

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	/300	Press
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125.	130	
Dated	8-6-18	67.

Not to be folded or roughly handled

210/12/10/10/10

*Proceedings of the Madras Government, Revenue Department,
8th June 1867.*

No. 129. Read the following Proceedings of the Board of Revenue, dated 28th May 1867, No. 3,286.

Read the following letter from the Collector of Nellore, to the Secretary to the Board of Revenue, dated Podalakur, Rapur Talook, 1st February 1867, No. 21 :—

1. I have the honour to submit an estimate, framed by the Deputy Collector of Nayadupet, of the amount of remission to which the Zemindar of Venkatagerry is entitled in consequence of the discontinuance of Moturpha collections under the Government Order of the 9th February 1861.

2. The Deputy Collector has gone into the question with great care, and has examined the accounts from 1812-13 to 1822-23 with the exception of one year, and from 1847-48 to 1860-61.

3. Taking two averages he finds for ten broken years, commencing with 8,800 Rupees in 1817-18, and ending in 1850-51, an average receipt of Rs. 13,000, the accounts to make the average continuous not being forthcoming; and from 1851-52 to 1860-61 he shews an average receipt of Rupees 12,700.

4. The Zemindar, in his letter to me of the 30th July 1864, claimed the refund of Rupees 38,707-2-0, and in a subsequent letter to the Deputy Collector of Rupees 12,902-6-0 for 1864-65, in all Rupees 51,609-8-0. The Deputy Collector estimates the total sum to be

RS.	A.	P.
38,707	2	0
12,902	6	0
51,609	8	0

remitted at Rupees 50,942 with reference to the average collections shewn for the ten years previous to the discontinuance.

5. The Deputy Collector further estimates, that the amount for which payment of Income-tax was substituted; may be taken at Rupees 928.

6. Considering the small amount of the difference between the amount proposed by the Deputy Collector and claimed by the Zemindar and the circumstances of the case, I have the honour to recommend that the total sum claimed, viz., Rupees 51,609-8-0, be remitted.

7. On the receipt on the 18th December of the Proceedings of Government of the 25th November 1865, I requested the Deputy Collector to frame the estimate now submitted. He explains the delay that has taken place in complying with my requisition by referring in detail to the steps he has taken, and the difficulty he has experienced in obtaining the requisite accounts; and as it has been a troublesome inquiry, I trust that the explanation given may be deemed satisfactory. The collection of the accounts involved would be a work of time as well as their examination.

ENCLOSURE No. 1.

From A. Tolasinga Modaliar, Deputy Collector of Nayadupett, to the Collector of Nellore, dated 10th January 1867, No. 2.

1. With reference to your letters No 834, dated 18th December 1865, No. 517, dated 6th August 1836, and No. 2, dated 3rd January 1867, forwarding copy of the Order of Government, Revenue Department, No. 2,906, withdrawing the prohibition of the collection of Moturpha by the Zemindar of Venkatagerry, and directing me to calculate the remission due to him under paragraph 26 of the above Order, and submit a report thereon to you, I have the honour to report that the

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8th June 1867.*

Statement forwarded to you with his (Zemindar's) vernacular letter, dated 30th July 1864, No. 12, merely shewed the talooks in which Moturpha tax is collected, the different items thereof, and the total amount of collection for Fuslies 1267, 1268, and 1269, I with a view to go into details, and to

1st March 1866, No. 34.
4th July " " 119.
20th " " " 134.
27th " " " 140.
26th August " " 159.
11th Sept. " " 171.

ascertain the correctness of the amount contained therein, have written letters, marginally noted, to the Zemindar, requesting him to forward the villagewar and individual accounts, as also accounts of the previous years, in order to observe

how the yearly income from this source increased to the amount of Rupees 12,902-6-0, which is more than Pagodas 1,539, equal to Rupees 6,156, the amount of income through that source when the peishcush was permanently settled; and, moreover, I called for the accounts of Income tax from different talooks with an intention of ascertaining the amount lost by Government in prohibiting the collection of Moturpha by the Zemindar, and that substituted from the Income tax realized by Government from such parties as were liable to pay Moturpha tax.

2. The Zemindar on different occasions forwarded to me the accounts of Fuslies 1222, 1223, 1225, 1226, 1227, 1228, 1229, 1230, 1231, and 1232, and those from Fuslies 1257 to 1270 with his letters marginally noted, in which he stated that the other accounts, from Fuslies 1211 to 1221 and from Fuslies 1233 to 1256, are not to be found on his records.

8th March 1866, No. 4.
6th July " " 1.
7th " " " 2.
19th " " " Nos. 6 and 7.
4th September 1866, No. 8.
17th " " " 9.

