

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2676

Press
~~Mis.~~

210. 211

Dated 13 — 11 — 19 1867

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
13th November 1867.*

No. 210. Read the following Proceedings of the Board of Revenue, dated 2nd September 1867, No. 5,688.

Read the following letter from the Collector of Nellore, to the Secretary to the Board of Revenue, dated 4th February 1867, No. 60 :—

1. As stated in my letter of the 11th August, paragraph 35, I included Pullary in the rates proposed, and trusting to be able to introduce the new rates into Atmakoor and Nellore this year, I issued orders to stay Pullary collections accordingly.

2. In their Proceedings of the 3rd August 1865, No. 4,612, the Board expressed their readiness, when my proposals for the revision of the assessment in one talook were approved, to take up the question of the immediate abolition of the Grazing tax in the other talooks.

3. And with reference to the steps I have taken as stated in paragraph 1, and the correspondence noted marginally, and the orders of the Board just referred to, I now do myself the honor of requesting that the Board will be pleased to recommend, for the sanction of Government, that the estimated demand for Pullary, the collection of which I have stayed, as shewn in the margin, may be written off, and for the coming year the tax abolished over the whole district.

Board's Proceedings, dated 13th July 1865,
No. 3,970.
Board's Proceedings, dated 3rd August 1865,
No. 4,612.

	RS.
Nellore	10,142
Atmakoor	5,866
	16,008

4. I have referred to Pullary for the current year as an estimated demand, because in some villages the cattle have to be counted ; in others the Pullary would have to be lowered with reference to increased area taken up for occupation at the ordinary rates.

5. And in lieu of the abolished tax as a temporary measure, till the new Settlement be fully introduced over the whole district, when the subject can be reconsidered, I beg to recommend that all land, not demarcated and surveyed in detail for occupation and available, be let as pasture according to the divisions in which it has been surveyed for a term of two years, and at an upset price of two annas the acre in the Western, and four annas in the Coast Talooks.

6. I propose an upset price, and a term of two years, to prevent arrangements for stock being disturbed more than is necessary ; and at the same time allow an opportunity of revising our arrangement when revision can best be made and will be requisite.

7. And in recommending that all lands be put up that are available, I keep in mind the assistance that it is necessary to give to those villages whose wooded-pasture may be reserved for the growth of firewood, as referred to in the 7th paragraph of my letter of the 2nd February. I would recommend that the land under consideration be offered to the villagers first at the upset price specified, and that they are not willing to take at that price be offered to the highest bidder, without further reference to an upset price or the village he belongs to.

1. In this letter Mr. Dykes requests permission to abolish the Pullary tax in these talooks of Nellore and Atmakoor for last Fusly, (he having suspended the

collection of the tax in the expectation that his revised land assessment would be introduced during the year,) and in the rest of the district for the current Fusly.

2. Mr. Dykes proposes as a temporary substitute, till the new assessment is generally introduced, that "All land not demarcated and surveyed in detail for occupation and available, be let as pasture according to the divisions in which it has been surveyed, for a term of two years, and at an upset price of two annas the acre in the Western, and four annas in the Coast Talooks. It is part of the arrangement that the land should be offered first to the villagers at these upset prices, and, if refused by them, be offered to the highest bidder, without further reference to an upset price or the village he belongs to."

* See Memorandum attached to these Proceedings.

3. The question of the Pullary tax of Nellore has been under the consideration of the Board and Government on numerous occasions.

4. In their Proceedings of the 12th December 1857, the Board recommended that this tax, so far as it was levied on cattle and assessed waste, and not on tracts reserved for pasturage, should be given up. The items which then formed the tax

	Rs.
Pullary proper	1,29,955
Cunchas	10,255
Amanut Shists	14,604
	1,54,814

are given in the margin, and the average revenue of the five years, from Fusly 1260 to Fusly 1264, amounted to Rupees 1,54,814. It was believed that the abolition of the first and third items would involve a net loss of only Rupees

33,814, as it was expected that much of the waste would be rented for pasturage, or taken up for cultivation.

5. The Government recorded their "general approval of the principle of the Board's recommendation," but reserved "final sanction to the reductions proposed," pending the receipt of certain information which they required. This information was afforded, and the recommendation renewed in the Board's Proceedings, dated 18th June 1859, No. 2,343. The Government sanctioned the abolition of the tax on sheep and goats belonging to persons not holding land, and postponed the abolition of the other items of Pullary until the introduction of the Survey.

6. In 1861 Mr. Dykes brought the subject again under consideration. His report of the 26th October 1861 explains the character of the tax most fully. He came to the conclusion that, from the first, it had been "a protective tax, not a tax on agriculture," and that it could "not, under present circumstances, be maintained with due regard to the safety of the public revenues." Mr. Dykes limited its operation to this object, and his plan was to allow every village, where there was enough available waste, an acre of such waste for every four acres under occupation, and pasturage enough for a cow or she-buffaloe for each house, free of charge, and to levy Pullary on the remaining waste. The Pullary was to be levied by fixing a gross sum, varying "with reference to the quality of the pasturage, the accessibility or otherwise of the village to be rated, and the rates imposed on the dry lands occupied for grain cultivation." When the

villagers could not agree, or coercive measures became necessary, the cattle were to be counted and charged at certain rates per head, exemption being allowed in favor of a certain number of ploughing cattle and milch cows. The whole of the villagers were to be jointly answerable for the Pullary assessment on their village. The renting of the Cunchas or pasture tracts was to be abolished. Mr. Dykes was unable to give the financial results of this scheme.

7. The Board referred Mr. Dykes' letter to the Director of Revenue Settlement, who was engaged in revising the assessment of the district.

8. In 1864 Mr. Dykes again submitted the matter to the Board. In the interval of three years since he had previously addressed them, circumstances had very materially changed; the area of land under occupation at full assessment had greatly increased; and the Pullary revenue had proportionately decreased. He was, therefore, of opinion that the protection which Pullary afforded was no longer needed, and recommended its entire abolition. Mr. Dykes urged the same arguments in the following year. The Board admitted that Mr. Dykes had shewn excellent grounds for the eventual abolition of the tax, but considered that the question should be reserved until the introduction of the new Settlement. The Board reiterated the same opinion on a further reference from the Collector, but added, as the assessment of the district was to be revised talook by talook, the abolition of the Pullary throughout the district might be considered, as soon as the revised settlement of one talook was approved.

9. Mr Dykes having submitted a scheme for the re-assessment of one talook (Atmakoor) now brings the subject under consideration.

10. The Board have been obliged to reject Mr. Dykes' scheme for the settlement of the Atmakoor talook; but they do not think that this circumstance need delay a consideration of the Pullary question with a view to its final settlement on a satisfactory and reasonable basis.

11. The tax has, in fact, no intimate or immediate connection with the revision of assessment. The land tax is now fixed on the principle of the State receiving a moiety of the net produce of each field or parcel of ground. When a ryot takes up a piece of land, he pays that share commuted into money, and whatever may be the extent of waste land in the village, he pays no more. The extent of land waste does not enter into the question of assessment at all, nor in fact could it do so, for not only does it vary, but to make any addition to the assessment on this account would be to tax a ryot for what he does not possess as his own, while when, as is sometimes the case, the whole waste is taken up, he would be taxed for what did not exist. The rates of assessment in Nellore are now being revised so as to insure, as far as may be practicable, a fair division of the net produce between the landholder and the State, and whether Pullary is continued or abolished will not affect the settlement of the land tax. This consideration, therefore, need not, the Board think, delay action.

12. In favor of immediate abolition of the tax in its present form, there seem to be very cogent reasons—

I. The tax is peculiar to Nellore, where the assessments are not lower generally or specifically on this account. It has been given up in the adjoining district of Guntoor, which had no stronger claim than Nellore to the concession,

II. It is, as Mr. Dykes' exhaustive description of it shews, very unfair in its incidence, and affords scope for much oppression, fraud, and vexatious interference with the people.

III. It yields but little revenue. The average revenue of the five years up to Fusly 1264 was Rupees 1,54,814; that of Fusly 1273 was only Rupees 93,682; and as land is taken up for cultivation it will gradually decrease further. The reservation of tracts of jungle for fuel will also cause a material diminution.

13. The Board, therefore, resolve strongly to recommend to Government the abolition of Pullary in anticipation of the new settlement and without further delay, and the restriction of taxation of this character solely to pasture rents.

14. As the assessment is fixed solely with reference to the productive power of the soil, and the ryot pays only for the land in his exclusive occupation, he has no claim of right to the usufruct of unoccupied land, and the State is undoubtedly at liberty to realize a revenue from the latter. Prescriptive usage, and the liberal policy of the Government, however, give the ryot the privilege of grazing his cattle in the village waste under ordinary circumstances, and of cutting fuel and taking leaves for manure and wood for his implements from the village jungle. These privileges cost the State little; they are highly valued by the people; and their withdrawal would be very unpopular.

15. Where, however, the extent of waste is large in proportion to the cultivated area, the right of the State with perfect propriety to realize a revenue from it is readily admitted, and in every district there are tracts adapted for pasture only, which it would be mere waste of time and money to survey into fields and assess for cultivation. Hereafter, no doubt, as population and capital increase, they will be appropriated by individuals desiring and willing to pay for an exclusive and permanent right to them, but the time for this is still distant, and their rental as pasturage is the only course now open to Government.

16. According to the custom of the district, there should, Mr. Dykes states be one-fourth of an acre waste to every acre occupied, and certain families of certain castes are allowed pasturage free of Pullary for a certain number of milch cattle. Acting on this usage, the Board would propose to derive no revenue from the unoccupied land of a village, so long as it did not exceed a certain proportion, say thirty per cent. of the occupation; this extent of the waste should always, in the Board's opinion, be reserved for the villagers; the common village reserve should consist of fair average pasture land, and when the village is a large one consisting of several hamlets, should be divided into conveniently situated blocks according to the wants of the village. This would be a liberal concession, because the revised assessment will provide for a portion of each holding being in rotation in pasture. If the overplus be sufficient to make it worthwhile, the Board consider it should be rented annually or biennially to the highest bidder. Of course whether the waste be above or below the thirty per cent., it is not to be reserved for pasture, i. e., if a ryot wishes to take up any portion of it all full assessment, he is to be free to do so.

17. The Cunchas and pasturage tracts, the Board consider, should be rented out in suitable lots, as hitherto. Care should, however, be taken that the lots put up to auction are not unduly monopolized by one man or a clique in the village.

18. Mr. Dykes' plan seems to the Board to be somewhat cumbersome, and the fair value of the pasturage is more likely to be realized by rent than a fixed charge per acre.

19. It is impossible to state what the immediate loss of revenue may be; but the Board are satisfied that it will soon be made up, while the abolition of the tax will relieve the district of a burden which has most unfairly been thrown on it for years, and will give a great impulse to its peculiar industry—the breeding of its fine race of cattle.

No. 211. ORDER THEREON, 13th November 1867, No. 2,676.

Land Revenue.

1. The "Pullary" or pasture tax, which is peculiar to the Nellore District but was found in existence there when the

district came under British rule, is of four kinds.

"Mukta Pullary" is the gross money assessment levied on the total common pasturage of a village, and is modified with reference to occupation out of the waste land for cultivation.

"Amanut Pullary" is the re-addition made to the so modified tax on account of additions to the waste by lands thrown out of occupation, but within the original maximum.

"Alaga Pullary" is the proportion of the "Mukta Pullary" which is charged on cattle owners in a village who are not occupiers of land on *Puttah*.

"Yenik Pullary" is a capitation tax on the cattle of a village, and is in fact the levy of the "Mukta Pullary" by distribution on a different principle, when any of the payers of the tax in the latter form make default.

2. The tax formerly existed in the adjoining Guntoor district, but was abolished in favor of pasture rents, with much advantage both to the Ryots and to the State revenues.

3. Its abolition in Nellore has been repeatedly approved, but has hitherto been deferred from time to time with the intention of carrying it out simultaneously with the revision of the land assessment.

4. The Board now point out that the two subjects are not at all necessarily connected, and recommend that the change be at once made, on the principle that out of the waste, an extent equal to thirty per cent. of the area occupied for cultivation be reserved for common grazing free of charge, and that the surplus waste, if sufficient in extent to make it worthwhile to adopt the system, be leased out for one or two years at a time, to the highest bidder, it being of course understood that no land will be kept waste for grazing if sought for occupation on full field assessment.

5. The objections to the tax as at present existing are, that it is peculiar to Nellore, although the assessments there are not lower generally, or specially on this account, than elsewhere; that it is very unfair in its incidence, and affords much opening for oppression, fraud, and vexatious interference; that it yields but little revenue, and that that little is decreasing as cultivation extends, and must be still further diminished by the establishment of the fuel reserves.

6. It may be added that these evils are the more felt in Nellore, because cattle breeding on a superior scale and system is there a special industry.

Proceedings of the Madras Government, Revenue Department,
13th November 1867.

7. The Government concur in opinion with the Board that there is no sufficient reason for any longer deferring the abolition of this condemned system of taxation in favor of that which has been approved elsewhere, and accordingly authorize the Board to carry out the change in the manner proposed, viz., that so long as the demand for land on full assessment will allow of the privilege, common grazing land to an extent equal to thirty per cent. of the occupied area shall be reserved for the villagers' use free of charge, and that when the balance is deserving of consideration, the remaining waste land shall be rented out to the highest bidder for grazing purposes on lease for one or two years, as the Collector may decide in each case, on the condition that any portion required for occupation on full field assessment must be relinquished to Government, a proportionate reduction being made in the rent.

8. It will be the duty of the Collector to ensure that the common reserve consists of fair average grazing land, and is equally enjoyed by all the villagers.

9. The "Cunchas" or extensive grazing tracts, which are already rented out in lots, will not be affected by these orders.

(True Extract.)

(Signed) W. HUDLESTON,

Secretary to Government.

To the Board of Revenue.
,, the Accountant General.

Exd. S. T. Augustin.

MEMORANDUM CONTAINING EXTRACTS FROM CORRESPONDENCE REGARDING
THE PULLARY-TAX IN NELLORE.

Extract Minutes of Consultation, 8th September 1855, No. 1,026.

Recording the views of Government as to the proper method of taxing pasture in the Guntoor district, and desiring the Board of Revenue to report how far it is practicable to apply the system to the Pullary or Cattle and Pasture-tax of Nellore.

Paragraph 24. The views of Government as above recorded may be briefly stated as follows:—

1st. That the practice of renting the jungles and hills of the Western Taluks shall be continued with some precaution against abuse.

2nd. That waste lands suited for pasture, as well as the swamp-pastures, shall be given at moderate fixed rates of assessment, to be held on putta like other lands; and shall be subject to no other demand however improved, and in whatever mode employed, and whether occupied by the Puttadars or sub-let by them to others: The ryots of the village to have a prior claim to these lands; and on their failing to take them, other parties to be admitted on the same terms.

3rd. That the taxing of cattle, whether of cultivating or non-cultivating ryots, shall entirely cease.

4th. That the tax on sheep and goats, whether called Pullary or Moturpha, shall be abolished.

No. 12.

To G. S. FORBES, Esq., Acting Secretary to the Board of Revenue, Fort Saint George.

Board No. 255.
From the Collector of Nellore.
Replying to Board's Proceedings of
13th October 1855, relative to the
Pullary or Grazing-tax.

1. With reference to Extract from the Proceedings of the Board of Revenue, dated 13th October last, forwarding copy of an Extract from the Minutes of Consultation of the 8th September preceding, relative to the Pullary or Grazing-tax, I have the honour to submit the following report on the subject as regards this district:—

2. I had for sometime had it in contemplation to bring the whole question under the consideration of the Board of Revenue, and now avail myself of the opportunity of doing so. I shall first endeavour to give a succinct history of the tax, and trace the modifications it has undergone from time to time, as gathered from former correspondence on the subject; next, state the result of the practical working of the Pullary as at present levied; and, lastly, advert to the measures proposed by Government, and their probable financial effect.

