M.R.O. 14—18,000—27-9-34

# MADRAS RECORD OFFICE.

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## Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 113 — Press ~~Mts.~~

223-224

Dated 14 — 1 — 1867.

***Not to be folded or roughly handled***

No. 22[illegible] Read the following Proceedings of the Board of Revenue, dated 3rd October 1866, No. 7,079.

Read the following letter from the Acting Collector of Cuddapah, to the Acting Secretary to the Board of Revenue, dated 1st November 1865, No. 152:—

1. In his letter, which forms the subject of the Proceedings of the Board of Revenue, No. 1,860, dated 27th March 1863, Mr. Wedderburn, the then Collector, writing on the subject of waste land in this district, and referring to "garden land under dilapidated wells" which lay waste, proposed that the assessment on such lands should be reduced, and an assessment varying from 1 Rupee to 4 Rupees according to quality be fixed on them, in order to induce ryots to take them up for cultivation.

2. In their instructions on the subject, the Board quoted an opinion of Government, expressed with reference to waste garden lands in the Coimbatore District, and which was to the effect, that such lands ought to be offered to the ancient possessors thereof, or their representatives, at the appropriate Punjah assessment; and directed Mr. Wedderburn to take as a guide the principle thus enunciated. The lands under consideration were accordingly, by an announcement published in the Gazette of this district, offered to the cultivating public at an assessment of from 1 Rupee to 3 Rupees the acre.

3. In their Order the Board further required Mr. Wedderburn to report whether the reduction they authorized would have any effect on the *cultivated* garden land, and lead to its being thrown up by the occupiers; and whether, at all events, it would be necessary to re-consider and reduce the assessment fixed upon this class of land.

4. Mr. Wedderburn, in a letter dated the 31st March 1863, expressed his opinion that no reduction was called for on the land in question, and stated that he thought little of it would be surrendered by the holders in consequence of the recent measures. He said the gardens had been long in cultivation, and that he considered this circumstance satisfactorily shewed the equity of the assessment imposed on them. He remarked, "if, in consequence of reductions on waste well lands, present occupied well land be thrown up, the Board may be assured that land so left to public competition has not paid its former occupant, and is not likely to pay another tenant on the same terms. It will then be time enough to reduce the assessment."

5. This remark occurred in paragraph 6 of his letter. In the succeeding paragraph, however, Mr. Wedderburn stated his *impression* to be, "that no garden assessment, when the cultivation depends entirely on a well, and drains no Government reservoir, should in general exceed 7 Rupees per acre."

6. In their Proceedings on this letter, which bore date 5th May 1863, No. 2,649, the Board wrote, that they were not persuaded, by Mr. Wedderburn's arguments, that no relief was necessary on the "occupied well lands;" and they directed that the assessment on them should be carefully revised, "the rate of 7 Rupees an acre being adopted as a standard."

7. In their Proceedings, dated 18th October 1864, No. 6,871, they further wrote regarding these lands:—"The question is not whether the ryot can cultivate

"them without sustaining positive loss, but whether these old well lands are on a "fair and equitable footing, as compared with the lands under new wells."

8. Mr. Smith expressed views similar to those of Mr. Wedderburn in regard to the propriety of the assessment on the lands in question, and, like Mr. Wedderburn, is opposed to its reduction. The Board of Revenue, in their Proceedings dated 10th July and 16th August 1865, have reiterated their injunction for a report on the whole subject. In their Proceedings of the 16th August, they call for a statement shewing the "extent and assessment of lands irrigated by new wells in each talook." I regret that the information, necessary for the preparation of such a statement, cannot be procured. No record is kept of the wells. Ryots now dig at their own expense.