Fusly	Rs.	A.	P.
1222	8,470	9	0
1223	8,425	3	7
1225	8,455	0	6
1226	8,343	14	7
1227	8,892	5	10
1228	15,996	11	10
1229	13,011	11	7
1230	11,811	5	3
1231	13,360	9	4
1232	14,103	15	10
1257	12,862	2	3
1258	13,140	6	2
1259	12,961	5	11
1260	12,911	8	6
1261	12,802	13	1
1262	12,696	3	10
1263	12,846	5	7
1264	12,630	1	0
1265	12,672	4	9
1266	12,863	5	6
1267	12,843	7	9
1268	12,773	6	6
1269	12,717	9	1
1270	12,509	7	3

3. I went carefully through all the accounts, and observe that the income through Moturpha began to increase from Fusly 1222, as shewn in the margin.

4. On calculating the accounts of Income tax for the years 1860, 1861, 1862, 1863, and 1864, it appears that Rupees 7,254-10-7 were substituted for Rupees 50,942 remittable by Government to the Zemindar on account of Moturpha. The particulars of this item will be seen in the annexed Statement A.

5. The Zemindar in his letter, dated 7th July 1866, No. 2, to me, also claims Rupees 12,902-6-0 for Fusly 1274, in addition to Rupees 38,707-2-0, which he already claimed for Fuslies

1271, 1272, and 1273, as he began to collect Moturpha from Fusly 1275, with reference to the Notice published in the District Gazette, dated 22nd December 1865, in which the Government Order, No. 2,906, dated 25th November 1865, is quoted.

6. I have calculated two averages, as shewn in the annexed Statement B., one for the ten Fuslies, viz., 1227, 1228, 1229, 1230, 1231, 1232, 1257, 1258, 1259, 1260, and another for ten Fuslies from Fuslies 1261 to 1270, with a view to compare the income of the two ten Fuslies, and ascertain the amount of remission to which the Zemindar is fairly entitled to. The average for the first ten Fuslies is Rupees 13,105-3-5, and that for the last ten Fuslies is Rupees 12,735-8-0. On comparing the above two averages, it is my humble opinion that the Zemindar should be allowed remission at the last average, as that is the average for the ten Fuslies previous to the Fuslies in which the Zemindar was prohibited to collect the tax. The total amount of remission to be given to Zemindar, for Fuslies 1271, 1272, 1273, and 1274, is Rupees 50,942, at the rate of Rupees 12,735-8-0 per Fusly.

7. I further beg to solicit that all the information requisite to submit the report called for, reached me only about the close of September, and that heavy Magisterial work and Inam inquiries

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8th June 1867.*

in the months of October, November, and December, coupled with the work of going through the accounts of about twenty-four Fuslies, prevented me from submitting the report earlier.

Statement A.

Years.	Number of persons paying Moturpha.	Amount of Moturpha payable to Zemindar.	Amount of Income tax paid to Government.
1	2	3	4
From 1st August 1861 to 31st July 1862 ...	191	RS. A. P. 403 2 4	RS. A. P. 2,017 4 0
From 1st August 1862 to 31st July 1863 ...	46	174 15 3	2,094 9 10
From 1st August 1863 to 31st July 1864 ...	46	174 15 3	1,571 10 9
From 1st August 1864 to 31st July 1865 ...	46	174 15 3	1,571 2 0
Total...	329	928 0 1	7,254 10 7

Statement B.

Fuslies.	Amount of Moturpha tax.	Average.
1	2	3
	RS. A. P.	RS. A. P.
First 10 Fuslies.		
1227	8,892 5 10	
1228	15,996 11 10	
1229	13,011 11 7	
1230	13,811 5 3	
1231	13,360 9 4	
1232	14,103 15 10	
1257	12,862 2 3	
1258	13,140 6 2	
1259	12,961 5 11	
1260	12,911 8 6	
Total...	1,31,052 2 6	13,105 3 5
Last 10 Fuslies.		
1261	12,802 13 1	
1262	12,696 3 10	
1263	12,846 5 7	
1264	12,630 1 0	
1265	12,672 4 9	
1266	12,863 5 6	
1267	12,843 7 9	
1268	12,773 6 6	
1269	12,717 9 1	
1270	12,509 7 3	
Total...	1,27,355 0 4	12,735 8 0

(Signed) A. TOLASINGA,
Deputy Collector.

(True Copy.)

(Signed) A. M. MACGREGOR,
Deputy Collector, for Collector.