3. HISTORY OF THE TAX.—The levy of Pullary as a source of revenue dates from a period antecedent to the assumption of the district by the British Government, and if confined to a moderate rent on pasture lands is as unobjectionable as any other kind of Land-tax. As at present levied it consists of three integral parts—*first*, Pullary proper, or the tax on cattle and pasture combined; *second*, the rent of what are called the "Cunchas," or the separate pasture lands, chiefly situated in the Western taluks; and *third*, the "Amanut shist," or the assessment on unoccupied arable lands in the different villages. The last is of modern origin, and will be noticed in detail in the sequel.

4. The Capitation system appears to have been in force in this district in Fusly 1211, and in Fusly 1212, the same amount as charged in Fusly 1211 was assessed upon the village, but without any counting of cattle. In Fusly 1213, Mr. Travers abolished the capitation and taxed the land,

B

though it does not appear that he has anywhere explained the principles upon which he proceeded in the introduction of his new arrangement. It seems, however, that, in Fusly 1213, the same sum which had been assessed in the two preceding years was charged on the land. In making this arrangement it appears that, after ascertaining the whole extent of pasture land in the village, a deduction of 25 per cent. was made on account of tilling-cattle, which were free of tax, and that the remainder of the land was assessed with the amount of the capitation-tax of Fusly 1211. Under the system introduced by Mr. Travers, the ryots of a village had entire possession of the pasture and a large extent of waste arable lands, upon the payment of the amount of capitation assessed in Fusly 1211. Up to Fusly 1218, this system of taxing the land continued in force; but the triennial and decennial rents which followed partially disturbed it, and each renter appears to have followed his own plan for the collection of the Pullary, some by capitation, others upon the principle of a Muctah; but the whole system of a tax upon the land was mostly adhered to in the Sub-division taluks. Matters remained thus till Fusly 1236, when Mr. Smalley introduced into the Principal Division the system of a Muctah, or fixed amount for each village, calculated on the average collections of the six previous years, which was left to be apportioned by the ryots among themselves. The expediency of this change having been doubted by the Board, the Capitation system was reverted to in the Principal Division in Fusly 1238; the Muctah upon the land remaining in force in the Sub-division till Fusly 1241, when the counting system was carried into effect in those taluks also.

5. Simultaneously with the change from Capitation to a fixed Muctah, made by Mr. Smalley in Fusly 1236, in the Principal Division, measures appear to have been adopted to extend the Pullary-tax in the Sub-division to the whole land in the village not occupied for cultivation, with the exception of the large tracts which are usually rented separately as Cunchas. The collections made in the five previous years on the Pullary and waste arable lands, were separately averaged in that Fusly, and assessed respectively upon the Pullary and arable land, not actually occupied for cultivation.

6. In a report submitted to the Board in 1837, from which the foregoing summary is taken, Mr. ^{Vide Board's Proceedings, 19th January 1843.} ^{house,} the then Principal Collector, having prominently brought to notice the evils of the counting system, the Board authorised a recurrence to the Muctah in the Principal Division, which they directed should be determined for each village, with reference both to the number of cattle then actually paying the tax, and to the collections of the previous five or six years, and the Muctah so fixed, they added, should continue until the completion of a survey, and consequent introduction of a radical change of system, unless, in any particular instance, revision should be found to be desirable. In the Sub-division they permitted a return to the custom in force anterior to Fusly 1241, i. e., a Muctah apportioned on the pasture lands, which was also to be understood as liable to change or revision on the introduction of a Survey.

7. THE MUCTAH.—The Muctah system of levying the tax thus sanctioned, was accordingly introduced, in Fuslies 1252 and 1253, throughout the district, except in the two taluks of Sydapoor and Woodiagherry, and in the four places noted in the margin. The two former having then been of recent acquisition, had not been sufficiently long under Government management to admit of satisfactory data being obtained for regulating the Muctah, while in the two chief towns, and two other isolated villages, the counting system was retained, in the first two because a great portion of the cattle belong to non-cultivating persons, on whom a fixed Muctah could not be readily apportioned or easily collected; in Cadavootalah, because the ryots could not be brought to agree to any satisfactory arrangement; and in Vallapally, because the village was nearly depopulated, and therefore were none capable of paying anything like a fair Muctah, in reference to the extent of land available for pasture. The counting system also obtains in certain resumed Shrotriums.

8. In the arrangements thus introduced in Fuslies 1252 and 1253, no permanent changes have since been made with the exception of the revision of the Muctah to a limited extent, noticed below. The Muctah, though undoubtedly an improvement upon the previous vexatious and unpopular system

of counting, with its concomitant evils, is still open to serious objection from the hardship that is felt where any considerable diminution of cattle has taken place, and the heavy additional impost thrown upon the ryots, of which some instances are shown in the margin. It is moreover a tax on production irrespective of the value of the land as the history of the Pullary shows, the number of cattle, and the actual collections being the basis on which it was framed. On some villages the amount of the Muctah Pullary as originally assessed is light, compared with their present numbers of cattle and the area of available pasture-ground, and in such cases the quota of each man is small, and is generally paid without demur or complaint; but where, as in others, the amount payable by each ryot is out of proportion to the cattle he owns, a second subscription, or some other plan is necessary, and the revenue can hardly be realised in full. So much has the pressure of the tax been complained of of late, in some villages, that though, as abovementioned, no general revision of the Muctah has been sanctioned since it was introduced, portions of the demand have been remitted of late years, in places where it was found to press with undue severity.

Twelve Villages in twelve different taluks.	Amount of Muctah Pullary.	RS.	A.	P.
Goodoor	1,000	0	0	
China Annalore ...	950	0	0	
Addunkey	939	9	6	
Allore	850	0	0	
Cavalry	810	0	0	
Tungtoor	836	14	6	
Malumalore	755	0	0	
Podalakoor	650	0	0	
Condooko or	650	9	0	
Codoor	635	0	0	
Raupoor	540	0	0	
Navor	520	0	0	

9. THE CAPITATION SYSTEM.—When the counting system is in operation, which is, however, in but comparatively a small portion of the district, the tax consists of distinctive rates, varying with the age and size of the cattle; half a rupee a head is the ordinary charge for a full grown cow, or ox; six annas or three-fourths of the full rate, that for a bull three years old; four annas or half rate for young cattle upwards of a year old; and for three calves one full rate. Sheep and goats are also taxed by toll, at varying rates, but generally at 8 rupees a hundred, and as lambs are also included in the counting an extra 20 per cent. is allowed on their account. The ploughing cattle, however, of each ryot are exempted from the tax at the rate of four to each plough as are also four head of cattle of some of the village servants. Certain privileged classes also enjoy immunity in whole or in part from the impost.

* Vide Board's Proceedings, January 19th, 1843.

10. As remarked by Government it is a very objectionable mode of levying the revenue. In the large towns of Nellore and Ongole particularly with their diverse population, the work of making out and adjusting the Pullary is one of peculiar difficulty.

Ext. Mins. Cons., 8th September 1835, paragraph 19.

11. THE SEPARATE PASTURES.—Besides the Pullary-tax levied under the Muctah, and Capitation system, there is a revenue derived from renting out the pasture lands or Cunchas as they are termed. In the Western part of the district more especially where there are extensive tracts of pasture, it has been the custom to rent them annually on tenders received for the purpose. In some instances they are taken by large cattle owners in the Eastern taluks, where from greater facilities of irrigation or other causes the lands are more under cultivation, and the extent of pasture is consequently limited. There is sometimes much competition for them, and the best offers are accepted. In other cases these Cunchas are rented by, or charged upon the villages themselves, who make use of them either for their own cattle or for under-renting to others. In this latter case a monthly tax is collected by them at an anna a head on all cattle indiscriminately. As, however, the Pullary-tax extends all over the district, this must in most cases be virtually *pro tanto* a double impost.

12. THE AMANUT SHIST.—Finally there is yet another source of revenue merged under the denomination of Pullary, which is commonly called Amanut shist. This impost in the Principal Division is of very recent origin, and of questionable propriety. It was laid on without the sanction of Government, or the Board of Revenue being previously obtained, and I have reason to believe without sufficient reference to the capabilities of the waste land in question for pastoral purposes. It is moreover a serious additional weight of taxation thrown on the ryots already pressed by an amount of Pullary unequalled in any other district in the Presidency.

Vide paragraph 5 above for its introduction in the Sub-division. It is, however, not shown separately in the accounts till Fusly 1257, in which year it was considerably raised.—Vide Sub-Collector's report, paragraph 66.

13. The following is an explanation of the mode of assessing the Amanut shist:—

After deducting from the cultivable area of a village the land in the occupation of the ryots for cultivation, as also the pasture lands computed at a Gortoo a rupee on the Muctah Pullary, and at a quarter Gortoo on every Gortoo of the Dittam or cultivation for ploughing cattle, if any unoccupied arable land should still be left, it is rated at the average dry assessment of the village, and a small proportion of the resulting amount is charged upon the ryots of the place collectively. The amount thus charged varies according to the circumstances of the season, and the general state of cultivation, as the larger the latter, the less will be the extent of arable waste. The levy first began in Fusly 1257 in the Principal Division, and its object was thus explained by the then Collector Mr. Smith in his Settlement Report for that year: "Although

Paragraph 54.
"there are lands allotted in each village for grazing cattle, yet the ryots have been in the habit of using an influence to prevent the Amanut lands from being brought under cultivation, in order that they might be enabled to graze their cattle on them without paying the Circar anything." To counteract this practice, the Collector took advantage of the clause of the Hookoomnamah of the district, which was manifestly never intended to authorise a general assessment on waste lands, but to be confined to individual instances where a specific rule was transgressed. The additional demand for that Fusly on the Amanut or unoccupied arable waste was Rupees 8,688, and the same practice has since continued. The impost is, I believe, without a precedent in any other district, and its effects, if great care is not taken, are liable to act in a manner contrary to the intentions of the Collector who laid it on, by giving the ryots a hold on a large extent of arable land, much of which is fit for cultivation, at a fraction of the real assessment, and thus enabling them, supported by the local native officers, to throw obstacles in the way of those desirous of taking the lands up at the full shist for the cultivation of paddy, &c., which experience shows would be very extensively done, provided that the assessment be but moderate. The method of computing the Amanut shist is, for the sake of illustration, exhibited for one village in Enclosure A.

14. The Pullary revenue composed of these three component parts may be said to amount in the aggregate to about 1,50,000 rupees. A Statement* is forwarded showing the yearly income from this source for the last thirty Fusly years, from Fuslies 1235 to 1264, and for Fusly 1213, the first year for which there are any separate accounts of the proceeds of Pullary or grass lands. For some of the earlier years of the series, the revenue from Pullary proper cannot be distinguished from that of Cunchas, but both are merged in the total amount given. From Fusly 1235 to Fusly 1241, the fluctuation in the amount of revenue may have arisen from the changes introduced in the interval in the modes of levying the tax. In the ensuing year, however, it fell in consequence of the adverse seasons and famine of 1832 and 1833, from the effects of which it did not recover till Fusly 1248. In Fuslies 1250 and 1251, it rose owing to the accession of Woodiagherry and Sydapoor in those years, and the still further increase from Fusly 1257, arise from the Amanut shist levied since that year. It is, however, remarkable that no corresponding increase of revenue has followed that measure. In Fusly 1262, the revenue after charging additional Amanut shist was but Rupees 244 in excess of what it stood at in Fusly 1256, the year before this was laid on. In the last two years, Fuslies 1263 and 1264, there is a falling off owing to the late adverse season.

15. Under these circumstances that the abolition of the Pullary-tax would be a measure productive of immediate and widespread relief to the great body of the ryots, cannot be doubted. It remains, therefore, only to consider the probable financial effect of the application of the principles enunciated by Government on the Pullary revenue of this district; and how far local circumstances admit of their being carried out.

Ext. Mins. Cons., 8th Sept. 1855, paragraph 16.

16. It appears to be the intention of Government that all persons, whether cultivating ryots, or others, should be permitted freely to graze their cattle on the waste and jungle lands of their own villages, and that all persons having occasion for the exclusive use of land for pasture may have it on paying the regular assessment of the land. I would recommend accordingly that the ryots of the village should be allowed to graze their cattle on the waste arable lands without payment of Amanut shist, so long as they remain unoccupied; when offers are received to take up these lands for cultivation the above privilege would of course cease.

17. Government state that the practice of renting the jungles and hills of the Western taluks shall be continued with some precaution against abuse; this refers to Guntoor primarily, but is to a considerable extent applicable to Nellore also, and I consider that the Cunchas, or separate pasture lands in this district, should still be rented out with strict precautions against abuse. They now produce a revenue of about 10,000 rupees, which seems capable of some improvement to the extent perhaps of Rupees 5,000 on the following grounds. It seems probable that the increased stimulus given to the breeding of cattle by the abolition of the Pullary-tax, and the additional means that would be thus left at the disposal of the ryots, would cause a greater demand for these western lands on the one hand, whereby the rents would be considerably increased, while on the other it is confidently anticipated that the Amanut arable and pasture lands in the Eastern taluks would under the circumstances be cultivated to a very considerable extent, if prices continue as they are; or if the assessment did not exceed about 33 per cent. of the gross produce. To show that there are good grounds to anticipate a very considerable extension of cultivation, I need only refer to the very numerous applications for land that have been made this year, though at this early period of the settlement I cannot say what it actually amounts to. There is no doubt that the possession, by the ryots of the lands, set apart for grazing in connection with the Pullary-tax, is a great barrier to extended cultivation, and that their opposition to persons desirous of taking up lands for tillage, which they are not willing to do themselves, is considerable, and in some cases requires very decided support from the European authorities to overcome it. Besides which, there is no saying how far a fear of the opposition they will be likely to meet with in the village, deters parties from making offers for taking up waste lands.

18. Government state "that the waste lands suited for pasture, as well as the swamp pastures, shall be given at moderate fixed rates of assessment, to be held on putta like other lands, and shall be subject to no other demand however improved, and in whatever mode employed, and whether occupied by the Puttadars or sub-let by them to others. The ryots of the village to have a prior claim to these lands, and on their failing to take them, other parties to be admitted on the same terms." Besides the Cunchas, or regular pastures, there are, as may be gathered from the foregoing remarks, in this district a large extent of pasture land, or unassessed waste, of which some are set aside for the ploughing cattle of the cultivating ryots, at a quarter Gortoo of waste to one Gortoo of cultivation. With the exception of the lands thus appropriated, these may also be rented as pastures; but in their present condition are not in general able to bear the fixed assessment contemplated by Government. It would be either too high for lands under grass, or not high enough for the same under tillage. Mr. Stonhouse, late Principal Collector of Nellore, has, I find, thus recorded his opinion: "The correct principle upon which to tax

the cattle of the country is to tax the land which affords the pasturage. This is the rule observed by Zemindars and other landholders, and, I believe, is that followed in the Coimbatore district, where land is extensively occupied for pasturage. The land held in private occupancy paying a fourth, and that held in common a fifth of the land-assessment with which it is chargeable if cultivated. To effect this in the district will require the entire pasture and unoccupied arable lands, which the ryots also appropriate for pasture to be remeasured and assessed." The description of land now under discussion in the Principal Division is generally mere unclassified waste, wholly unimproved, but producing spontaneously after the rains a considerable quantity of grass. It is calculated that if rented out these lands would produce about 60,000 rupees annually. In the Sub-division, indeed, Mr. Minchin considers that lands to the amount of Rupees 6,000 would be retained for pasture at the full assessment; but it is known that the circumstances there are very different, and that the grass lands in the Northern taluks are considered more in the light of private property. Some of them are planted with a species of tree, the pod of which is peculiarly nourishing for cattle, and they appear sometimes to be brought under the plough, while the other lands lie fallow. This subject will be found treated of in the Acting Sub-Collector's report, (herewith forwarded,) which contains very full details regarding the Pullary-tax in the five Northern taluks of the district.

19. The remaining propositions of Government are as follow:—That the taxing of cattle, whether of cultivating or non-cultivating ryots, shall entirely cease, and that the tax on sheep and goats, whether called Pullary or Moturpha, shall be abolished. These views should, I consider, be carried into effect.