9. I do myself the honor to submit the Statement called for in the Proceedings of the 10th July. It is not very clear, and requires some explanation. Columns 1 to 8 are easily understood; their headings indicate the information they contain; Columns 9, 10, and 11 are more obscure; the figures in them are thus reached. The assessment on each piece of land has been reduced to the highest dry rate of the village in which the land lies. The figures thus obtained have been added together, and the total entered in Colum 11, that part of it which appertains to the cultivated land being inserted in Column 9, and that belonging to the waste finding its appropriate place in Column 10. Thus, take the first item in the Statement. It consists of 25 guntahs of land scattered—suppose—over five villages, the dry rate in each of which is of different amount. The present assessment on the five pieces has been reduced to the highest dry rates of their respective villages, the figures shewn by the reduction added up, and the result recorded in the columns in question.

10. At the end of the Statement occur what is described as "Details of th total." These details classify the land into their descriptions as entered in th District accounts. There are four descriptions of land—Bagayet, which is simpl garden, that is to say Punjah on which a well has been sunk, and which bears special assessment, because the construction of means of irrigation have enable the occupier to raise valuable products. Wet Bagayet, which is garden on which paddy was growing when the land was assessed, and which on this account had imposed on it a tax such as would be fixed on wet lands; and lastly, Bagayet Duswandum and wet Duswandum.

11. These latter kinds of lands are, as regards their resources and capabilities, simply garden lands; but they enjoy an advantage over Cirkar gardens inasmuch as a person is paid by the State to keep in repair the irrigation reservoir on each.

12. In order that I may be clear, I shall call these men Duswandum Inamdars. The holders of the gardens I shall style Duswandumdars. No Duswandumdar enjoys the Inam belonging to the Duswandum, and repairs the well on his land himself. The Duswandum Inamdar and he are always separate people.

13. There are two kinds of Duswandums, Shamilat Duswandums, and Kandam Duswandums. The former are gardens, a *portion* of which is set apart for the remuneration of a person bound to keep in repair the well on them. The

*Proceedings of the Madras Government, Revenue Department,*
*14th January* 1867.

Inam part of this description of Duswandum are generally in the occupation of the Duswandumdars, who pay the assessment thereof to the Inamdar.

14. Khandam Duswandum gardens are Duswandums the Inam of which is separate from the garden. This description of Inam is usually in the occupation of the Inamdar.

15. The Statement shews that, if the present assessment on garden is reduced to the dry assessment, there will be a net loss of Rupees 2,58,276 to the Government. I cannot recommend such a relinquishment of revenue. The cultivated garden has been long occupied. In no cases has it been thrown up to enable the possessor to avail himself of the reduction given on "waste under dilapidated wells." This circumstance has justified the revision of Mr. Wedderburn. It has further supported completely the opinion he expressed, that the reason of there being waste garden at all in the district, is that such waste consists of land of an unproductive character. I am led to believe that, in consequence of high prices, the cultivated garden is a very remunerative holding, and that no reduction on it is necessary to *give an impetus to cultivation.*

16. From all I learn I should be disposed to look upon the cultivated and the waste as totally different descriptions of land, and would apply a different measure to each. A reduction has been sanctioned for waste under dilapidated wells. I would extend the reduction to lands waste under *all* wells. An ameliorated assessment on waste where the source of irrigation requires no outlay would, it is supposed, soon lead to extended cultivation, and take away the reproach remarked upon by the Board in paragraph 2 of the Board's Proceedings, dated 10th July 1865, No. 3,891.

17. As regards the cultivated land, I have stated above that it is held with tenacity, and *must*, therefore, pay the occupiers. Accordingly, it is not upon the ground that the assessment weighs heavily upon this land that I would recommend remission. The grounds I should be disposed to adopt, as demanding an amelioration of the rent the land bears, is the general ground that ryots have a right under the Government to hold their lands subject to a burden evenly distributed; and that, therefore, the distinction between Duswandum and Cirkar Bagayet ought to cease.

18. I would in fact remedy the inequality that exists between these descriptions of garden. I see no reason why one hould be favored with an Inam designed to pay a person for keeping in repair the works of irrigation on it, and the other should be deprived of a similar advantage.