1. The Collector of Nellore with his letter, dated 9th June 1865, No. 111, submitted a representation from the Zemindar of Vencatagherry on the subject of

*Proceedings of the Madras Government, Revenue Department,
8th June 1867.*

compensation for the Moturpha tax which he had ceased to collect in his estate in accordance with the orders of Government. The Zemindar stated that he had ceased to collect the tax from the 1st of July 1861, and as the average collection was Rupees 12,902-6-0 per annum, he claimed a compensation of Rupees 88,707 up to July 1864, and an annual deduction of Rupees 12,902-6-0 from his peishcush.

2. The Board, in submitting the Collector's letter to Government, drew attention to their Proceedings, dated 20th August 1861, No. 4,625, in which the question of the Moturpha tax in this and other Zemindary estates had been very fully discussed, and the Government in their Order, dated 25th November 1865, No. 2,906, finally disposed of the question. They then directed the Collector of Nellore to ascertain and report to what amount of remission, if any, the Zemindar of Venkatagerry was entitled on account of his discontinuance of Moturpha collections.

3. The Collector has replied to this requisition in the letter recorded above, and recommends that the total sum now claimed by the Zemindar as compensation for discontinuing to collect the impost from 1st July 1861 to 30th June 1865, viz., Rupees 51,609-8-0, be accorded to him.

4. The Deputy Collector has made a careful and elaborate inquiry into the Moturpha accounts of the estate, which seem to have been readily furnished, in complete detail, by the Zemindar. On an average of the receipts from Moturpha during the ten years previous to 1861, the Deputy Collector recommends that compensation be granted at Rupees 12,735-8-0 per annum, which would amount in all to Rupees 50,942; but the Board concur with the Collector in considering that the full sum claimed may be granted.

No. 120.

ORDER THEREON, 8th June 1867, No. 1,300.

Miscellaneous.

The Collector is authorized to give the Zemindar credit for Rupees 51,609, in the payment of his *peishcush*, in adjustment of his claim on account of the suspended collections of Moturpha in his estate under the orders of Government.

(True Extract.)

(Signed) W. HUDLESTON,

Secretary to Government.

To the Collector of Nellore.
„ the Board of Revenue.
„ the Accountant General.

Exd. S. T. Augustin.

No. 3,286.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 28th May 1867.

Read the following letter from J. W. B. DYKES, Esq., Collector of Nellore, to the Secretary to the Board of Revenue, dated Podalakur, Rapur taluk, 1st February 1867, No. 21:—

1. I have the honour to submit an estimate, framed by the Deputy Collector of Nayadupet, of the amount of remission to which the Zemindar of Venkatagerry is entitled in consequence of the discontinuance of Moturpha collections under the Government Order of the 9th February 1861.

2. The Deputy Collector has gone into the question with great care, and has examined the accounts from 1812-13 to 1822-23 with the exception of one year, and from 1847-48 to 1860-61.

3. Taking two averages he finds for ten broken years, commencing with 8,800 rupees in 1817-18, and ending in 1850-51, an average receipt of Rupees 13,000, the accounts to make the average continuous not being forthcoming; and from 1851-52 to 1860-61 he shows an average receipt of Rupees 12,700.

4. The Zemindar, in his letter to me of the 30th July 1864, claimed the refund of Rupees 88,707-2-0, and in a subsequent letter to the Deputy Collector of Rupees 12,902-6-0 for 1864-65, in all Rupees 51,609-8-0. The Deputy Collector estimates the total sum to be remitted

RS.	A.	P.
88,707	2	0
12,902	6	0
51,609	8	0

at Rupees 50,942 with reference to the average collections shown for the ten years previous to the discontinuance.

5. The Deputy Collector further estimates, that the amount for which payment of Income-tax was substituted, may be taken at Rupees 928.

6. Considering the small amount of the difference between the amount proposed by the Deputy Collector and claimed by the Zemindar and the circumstances of the case, I have the honour to recommend that the total sum claimed, viz., Rupees 51,609-8-0, be remitted.

7. On the receipt on the 18th December of the Proceedings of Government of the 25th November 1865, I requested the Deputy Collector to frame the estimate now submitted. He explains the delay that has taken place in complying with my requisition by referring in detail to the steps he has taken, and the difficulty he has experienced in obtaining the requisite accounts; and as it has been a troublesome inquiry, I trust that the explanation given may be deemed satisfactory. The collection of the accounts involved would be a work of time as well as their examination.

ENCLOSURE No. 1.

From A. TOLASINGA MUDALIAR, Deputy Collector of Nayadupett, to the Collector of Nellore, dated 10th January 1867, No. 2.