20. The financial result of these alterations are shown at one view in the following statement:—
Estimated result of the proposed arrangement for the revision of the Pullary or Grazing-tax, in the Nellore district.

	Amount of Pullary proper.	Amount of Cuncha rents.	Amount of Amanut shist, or charge on waste.	Total Pullary revenue.
	RS.	RS.	RS.	RS.
Present revenue, average of five years from Fuslies 1260 to 1264	1,29,955	10,255	14,604	1,54,814
Expected revenue under the proposed arrangements		By rents of Cunchas, &c.	By lands held on full assessment.	Total.
By rents of present Cunchas	...	RS.	RS.	RS.
By rents of Pullary waste	...	15,000	...	15,000
By lands retained at the full assessment	...	60,000	...	60,000
By additional cultivation expected from the release of lands occupied for grazing in the event of the continuance of high prices, or of the assessment not being too high	...	...	6,000	6,000
Total expected revenue	...	...	40,000	40,000
Remaining net loss	...	75,000	46,000	1,21,000
	...	...	...	33,814

18th January 1856.

(Signed) F. B. ELTON, Collector.

Statement showing the Pullary revenue for Fusly 1213, and from Fuslies 1235 to 1264, in the District of Nellore.

Fuslies.	Pullary.	Cuncha.	Amanut.	Total.
	RS.	RS.	RS.	RS.
1213	...	...	...	57,883
1235	...	...	...	95,987
1236	...	...	...	93,613
1237	...	...	...	96,656
1238	...	...	...	1,09,647
1239	92,483	10,804	...	1,03,287
1240	1,07,697	12,395	...	1,20,097
1241	...	...	...	1,18,693
1242	...	...	...	93,580
1243	...	...	...	52,234
1244	...	...	...	63,046
1245	...	...	...	84,195
1246	...	...	...	96,604
1247	...	...	...	...
1248	1,05,563	13,175	...	1,18,738
1249	1,12,769	13,877	...	1,26,646
1250	1,23,835	14,761	...	1,38,596
1251	1,34,088	16,422	...	1,50,510
1252	1,34,625	15,716	...	1,50,341
1253	1,34,211	16,277	...	1,50,488
1254	1,34,196	17,283	...	1,51,479
1255	1,34,712	18,927	...	1,53,639
1256	1,35,994	19,954	...	1,55,939
1257	1,35,913	12,763	15,368	1,64,043
1258	1,33,771	11,301	14,415	1,59,487
1259	1,33,193	11,103	15,247	1,59,543
1260	1,32,905	11,175	15,757	1,59,838
1261	1,31,747	11,216	15,583	1,58,546
1262	1,30,499	11,052	14,631	1,56,183
1263	1,28,420	8,678	12,633	1,49,731
1264	1,26,215	9,156	14,418	1,49,787

N. B.—These sums are given in even rupees, omitting the fraction where it is less than eight annas, and adding one rupee where it exceeds eight annas.

(Signed) F. B. ELTON, Collector.

ENCLOSURE 3, No. 77.

To F. B. ELTON, Esq., Collector of Nellore.

Ext. Mins. Cons. 8th Sept. 1855.
 Board's Procs., 13th October 1855.

1. Before receiving your Memorandum of the 22nd October forwarding the papers noted in the margin, and calling on me for a report on the subject of the Pullary assessment in the Sub-division, I had entered with some minuteness into the question in a report which I have forwarded on the general revision of the assessment; I had drawn up a history of the Pullary assessment in the Division from the time of our acquisition of the district, and had shown the present working of it in its various forms; to what I had previously written I will now add some considerations on the probable effect that would follow the carrying out of the very liberal principles laid down by Government in paragraph 24 of the Extract from Minutes of Consultation, under date 8th September 1855, on the subject of the Pullary assessment in the district of Guntoor.

2. Pullary was originally a tax of the Native Government found in existence when the district came into our hands, and continued from that time on account of a natural disinclination to relinquish a prolific source of revenue.

3. Under the native rule the tax was in general one on the cattle and fixed by capitation, but that system was not universal, for the Northern taluks of the division, have, I believe, from time immemorial paid their allotted shares of Pullary as a tax on their pasture lands.

4. In Fusly 1213, Mr. Travers abolished the capitation and taxed the land. The plan he followed is believed to have been that of fixing the whole sum due on the village in the average of the preceding years, according to the Capitation system, and of charging that sum on the land at so much per Gortoo according to the amount of waste land that existed in each village. There were other calculations made of laying aside a portion of pasture for the use of the ploughing-cattle, &c.; but as reduction of the whole sum formerly charged was not permitted, remissions of this kind were merely illusory throwing a higher rate of taxation on the rest of the land.

5. At that season any remission of taxation was inadmissible, and Mr. Travers made the best arrangement possible under such circumstances. His system was, however, generally abandoned during the triennial and decennial leases, when the renters generally reverted to the Capitation plan, except in the Northern taluks of the Sub-division, where the ryots had got into the habit of regarding their plots of pasture as part and parcel of their private farms.

6. In Fusly 1236, Mr. Smally introduced what was called the Muctah system, which consisted in fixing the sum to be paid by each village on the average collections of the six preceding years, instead of the annual numeration of the cattle. The Board, however, objected to the change, and the capitation was re-introduced throughout the district on its orders.

7. The objections entertained to it, by the ryots of the Northern taluks, on account of its depriving them of their proprietary right to their pasture lands, was so great that rather than give up those pasture lands for the common use of the village, they consented in order to have their lands to pay their previous taxation on them, in addition to that upon the cattle, the collection of which was enforced by the Board.

8. In October 1836, the then Collector, Sir V. Stonhouse, in a report on the Pullary, from which the above history of the tax to that date is considered, brought forward the obvious arguments that exist against the Capitation system, and the Board sanctioned a recurrence to the Muctah throughout the district, the amounts being fixed for the Sub-division by Mr. Purvis, the then Sub-Collector, in 1843.

9. In the taluk of Buddabudy, the average collections on capitation, for the preceding five years, was taken as the amount to be collected from each village, and its payment was left to be arranged amongst themselves by the ryots.

10. In the remaining four taluks, the plan generally adopted was to fix the tax upon the land; but under the idea that any reduction from previous collections would in no case be sanctioned, this was considered impracticable in 132 villages, where the amount of waste land was so limited that

its taxation would either have reduced the amount paid by the village, or, if that had been avoided by an extravagantly high rate, would have been found insupportable by the owners of the land. In these villages, therefore, the tax is as much one on cattle as it is in the taluk of Buddapudy, or in the Principal Division.

11. But the Pullary Muctah, thus fixed in 1843, does not form the whole burden of the ryots under this head.

12. While in some villages the amount of waste land was, as just shown, too small to enable its taxation as pasturage to bring an amount equal to the previous collections, there were many other villages in which the amount of pasturage was so great that it was beyond what the ryots could be reasonably expected to require for the wants of their own cattle. These lands have, therefore, been held apart and sold for pasturage to the owners of cattle in other villages whose pasturage was deficient, but where it must be remembered a fixed Pullary was still charged.

13. The sale of these pasturages comes under the head of Cuncha.

14. In addition to the Pullary waste, there is also much classified arable land left uncultivated in many villages, and in order to prevent the ryots from leaving these lands uncultivated for the purpose of using them as pasture, a rule was authorised that one-fourth of the shist of the land should be charged on all such waste retained in possession of the ryots.

15. The rule if held to mean that all fallow lands included in a ryot's holding and entered in his putta should only be charged one-quarter of the ordinary shist would be a most liberal one, but it certainly was never taken in this light.

16. Several of the more considerable ryots, indeed, in the Division have a certain portion of their putta lands always fallow, for which they willingly pay the full shist in order to keep the land to themselves as their own pasture, and also to benefit their fields by saving them from exhaustion by too rapid production of crops.

17. The rule abovementioned has been taken to authorise the collection of one-fourth of the shist on all the Amanut waste of the village; but as the rigid application of such a charge was, of course, totally impracticable, a wide margin has been left to the discretion of the Revenue Officers, and a charge has been made on consideration of the proportion of the burden of the Muctah Pullary with the Pullary waste, and the supposed paying-power of the ryots. This collection falls under the head of Amanut shist, and with the Muctah or fixed assessment, and the Cuncha or rent of extra grazing lands, form the triple sources of the taxation which falls under the general head of Pullary.

18. The charges for Cuncha and for Amanut waste are made both in the villages where the Muctah was fixed on the supposed number of cattle, as well as in those where it was fixed on the land.

19. Having thus shown the general principle in which this tax is enforced, I will proceed to show the manner in which the collection is effected from the ryots of villages under each system.

20. In both cases the amount to be paid by the village having been fixed at the time of settlement, its partition amongst themselves is at the same time settled by mutual agreement.

21. A certain portion is in almost all cases set apart to be paid by Alaga ryots, that is by non-cultivators, and this sum, it may be remarked, is purely a Cattle-tax, levied at so much per head from the petty Shopkeepers of the village. In general a portion of the village grazing land is allotted for the use of their cattle, but this is not always the case, and even when what is called Alaga waste does exist, it is like an unenclosed common in England of very little value even as pasture, and those people generally pay so much per head for grazing any cattle they may possess with the herds of the ryots, in their private pastures, in addition to paying their Alaga Pullary.

22. In villages where the Muctah is fixed on the land, the rest of the Pullary is then divided between the holders of that land at various rates settled by themselves and in those villages, although there may be some squabbles as to the division of the pasture land, there is still difficulty in the collection of the assessment, which under such circumstances is a most legitimate one that need never be abandoned.

23. In what we may call the Capitation villages, the system is far more complicated. The ploughing-cattle of each ryot in proportion to his amount of cultivated land are first deducted from the account, together with a certain number of cattle granted to the village servants without payment of Pullary.

24. The remaining cattle are then charged at the rate of eight annas a head for each full-grown bull, ox, or cow; young cattle upwards of one year old are charged at a half rate until they reach maturity; and three calves under one year old are charged as the equivalent of a full-grown animal, if belonging to the same owner, otherwise they are charged at three annas per head. One hundred sheep or goats are charged at the rate of Rupees 8, and as all the lambs are included in the counting, an extra twenty are allowed for each hundred on their account. Such is the theory of the Capitation assessment; but since the Muctah has been introduced, the demand on the village being fixed, the above calculation only settled the proportion at which the Muctah is divided for payment amongst the ryots, the rate per head being, of course, dependent on the proportion of the number of cattle in the village to the fixed demand. Statement A. is a detailed account of the manner in which the Muctah Pullary has been divided amongst themselves by the ryots of Ravani village. This village was not selected on account of the tax falling on it with peculiar severity, but merely on account of its proximity to my station, which enabled me to obtain the accounts from the Curnums without difficulty. The Statement is lengthy and cumbrous, but in a detailed account of this nature such is unavoidable. An examination of it will show that almost every ryot is taxed far beyond what he would have to pay according to the original theory of the Capitation-tax as introduced by the Nabob's Government, and in effect this extra charge is laid upon the ploughing-cattle.

25. I had written so far before receiving the papers containing the views of Government on this subject, and had proceeded to argue against the impolicy of any mere Cattle-tax which in an agricultural point of view cannot be defended by any argument except necessity, which would apply equally to a Poll-tax, a Capitation of the husbandman instead of his cattle. But all such argument is rendered unnecessary by the third and fourth principles laid down by Government in paragraph 24 of the Extract from Minutes of Consultation, under date 8th September 1855.

26. Upon the principles there laid down, the only forms of Pullary that would continue to exist in this district would be those in which the assessment falls on the land, the sale of Cunchas, and the private retention by the ryots of the land for pasture.

27. The loss of revenue thus entailed will certainly be great; but I trust that Government will not in consequence shrink from introducing this sound, and I may say necessary reform. Statement B. is a detailed account of the mode in which the Pullary was assessed in Fusly 1252 when the Muctah was introduced, and from its examination we can trace to some extent the probable effects of those measures on the revenue.

28. It will be seen that forty-nine villages alone are assessed with Pullary simply in proportion to the extent of Pullary waste. In those forty-nine villages a trifle more than 10,000 Gortooos of land are partitioned out by the ryots and held as portions of their own farms on payment of a Pullary of a trifle more than Rupees 10,000, the charge being thus on an average one rupee per gortoo, or very little more than five annas per acre.

29. In addition to this Pullary waste there was also in these villages, at the time the Muctah was fixed, a further extent of classified waste land of a little more than 11,000 Gortooos, on which Amanut shist to the amount of nearly Rupees 2,300 was charged in addition to the Muctah Pullary. The total amount charged as Amanut shist has gradually increased since Fusly 1252 to Fusly 1262, when it had reached about double its previous amount. We may, therefore, suppose that the amount now thus charged on those forty-nine villages is at least Rupees 4,500, which makes the total present collection on the waste lands of those villages, in extent amounting to 21,500 Gortooos, Rupees 14,500, being little less than $3\frac{1}{2}$ annas per acre in the total amount of waste.

30. It is, of course, out of the question to consider all this land fit for pasture. A very small proportion of it only falls under this head, and particularly at present the assessment falls on the holders of this real pasture land, at rates self-imposed by the ryots, as shown in a preceding portion

of this report, amounting to one, two, and even three rupees per gortoo according to the quantity of the pasture.

31. It must be remembered that there are no Tarams fixed for the Pullary waste. Those settled by Mr. Travers were calculated, not on the quality of the land, but on the amount to be collected from the village, and even those rates cannot now be discovered, as the accounts were not kept at the Huzoor, and their use has long fallen into disuetude in the village.

* Now not classified.

32. If the Pullary waste* were now assessed according to the average of the neighbouring classified dry lands, the effect would be to heighten the demand in a manner that I am sure the present Government would not sanction. Most of the Pullary waste is scattered about in small portions amongst the ryots' arable fields, and in effect it would be impossible for them to throw them up, on the higher assessment being demanded, or for other ryots to take them up except for the purpose of annoyance to the original holders.

33. The plan I would propose with respect to these villages, in order to carry out the Government principle in spirit, though not in letter, would be to enter the lands thus held by individual ryots, in their puttass charging for them at the present village-rates, so that the only loss of revenue entailed in these villages would be the small amount of Pullary collected from Alaga or non-cultivating inhabitants; even this loss might be to some extent avoided by uniting the Alaga waste at the time of the settlement of the village, and I believe that on this system the Muctah Pullary, assessed in Fusly 1252, of Rupees 10,000 might be collected on these forty-nine villages with perfect justice to the ryots.

34. The only difference would be that the demand would not have its present unfluctuating character. It might rise slightly in some villages and fall in others according to circumstances, and the charge for classified waste land, which is not on individual ryots, but on the whole village would cease. This charge is in reality a fine for abandoning cultivation, and is in direct opposition to the present system of allowing the ryots perfect freedom in that particular. Of course any classified land left waste by the ryot for the purposes of pasture within his own holding should be charged the full Taram assessment, and as the Government justly remark there is not the slightest hardship in enforcing this rule.

35. We come now to the second class of villages where the Muctah was fixed in Fusly 1252 on the average of previous collections, though, as in the preceding class of villages, the assessment in general falls on the holders of the pasture lands. These villages are 132 in number, and the consideration of the effect of the proposed measures on the revenue, is not so easy as in the preceding class.

36. It was my original intention to obtain from the taluks a Villagewar account of the Pullary lands held by the ryots throughout the four Northern taluks. I was deterred from this on account of the great delay, which the procuring of such a detailed account would have caused in the transmission of this report, and also from the consideration that the measure would have greatly unsettled the minds of the ryots on this subject, and made the settlement of this assessment doubly difficult in the ensuing season.

37. We may, however, safely assert that the great mass of the Pullary waste fit for pasturage, is in these villages also in the private possession of ryots, who pay the assessment in proportion to the extent of their holdings. The weight of the assessment is again eked out by the possession of classified waste land on which a small general charge only is made on the village; the total Pullary assessment being divided by the ryots on the holders of all pasture land.

38. The same principle proposed for the previous class might here also be carried out. The Pullary waste held by individuals should be entered in their puttass, and charged the previous self-imposed village rates. All classified waste lands retained by ryots should be charged with the Taram shist.

