

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	824	<u>Press</u> <u>Mis-</u>
⁶³⁻⁶⁴ Dated	6-6-	19.12.20

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
6th June 1870.*

No. 63. Read the following Proceedings of the Board of Revenue, dated 24th February 1870, No. 1,289 :—

Read the following letter from G. A. BALLARD, Esq., Collector of Malabar, to the Acting Secretary to the Board of Revenue, dated Quilandy, 19th April 1866, No. 126.

ADVERTING to the Board's Proceedings, dated 23rd February 1866, No. 1,333, inquiring whether the jenmakars derive any rent from the lands cultivated with dry grains in Palghaut, I have the honour to state that a small rent, payable in

Acs.	As.	16ths.
* 3	4	14

kind in some places at ten per cent. of the crops, and in others at 8 Annas per 4,000* square-koles of six feet each, is

paid to the jenmi only in those years in which dry cultivation takes place, as a recognition of his right to the land.

In his letter, dated 14th October 1864, No. 261, the Collector of Malabar called attention to certain peculiarities in the assessment of perumboko lands in the Palghaut Talook.

2. It appears that when paddy or oil-seed is raised on such land an assessment of Annas 12 per acre is levied under the head of *Modan* and *Yellu*, but when other dry grains and products named are raised they pass tax free.

3. The Collector proposed to assess all crops raised on such land at the same rate of 12 Annas an acre, leaving it optional to the cultivators to compound and have the area, usually laid down with these casual crops, entered permanently in their puttahs at a charge of Annas 6 per acre as a permanent assessment.

4. The Collector stated that "miscellaneous dry cultivation" other, the Board assume, than paddy and oil-seed (*Modan* and *Yellu*) is limited in other talooks, and he deemed it impolitic to extend the principle of taxation which he advocated absolutely, but sought instructions to use his discretion as to its extension to other talooks.

5. The Board disagreed with the Collector and cited certain authorities to show that the land in question never had been assessed. They declined to sanction the change proposed without fuller information. There seems to have been some misapprehension of the Collector's proposal. The land in question is that on which paddy and oil-seed are ordinarily cultivated, and when this is the case the crop is assessed. It passes tax free only when other dry products are raised.

Government Order, dated 24th February 1865,
No. 414.

6. The Government pointed out the error into which the Board had fallen, and considered that the Collector's proposal was not unreasonable.

7. The Government Order was communicated to Collector on 23rd September 1865, and he was required to report, (1), on what grounds the products in question was exempted from assess-

Board's Proceedings, dated 23rd September 1865,
No. 5,961.

*Proceedings of the Madras Government, Revenue Department,
6th June 1870.*

ment; (2), the extent of cultivation; (3), whether other taxable crops were displaced by these products; (4), by whom carried on; (5), on what lands, and whether for home-consumption or sale.

8. In January 1866 the Col. reported that the considerations which led to his recommendation were, (1), that he saw no reason why the same land should be assessed when laid down with paddy or oil-seed, and escape when sown with other dry grains; and, (2), because it was desirable to induce permanent settlement and assessment of this land, which, under the present system, is subject to annual examination of crops and occasional assessment on taxable crops. The exemption now enjoyed by miscellaneous crops arose, he considered, from the assessment having been originally based on the staple crops raised, while the extent cultivated with these miscellaneous crops was exceedingly small. The area under discussion is about 5,000 acres, and is cultivated by ordinary cultivators both for home-consumption and sale. The Collector did not consider that there was any appreciable displacement of taxable products.

9. The Board further wished to know whether the jenmakar levied a rent on the lands in question. And the Collector reported that a small rent, from a tithe of the produce to about 2 Annas an acre, is paid by the cultivator to the jenmakar.

10. The Board are inclined to the opinion that Mr. Ballard's proposal should be sanctioned. The land in question is liable to tax by the usage of the country, and it is not desirable to maintain a differential condition in respect to the crops raised on it. Further, the jenmakars raise a rent for the land, a share of which is due to the State under the Revenue Settlement of the country. The Collector will therefore carry out Mr. Ballard's proposal.

11. The Collector will report whether he proposes to extend the measure now sanctioned in respect to Palghat to other talooks; and state the condition of this species of agriculture in other parts of the district and the probable financial effect of the measure if introduced throughout the district.

No. 64. ORDER THEREON, 6th June 1870, No. 824.

Land Revenue.

ORDERED to be recorded.

(True Extract.)

(Signed) R. A. DALYELL,

Acting Secretary to Government.

To the Board of Revenue.

Frd. F. R. Bantleman.

37-731
Govt. of Madras
REVENUE.

THE BOARD OF REVENUE.

Encl. Jene, Ch.

Recd.

Encl.

G. O., Ch. Jene 1870, No. 824.

JUNE

Nos. 82-84.

Crops raised on Perumbokke lands in Malabar District.—Board's Proceedings regarding the assessment to be levied on them, recorded.

Revenue Dept.
Memo for Orders on No. 683

In these papers good reasons are shown why the upland cultivation in Malabar should be taxed whatever the crop may be. Formerly only paddy or oilseed crops were taxed at 12 Rs. the acre, other dry crops being free. The Board were at first opposed to the proposal which emanated from the late Col^l. Mr. Ballard, but in the Govt. under

under date 24th Feby: 1865,
No 414, ^{Govt.} the pointed out that,
owing to the rise in prices
and other circumstances,
the assessment in Malabar
was extremely moderate,
and the collector's proposal
was therefore worthy of
consideration. The result
of the Board's further en-
quiries is to satisfy them
of the propriety of the
measure, and they have
accordingly now given
orders that all crops
raised on the lands in
question

question shall be taxed
in Palghat as proposed
by Mr. Ballard, and they
have called for a report
whether the same course
should not be adopted
in the other talooks of
the District. It is sub-
mitted that the Pros-
may be recorded.

N.
Yes
J. H. S.
—
H. A.

By the Secy

[Faint handwritten text, mostly illegible]

*Chief of Police
Palghat, Malabar
District*

*Received
21 May 1870*

21 May 1870

Rs 24 1/2 to 472-73

Exd. J. Tulloch.

21 May 1870

Revenue 1870. *Oct.*
Board of Revenue,
MADRAS.
7-685

PROCEEDINGS, 24TH FEBRUARY 1870, No. 1,289.

Dep. Secy to Govt
Received *4/2* Encl.

FEBRUARY.
No. 1,289.

Crops raised on perumbe lands—in Palghat Talook, Malabar District.—Proposal of late Collector Mr. Ballard to assess all such crops at uniform rate of 12 Annas an Acre, authorized to be carried out, and Collector requested to report whether he proposes to extend this principle of taxation to other Talooks, and if so, to state probable financial effect of measure.

RECORDED
6th June 1870

14 Feb 1870