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MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1373 Press Mis.

201 202

Dated 11 — 7 — 1867.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
11th July 1867.

No. 201. Read the following Proceedings of the Madras Government in the Political Department :—

Forwarding copy of letter and its enclosure from Government of India to Revenue Department, in view to an opinion, on the rules regarding the levy of nuzzerana on succession to Jaghires, being obtained from the Board of Revenue, &c., for transmission to that Government. } (Here enter 4th July 1867, No. 187.)

No. 202. ORDER THEREON, 11th July 1867, No. 1,553.

Miscellaneous.

Referred to the Board of Revenue for early report, after communication with the Collectors as directed.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue, with Proceedings Political Department, No. 137.

Ex'd. S. T Augustin.

Proceedings of the Madras Government, Political Department, 4th July 1867.

No. 15. Read the following letter from the Secretary to the Government of India, to the Secretary to Government, Fort Saint George; dated Simla, 8th June 1867, Circular No. 579.

Foreign Department.
Political.

I am directed by the Right Honorable the Governor General in Council to forward, for your information, the copy of a Despatch from the Right Honorable the Secretary of State regarding the levy of nuzzerana on successions to Jagheers.

2. It is the opinion of His Excellency in Council that the following general principles might be applied to the class of political Jagheers and Chiefships in question.

3. In successions in the direct line, that is, where the son succeeds his father, or the grandson his grandfather, no demand would be made, unless the Jagheer or Chiefship is already held upon the understanding that a nuzzerana is under such circumstances demandable.

4. Where collaterals succeed, that is, brothers, nephews, cousins, &c., the nuzzerana would be fixed at one-half year's revenue of the Jagheer or Chiefship.

5. Where an adopted heir (other than the relation who would have succeeded had there been no adoption) succeeds then one whole year's revenue would be the nuzzerana.

6. The following exceptions would hold good:—

1*st*.—Chiefships or Jagheers held under Treaty engagements, or to which the Adoption Sunnud has been granted.

2*nd*.—Chiefships or Jagheers which already pay an annual nuzzerana or tribute.

3*rd*.—Wherever special agreements already exist regulating the amount of nuzzerana, these would not be affected.

4*th*.—None but political holdings would fall under the rule. Jagheers or maafees in our own territories already confirmed in perpetuity, or for a given number of lives, would not of course be affected. Though the principles now proposed might fairly enough be applied to any Jagheers or maafees which the Government, as a matter of grace, may hereafter concede, even within our own Provinces.

7. Before laying down these rules authoritatively, His Excellency the Governor General in Council will be glad to receive your opinion upon them.

Despatch from the Right Honorable the Secretary of State for India, to His Excellency the Right Honorable the Governor General of India in Council; dated India Office, London, 30th April 1867, No. 74.

The immediate subject to which the letter of your Excellency's Government, No. 5 of the 8th of January 1866, relates, namely, the continuance, in the family, of the Jagheers granted to the Vinchoorkur, having been disposed of in Lord de Grey's Despatch to the Bombay Government, No. 13 of the 30th of April 1866, the more general questions involved in the correspondence referred to, namely, the terms on which succession to Jagheers is to be granted to the adopted sons of Hindoo and the collateral heirs of Mahomedan Jagheerdars, and especially to the levy of nuzzerana on such successions, were reserved for future consideration. I now purpose to offer some remarks on a subject, the general importance of which has not been overlooked, though the pressure of more urgent business has occasioned the full consideration of it to be deferred.

2. When in 1860, on certain public occasions, assurances were given to many of the Princes and Chiefs of India, that in the event of failure of direct heirs, the right of succession, in accordance with their religious laws and social usages, would be recognized in each family, and sunnuds to this effect were subsequently issued to most of them by the Viceroy, it was understood and expressly stated in official correspondence between your Government and the Secretary of State that, with respect to Chiefs not holding higher rank than that of Jagheerdar, no general assurance would be given to them or any special promises made, but that each case, when it might arise, would be considered on its own merits, in the spirit of the liberal policy then declared.

3. It appears, however, that when the sunnuds were issued by the Viceroy, the names of several Chiefs in Western India (and some of considerable note), above the rank of Jagheerdar, were omitted from the list, and that this fact was brought by the Government of Bombay to the notice of the Government of India. The omissions pointed out were repaired; and at the same time sunnuds were granted to certain Jagheerdars of Sattarah and the Southern Mahratta country. At a subsequent period, the Government of Sir Bartle Frere brought to the notice of your Excellency's Government the omission of three other names; and your Excellency on this occasion very properly observed, that "the grant" (to certain Chiefs) "of a sunnud to adopt by no means implied that the right of adoption would not be admitted in "other cases, but that whenever a Chief died leaving no heirs descended from the common "ancestor who originally acquired the estate or Chiefship, the case should be considered and "decided on its own merits." And it was added that, "when the rules and customs of the family "allow of adoption, or when its antiquity, services, or influence in this country give it a claim, "the British Government would, no doubt, allow the adoption to take place; but it is open to "the British Government would, under such circumstances, a moderate nuzzerana, a year's revenue, "consideration whether, under such circumstances, a moderate nuzzerana, a year's revenue, "might not be demanded from the adopted heir on succeeding to the land or dignity."

1862.

1864.

4. To this the Bombay Government replied, that two of the three Chiefs recommended by them for sunnuds were Mahomedans, to whom questions of adoption do not apply. As certain (practically) analogous rights of nomination, in the event of failure of heirs, had been recognized in the case of Mahomedan Chiefs, there was, as your Excellency rightly observed, no reason to exempt them from the payment of nuzzerana, but rather additional cause for such payment, as the adoption of a son is a religious obligation to a Hindoo while succession among Mahomedans is not of that character.