39. In these 132 villages there are about 11,700 Gortoo of Pullary waste on which a Muctah of Rupees 22,000 was fixed, being nearly at the rate of Rupees 2 per Gortoo, or about double the charge in the first class of villages. As above stated the extra charge is at present met in many instances by the private holding of classified waste. The Pullary lands are exactly of the same nature as in the first class of villages, some of it being worthless for any purpose, and some of it being excellent grazing land. If the profitable portions of it held by individual ryots be charged at the present village-rates, the total amount would probably be found at the former average of one rupee per gortoo on the whole Pullary waste, or about Rupees 11,000, being not more than one-half of the present Muctah.

40. Although the general charge of Amanut shist would also be abandoned, there would not, I anticipate, be any real loss under this head on account of the full Taram being charged on such ryots as choose to retain classified waste lands in their possession.

41. Before closing my remarks on these two classes of villages, in both of which the Pullary assessment is now laid upon the lands though with unequal weight, I would mention that it is a rule of the district, that any pasturage held by ryots is open to be taken up for cultivation by any other ryot proposing so to do, and that it can only then be retained by the original holder on condition of his paying the full Taram shist. This rule holds good both with respect to Pullary and classified waste, though it is seldom acted on with respect to the former, unless in cases where its holder does not also possess his fair proportion of cultivation, the proportion from old custom being required to be as one to four. This proportion might be still continued in permitting the possession of Pullary waste. Under the proposed system classified waste land would never be held except on payment of the full Taram assessment.

42. I trust the Government will not object to continue the private possession of Pullary waste on these favourable terms without insisting on the charge of the Taram shist to be imposed according to the average of the neighbouring classified land. The Tarams now in force are, as shown in my previous report on the general assessment of the division, extremely high, and amount on the average to nearly Rupees 6 per gortoo.

43. The ryots in the Northern taluks have, from time immemorial, looked on these lands as private possessions on payment of the Pullary, and an alteration of the present system, which entailed the payment of full Taram shist on the owners of this land, would be to them a very great calamity, while the strict application of the principle would relieve the ryots of the greater portion of the district from this assessment altogether.

44. This brings me to the last class of forty-five villages in which the Muctah was fixed entirely on the amount of previous collections, and is levied directly on the cattle. The whole taluk of Buddapudy falls into this class, the other villages included in it being exceptional, and to this taluk my remarks will be at first directed.

45. Although upwards of 8,500 Gortoo are entered as Pullary waste in this taluk, none of it is in the private possession of the ryots, and under the principle laid down by Government the Muctah assessment would entirely cease.

46. The chief reason for this change in the constitution of the Pullary assessment between this taluk and the others, and of the fact of the Pullary lands not being partitioned out by the ryots in Buddapudy, is the change that is to be found in the quality of the soil, which after crossing the Manneroo river from the north ceases in a great measure to be of that rich black kind which produces the fine pasturage, and is either sandy or laterite.

47. The great mass of the Pullary waste in Buddapudy is, in fact, jungles of low brushwood in the glades of which scanty grazing is found during the rainy months of the year, but which can never be sufficiently valuable to allow of their being held by individuals on payment of any ordinary assessment. The Muctah in Buddapudy is avowedly on the cattle, and its mode of payment has been already fully described by me in a former paragraph. I need not enter into any argument on the hardship of the present arrangements; the tax on cattle is essentially one on production, the impolicy of which is now universally admitted.

48. With reference to the total extent of waste in Buddapudy taluk, it will not, I think, when compared with the ayacut, be found to be greater than what has heretofore existed in most other districts where no charge for its grazing has ever been thought of, being levied on the ryots. On referring to Statements 3 and 4, which accompanied Mr. Bourdillon's report on the reduction of the assessment in North Arcot, it will be found that the average amount of waste Punjab lands in that district amount to 24,000 Cawnies in each taluk, and about 6,000 Cawnies of waste Nunjah, or a total average of 30,000 Cawnies waste per taluk.

49. As one Gortoo is equivalent to 2½ of a Cawny, this average of waste in Gortoo amounts to more than 12,600. The amount in Buddapudy is only 800 Gortoo in excess of this, and I believe that there would not be found the slightest difference in the value of the pasturage of one waste over that of the other. The Pullary assessment, at present raised in Buddapudy, is simply an extra taxation levied on its ryots, with which those of North Arcot and most other districts have never been saddled.

50. Although advancing this argument to show the justice of carrying out in this taluk the sound principle enunciated by the Government of abandoning the taxation of cattle, I do not mean to assert that all Pullary assessment should be done away with here. The sale of Cunchas as sanctioned in the first rule in paragraph 24, Extract from Minutes of Consultation, dated 8th September 1855, for the district of Guntur, should be continued in Buddapudy, and as several of the villages contain more waste land than is necessary for the pasturage of their own cattle, the practice of renting out the jungles in this taluk might even be increased, and, perhaps, a small sum might be thus raised to counterbalance the large amount of revenue that will have to be abandoned.

51. Statement C. shows the present assessment on the classified waste of the division, divided into the separate heads of the amounts obtained by the sale of Cuncha lands, and the imposition of Amanut shist. The sum of Rupees 939 was obtained by the rent of these pastures in Buddapudy in the last Fusly, and I think that by fairly adopting the system of putting up for sale the pasturage of such waste land, as an excess of the wants of the ryots for the pasturage of their own cattle, this sum might be increased to about Rupees 1,500. The loss of revenue on carrying out the proposed principles in this taluk would be considerable, amounting to about Rupees 8,000.

52. There are two exceptional villages included with the Buddapudy taluk in the third class, besides the twelve zufted Candrigas in Davagudoor. These two villages are still continued on the original Capitation system, the assessment being levied on a yearly counting of the cattle. This most objectionable system was continued in the town of Ongole, simply from the reason that in no other method could the former high Pullary-tax be raised. There are attached to the village 73 Gortoo of Pullary waste, which is left for the common grazing of the inhabitants, and a Cattle-tax of Rupees 406 was charged in the last Fusly.

53. I have no doubt that the Government will at once abolish the most oppressive local charge, which is peculiar to this town and that of Nellore, and from which their inhabitants obtain no equivalent return. The money thus raised is not even expended on local improvements, but carried to the General treasury.

54. The Pullary waste in Ongole might be fairly put up to early sale if the Capitation-tax were abolished; but as it is chiefly most miserable pasturage, I do not think a larger sum than Rupees 50 could possibly be raised by this plan, and the objection to it consists in the fact that the inhabitants would then be subject to the rapacity of the renter.

55. In paragraph 14 of the Board's Proceedings, dated October 31st, 1850, it is distinctly stated that the Pullary should only be assessed on such cattle, in the towns of Nellore and Ongole, as made use of the Government pasture lands, and that the stall-fed cattle were to be exempt from the assessment, and this principle was approved by Government in paragraph 3 of the Extract from Minutes of Consultation, dated December 17th, 1850.

56. I think that if this construction had liberally been acted upon by the authorities in the district at that period, the present abuse would have ceased to exist. I must state my opinion that the use of the poor pasturage round Ongole is in no way an equivalent to the heavy taxation of the cattle by the Capitation system in that town.

57. Vallapally, a small village in Chendalore, was also assessed on the Capitation system on account of its being at the time deserted. It now possesses only one or two ryots, and, perhaps, the best plan to follow would be to put up its Pullary waste in future for yearly sale, as a Cuncha, the loss on which would be but trifling.

58. The twelve zufted Candrigas in the Davagudoor taluk, which are also included in the last class, where the taxation is imposed on the cattle, are chiefly cultivated by ryots of neighbouring villages. They are not assessed with Muctah Pullary, but Rupees 230 was charged on the extent of classified waste in Fusly 1252. This assessment would cease, but as these villages are cultivated by strangers, there would be no injustice in classing their extent of waste land as Cunchas and putting them up to yearly sale. I believe that, at least, half the present amount of the assessment, or say Rupees 120, could be raised fairly by this method.

59. I will now, briefly, recapitulate what I have estimated above may be the effect on the revenue of carrying into practice the proposed principle of Government.

60. In forty-nine villages of the first class the assessment on Pullary waste may amount to Rupees 10,000.

61. In the 132 villages forming the second class the assessment on Pullary waste may amount to Rupees 11,000.

62. The sale of Cunchas in the four Northern taluks would continue to produce Rupees 500.

63. The sale of Cunchas in Buddapudy may be calculated at Rupees 1,500.

64. To the above sums must be added the Taram assessment to be levied on the holders of classified waste who choose to retain it as private pasturage; any sum set down under this head must be purely conjectural; but, considering the tenacity with which the ryots in the north cling to pasture lands which they have once possessed, I do not think it would be extravagant to suppose that, in the whole four Northern taluks, 1,000 Gortoo may be thus retained, which, at the average assessment of Rupees 6 per gortoo, will add Rupees 6,000 to the above amount.

65. The whole of the above items make a total of Rupees 29,000 as the probable Pullary assessment after the changes now proposed, and there would thus be a loss of revenue entailed of Rupees 22,000, if compared with the assessment of the last Fusly, the details of which are given in the annexed Statement D.

66. In the district of Guntur, where alone the Pullary assessment approaches in weight to that of this district, the Government have announced their readiness to meet the expected deficiency in the revenue which the proposed changes will produce, although in Nellore the weight of Pullary has been always known to the higher authorities having frequently been the subject of consideration both before the Board and Government, still the annexed Table Statement E., showing the amount of the assessment yearly since the Muctah was fixed in Fusly 1252, shows a gradual increase in the taxation during the six years that succeeded that epoch, an increase, to use the words of Government, not caused by an improvement in the condition of the people, but simply by the heightening of the demand. That increase is found entirely in the extra charge laid down under the head of Amanut shist, in which item it will be noticed that an extra demand of Rupees 4,000 was made in one year alone, Fusly 1257.

67. It is far easier for local authorities to raise than to lower taxation; the latter requires long explanation and the exhibition of some nerve on the part of the Officer making reductions on his own responsibility however necessary they may be. The extra taxation levied in Fusly 1257 was continued as a matter of course, until the scarcity in Fusly 1263 rendered its reduction necessary. In the last Fusly in which the settlement was conducted by myself, I was careful that a recurrence to the original demand should be made at least with moderation.

68. Before closing this report, I would wish to rectify an opinion that appears to be prevalent, that there exists in the division a class who devote themselves to the breeding of cattle, without engaging in the ordinary pursuits of agriculture. All the ryots except those of the poorest sort who are without a capital of any kind, are breeders to some extent, and the larger the farm, and the more

cattle possessed by the farmer, the greater is the profit he is able to draw from this branch of his business. But as in all countries that are not still in their nomad state of existence, the two processes of all good agriculture—the production of grain and cattle—cannot be separated, and it will always be found that the possessor of the largest stock of cattle will also have the greatest breadth of land under the plough. Pasturage merely can never be depended upon in this division, and the farmer must grow grain to feed his cattle, as certainly as he must do so to feed his husbandmen.

69. Great care has always been taken in rearing cattle in this division, and the sole secret of the success that has been obtained, appears to be the simple fact of very high feeding for the young stock. A three years old bull that will sell for 50 rupees or 60 rupees, will have cost at least Rupees 30 up to that age in the quantity of grain and fodder, which has, in fact, produced his value. The ryots cling to their pasture lands as an auxiliary, but as these produce grass at the most for not more than seven months in the year, it is only by extending his tillage that a breeder can ever expect to increase his stock.

70. In perusing the records of this district, and especially of the division, one cannot but be struck with the dread that appears to have been always felt by the authorities, both local and at Madras, lest any encouragement should be held out to breeding cattle that might cause a consequent decrease in the breadth of tillage and the revenue. It appears to me that the alarm has always been a needless one, and that the measures caused by it have been most unfortunate for the welfare of the district. The imposition of shist on the whole waste of a village, in addition to the Pullary, was intended to be nothing, but a fine on non-cultivation. It is the last remnant left of that system of enforced cultivation, which has been otherwise abandoned during the last three years. I trust that this remnant also may now be abolished, even should the Government hesitate to carry out the excellent principles they have laid down on account of the loss of revenue the measure will entail.

71. It is certainly unnecessary to encourage breeding, except by the legitimate method of agricultural exhibitions and rewards for improvement; but, on the other hand, it cannot be good policy to attempt, by fiscal measures, to divert the agriculturalists of the country from a portion of their business, for which they have proved themselves to possess a peculiar aptitude.

(Signed) J. I. MINCHIN,
Acting Sub-Collector.

Extract from a letter from the Board of Revenue, to the Collector of Nellore, dated 27th October 1856, No. 3,631.

Paragraph 11. Together with the revision of the assessment the Board would wish to bring the Pullary under the consideration of Government. Your letter, 18th January 1856, is a report on the subject. The amount of the Pullary revenue at present may be stated at Rupees 1,55,000. On the relinquishment of this source in its present form, you are of opinion that items aggregating about Rupees 1,21,000, as shown in the margin, may still accrue to the revenue, so that the rent deficit will be about Rupees 34,000. With an easy assessment on the present cultivable Ayacut, there can be little doubt that lands will be increasingly occupied for cultivation, but further increase of Rupees

	Rs.
Rent of Cunchas.....	15,000
Rents of Pullary waste	60,000
Waste retained in the Ryots' Puttas in the Ongole Division	6,000
Increased cultivation.....	40,000
	1,21,000

40,000 from the cultivation of present Pullary lands, which it appears both from your letter and that of the Sub-Collector, are unclassified and therefore unassessed, seems doubtful, unless at some distant period. The Board would be glad to hear further on what grounds your expectation of this increase rests. From paragraph 17 of your letter, it is inferred that there is likely to be an extensive occupation of Cunchas or separate pastures on the abolition of the present tax, and your remarks in paragraph 18 seem to show that the unassessed Pullary lands are also likely to be extensively occupied. The rule in regard to a Taram assessment laid down by Government seems to be applicable to the former, but the latter you say will not in general bear a Taram rate "in their present condition." It is not clear what meaning you wish to be attached to the words "in

their present condition." It is the condition of the land in its natural state on which the Taram rate is fixed, all changes from improvements going to the ryot, who makes them. The Board would wish that this part of the subject should be reconsidered by you, as it is desirable that all waste land in occupation should bear a defined Taram assessment, and should not be subject to any other demand, however improved or in whatever mode employed, as ordered by Government, particularly as you seem to think that cultivation is impeded by low rates of tax on the pasture lands. The Board are inclined to think that, if moderate rates are fixed for the present Pullary lands with reference to their actual condition, the ryots will use them either for cultivation or for pasture as suits them best. The Sub-Collector, Mr. Minchin, is of opinion that a Taram assessment for lands retained for pasture is impracticable, but that Officer's remarks would appear to apply to excessive or burdensome rates. At the same time Mr. Minchin admits that the ryots consider their waste lands as integral portions of their holdings, and willingly pay the Taram assessment in some cases, rather than give them up. Indeed much of the Pullary

Sub-Collector, paragraphs 42 and 43.
Enclosure 3 from Nellore, 18th January, in Cons., 1st April 1856.

Sub-Collector, paragraphs 5, 7 and 64.

Do. paragraph 32.

waste is so situated among the other fields of the holding that no other ryot could occupy it, and one of the items, namely, Rupees 6,000, expected to remain on the abolition of the present tax, seems to be for waste of this description.

12. Besides the question of fixing moderate Taram rates of assessment for all land to be thus occupied, the Board wish you to consider how far the present practice of allowing one-quarter Gortoo free for every Gortoo of cultivation will be affected by the measures in contemplation, whether this indulgence is still necessary or otherwise with a revised assessment.

Sub-Collector, paragraph 16.

The ryot it is seen leaves a portion of his land fallow, that it may recover its power after cropping; but the allowance of one-quarter Gortoo abovementioned is ostensibly on account of pasture for the tilling cattle of the farm. It seems fair to make an allowance for fallow, and is necessary where the assessment is heavy, but the subject should be considered fully by you in communication with intelligent ryots and others, whose views on the question generally of the occupation of waste lands on a fixed Taram assessment may be taken in writing, and submitted for the information of the Board.