19. I would propose that Duswandum and Cirkar Bagayet should be put on the same footing. In order to attain this object, it would be necessary to take away the Inams from the Duswandumdars, and grant the Duswandumdars, in exchange for the advantages of which they were thus deprived, some amelioration of their assessment. The assessment on the Duswandums being altered, the burden of the Cirkar lands should also be lessened.

20. I have not at hand information to shew the diminution of revenue these changes would entail. It would be easy, however, to ascertain the quantity of Duswandum Inam there is in the district, and the exact proportion it bears to the Duswandum. The Inam should have a money cess fixed on it, and be held in future under a money payment, instead of, as at present, under a labor tenure. I

am told that, in general, each Inam is about one-fourth of the Duswandu[illegible] to which it is attached. If this is the case, the loss to the revenue, the proposal I venture to make, would carry with it, would be considerable if the tax were reduced upon the lower as well as the higher assessed garden. But I do not think this necessary, and would not interfere with the land bearing a tax of less than 7 Rupees an acre. I would merely reduce the burden on the cultivated land taxed above that amount, taking as the standard of reduction the rent of the Inam attached to the Duswandum land in it.

21. Supposing this to be one-fourth of the Duswandum, there would be a loss of Rupees 30,973, and against this abatement of revenue would have to be set the assessment the Inam Commission might think it expedient to attach to the Inams, which would be not less than Acres 2,282 in extent. The waste, as I have stated above, would be treated in altogether a different manner.

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ENCLOSURE No. 1.

ABSTRACT.—Statement shewing the extent and assessment of lands under old wells, the assessment proposed to be fixed on them, and the loss to Government by the proposed measure in the District of Cuddapah.

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1. The Acting Collector has, in the foregoing report, entirely lost sight of the principle advocated by the Board of Revenue, and approved by Government and by the Secretary of State, that the land should be assessed according to its natural capability, and that any return from improvements carried out at the cost and by the energy of the owner should belong not to Government, but to the owner of the land. The Government claim no share in this additional return The amount of tax which the Acting Collector calls loss of revenue is no element in the consideration of this question. The Government have long taken that which, on the principle now adopted, is not fairly theirs, and in ceasing to take any share of this return, the Government sacrifice no revenue to which they consider themselves justly entitled.

2. The question is simply, whether the holders of the old *cultivated* garden are charged a proportionately higher rate of assessment than those who, under present rules, will pay only Punjah rates of assessment for land cultivated under new wells.

3. In the case of those garden lands for which there is no Dusbundum Inam, the extra assessment can only be a charge for superior products raised at the expense of the land-owner, or the man who dug the well. There is no doubt that, in this case, the assessment should be reduced in conformity with the system now approved, to the highest Punjah rate of the village in which the land is situated.

4. And in the case of the garden lands in which the maintenance of the wells was encouraged by the State by the grant of Dusbundum Inams, the rates should be similarly reduced, so as to bring them down to the highest Punjah rate for the whole extent, the Inam being charged with its full appropriate rate of assessment, and the hitherto Inamdar looking in future to the landholder deriving benefit from the well for the remuneration hitherto derived from Government.

5. It is quite possible that the cultivated lands would not be thrown up were no reduction made in the tax; but that is no reason why the rates should not be



reduced, if, as the Government now desire, garden land cultivated by means of wells shall, on principle, not be charged at higher rates than Punjah lands; or, in other words, that the assessment shall be in proportion to the natural quality of the soil, and not to its produce when the land is irrigated at the ryot's own cost.

6. The Board observe that the Acting Collector was in error in his estimate of what he termed relinquishment of revenue, in that he included in it the reduction on the waste.

7. The amount of the reduction on the occupied area is shewn in the Statement to be Rupees 1,97,027, and against this may be sent off Rupees 35,431, the reduced assessment on the waste, much if not the whole of which would probably be taken up.