1. With reference to your letters, No. 834, dated 18th December 1865, No. 517, dated 6th August 1866, and No. 2, dated 3rd January 1867, forwarding copy of the Order of Government, Revenue Department, No. 2,906, withdrawing the prohibition of the collection of Moturpha by the Zemindar of Venkatagerry, and directing me to calculate the remission due to him under paragraph 26 of the above order, and submit a report thereon to you, I have the honour to report that the Statement forwarded to you with his (Zemindar's) vernacular letter, dated 30th July 1864, No. 12, merely showed the taluks in which Moturpha-tax is collected, the different items thereof, and the total amount

of collection for Fuslies 1267, 1268, and 1269, I with a view to go into details, and to ascertain the

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correctness of the amount contained therein, have written letters, marginally noted, to the Zemindar, requesting him to forward the Villagewar and individual accounts, as also accounts of the previous years, in order to observe how the yearly

income from this source increased to the amount of Rupees 12,902-6-0, which is more than Pagodas 1,539, equal to Rupees 6,156, the amount of income through that source when the peishcush was permanently settled; and, moreover, I called for the accounts of Income-tax from different taluks with an intention of ascertaining the amount lost by Government in prohibiting the collection of Moturpha by the Zemindar, and that substituted from the Income-tax realized by Government from such parties as were liable to pay Moturpha-tax.

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3. I went carefully through all the accounts, and observe that the income through Moturpha began to increase from Fusly 1222, as shown in the margin.

4. On calculating the accounts of Income-tax for the years 1860, 1861, 1862, 1863, and 1864, it appears that Rupees 7,254-10-7 were substituted for Rupees 50,942 remittable by Government to the Zemindar on account of Moturpha. The particulars of this item will be seen in the annexed Statement A.

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6. I have calculated two averages as shown in the annexed Statement B., one for the ten Fuslies, viz., 1227, 1228, 1229, 1230, 1231, 1232, 1257, 1258, 1259, 1260, and another for ten Fuslies from Fuslies 1261 to 1270, with a view to compare the income of the two ten Fuslies, and ascertain the amount of remission to which the Zemindar is fairly entitled to. The average for the first ten Fuslies is Rupees 13,105-3-5, and that for the last ten Fuslies is Rupees 12,735-8-0. On comparing the above two averages, it is my humble opinion that the Zemindar should be allowed remission at the last average as that is the average for the ten Fuslies previous to the Fuslies in which the Zemindar was prohibited to collect the tax. The total amount of remission to be given to Zemindar, for Fuslies 1271, 1272, 1273 and 1274, is Rupees 50,942 at the rate of Rupees 12,735-8-0 per Fusly.

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Statement A.

YEARS.	Number of persons paying Moturpha.	Amount of Moturpha payable to Zemindar.	Amount of Income-tax paid to Government.
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		RS. A. P.	RS. A. P.
From 1st August 1861 to 31st July 1862	191	403 2 4	2,017 4 0
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1270	12,509 7 3	
Total	1,27,355 0 4	12,735 8 0

(Signed) A. TOLASINGA,
Deputy Collector.

(True Copy.)

(Signed) A. M. MacGREGOR,
Deputy Collector.

1. The Collector of Nellore with his letter, dated 9th June 1865, No. 111, submitted a representation from the Zemindar of Vencatagherry on the subject of compensation for the Moturpha-tax which he had ceased to collect in his estate in accordance with the orders of Government. The Zemindar stated that he had ceased to collect the tax from the 1st of July 1861, and as the

4. The Deputy Collector has made a careful and elaborate inquiry into the Moturpha accounts of the estate, which seem to have been readily furnished, in complete detail, by the Zemindar. On an average of the receipts from Moturpha during the ten years previous to 1861, the Deputy Collector recommends that compensation be granted at Rupees 12,735-8-0 per annum, which would amount in all to Rupees 50,942; but the Board concur with the Collector in considering that the full sum claimed may be granted.

Secretary.

Copy to the Collector of Nellore.

PROCEEDINGS OF THE BOARD OF REVENUE.

No. 418.

1867.

Department.

Dated 28th May 1867.

Dec 31 -
Dec 31 - June

No. 3,286.

Recommending that claim of Zemindar of Venkatacherry, Nellore district for compensation for discontinuance of collection of Mouturpha tax in his estate amounting to Rupees 51,609-9 be accorded to him.

Exd. J. Wright

The Col^d. is authorized by Genl.
to find an account for P. 57, 609. in
the payment of his pork
and adjustment of his claim on acc^t
of independent collections & his right
his estate under the ord^r Leg^y.