(Signed) J. D. SIM,
Acting Secretary.

Extract from a letter the Acting Collector of Nellore, to the Acting Secretary to the Board of Revenue, dated 9th July 1857, No. 97.

5. The abolition of the Pullary revenue is so intimately connected with the revision of the Land-assessment, as bearing upon the condition of the ryots and the general prosperity of the district, that it seems to me very desirable that the two measures should be considered together. The Pullary question has been discussed at great length both by the Collector and the Sub-Collector, and there seems very little left for me to say. The views of Government have been clearly enunciated in Extract* from Minutes of Consultation with respect to the Pullary-tax in Gunttoor, and there seems no reason why, other conditions being similar, the same principles should not be applied to Nellore. Mr. Elton has shown that the tax in its present shape is objectionable; that its pressure is unequal; and that its continuance keeps land out of cultivation. Both he and the Sub-Collector strongly advocate its abolition. The sacrifice of revenue involved amounts to 1,54,814, and the return expected by Mr. Elton is 1,21,000, leaving a net loss to Government of 33,814.

6. Of the grounds upon which Mr. Elton's expectation of the above accession to the revenue is based, the Board appear to entertain some doubt; but from the remarks in paragraph 11 of your letter under reference, it would seem that the items which compose this additional revenue, and which are specified in the margin of that paragraph, are not clearly apprehended.

7. It has been shown that the Pullary-tax in its present form consists of the three items specified in the margin; (1) the Cunchas are explained to be separate pastures rented annually, or for a term of years to the highest bidder; (2) Pullary proper or Muctah Pullary is a fixed Grazing-tax which was assessed in the aggregate on a consideration of past collections in each village. This tax nominally falls upon the land at the rate of one rupee or 12 annas a Gortoo of unclassified and unassessed waste, but the amount in the Principal Division is distributed by the ryots themselves in proportion to the number of cattle possessed by each, and in the Sub-division in proportion to the ryots' putta holding; (3) Amanut Pullary is an additional Grazing-tax imposed at random, in the manner shown by Mr. Elton in paragraph 13 of his report* on classified and assessed land which is not under cultivation.

* Dated 18th January 1856.

8. Under the revision proposed, it is expected that the occupation of Cunchas or separate pastures will be considerably extended, and the rents increased from 10,000 to 15,000 rupees, and it is recommended that Pullary proper and Amanut Pullary should be at once and entirely abolished. On the abolition of Pullary proper, assessed in the manner above described, Mr. Elton anticipates that much of the waste unoccupied land, now forming the common pasturage of the village, will be rented in lots as private pasture, and that the rents will realise 60,000 rupees. This Pullary waste as it is called comprises hills, jungles, swamp, and plain, which have never yet come under the plough, and for which the very lowest Taram assessment is considered too high to invite cultivators. These are the lands of which Mr. Elton speaks when he says that "in their present condition" they will not bear a Taram rate. The fact is that without a survey and careful examination of the lands of every village, it would be impossible to determine whether any, and what, portion of this land is susceptible of classification. But on the other hand Pullary waste includes much land of the best description, which, as the Board remarks, is so situated among the other fields of the holding, that no other ryots could occupy it, and wherever this is the case there seems no reason why a Taram assessment should not be fixed upon it, and the land included in the ryots' holding as is now done in parts of the Sub-division.

9. With respect to the Amanut Pullary, it is stated to have been an authorised cess, and it seems to me that better means could scarcely have been devised to prevent the extension of cultivation, if such was the object. It was found by the then Collector, that in addition to the one-quarter Gortoo of Taram assessed land or waste pasture allowed free of tax for every Gortoo of cultivation, the ryots actually enjoyed a large extent of unoccupied cultivable land as the common pasture of the village; an additional Pullary was, therefore, imposed besides the Pullary proper already assessed to the village. The amount of this cess is so trifling that it became at once the subject of the substantial ryots of the village to retain this pasture in their own hands, rather than allow it to be cultivated by others; such in effect, so far as I can learn, has been the practice up to the present time; the ordinary distaste of the resident and more particularly the richer ryots to the occupation by strangers of the assessed waste has been fostered, and cultivation has no doubt been impeded by the operations of the Amanut Pullary. This objectionable item of taxation cannot, in my opinion, be too soon abandoned.

10. It is upon these Taram assessed lands for which the Amanut-tax is now charged, as well as upon the best description of Pullary waste, that increased cultivation to the extent of 40,000 rupees is expected by Mr. Elton. It would seem at first sight a very moderate expectation when it is considered that the Taram assessment of the land supposed to be unoccupied is probably eight lacs of rupees; but with my present limited knowledge of the district, and of Mr. Elton's plan of renting out the pasture waste be adopted, I am not prepared to say that a large accession of revenue will immediately result from the abolition of the Pullary-tax. There has been such confusion of rates, and apparently such dishonest appropriation and unauthorised changes of land, that it seems impossible to discover, without a survey, how much is really occupied or unoccupied, or to distinguish between the classified and unclassified lands; all information in this respect must be derived from the Village Curnums, there is none whatever to be obtained from the Huzoor, or even from the

Taluk Government Officials. The distribution of the lands has been entirely in the hands of the village officers, and on applications for land for cultivation, it is they who determined whether it belongs to the assessed or unassessed waste.

11. I will endeavour, however, to show, in brief detail, and from the figures obtainable in the Serishtadar's Cutcherry, the present distribution of the lands of this district, from which an opinion may be safely formed of the grounds that exist for anticipating an increase of cultivation on the abolition of the Pullary. The entire ayacut of the district excluding Inams is as follows:—

	Poramboke or Minaha	Gortoo.	Acres.
Waste ...	Unclassified 1,51,000	1,70,000	5,31,250
	Classified 1,55,000	3,06,000	9,56,250
	Occupied for cultivation	1,16,000	3,62,500
		5,92,000	18,50,000

The area of the Taram assessed waste was stated, in Mr. Elton's report, to be 1,39,400 Gortoo, but the more recently acquired taluks of Sydapoor and Woodia-gerry were omitted from the calculation, in order that the figure might correspond with the assessment report. As Pullary is also exacted in those taluks, the Taram assessed waste should properly be included; the amount is 15,000 and odd gortoo, making the total 15,500 Gortoo as shown above, assessed at nearly eleven lacs of rupees.

12. When the Amanut shist was first charged by Mr. Smith, he was led to consider that the Muctah Pullary, which, omitting the rent of Cunchas, amounted to Rupees 1,30,000, was too heavy with reference to the extent of land included as Pullary Bidu or pasture-waste. To this latter item he, therefore, added 73,000 Gortoo of classified waste, and charged the Amanut Pullary on the remaining 82,000 Gortoo. The extent of land for the grazing of which Pullary proper was assessed, thus became 2,24,000 Gortoo including the area of Cunchas or separate pastures measuring 41,000 Gortoo.

The distribution of the tax is shown below:—

	Pullary tax.
	RS.
2,24,000	1,83,000 Pasture waste...
	41,000 Cunchas ..
	82,000 Remaining classified waste
	charged with Amanut shist.
3,06,000	14,630
	1,56,183

It is thus seen that Taram assessed waste is distributed over these three items, and probably in the proportion given in the margin.

13. The allowance of one-quarter Gortoo free of assessment for every Gortoo of cultivation appears to be taken at the option of the ryots, either from the unclassified or the classified waste. Being one-fourth of the extent of land under occupation, it amounts for the whole district to 29,000 Gortoo. If deducted from the Pullary Bidu, it leaves 1,54,000 Gortoo, charged with a Pullary-tax of 1,30,500, or an average of 14 annas a Gortoo as stated in paragraph 12 above. The rate at which the Cunchas are rented barely exceeds a quarter rupee a Gortoo, and the charge for Amanut Pullary is little more than two annas a Gortoo. In a word 3,06,000 Gortoo of land, one-half of which is probably fit for cultivation, are given over to the ryots for common pasturage, and return to Government eight annas a Gortoo or, about 2½ annas an acre.

14. Now the entire waste exclusive of Cunchas measures in round numbers 2,65,000 Gortooos, and upon this extent of land a Grazing-tax is levied, amounting to 1,45,000 rupees. On the abolition of this tax, supposing only one-tenth of the waste, i. e., 26,500 Gortooos, to be occupied by the ryots either for cultivation or pasture, at the average rate of dry land assessment in the district, (viz., Rupees 5-6-0 a Gortoo,) the sum of 1,40,000 rupees would accrue to the revenue, and thus the sacrifice would probably be made good in the first year. In this calculation I have not allowed for the sums levied by capitation in the towns of Nellore and Ongole, which, in accordance with the principles advanced by the Government, it is proposed to surrender without any compensation to the revenue.

1,83,000	Rs.
82,000	422
2,65,000	856
	1,278

15. There will be no hesitation, I imagine, in at once remitting the Amanut Pullary, which I understand from Mr. Minchin has almost ceased to exist in the Sub-division; Gortooos 82,000 of land will thus be entirely relieved of taxation. In regard to the pasture-waste upon which Pullary proper is charged, it seems to me with reference to the foregoing remarks, that it would be unwise on the abolition of the present tax to give up the whole of this land to be rented out as pasture to the highest bidder. At any rate the resident ryots should have the option, in the first instance, of retaining such portions as are contiguous to their putta land, or as much as they may require, on payment of the average Taram rate for similar land. In point of fact there is no difference between the condition of such Pullary waste and of that which is now called *classified* waste. It is highly probable, indeed, that in many instances the designation of the two has been changed, and it is proper, therefore, that both should be treated alike, and when occupied either for cultivation, or pasture, charged with a moderate Taram assessment.

16. The position of the ryot would be worse than it is under present arrangements if he were compelled to compete with strangers for the possession of every bit of his pasture land, and this continuance of the Muctah Pullary-tax would, I imagine, be in general preferred to such a state of things. The better plan, as it seems to me, would be to notify to the ryots of every village that they were at liberty, in the first instance, to occupy such lands as I have described at the average Taram rate and within a given date, after which proposals would be received from strangers. The outlying waste lands comprising jungle, hills, &c., and such pasture lands as are not inconveniently intermixed with occupied farms, may be rented out as proposed, and may possibly realise a considerable sum. In estimating the rents to be expected from these waste pastures, Mr. Elton does not seem to have been guided by the amount now realised from the renting of separate pastures. The Cunchas are believed to contain some of the best waste land in the district, and it has been shown that they return no more than a quarter rupee a Gortoo. There are about 1,33,000 Gortooos of land available for these rents, and if the whole were occupied at that rate, they would realise no more than 33,000 rupees.

17. There is only one other point which seems to require notice from me, and that is the allowance of one-quarter Gortoo free of assessment for every Gortoo of cultivation. I think if Pullary in every shape be abandoned, it will not be necessary to continue this arrangement, which seems, however, to have been conceived in a liberal spirit. In districts where Pullary is not collected, no such indulgence is allowed to the ryots. When the condition of the cultivators of this province is improved by the proposed reduction in the wet, as well as by those which have already been sanctioned for dry and garden assessment, a further concession in the shape of rent-free land for grazing the cattle of the farm will be unnecessary.

18. The opinion of some intelligent ryots has, as required, been taken in writing upon this point, and in regard to fixing a Taram assessment upon occupied waste lands. It will be seen from the translations of their depositions which are enclosed that the general view is as might have been expected that the unassessed waste land is incapable of bearing a Taram assessment, but should be given for grazing purposes at a trifling rate, and that the allowance for pasture for their ploughing-cattle should be continued even upon a more liberal scale.

19. Copy of a letter from the Sub-Collector, under date 10th February, on the subject of the Pullary, is also forwarded for the Board's perusal. Mr. Minchin's views have reference chiefly to the circumstances of the Sub-division, but are not materially at variance with those I have expressed in this letter. The only alteration I have suggested from the plan proposed by Mr. Elton, is that offers for the occupation of the Pullary waste, whether for pasture or for cultivation, should be accepted on the same terms as those for Taram assessed lands.

20. I find it difficult to estimate what the probable financial effect of these arrangements will be; but from what has been written by the Collector and Sub-Collector, and from the explanation now afforded, the Board will gather that there are sufficient grounds to anticipate that, on the relinquishment of the Pullary, there will be a compensating return from other sources, which in the second year will at least equal the moderate estimate made by Mr. Elton, and I shall be much disappointed in my expectations, if the modification now proposed does not have the effect of accelerating and increasing this return.

21. The following Statement exhibits the mode in which this additional revenue may be expected to accrue:—

	Amount of Pullary proper.	Amount of Cuncha rents.	Amount of Amanut shist.	Total Pullary revenue.
	RS.	RS.	RS.	RS.
Present revenue for Fusly 1262	1,30,499	1,10,053	14,631	1,56,183
Expected revenue under proposed arrangements:				
Cunchas		15,000		
Rent of outlying pasture			20,000	
Land retained on full assessment in the Sub-division...			6,000	
Land occupied by ryots at average Taram assessment			80,000	
				1,21,000
Remaining net total...				35,183

NELLORE, COLLECTOR'S OFFICE,
9th July 1857.

(Signed) G. N. TAYLOR,
Acting Collector.

ENCLOSURE No. 2.

To F. B. ELTON, Esq., Collector of Nellore.

1. I have the honour to forward translation of depositions, which in accordance with the instructions contained in your Memorandum, No. 125, of the 30th December last, I have taken from several of the more intelligent ryots in the division, on the subject of the proposed revision of the Pullary assessment.

2. It will be observed that they unite in expressing a very decided objection to the proposal of Government, to charge ordinary Taram assessment on any waste land which a ryot chooses to keep in his possession, instead of charging on him the present Pullary rates, and as explained in the deposition given by G. Vencatachellum and others of Ammanabroli, it would hardly be possible for the ryots to escape from the heavy assessment proposed by throwing up their pasture land, and holding it in common.

3. With regard to the proposal of the Board to grant the ryot one-fourth of his holding free of assessment, and to charge the Taram rates on the remainder of his land, whether cultivated or waste, there is a greater conflict of opinion.

4. The ryots of villages where the amount of waste is small such as Vencata Narrayadoo, of Jaroogoomally, hail such a proposal as most suitable to their condition, while the ryots of villages where the extent of waste is large in comparison to the extent of cultivated land, object also to

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this most liberal proposal, perceiving that if carried out the result of such a measure will be to deprive them of the possession of much private pasturage, for which they could not afford to pay a full assessment, and which they are loath to give up.

5. With respect to my own views on the points raised for discussion, I have already recorded my opinion that to charge the full Taram rates on pasture lands held by the ryots in the Sub-division would be a measure of great severity, and I quite agree with the ryots themselves on this point that the imposition of the present rates upon pasture land would saddle them with a demand it would be impossible for them to meet. The severity of the demand would not, however, cause the ryots to give up their pasture lands to which they cling with tenacity, but the measure would be to a great extent evaded; pasturage might be nominally given up by the individual to be grazed by the community while the influential ryots would preserve it still for their own cattle, and an amount of heartburning and contention would be engendered, which is very faithfully dwelt on in the deposition given by the ryots of Ammanabrole.

6. If a great reduction was made on the present dry rates of the district, the proposal of Government, which is theoretically the best solution of the Pullary question, might, of course, be carried out without difficulty or hardship; but the former reduction of two and three annas in the rupee is unquestionably not sufficient to allow of the ryots paying full assessment on waste lands; and it was my conviction of this truth, which in my report on the Pullary assessment of the division, under date 1st November 1855, made me urge for consideration the continuation to the ryots of their present privilege of holding waste land on Pullary rates, in the proportion of one-quarter of their cultivated land.

7. The proposal of the Board of Revenue in paragraph 12 of Mr. Sim's letter, No. 3,631, of the 27th October last, is more liberal than I ventured to bring forward, being to allow every ryot one-quarter of his putta-holding free of all assessment, and to charge the fixed Taram rate on all the rest of his holding whether cultivated or waste.

8. I consider such a system exactly suited to the agricultural condition of the Northern taluk of the Sub-division, where I believe no loss of revenue would follow if it were at once carried out, except the amount of the present Pullary taxation collected from Alliga ryots, and which is simply a Cattle-tax, for which in most cases no equivalent in the shape of pasturage is obtained.