8. Thus the amount of estimated loss of revenue would be only Rs. 1,61,596, to be still further reduced by the amount of assessment to be charged on the Dusbundum Inams; and the relinquishment is in fact the surrender to the owners of the valuable results of their investments of capital.

9. A Road Cess at two per cent. is to be imposed simultaneously with the relinquishment of the higher rate of assessment.

10. The extent of land to be affected by the change of rate is Acres 61,190, and the reduced assessment on it will be Rupees 1,47,458, or an average of Rupees 2-6-6 per acre.

11. The sanction of Government will be requested for the introduction of the reduced assessment, and the resumption of the Dusbundum Inam tenures.

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No. 224. ORDER THEREON, 14th January 1867, No. 113.

**Land Revenue**

1. In these Proceedings the Board report on the assessment of the old well lands of the Cuddapah District, as directed in G. O. 6th April 1864.

2. From the Statement submitted by the late Acting Collector, Mr. J. R. Cockerell, it appears that these lands comprise an area of 61,343 acres, assessed at Rupees 4,05,838, of which 16,368 acres, assessed at Rupees 96,680, were waste in Fusly 1274. The present assessment ranges as high as 35 Rupees per acre, though the extent of land under this rate is very trifling. The result of reducing the assessment to the highest unirrigated rate in each village will be a reduction on the cultivation (of Fusly 1274) of Rupees 1,97,027, and on the waste of Rupees 61,249. Much, if not the whole of the latter, will doubtless be taken up, and so much of it as is permanently waste may, as the Board remark, be taken as a set off against the remission on the cultivated area.

| Acres. | | Rs |
|---|---|---|
| 61,343 | ... | 4,05,838 |
| 16,368 | ... | 96,680 |
| 44,975 | ... | 3,09,158 |

Net cultivation.

3. The total area above stated is sub-divided as follows:—

(1.) Circar Bagayet, or ordinary garden land, Acres 41,406, assessed at Rupees 2,53,666.

(2.) Duswundum Bagayet, or garden land, where the repair of the well is provided for by a Duswundum Inam, Acres 10,450, assessed at Rupees 77,953.

(3.) Circar wet, or garden land on which paddy was growing when the assessment was fixed, Acres 4,153, assessed at Rupees 25,615.

(4.) Duswundum wet, or Circar wet where the repair of the well is provided for by a Duswundum Inam, Acres 5,334, assessed at Rupees 48,604.

4. The first sub-division will be dealt with on the principle adopted in Bellary and the Putticondah Talook of Kurnool, and approved by the Secretary of State in his Despatch dated 17th February 1865, No. 5, *i. e.*, the assessment on all well lands watered from private wells, and receiving no supply from a Government source of irrigation, will be fixed at the highest "dry" rate of the village in which they are situated, provided that one Rupee per acre be the minimum rate adopted. The remission on the cultivated portion of these lands will be about Rupees 1,15,000, according to the accounts of Fusly 1274.

5. The second sub-division which, the Government presume, does not include the Inams, will be similarly dealt with.

6. As regards the third and fourth classes (which also it is presumed do not include the Inams), the only doubt is whether they should be assessed as "dry" or "wet," with reference to the reason given by the Collector for their original assessment, viz., that paddy was growing on them when they were assessed. If they prove to be within the irrigable Ayacut of a Government tank, they would seem liable to "wet" assessment, just as the sinking of a well in Nunjah land does not absolve it from that assessment. Should this prove not to be the case, the lands will be treated like those of the first class in paragraph 4.

7. Mr. Cockerell's description of the Inams is by no means clear, but the Government infer that the "Khandam" Inams are the absolute property of the Inamdars, subject to the obligation of keeping the wells in proper repair, and that the Inamdars have the power of either occupying them themselves, or renting them out to others on such terms as they please. The "Shamilat" Inamdars, on the other hand, appear to be entitled only to the assessment of the Inams, and to have no occupancy rights whatever.

