike by the reductions of assessment proposed by Mr. Maltby.

3. The figures given by the Pennathur petitioners are, with a few small inaccuracies, in the main correct, but aided by the explanation which I have given above, the Board will, I trust, see that no comparison can be made, as the petitioners' figures have led the Board to infer, between single and double and doubtful double-crop lands, because the quality of the soil of the latter was always (where they were grouped together into the same "tarams") inferior to that of the former, and the example quoted by the Board only serves to show the great anomaly which was abolished by Mr. Maltby, for whereas the double-crop land which is now assessed at Rupees 5-10-0 per cawny as single crop, had then to pay Rupees 15-12-0 per cawny whether a second crop was raised or not, the best single-crop land in the district had only to pay the same. Now, however, the best land (eighth taram) pays Rupees 11-13-0 for one crop, and Rupees 17-11-6 for two, while the poor, but formerly over-assessed land (thirteenth taram) pays, as it should, only Rupees 5-10-0 for one, and Rupees 8-7-0 for two.

4. I therefore consider that the petitioners have no real ground for complaint unless the Board are prepared to condemn the principles of Mr. Ravenshaw's settlement, in which case the sooner the Revenue Settlement Department take up the new settlement of the district the better.

SUBMITTED to Government with reference to G.O., dated 25th October 1876, No. 1,516.

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3. The apparent present anomaly referred to in paragraph 3 of the Board's Proceedings, recorded in the Government Order above quoted, disappears when it is under-

stood that Mr. Ravenshaw's farms included, not all land of the same intrinsic quality, but of the same total outturn.

(A true Copy and Extract.)

Sturges

Acting Secretary.

To the Secretary to Government, Revenue Department.

Copy to the Collector of South Arcot.

„ „ Director of Revenue Settlement.

with copy of C.O. dated 25th October 1876, No. 1,516.

Exd. W. H. French.

CO 25066/16/1876-19

Dec: 1876. Dec 4

BOARD OF REVENUE,

MADRAS.

RECEIVED 21st Dec. 1876, No. 3,238.

29 Dec 1876 Encl.

Received 30

DECEMBER.

No. 3,238.

Assessment for second crop raised on single crop land in Pennuthay village, in Trincomalee Taluk, South Arcot District.—Submitting to Government letter from Collector reporting to Government with reference to Madhavaramah present by C.O.s concerned of subject of —.

With order.

9023/1876-19