9. The granting of one-fourth in each Gorroo of land free for pasturage was the theory of Mr. Traver's original settlement, though that thereby has been completely abandoned since a Muctah Pullary has been fixed in the villages of the Sub-division, at least in all the cases where the extent of pasturage was small in comparison with the amount of Pullary fixed solely with regard to previous collection.

10. A return to this first principle would now do away with much injustice, and serve to equalize the taxation of pasturage throughout the Division by relieving the poor ryots from an unfair demand, and laying it on those who have obtained possession of more than their fair share of waste, of which it is now not easy to deprive them.

11. I will only add that there will be no practical difficulty in at once including the waste lands in the ryots' puttas, as, though a great portion of it is unclassified land, it lies for the most part mixed up with the classified land, and would be charged at the average of the surrounding rates according to the present custom of the district.

12. The accompanying Statement of the result of the recent settlement of the two Northern taluks as compared with the last year, will serve to show to Government the desire which exists so strongly amongst the ryots to take up land for cultivation since the reduction of the dry assessment, and may give confidence that any further display of liberality will in its final result not endanger the revenue.

13. The Pullary assessment is, however, so intimately connected with that on the land in the Sub-division that the two cannot be safely separated, and there can be no doubt that the settlement of the Pullary question on a satisfactory basis is absolutely necessary to give fair play to any other measure of reform that may be introduced into the district.

RAVOOLACULLOO,
10th February 1857.

(Signed) J. I. MINCHIN,
Sub-Collector.

(True Copy.)

(Signed) G. N. TAYLOR,
Acting Collector.

Extract from Board's Proceedings, 12th December 1857, No. 4,462.

13. The Pullary of Nellore is an important question. Its features are mainly the same as the Pullary of Guntoor, and the mode of treatment required is the same. The history and character of this tax were noticed in the Proceedings of the Board, dated 19th January 1843, and Mr. Elton, the present Collector of Nellore, has also entered fully into the subject in his report, dated 18th January 1856, No. 12, in which the measures which it will be proper to adopt in future in regard to this impost are mentioned. Mr. Elton's report is accompanied by one from his Sub-Collector, Mr. Minchin, who also furnishes full explanation as to the nature and working of the Pullary in the Northern talooks of the district.

14. The levy of Pullary as a source of revenue has always existed in Nellore. From the first acquisition of the district by Government in Fusly 1211, (1801-02,) the Capitation system prevailed. In the following year the cattle were not counted, and the sum fixed as the demand of the preceding year was retained. From Fusly 1213 (1803-4) till Fusly 1218 (1808-9) the same sum formed the demand on this account, but was distributed on the pasture lands of the village, 25 per cent. of this description of land having been previously deducted for the tilling-cattle, which were exempted from taxation. This arrangement was in some measure disturbed by the triennial and decennial rents which followed, except in the Northern talooks, where a tax on the land was for the most part retained. In Fusly 1236 (1826-27) the Muctah system or a fixed sum for each village was adopted in the Collector's division, and the Pullary-tax in the Northern talooks was extended from the lands usually occupied for pasture to the entire land of the village not required for cultivation, the reserved tracts or Cunchas excepted, which were usually rented separately.

In Fusly 1238 (1828-29) the Capitation system was reverted to in the Collector's Division, and in Fusly 1241 (1831-32) in the Northern talooks also, in supersession of a tax on the land just described. The evils of the counting plan having been subsequently prominently brought to notice by the then Principal Collector Mr. Stonhouse, a fixed sum or Muctah for each village was reintroduced in the Collector's Division, the amount being regulated with reference to the number of cattle then existing, and to the actual collections of the previous five or six years. In the Sub-division or Northern talooks, the custom in force anterior to Fusly 1241, (1831-32,) that is a tax on the lands used for pasture, was reverted to; a fixed sum or Muctah previously settled being apportioned on these lands. The foregoing arrangements were to be in force till superseded by such plan as might be considered proper at a survey of the district.

15. The Capitation plan was, however, still retained in the talooks of Sydapoor and Woodia-gherry, and in the towns and villages noted in the margin. The two talooks in question were of recent acquisition, and sufficient information for fixing the amount of Muctah in the villages of which they were composed was not forthcoming. In the chief towns of Nellore and Ongole a great portion of the cattle belonged to noncultivating classes, and

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the quota to be paid by each individual could not, it was thought, be easily determined. A satisfactory arrangement was impracticable in Cadavootalah and Vallapally, as these villages were nearly depopulated. Their inhabitants were few, while the land suited for grazing cattle was extensive.

16. The Muctah, though an improvement on the counting system, does not remove the evils inherent in the tax itself, which have been already forcibly pointed out in the discussion of the subject as it affected Guntoor. In many villages of Nellore, of which instances are given by Mr. Elton, the impost is very heavy, and in some villages it has been found necessary, in consequence of the excessive character of the demand, to give up a portion of the fixed Muctah. Where the Muctah, compared with the present numbers of cattle, and the extent of pasture land that is available is light, and the quota of each man is therefore small, the tax is paid without demur or complaint, but generally it is felt to be very oppressive in its present form. Where the Capitation mode obtains, the rates noted in the margin are enforced. Cattle used in agriculture, at the rate of four to each plough, are exempt. An allowance also of four head of cattle is made to some of the village servants, and certain privileged classes enjoy immunity either wholly or in part. "In the large towns of Nellore and Ongole with their diverse population," Mr. Elton observes, "the work of making out and adjusting the Pullary is one of peculiar difficulty."

	Rs.	A.	P.
A full grown Cow or Ox	0	8	0
A Bull three years old	0	6	0
Young cattle upwards of a year old	0	4	0
Three Calves, if belonging to the same owner	0	8	0
If otherwise	0	3	0
Sheep and Goats, with an allowance of 20 per cent. for Lambs, per 100	8	0	0

Besides the items enumerated in the foregoing paragraphs as constituting the Pullary of Nellore; namely, Capitation Muctah and the pasture lands in the Northern talooks; two others remain to be brought under notice. These are the rents of the pasture-tracts called Cunchas much sought after by substantial ryots, and the tax on land assessed for cultivation but not cultivated. The Cunchas are extensive tracts of pasture chiefly in the Western talooks; they are rented annually, and are taken in some instances by large cattle-owners in the Eastern talooks, where from facilities of irrigation, and other causes, the lands are more extensively under cultivation, the extent available for pasture being consequently limited. Sometimes the Cunchas are rented by the villagers themselves, or are included in the demand on the village. The ryots in these cases use the land themselves, or sub-rent it to others. In the latter case the subrenters, it is stated, are subject to a double charge as the Pullary extends over the whole district. This remark would also apply to renters of Cunchas who require the pasture for their own cattle. The other item or land assessed for cultivation but not cultivated, or Amanut shist as it is termed, was imposed for the first time in Fusly 1257 (1847-48), or only nine years ago, by the Collector, without the sanction of the Board or Government previously obtained. The reason assigned for this measure was that the ryots exercised an influence in keeping the arable lands uncultivated, in order that they might use them as pasture for the cattle of the village, and the order imposing this new charge was supposed to be in accordance with paragraph 11 of the Cultivation Hookumnamah of the district, which prohibits the occupation of these lands for pasturage, except on payment of one-fourth of the full assessment. This provision of the Hookumnamah was intended to meet specific cases, and not to enjoin a rule of indiscriminate application, by which all the cultivable lands of the district not occupied for cultivation would be brought within its operation. The effect of such a rule, as observed by Mr. Elton, is to hold out an inducement to the ryots to keep land out of cultivation as they are enabled to occupy it at a reduced rate, at a fraction merely of the real assessment. The Pullary revenue was suddenly increased, in Fusly 1257, (1847-48,) by the addition of Rupees 15,368 on account of the "Amanut shist," but no permanent benefit to the revenue has been derived by this addition, as the Pullary collections fell in the following year, and are now below what they were previous to the imposition of this new item; adversity of season latterly has in some degree contributed to this result. The Board agree with the Collector as to the impolicy of this impost, which, being additional to the ordinary Pullary, was only augmenting the burdens of the ryots.

From Collector, 18th January 1856,
Enclosure B.
In Cons., 1st April 1856.

The ryots of the village generally, the Collector rightly observes, should be allowed to graze their cattle on the waste arable lands, without payment of "Amanut shist," so long as those lands remain unoccupied, subject to the reservation, in regard to lands specially fitted for pasture which have hitherto been rented out for that purpose, as directed by Government in paragraph 5 of Extract from Minutes of Consultation, 18th July 1856, No. 747, Revenue Department.

In Cons., 23rd July 1856.

17. The ryots of the four Northern talooks regard their grass lands, as the Government are aware, as an integral part of their holdings in the same sense as their cultivated lands. On the introduction of the Capitation system in these talooks in Fusly 1241, (1831-32,) rather than relinquish those lands the ryots consented to pay the previous assessment on them, in addition to the Capitation amount. On the return, in 1843, to the system of taxing the land, the local authorities were unwilling to give up any portion of what had been collected during the prevalence of the Capitation plan, so that in some villages 132 in number as pointed out by Mr. Minchin in paragraph 20 of his report, when the extent of waste land is comparatively limited, the Pullary is virtually a Muctah on the number of cattle. When the Pullary-tax is on the land in proportion to the Pullary waste, the villages being 49 in number, the rate is about one rupee per Gortoo, or rather more than five annas per acre, but including a certain extent of classified waste land in those villages the rate is about 3½ annas per acre; it appears, however, that only a small portion of the whole of this land is really fit for pasture. The classified waste assessment, or Amanut shist just mentioned, appears to be the tax improperly introduced for the first time in Fusly 1257, (1847-48,) so that the ryots of the Northern talooks may be said to pay about five annas per acre for the pasture lands included in their putta, at least so far as regards the 49 villages immediately under consideration. Mr. Minchin deprecates any increase to the assessment of these lands so as to bring them to an equality with the ordinary fixed rates of contiguous lands of similar quality. The lands themselves are situated in small portions in different parts of the ryots' holdings, and could not be given up or conveniently held by others.

Board's Proceedings, 19th January 1843, paragraph 3.

From Mr. Minchin, Sub-Collector to Collector, 1st November 1855, paragraphs 5 to 7.

From Mr. Minchin, Table B.

Mr. Minchin, paragraphs 28 to 30.

Mr. Minchin, paragraph 32.

18. Much of the land entered as pasture in the 132 villages abovementioned, in which the Pullary is virtually a tax on the number of cattle, is also stated to be unprofitable.

Mr. Minchin, paragraph 39.

19. The Pullary waste or pasture lands in the Northern talooks under consideration have not been classified and assessed like the lands set apart for cultivation. Mr. Minchin wishes to correct an opinion, which seems to have prevailed more or less, that a class of persons exist in the Ongole divisions who devote themselves exclusively to the breeding of cattle; such a class does not exist. All the ryots except the poorest rear cattle; and the more substantial landholders are also generally the largest owners of cattle. Mr. Elton is of opinion that a stimulus will be given to the breeding of cattle by the abolition of the present Pullary-tax, and that a demand for pasture lands will spring up in consequence.

20. Besides the occupation of such additional pasture land, the abolition of the newly imposed "Amanut shist" will, Mr. Elton observes, set free the unoccupied assessed wastes to all persons desirous of engaging in agriculture. If the ryots of the village on the abolition of the present Pullary-tax should still be desirous of retaining these lands, they could of course only be permitted to do so on payment of the full fixed assessment.

21. The present Pullary-tax of Nellore, as shown in the foregoing paragraphs, is composed of the following items:—1, Amount according to Capitation; 2, Muctahs; 3, Assessment of pasture lands as is found in the four Northern talooks of the district; 4, Cunchas or rich grass-tracts set apart for pasture in the Western talooks; and 5, Assessment of unoccupied cultivable land. The first two items will cease if the Government approve under the orders cited in the early part of these Proceedings. The injurious character of the last-mentioned item, recently imposed without authority, renders its abolition under any circumstances necessary. The tax will then assume its

proper form of an assessment on the land, but as the land is unclassified waste, and wholly unimproved, Mr. Elton seems to think, at least so far as regards the Nellore division of the district, that the ryots could not afford to pay the full rent that might be fixed for it, if brought into classes and assessed. Mr. Minchin entertains a similar opinion, as already observed, in regard to the Northern talooks. The Board are not disposed to adopt this view. They desire to bear in mind that the assessment payable to Government is the tax of the land in its unimproved state, and that if moderation is observed in fixing it, there ought to be no difficulty in carrying out the rule laid down by Government in regard to such land; namely, that waste lands suited for pasture, including lands* hitherto specially reserved for that purpose, shall be given at moderate rates of assessment to be held like other putta lands in general, and subject to no other demand, and not very poor lands such as the Pullary waste in the town of Ongole and elsewhere is described to be, which cannot be turned to use in this way, and would be left to the village in common.

*The Cunchas of Nellore.

however improved, and in whatever way employed. The rule applies only to land fit for pasture, and Mr. Minchin, paragraph 53.

The application of this rule is the more reasonable in the Nellore district, as it is customary there to allow one-fourth Gortoo of waste free of assessment on account of the tilling-cattle for every Gortoo of land occupied for cultivation; an allowance necessary indeed to admit of fallows and rotations of crops.

22. The Board are also of opinion that the Cunchas may be classified and assessed in like manner, and allowed to be held for a term of years or in perpetuity like putta lands in general, instead of the present practice of annual rents by auction.

23. With the change to a tax on the land, the taxing of cattle belonging to the cultivating and noncultivating classes, as well as the tax on sheep and goats however designated, will cease. Mr. Elton does not mention what portion of the tax on sheep and goats is paid by shepherds who do not hold land. The Board would wish the amount to be stated, and its bearing on the payers, and if the amount is large, whether any objections exist to its being retained. The orders of Government contemplate the entire abrogation of this tax, but a reservation is here made as regards shepherds, who are not holders of land, with reference to the large amount of revenue derived from this class of persons in some districts, as will be seen presently.

24. The effects of the proposed change on the revenue are stated to be as follow:—

Present Pullary to be abolished.		RS.
Average of five years from	Pullary proper	...
Fusly 1260 (1851-52) to	Cunchas	1,29,955
Fusly 1264 (1854-55.)	Amanut shist	10,255
		14,604
Expected revenue under the proposed arrangements.		1,54,814
Cunchas	...	15,000
Rents of Pullary waste	...	60,000
Land retained at the full assessment	...	6,000
Increase cultivation	...	40,000
		1,21,000
	Deficit	33,814

NOTE.—The ultimate deficit will be Rupees 19,210, if the Collector's estimates of probable results are realized. The actual amount of revenue to be relinquished in the first instance will be Rupees 4,04,559, which is composed of Pullary proper Rupees 1,29,955, less Rupees 40,000, which seems to be the amount collected in the Sub-division at present in the shape of a tax on the land, or Rupees 89,955, and Rupees 14,604 Amanut shist.

fully reported on, in order that the Board may judge how far the impost will be free from objection.

The Amanut shist or Rupees 14,604 being a newly imposed item may be excluded from the calculation. This sum being deducted, the deficit will stand at Rupees 19,210. It is not clear whether the renting of the jungles in the Western talooks, alluded to by Mr. Elton in paragraph 17 of his report, is included in the foregoing item of Rupees 60,000. The jungles in question, it appears, are to form a new source of revenue; they will not, however, be declared liable to tax till the subject has been more

25. In the proposition for a reduction of the assessment of the dry and wet lands of the Nellore district, which has been recently sanctioned, it was argued that an increase of cultivation might be looked for from the measure. The Board can hardly expect that a further increase of Rupees 40,000, as above exhibited, is likely to follow, at least for sometime to come, the proposed abolition of the present Pullary, but adverting to the evils of this tax, and to the fact that its abolition last year in Guntoor has already been attended with advantage and among other benefits with an increase in the revenue of the district, the Board would beg to recommend that the proposed change in Nellore to a tax on the land may be sanctioned at the earliest period, compatible with the financial arrangements of Government.