8. It appears from Mr. Cockerell's letter that the Inamdars are never also holders of the gardens dependent on the work which they have to keep in repair. This was doubtless a precautionary rule, adopted to ensure the performance of the obligation, but it also suggests the idea that the works regarding the prospective maintenance of which so much foresight was displayed, may originally have been constructed at the expense of the State. The Government presume that the Board have satisfied themselves on this point, and that so far as can now be ascertained, the wells are really "private." The Orders contained in paragraphs 5 and 6 *ante*, are of course dependent on this.

9. The Board recommend that the Inams be assessed at the reduced rates, and that the Inamdars should look "in future to the landholder deriving benefit from the well for the remuneration hitherto derived from Government."

10. The Government do not think this arrangement will work well, as it will place the holders of the gardens very much at the mercy of the Inamdars. The latter will no longer have the fear of losing their Inams to keep them to their obligations, while the holders of the gardens will be able to enforce the due performance of these only by a Civil Suit. The Inamdars in fact will practically be owners of the wells.

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*14th January* 1867.

11. The Government observe from Mr. Cockerell's letter, that the Khandam Inams are "separate from the gardens," and are usually in the occupation of the Inamdars themselves. The Khandam Inamdars thus are not directly interested in the wells, and really occupy the position of an establishment paid for keeping them in repair.

12. It seems to the Government that the best plan will be to deal with these Inams under paragraph 20 of the Inam Rules. The Inams should be enfranchised at five-eighths of the assessment, and freed from the service of keeping up the wells, which can then be made over to the garden-holders to keep up at their own expense.

13. As regards the Shamilat Inamdars, it is not clear whether their Inams can now be made over to them or not. If they can, they will in fact become co-parceners in the land watered by the wells to which their Inams are attached, and seeing how greatly the assessment is about to be reduced, the assessing of their Inams, coupled as it will be with freedom from the obligation of repairing the wells hitherto resting solely on them (which will hereafter have to be provided for by the landholders generally themselves included,) involves no hardship. If the Inams cannot be made over to them, the best plan will be to place the Shamilat Inamdars in the same position as the Khandam Inamdars, giving them fresh lands of value equivalent to three-eighths of the reduced assessment of the lands now devoted to their remuneration. The wells will then be made over to garden-holders.

14. There is no reason, however, why the Government, while thus giving up its assessment, should incur the expense of compensating the Inamdars, Khandam and Shamilat, and an addition to the assessment should be made to cover this when carrying out the reduction of these well lands.

15. The arrangement now proposed will involve some trouble, but it seems to the Government very desirable thus to place the wells on which the gardens depend, entirely within the power of those who are interested in keeping them up.

16. The Road Cess will come into operation at the full rate throughout the districts from the 1st January 1867, as directed in G. O. 10th October 1866, No. 2,736.

17. The Government observe that Mr. Cockerell's letter remained for eleven months in the Board's Office, and request to be furnished with an explanation of this delay.

(True Extract.)

(Signed) J. D. SIM,

*Secretary to Government.*

To the Board of Revenue.

Rxd. S. T. Augustin.

No. 7,079.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 3rd October 1866.

Read the following letter from J. R. COCKERELL, Esq., Acting Collector of Cuddapah, to the Acting Secretary to the Board of Revenue, dated 1st November 1865, No. 152:—

1. In his letter, which forms the subject of the Proceedings of the Board of Revenue, No. 1,860, dated 27th March 1863, Mr. Wedderburn, the then Collector, writing on the subject of waste land in this district, and referring to "garden land under dilapidated wells" which lay waste, proposed that the assessment on such lands should be reduced, and an assessment varying from 1 Rupee to 4 Rupees according to quality be fixed on them, in order to induce ryots to take them up for cultivation.