5. The real question, indeed, involved in the correspondence was of a totally different kind. It was whether the Chiefs recommended for sunnuds held their lands on such terms as would justify the British Government in levying a tax on succession to their estates; and, generally, as to the description of estates which ought to be so taxed on succession.

6. It is on this general question that Her Majesty's Government purpose now to communicate their views to your Excellency. The subject of the levy of nuzzerana by the British Government is one which for a number of years, has engaged the attention of the British authorities. But up to this time no definite system has been established by the Supreme Government, and no uniform rules or regulations have been framed for the guidance of your public officers. From time to time cases have appeared on the records, showing that nuzzerana, on different scales of contribution, have been levied on succession of heirs; but the orders have been so arbitrary and devoid of fixed principle that they rather embarrass than elucidate the question.

7. On one point, however, it would appear that a distinct conclusion has been formed, namely, that whatever might be the custom of the Native States, the levy of succession duties had been limited by the British Government to cases of indirect succession by adoption, or in other cases, where the heritage is regarded rather as a privilege and a concession than as an inalienable right.

8. I gather from the records of this office that, in 1843-44, the question was raised, on a reference from the Lieutenant-Governor of the North-Western Provinces, who proposed to levy nuzzerana on direct successions to Jagheers, under the Delhi Agency. This proposal appears to have been sanctioned by the Supreme Government. But it was pronounced by the Court of Directors of the East India Company to be "opposed to previous practice," and disallowed. "On the western side of India," it was observed,* "where Jagheers of a similar description are "more numerous than in the Bengal and Agra

* India Political Despatch, dated 27th November (No. 52) 1844, paragraph 6.

"Presidencies, this question has been much agitated, and the propriety of adopting the principle "which you have now acted upon was some years ago specifically referred to our decision, and "negatived. The practice under the Bombay Government now is, to require nuzzerana on the

Proceedings of the Madras Government, Political Department,
4th July 1867.

"succession of an adopted heir, or of a successor who is admitted without a strictly hereditary claim, "but not in the case of direct succession from father to son. Thinking it proper that the practice "should be the same on both sides of India, and considering the levy of nuzzerana, when extended "to cases of direct inheritance, objectionable, we desire that the nuzzerana which you have "taken from the Nawab of Furruckuggur be refunded to that Chief."

These instructions limited the levy of nuzzerana to cases of indirect succession, but did not define the description of tenures to which the rule was to be made applicable, or the amount to be levied.

9. Since that date I find that, from time to time, nuzzerana has been levied, but according to no uniform system. For instance, recently, in the Jignee case, a half year's revenue, and, in 1864, my predecessor in this office approved a levy of two years' revenue from the Kohlapore Raj, according to the scale of nuzzerana adopted in the Government of Bombay; and I have been unable to gather from the financial records of this office, the amount which in this manner has been realized from different Chieftains and Jagheerdars.

10. From recent correspondence, however, I learn that it has been ruled by your Excellency's Government, that the fee is in no case to be demanded from a family holding a sunnud from your Excellency's Government, whether the succession be by descent or by adoption, unless a special stipulation to that effect be entered in the sunnud itself.

11. Her Majesty's Government have always strongly deprecated any alteration of existing sunnuds, and therefore they cannot but concur in opinion with your Excellency, that it would not be expedient to introduce any new provisions into those which have already been issued. I observe, however, that some of the sunnuds contain a stipulation that a nuzzerana on succession shall be paid; and I am of opinion that, when not debarred by any kind of expressed or implied pledge to the contrary, the levy of nuzzerana is a suitable means of contributing to the financial resources of the country, in a manner, but little if at all, unacceptable to those who are called upon to pay it.

12. It was, indeed, the declared opinion of some of the highest authorities, including Sir John Malcolm and Sir Charles Metcalfe, that the levy of nuzzerana on succession is regarded by the heir to a Chiefship as an additional security for the validity and permanence of his tenure.

13. Accordingly, your Excellency in Council is authorized now to determine on the adoption of a fixed scale of nuzzerana for all conditions of succession; and I shall be prepared to sanction whatever rates of such levy may in your judgment appear to be suitable, with reference to the nature of a tenure, and the just claims of the paramount State, not exceeding one year's revenue from a lineal heir, or two years' revenue from an adopted or collateral heir. It will rest with your Excellency's Government, in special cases, to make remissions of nuzzerana in whole or in part, should the peculiar circumstances of an heir be such as to afford a fitting occasion for such a concession.

14. In conclusion, I have only to request that your Excellency will instruct your Financial Department to keep a separate account of future receipts under this head, so that Her Majesty's Government may have some means of ascertaining what amount of revenue may have been realized from this source.

No. 16. ORDER THEREON, 4th July 1867, No. 187.

Ordered that a copy of the foregoing letter and of its enclosure be forwarded to the Revenue Department, in view to an opinion on the rules regarding the levy of nuzzerana on succession to Jagheers being procured from the Board of Revenue, and from the Collectors of those Districts in which the proposed rules may have possible application, for transmission to the Government of India.

(True Extract).

8th Jan. 1868. R. D. Mac
Acting Chief Secretary.

To the Revenue Department.

Exd. J. Tulloch.

Evening 1867 Oct 8th
Ins of Geo Campbell
Pl.ff 1761

Proceedings & Evidence
Petition & Depos.

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Pl.ff 187

Examined copy
of Order and Corroborat.
from Govt of Sweden to Mr.
Depositions recd to exa.
Petition on the rules re-
garding the Levy of
Succession or Succession
to Duchess to be obtained
from the Board of Trade
for Examination from
Mr. Govt

Petition Affy
Writ or Letter

From
Mr Sadler Keq to Jno
& Sadler Esq Liverpool
Ex. 2831-

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