26. The Board resolve to submit to Government, with these Proceedings, a letter from Mr. Taylor, Acting Collector of Nellore, dated 9th July 1857, stating his views on the Pullary question with reference to the remarks of the Board in paragraphs 11 and 12 of their Proceedings, dated 27th October 1856. Mr. Taylor is in favour of a moderate Taram assessment for the Pullary lands under consideration, and the Board infer from the expressed sentiments of the ryots of Amanabole in the Ongole division, whose written statement forms one of the enclosures of Mr. Taylor's letter, that if the Taram assessment is really moderate, it will not be unacceptable to the ryots, who will use the land as they please, whether for pasture or cultivation. Mr. Taylor estimates that land thus occupied may be expected to yield a revenue of Rupees 80,000, which exceeds Mr. Elton's estimate, but the latter is based on the present Pullary rates, and not on a fixed Taram assessment as advocated by Mr. Taylor. Mr. Taylor considers that a healthy stimulus will be given by the proposed change in the taxation of Pullary, and with this impression he fully expects that what is now proposed to be given up will be more than made good eventually.

27. With the reduction of the assessment generally lately sanctioned by Government, Mr. Taylor seems to think that the present allowance of one-fourth Gortoo of waste land free of assessment for each Gortoo of cultivation may be abolished. It is to be remembered, however, that this allowance is customary, and could not well be abolished, unless an equivalent were given to the ryots. This is not done in the reductions of the assessment which have been sanctioned, as these have been ordered in consequence of the assessment itself being excessive. Moreover it must be borne in mind that, on the abolition of the Pullary-tax as at present levied, it is proposed that all land, included in the ryots' putta shall be charged at full Taram rates of assessment.

Extract from Minutes of Consultation, dated 27th March 1858, No. 400.

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10. No tax is levied on the wood cut in the Coast Jungles of Nellore for domestic purposes, or for consumption in the district; but a charge, varying from 6 annas to 1½ rupees per 1,000 pieces, is made on wood-cut for exportation to Madras by sea, or by the Pulicat lake. The same charge is also made on wood intended to be converted into charcoal. The highest revenue derived from this source, from Fuslies 1260 to 1264 inclusive, was Rupees 1,102. The Collector considers the tax to be unobjectionable, and the Board concur in this opinion, suggesting, however, that the jungles should be given on rent, so far as regards firewood cut for exportation and for charcoal, and that the exemption from taxation, hitherto enjoyed by the inhabitants, should be continued to them, in respect to wood taken for their own purposes, or for consumption in the district. The Government see no objection to the jungles being rented, as proposed by the Board; but as no information is given regarding their extent, it may be necessary to make the same arrangements as were lately* ordered in the Streeharicottah jungles, with a view to prevent their entire destruction. If desirable, each jungle might be divided into parts, one of which might be set aside

* Ext. Mins. Cons., 5th February 1857, No. 141.

for rent in each year, and the rest left to recover from former cuttings. The Collector's attention should be drawn to this suggestion in view to his reporting on the subject. Whatever arrangements are adopted, however, should be taken in communication with the Conservator of Forests, whose advice should be followed in the treatment of all tracts of jungle, whether producing timber or only fuel. A copy of these paragraphs will be forwarded to Dr. Cleghorn, who will be requested to visit the jungles now referred to on occasion of passing through Nellore, and to report to Government what measure he would recommend for their effectual working, and for extending their area, so as to increase the sources from which the Presidency may draw its supply of fuel.

11. As regards the Board's proposition in paragraph 11 that the inhabitants of the district should be free to take wood from these jungles, the Government are of opinion that the immunity should be confined to the inhabitants of the village in which the jungles are situated, or to those in the immediate neighbourhood. There does not appear to be any ground for exempting the inhabitants of Nellore generally from a tax that is to be collected from the inhabitants of Madras, and it will be sufficient, and will be in accordance with the practice in other provinces, to exempt those only who, living in the neighbourhood have, from time immemorial, enjoyed the privilege of supplying their domestic wants from the jungle within the limits of their own village, or in their immediate neighbourhood.

12. In paragraphs 12 to 27, the Board discuss the Pullary or pasture-tax in Nellore, and the measures proposed for its revision by the local officers. From the history given of the tax, it appears that it was imposed before the assumption of the district by the British Government, and that it has since been subjected to various modifications. In Fusly 1211, the tax was levied by Capitation or an annual counting of the cattle of each ryot. In Fusly 1212, the demand of the previous year was retained, but without any counting of the cattle. The same sum continued to form the demand in subsequent years, being charged however on the pasture lands of the village, after a deduction of 25 per cent. of this description of land on account of the tilling-cattle, which were exempt from taxation. This arrangement was partially disturbed by the triennial and decennial rents which prevailed subsequent to Fusly 1218, except in the Northern talooks, where a tax on the land was for the most part retained. In Fusly 1236, the Muctah system, or a fixed sum for each village, was introduced into the Collector's Division, and the Pullary-tax in the Northern talooks was at the same time extended from the lands usually occupied for pasture, to the entire land of the village not required for cultivation, with the exception of the Cunchas or reserved tracts, which were usually rented separately. In Fusly 1238, the Capitation system was reintroduced into the Collector's Division, and in 1241, into the Northern talooks also. The evils of this system having, however, been prominently brought to the notice of the Board in 1837, they authorized the reintroduction into the Collector's Division of the system of a Muctah, or fixed sum for each village, calculated with reference to the number of cattle then existing, and to the collections of the previous five or six years. In the Northern talooks, they permitted a return to the custom in force previous to Fusly 1241; namely, a Muctah, or fixed sum on the lands used for pasture; it being understood that these arrangements were to be in force, until superseded by a better plan on a survey of the district being made. The Muctah system was accordingly introduced throughout the district, except in the two recently acquired talooks of Sydapoor and Wodiagherry, and in the towns and villages noted in the margin, in which the Capitation plan was retained, under the circumstances explained by

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the Board in paragraph 14. The Pullary therefore of Nellore, as it obtains at present, consists of the following items: 1st, Pullary proper, or the tax levied under the Muctah and Capitation systems; 2nd, Assessment of pasture lands as is found in the four Northern talooks; 3rd, The rent of Cunchas or separate pasture lands, chiefly situated in the Western talooks; and 4th, Amanut shist, or tax on land assessed for cultivation, but not cultivated, which last two items will be presently more particularly adverted to.

Paragraph 16.

13. Although the Pullary-tax levied under the Muctah system, is admitted to be an improvement on that realized under the Capitation plan, the Collector adduces instances* to show that it bears with undue severity on the ryots. The number of cattle, and the actual collections of previous years, being the basis on which this item of the Pullary was calculated, it is stated that, where the amount payable by each ryot is out of proportion to the cattle he owns, the tax can seldom be realized in full, and that it has often been found necessary, in consequence, to give up a portion of the demand. Under the counting system, the rates noted in the margin are enforced; but the ploughing cattle of each ryot, at the rate of four to each plough, are exempted from taxation, as are also four head of cattle of some of the village servants, while certain privileged classes enjoy immunity either in whole or in part. The remarks recorded in Extract from the Minutes of Consultation of 8th September 1855, regarding this objectionable and vexatious mode of taxation in Guntoor, apply with equal force to Nellore, and it is not necessary here, to advert to them. The charge of 8 rupees per hundred on sheep and goats, assuming them to be worth half a rupee each, is sixteen per cent. on their value.

	Rs.	A.
A full grown Cow or Ox ...	0	8
A Bull three years old ...	0	6
Young cattle upwards of a year old ...	0	4
Three Calves, if belonging to the same owner ...	0	8
If otherwise, each ...	0	3
Sheep and Goats, with an allowance of 20 per cent. for Lambs, per 100 ...	8	0

14. The Cunchas are extensive tracts of pasture land, chiefly situated in the Western talooks. They are rented out annually on tenders, and are sometimes taken by large cattle-owners in the Eastern talooks, where from greater facilities of irrigation, and other causes, cultivation is more extensive, and the land available for pasture is consequently limited. These Cunchas appear to be very much the same as the Mudapoo Beedoo in Guntoor, noticed in Extract from the Minutes of Consultation of 8th September 1855, and the Collector anticipates† that the abolition of the Pullary-tax will give a stimulus to the breeding of cattle, and lead to an increased demand for pasture lands, by which the revenue from the Cunchas will be raised from Rupees 10,000, the present amount of the rents, to Rupees 15,000.

15. The Amanut shist, or tax on land assessed for cultivation, but not cultivated, is of recent origin, having been imposed by the Collector Mr. Smith in Fusly 1257, (1847-48,) without the sanction of the Board or the Government. The circumstances under which it was first levied are explained by the Board in paragraph 16, and need not here be repeated. It is sufficient to observe that this impost is the same as the tax denounced and abandoned in Guntoor, as laid on without authority, and in addition to the regular land assessment; and its impolicy is very forcibly shown by the fact, that the Pullary-tax in Nellore has decreased since the Amanut shist has been collected. With regard to the right of the ryots to graze their cattle on the unoccupied arable lands of the village, the views of Government are recorded in paragraph 14 of Extract from the Minutes of Consultation of the 8th September 1855, where the right is clearly admitted.

16. If the Pullary-tax were abolished, the Collector anticipates (paragraph 18) that much of the unoccupied waste land, now forming the common pasturage of the village, would be rented out as private pasture, and that the rents would realize 60,000 rupees; while lands to the value of 6,000 rupees would be retained for pasture in the Sub-division on the full assessment. He also states (paragraph 17) that the abolition of the Amanut shist would set free a large extent of unoccupied assessed waste to all desirous of engaging in cultivation, by which he anticipates an accession to the revenue of 40,000 rupees, as shown in the Statement at the conclusion of his report.

17. In paragraph 21, the Board enumerate the items of which the Pullary-tax in Nellore is composed, namely,

1. Amount according to Capitation.
2. Muctah.
3. Assessment of pasture lands in the four Northern talooks of the district, as noticed in paragraphs 17 to 19.

4. Cunchas, or rich grass-tracts set apart for pasture in the Western talooks; and
5. Assessment of unoccupied cultivable land.

Their recommendations are, that items 1, 2, and 5 should be abolished; the first two under the orders of September 1855, and the last as a recently imposed and unauthorized demand: in these recommendations the Government entirely concur. The tax on cattle was retained in the parts of the district where it prevails, under the circumstances explained by the Board in paragraph 14; and besides giving rise to exactions and evasions, is very unpopular with the ryots. The Muctah is the fixed sum levied on the pasture lands of a village, and being calculated on the number of cattle existing at the time it was imposed, and on the actual collections of previous years, is felt to be a serious burden, where any considerable diminution of cattle has taken place, as already stated in a preceding paragraph. The last item is altogether objectionable; and its abolition will be, in fact, not a remission of assessment, but simply a discontinuance of an illegal and unauthorized cess. These items therefore being abandoned, the tax will, as the Board observe, assume its proper form of an assessment on the land; and the Government concur in the views expressed by them, in opposition to the opinion entertained by the Collector and Acting Sub-Collector that, if the pasture lands, in the parts of the district referred to, should be classified and assessed, the ryots will not be able to pay the full rent that might be fixed upon them. If the lands in question are assessed at what they are worth, with reference to their productive powers, there can be no hardship, the Government conceive, in requiring the ryots to pay for them, on receiving remission of all tax on their cattle.

18. As regards the Cunchas, the Government prefer that they should be annually rented out to the highest bidder, with the reservations and precautions specified in paragraph 9 of the Extract from Minutes of Consultation of the 19th of July 1856, No. 747.

19. The Board correctly observe (paragraph 23) that, with the change to a tax on the land, the taxing of cattle belonging to the cultivating and noncultivating classes, as well as the tax on sheep and goats, will cease. They have, however, called for information regarding the portion of the tax on sheep and goats paid by shepherds, who are not holders of land, in view to its being considered whether any objections exists to its being retained, with reference to the large amount of revenue derived from this class of persons in other districts. The Board will be pleased to report further on the subject, on receiving the information they have called for.

20. The following is the probable financial effect of the measures proposed, as shown by the Board at paragraph 24:—

<i>Amount of revenue to be given up.</i>		RS.
Average revenue of five years, from Fuslies 1260 to 1264.	{ Pullary proper	1,29,955
	{ Cunchas	10,255
	{ Amanut shist	14,604
		<hr/> 1,54,814
<i>Expected revenue under the proposed arrangements.</i>		
Cunchas		15,000
Rents of Pullary waste		60,000
Land retained at the full assessment in the Northern talooks		6,000
Increase cultivation		40,000
		<hr/> 1,21,000
Deficit...		33,814

Excluding from the cultivation Rupees 14,604, the collections from the recently imposed Amanut shist, the Board represent the loss of revenue at Rupees 19,210.

21. This statement of decrease and increase does not appear to the Governor in Council to be satisfactory. In paragraph 25 the Board point out, under the circumstances there noticed, that the accession to the revenue of 40,000 rupees from increased cultivation, cannot reasonably be expected for the present; and in paragraph 24, they express a doubt whether the rent of the jungles in the Western talooks, referred to by Mr. Elton in paragraph 17 of his report, is included in the revenue of 60,000 rupees anticipated from the rents of the Pullary waste. His Lordship in Council considers it, therefore, better for the present, to express his general approval of the principle of the Board's recommendations as detailed above, and to reserve final sanction to the reductions proposed, until the information regarding jungle-rents, and that relating to the tax paid by the class of shepherds referred to in paragraph 18 of these Proceedings, shall have been laid before him.

Extract from Proceedings of the Board of Revenue, dated 18th June 1859, No. 2,343.

2. NELLORE.—The first point that falls under consideration in this district is the tax on sheep and goats belonging to persons who do not hold land. In common with the Pullary generally this item was to have been abolished, but adverting to the large amount of revenue involved Government ordered it to be retained for the present in Cuddapah, Bellary, and Kurnool. In these three districts the revenue to be given up would have exceeded Rupees 40,000. The Collector of Nellore was directed to report the amount of this item in his district, but the requisite information, he says, cannot be obtained as the item has never been separately shown in the accounts, and could now be ascertained, and that imperfectly, only by minute inquiries among the classes liable to the impost. Such a course he considers undesirable, and he further deprecates the retention of the tax on general grounds, and points out that, as the rule of taxing all land in occupation is coming into operation, the owners of sheep and goats must either take up lands themselves for pasturage, or make some arrangements with those who hold them.

3. As the abolition of this item forms a part of the Pullary reform, and as it has been relinquished with the exceptions noticed above, the Board do not recommend its retention in Nellore under the circumstances stated.

4. The next point has reference to the revenue expected from the rents of the jungles in the Western talooks. The Board were doubtful whether this item had been included in Mr. Elton's schedule of revenue expected on the change of system. It seems from the explanation now afforded that it was so included, and is blended with the expected revenue under the head of "Cunchas," or lands set apart for pasture.

5. The remaining point, on which further information was sought, refers to the probable revenue to be derived in future from rents of Pullary waste, that is land taken up for pasturage at the fixed Taram rates, and from increased cultivation; these items were estimated by Mr. Elton at Rupees 60,000 and Rupees 40,000, respectively. The estimates in both instances appeared to the Board excessive. Mr. Elton, however, still thinks that they will be realized, as much land is necessarily required for pasture, and much also, he says, is kept out of cultivation under the present system in consequence of the influential members of the village retaining it for the use of their cattle. In both cases the land will hereafter be liable to the fixed Taram rates, and the power of the chief persons of the community to withhold land from others who are desirous of extending the cultivation, will be restrained.

6. Looking to the great success that has attended the abolition of the Pullary in the neighbouring district of Guntoor, the Board are led to hope that similar results will follow the proposed reform in Nellore, and they trust, therefore, that the recommendations on this subject, contained in their former Proceedings, will now receive the final sanction of Government. It will be seen from

To Govt., 6th March 1856.
From Collector, para. 7.

Statement A., forwarded by Mr. Elton, that the principle of charging waste land in occupation with the Taram rates has been introduced into certain villages of the Eastern talooks, where land is in request, with marked good effect.