2. In their instructions on the subject, the Board quoted an opinion of Government, expressed with reference to waste garden lands in the Coimbatore district, and which was to the effect, that such lands ought to be offered to the ancient possessors thereof, or their representatives, at the appropriate punjah assessment; and directed Mr. Wedderburn to take as a guide the principle thus enunciated. The lands under consideration were accordingly, by an announcement published in the Gazette of this district, offered to the cultivating public at an assessment of from 1 Rupee to 3 Rupees the acre.

3. In their order the Board further required Mr. Wedderburn to report whether the reduction they authorized would have any effect on the *cultivated* garden land, and lead to its being thrown up by the occupiers; and whether, at all events, it would be necessary to re-consider and reduce the assessment fixed upon this class of land.

4. Mr. Wedderburn, in a letter dated the 31st March 1863, expressed his opinion that no reduction was called for on the land in question, and stated, that he thought little of it would be surrendered by the holders in consequence of the recent measures. He said the gardens had "been long in cultivation, and that he considered this circumstance satisfactorily showed the equity of the assessment imposed on them. He remarked, "If, in consequence of reductions on waste "well lands, present occupied well land be thrown up, the Board may be assured that land so left "to public competition, has not paid its former occupant, and is not likely to pay another tenant "on the same terms. It will then be time enough to reduce the assessment."

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61

Revenue Department.

No. 113

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 14 Sep 186 6

Read the following Proceedings of the Board of Revenue

Requesting sanction of Govt for introduction of reduced assessment on well lands in Cud dapah District, and resumption of Duswandum Inam lands.

(Received 3 Oct 66 No 7079)

In these proceedings the Board report on the recommendations of the Collector of the Cuddapah District, as directed on the 6 April 1865.

2 From the State papers transmitted by the Collector it appears that these lands

lands compensation
area of 61,343 Acres
assessed at Rs 405838
of which 16,365 acres
assessed at Rs 96,650
were granted in 1874.
The present assessment
ranges as high as 35
Rs although the extent
of land under this rate
is very trifling. The
result of reducing the
assessment to the
highest irrigated
rate in each village
will be a reduction on
the cultivation (of 1874)
of Rs 19,027 and on
the remainder of Rs 61,343
which is not the whole
of the latter, till deducting
the Rs 6,000 assessed
to meet the special
requirements of the
Irrigation Department
as this is considered

| Acres | Rs |
|---|---|
| 61343 - | 405838 |
| 16365 - | 96,650 |
| 44975 - | 309,188, |

not cult.

the most liberal
assessment that can be
taken and I still
contend that remission

3

on

1/

on the cultivated area
the whole assessment
stated as subdivided
as follows

Rupees 253466
Rupees 55331 assessed
at Rs 44,664.

3 Rupees 10159 as-
sessed at Rs 7,958.

3 Rupees 10159 as-
sessed at Rs 25,615.

Rupees 5331 assessed
at Rs 4,664.

The

The first sub-division will be dealt with on the principle adopted in Billary and the Settlementals Talooks of Tinnevelly as approved by the Secretary of State in his Despatch of 17 February 1865 No 5. i.e. The assessment on all well lands watered from private wells and receiving no supply from a Government source of irrigation will be fixed at the highest dry rate of the village in which they are situated, provided that such properties

be



be the minimum rate adopted. The remission on the cultivated portion of these lands will be about Rs 115,000 according to the account of F. 1274.

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6. As regards the 3rd & 4th Classes (which also it is presumed do not include the Inams) the only doubt is whether they should be assessed as "dry" or "wet," with reference to the reason given by the Collector for their original assessment viz that Paddy was growing on them when they were assessed

assessed. If they prove to be within the irrigable Ayacut of a Government Tank, they would seem liable to "wet" assessment just as the sinking of a well in Injah land does not absolve it from that assessment. Should this prove not to be the case the lands will be treated like those of the first class.

7. Mr. Cockerell's description of the Inams is by no means clear, but the Government infer that the "Khaidam" Inams are the absolute property of the "Inamdars" subject to the obligation of keeping



keeping the wells in proper repair and that the Inamdars have the power of either occupying them themselves or renting them out to others, on such terms as they please. The "Khanilat" Inamdars on the other hand appear to be entitled only to the assessment of the Inams and have no occupancy rights whatever.

8. It appears from Mr. Cockerell's letter that the Inamdars are never also holders of the gardens dependent on the work which they have to keep in repair. This was doubtless a precautionary rule, adopted to ensure the performance of the obligation, but it also suggests the idea that the works regarding the

the prospective maintenance of which so much foresight was displayed, may originally have been constructed at the expense of the state. The Govt presume that the Bd have satisfied themselves on this point, and that so far as can now be ascertained the wells are really "private". The orders contained in paras. 5 and 6 ante, are of course dependent on this.—

9. The Bd recommend that the Inams be assessed at the reduced rates, and that the Inamdars should look in future to the landholder deriving benefit from the well for the remuneration hitherto derived from Govt.—

10. The Govt do not think this arrangement will work well as it will place the holders of the gardens very much at the mercy of the Inamdars.

The



latter will no longer have the fear of losing their Inams to keep them to their obligations while the holders of the gardens will be able to enforce the due performance of those only by a Civil suit. The Inamdars in fact will practically be owners of the wells.

11 The Govt observe from Mr Lockerell's letter that the Kaidam Inams are "separate from the gardens and are usually in the occupation of the Inamdars themselves. The Kaidam Inamdars thus are not directly interested in the

wells

wells and really occupy the position of an establishment paid for keeping them in repair.

12. It seems to the Government that the best plan will be to deal with these Inams under para 20 of the Inam rules. These Inams should be enfranchised at 7/8 of the assessment and freed from the service of keeping up the wells which can then be made over to the Garden holders to keep up at their own expense.

13. As regards the Shanbhag Inamdars, it is not clear whether their Inams can now be made over to them or not. If they

they can they will in fact become co-parceners in the lands watered by the wells to which their claims are attached and seeing how greatly the assessment is about to be increased, the assessing of their claims could be with freedom from the obligation of repairing the wells hitherto resting solely on them (which will hereafter have to be provided for by the landholders generally) these claims could involve no hardship. If the Inams cannot be made over to them, the best plan will be to place the Shanbhag Inamdars in the same position as the Khandam Inamdars, giving them fresh land of value equivalent

equivalent to 3/8 of the
reduced assessment
of the lands now devoted
to their remuneration,
the ~~proceeds~~ result of which
would represent the Remu-
-nerable value of the
Forest, calculating
that it approximately was
in the case of the Kham-
-boo Zamindars. The
wells will then be made
over to garden-holders.

14. There is no reason
however why the Govt,
while thus giving up its
assessment should in-
-cur the expense of com-
-pensating the Zamindars
Khandans and Shamilat,
and an addition to the
assessment should be
made to cover this when
carrying

12 ✓

carrying out the
-
reduction of the
-sessment on
well lands.

15. The arrange-
-ment now proposed
will involve some
trouble, but it seems
to the Government
very desirable that
to place the wells
on which the gar-
-den depends, entire-
-ly within the power
of those who are in-
-terested in keeping
them

them up.-

16. The Road on

Cess will come

into operation at

the full rate through

the districts from

the 1st January

1867 as directed

in G.O. 10th Dec=

-tober 1866, No 2736.-

The

17.- The Govt. observe that Mr Cockerell's letter remained for 11 months in the Boards office.-

I D.S.

and request to be furnished with an explanation of this delay &c.

14 Copies Letter No of 11th Dec 1866

Revenue 867
Pro of Govt fair C.

Respects to Esqr 23 March/69
No 3 Law Rep.

225-4

A 113

Pro. of the Madras Govt
Dt 31st January 1867

Encl 17.

Pro of Bd of Rev. of 16 July 1868 No 1438
Pro. of the Board of Revenue of
26 November 68 No 3828

90 113
14-1-67

A 223 & 224