7. Referring to the circumstance that the average rents of the Cunchas in the Western talooks has not exceeded four annas per Gortoo,* Mr. Elton expresses an apprehension that if such lands are held, with liberty to use them for pasture or cultivation as the occupant pleases, the revenue might be seriously affected, by causing the relinquishment of the more highly assessed lands actually in cultivation at present. The force of this remark is not apparent, as Cunchas are occupied for pasturage only, and if liberty to cultivate the land is also required, the land becomes liable to assessment at its intrinsic value with reference to similar lands in cultivation. The Board would recommend that Cunchas be rented for three and five years, as proposed by Mr. Elton.

Extract from Proceedings of Madras Government, dated 2nd May 1860, No. 701.

2. Agreeably to the Board's recommendation in paragraph 3, and in pursuance of the general resolution on the subject before declared in the Order of September 8th, 1855, Government sanction the abolition, in the Nellore district, of the tax on sheep and goats belonging to persons not holding land.
3. In paragraphs 4 to 7 the Board revert to the question of the abolition of Pullary proper, whether in the form of a Capitation-tax or of a lump village assessment, and also of the unauthorized impost styled Amanut shist; and they repeat their former recommendation in favour of the abolition of all these items. In the former Order of March 27th, 1858, the Government fully assented to this course, but postponed action till they should have before them the information called for respecting the tax on sheep and goats noticed above in the preceding paragraph. They now resolve to postpone the abolition of the three objectionable items above enumerated, until the introduction of the Survey Settlement now about to be made in Nellore. At that Settlement the Pullary will be got rid of as a separate item of revenue, as done already in Guntoor; and in place of it there will be a tax on land occupied for pasture. The Government do not doubt that in Nellore as in Guntoor, the effect of the change will be beneficial to the revenue, as it certainly will be to the ryots.
4. The Board's remarks in paragraph 7 of their Proceedings are quite right: if Cuncha land is cultivated, it will at once become liable to the full assessment. Adverting, however, to the very low rate at which the Cunchas are stated to let, not more on an average than a quarter of a rupee a gortoo, or $3\frac{1}{2}$ acres, the Governor in Council is of opinion that the attention of the Collector is required to the matter. These tracts being peculiarly rich and valuable for pasture, as they are stated to be, this very low rent must be owing either to an injudicious method of letting them, or to collusion. The Government are not exactly informed what the present practice is; but it seems likely that it is susceptible of improvement. If the Cunchas were arranged in convenient sized lots, neither very large nor very small, and rented out by auction, not annually, but for terms of five years, due care being taken beforehand to make all the arrangements well-known, it is probable that they would rent better. Under such a plan the arrangements could be present at every special attention of the Collector, and either he or one of his Assistants could be present at every letting; and this would greatly tend to promote honesty and faithfulness in the transaction. The Board will be requested to give their particular attention to this matter, and to arrange details with the Collector, reporting what may be done for the information of Government.

Proceedings of the Board of Revenue, dated 21st January 1862, No. 488.

Read the following letter from J. W. B. DYKES, Esq., Collector of Nellore, dated Guduru, 26th October 1861, No. 231:—

1. In my Report on the Settlement and Collection of the Revenue in this district for 1860-61, I have stated that the pasture lands had been let in the year under report at public auction, in accordance to the Orders of Government under date the 2nd May 1860, Revenue Department, No. 701; and in now doing myself the honour to report on the sales in detail, I beg further to take this opportunity of requesting to be informed what is the precise meaning to be attached to the orders,* that "on the Survey Settlement being introduced the Pullary will be got rid of as a separate item of revenue, and in place of it there will be a tax on land occupied for pasture."

2. It would appear with reference to the latter point that the Government intended, by the above remark, that there should be a distinctive tax for pasture. That in like manner as we consider whether land is irrigated, and if it be irrigated we increase the "dry" assessment by the imposition of a water-rate, so on the other hand we should consider what the ryot does with the land in his occupation; and if it is only grazed, decrease the dry assessment to meet what is so apparently considered a less productive return.

3. But before considering either this question, or that on which I now specially address the Board, it would, I think, be better were I first briefly to give the system at present in force with regard to the fixing and levying of the Pullary-tax in the Nellore district. And if I then compare the area on which this revenue is realized with the dry land in occupation and its assessment, I shall place the whole question before the Board in a clearer light than I think it has yet been shown in. And after giving the result of the late sales of pasture lands, I shall then do myself the honour to submit, for consideration, what I would recommend should be the course pursued in future as regards this item of our land revenue, and shall beg the favour of the Board's attention being given to the matter at an early date, as the contingency contemplated by the Government has arrived; the Survey and Settlement of the district with reference to the Survey are in hand; and it is most desirable that all doubtful points as regards the fixing of the assessment should be authoritatively disposed of as soon as possible.

† To the Board No. 71.

4. In the 2nd paragraph of his letter of the 5th May 1858,† my predecessor brought to the notice of the Board that we have no accounts to show what portion of the tax on sheep and goats is at present paid by shepherds who do not hold land; and the statement thus made with regard to one item of the tax is equally applicable to the whole. We have no detailed accounts on any point whatever. When arrears have to be collected by coercive measures, we are furnished with details as regards the particular village in which those arrears have accrued, and on those details we are obliged to act. But as regards general details we are wholly in the dark. It is painful to think how open we are to the perpetration of the grossest injustice in the realization of these arrears; for we obtain our information from those who are themselves interested parties—the village authorities; and the more I consider the question of Pullary the more anxious I become for its early settlement, and convinced that as yet it has not been regarded in its true significance.

5. In the 15th and 17th paragraphs of his letter of the 5th May already referred to, my predecessor writes of the "Pullary waste" as "held by the ryots of the villages in which Pullary is levied," and as reverting to Government, "on the abolition of the Pullary-tax." He talks of these lands, "some of which are fit for cultivation," being "considered equivalent for the tax." And in the 19th paragraph, he urges that "the impediment which the Pullary-tax throws in the way of extending cultivation should be removed."

6. When I made my first Jummahbundy in this district, in the beginning of last year, the question of Pullary came before me, in almost every village, generally in the shape of "Makta Pullary," but sometimes as "Yenika;" and in the former shape in addition to "Makta" I had to make myself acquainted with the provisions of "Amanut Pullary," whilst under either form of

the tax, I had also to take into consideration and pass orders on a fourth new name to me, namely, "Alaga Pullary." And setting aside the "Cunchas," which in that year had been let according to the practice prevailing hitherto, I will now describe the mode pursued in fixing and levying the Pullary-tax under each of the above heads, as I have been able to ascertain it during that and the subsequent Jumma-bundy which I have since made, and from information otherwise derived.

7. "Makta Pullary" is, as the Board are doubtless aware, a gross sum fixed on each village as its Pullary. I found this sum varied as regards the amount originally fixed with reference to the extent of land available for cattle, the circumstances of the village at the time the gross sum was fixed, and the geographical position of the village, &c. I also found that it had been the practice of the district to modify the sum thus originally fixed as occasion required. If much land had been taken up, an abatement was granted. If the village had suffered from murrain, an abatement was granted. Again, if there had been a succession of bad seasons, or other causes had led to the general impoverishment of any particular village, then, in addition to the remissions usual in such cases in other districts, in this district the Pullary also had been brought into play, and relief afforded by lowering the Makta, or gross amount at which the tax had been originally fixed. Whilst on the other hand, where the ryots had relinquished the land under cultivation to such an extent as seriously to decrease the revenue from a village on the holdings or puttass, there I found it had been the practice to raise the amount, but not if no abatement had been previously granted. In no case had the amount originally fixed been exceeded; it was the previous abatement that was cancelled. And in stating that I have followed the practice of the district in all these respects, it only remains for me to show how the gross sums, thus fixed and modified, are paid by those on whom the tax falls.

8. The "Makta Pullary" of a village being fixed, say, at 300 rupees, on this sum an abatement has perhaps been allowed of Rupees 150. This abatement may not have been granted at one time; it may have grown to its present proportion in consequence of more land having year by year been brought under grain cultivation, and included in the putta holdings. And whether the abatement had been thus obtained, or on less fortunate grounds, if continued for the current year on the same being announced the village authorities will proceed to arrange for the realization of the balance in this wise. First of all they see how many there are who graze cattle of any kind in their village, but don't hold puttass. On these men they at once make an assessment. The rates of this assessment vary in different talooks and different villages. But generally speaking they average from 4 to 7 rupees per flock of 120 sheep or goats, and almost invariably 8 annas per head of full-grown horned-cattle. And thus rated, the total sum to be realized from those who don't hold puttass is deducted from the gross sum to be paid by the village, which in this case we are supposing to be Rupees 150, just one-half of the original Makta. The payments made by those who don't hold puttass for land are called "Alaga Pullary." And taking the Alaga Pullary at Rupees 30, the balance of the Makta to be paid will be Rupees 120, which sum the village authorities will next proceed to apportion amongst those who do hold land on puttass, and who will have to pay in some cases according to the identical proportions their families were liable in when the "Makta" was originally fixed, in others with reference to the number of cattle they may happen to possess or their circumstances, or in the Sub-division the share of the waste they have got in their occupation as pasture. And thus, in whatever way the details may be carried out, in every case the Board will observe, first, the amount of Makta Pullary is at present determined more or less with reference to the extent of land available for pasturage and the fluctuations in the area held under a putta tenure for grain cultivation; whilst, secondly, it is levied invariably, in the first instance, from those who have no putta holdings to the full extent to which they are liable according to the rates of the village.

9. Yenika Pullary is the assessment of the tax according to the number of the cattle in a village. And here, again, the Alaga Pullary makes its appearance. Those who don't hold puttass are allowed no abatements. They must pay for every head of cattle of every description in their possession. On the other hand, those who do hold puttass are allowed abatements for ploughing-cattle, &c. And as in the Makta Pullary, so in the Yenika Pullary, the imposition of the tax has

direct reference to the occupation of land at the ordinary rates of assessment for grain cultivation. On those who do hold puttass for grain cultivation the Pullary-tax falls lightly; on those who don't it is heavier, comparatively speaking.

10. The "Amanut Pullary" indicates still more clearly the nature of the tax. I have stated that the Makta Pullary is abated when occasion requires it, but never raised above the amount originally fixed; and this is literally the case; but in reality it is raised; and the "Amanut Pullary" is the shape in which it is raised, and the name by which it has been shown in the accounts. As in the case of waste, where the extent has been diminished by the extent of cultivation having greatly increased, an abatement is granted on the Makta Pullary; so, on the other hand, when lands long under grain cultivation and held on putta at the ordinary rates of assessment have been relinquished, this relinquished area has been considered, and justly, as an increase in the area available for pasture, and an addition has been made to the Pullary of the previous year, which addition, as above stated, it has been usual to show in the accounts under the head of "Amanut Pullary." Very probably in the same village will be found an abatement under the head of "Makta;" an enhancement under the head of "Amanut"—confusion likely to rise when the principles of the tax were lost sight of, and a system of regulating taxation that may be fitly described as "robbing Peter to pay Paul."

11. In the matter of "Alaga Pullary" there is, however, a feature of such gross injustice that I feel sure it has only to be brought to the notice of the Board for the requisite steps to be taken for its immediate abolition. I allude to the practice of making people pay Alaga Pullary on land available, and though the cattle never leave the cowhouse of those held liable. Before closing this report, I will submit such detailed information as will, I trust, enable the Board to act upon at once.

Adding the rents realized by the sale of the pasture-farms, which it will be seen heretofore included, the total revenue credited to Government, under the head of Pullary in that has just closed, was Rupees 1,05,903; and taking the accounts of 1856-57, which are the accounts available, the total area of the villages in which this tax was levied may be roughly considered as 21,58,065 acres. Deducting from this gross area 2,38,004 acres held under Inam tenure, and 5,46,193 acres in occupation at the ordinary rates of assessment under a putta tenure, leaves 1,373,868 acres available for pasture; the area on which the Pullary may be considered to be levied, and the area which I propose to compare with the dry land in occupation of the ordinary rates of assessment.

	Acres.
Total extent	21,58,065
Inam	2,38,004
Holdings	5,46,193
	<hr/>
Available for pasture ...	13,73,868

13. The extent of dry land in occupation at the ordinary rates of assessment last year was 3,97,074 acres.* For a rough comparison, which is all that is needed now, the extent of last year's occupation may with safety be compared with the area available for pasturage, as shown by the accounts four years ago. And if this be conceded, then we have nearly four acres waste for every single acre in occupation, four acres more or less available for pasturage for every single acre held for dry grain cultivation and liable to the ordinary rates of assessment, and that in a district possessing singular advantages for breeding cattle, and up to this time singularly fortunate in being able to raise such produce, for the reason that our means of communication have been singularly bad, and cattle possess the peculiarity that they carry themselves to market.

14. In comparing the land in occupation with the waste, I do not take into consideration the irrigable area, because, supplied with the means of irrigation at the public expense, its continued occupation is comparatively a certainty. It is the dry lands to which our attention must be given. The dry lands on which there has been no expenditure of the public capital, and where expending his own capital the ryot is ever on the watch to see how that capital can most advantageously

* Including the new talook of Kani-giri, where Pullary is not levied, but excluding Saidapura, which is a rented talook, where Pullary is collected by the renters.

be laid out. And here, if we do not place ourselves in the ryot's position, and consider the question from his point of view, as well as our own, we shall, I fear, make a serious mistake in the settlement of the district.

15. Taking the present state of the market, it has been seen that for every acre on which the ryot is laying out capital in the cultivation of grain, there are four acres more or less available for the outlay of capital in raising stock; and it has been further seen that on this land, more or less available for pasture, the assessment is at the rate of about 13 acres the rupee, or $1\frac{1}{4}$ annas the acre. On the other hand, on the dry land in occupation at the ordinary rates of assessment; namely, 397,074 acres, the total assessment was Rupees 5,33,958, or Rupees 1-5-6 per acre. And in considering whether these proportions would continue were Pullary done away with, and what would be the probable result were there "in place of it a tax on land occupied for pasture," it will be instructive to mark the result of the sales of pasture-farms last year, and thereby judge how far we may be with safety guided in this district, in respect to Pullary, by the principles that govern markets elsewhere.

16. In my Report on the Settlement of Collection of the Revenue for 1860-61, I have stated that the pasture lands, or farms as they may more properly be called, were let at public auction talook by talook, and the revenue realized was altogether Rupees 8,629, against Rupees 8,556 in the previous year. And I now beg to state that the farms of the Sub-division, and of the Kavali talook in the Principal Division, were put up in the presence of the Acting Sub-Collector, whilst I myself attended the sales of the remaining talooks, which were so arranged as to allow ample time for all who wished it to attend each sale in succession.

17. In notifying* that the orders of Government had been received for putting up the Nellore pasture-farms to public auction, and that the auctions would be held in the following month, I carefully pointed out that thus all who took the farms would enter into possession at such time as would allow them to realize the greatest possible benefit that could be obtained from the farms, which was not the case under the system of letting previously in force. I gave details as to the number of Cunchas, or pasture-farms, to be let in each talook, their average area, and the average rates per acre at which they had let during the last five years. And the financial result of putting up the farms to public competition was a net increase on the whole district of 73 rupees.

18. The sales were well-attended. The people fully understood the terms on which the farms were to be let, namely, three years' leases. And in one or two instances there were spirited biddings. But as a rule the farms were taken by those who held them previously. Where there was competition it was the result of private enmity, rather than wholesome appreciation of the value of the farms. And with a net increase of Rupees 73, we have the pasture-farms let at public auction at a cheaper rate per acre than we realize on the waste of the whole district, which includes roads, sandy beds of rivers, and miles and miles of bar rock. From seven pice in the Udayagiri talook, the Cuncha or pasture-farm-rates rose to one anna four pice per acre in the talook of Nellore, according to the rates exhibited in the Gazette on the average of the previous five years. And in the 15th paragraph of this letter, it has been shown that, including the pasture-farms, and their limited return, one anna and three pice per acre is the rate at which we are levying the whole of the Pullary-tax, namely, Rupees 1,05,903.

19. Perhaps the Board are not aware that in this district the village system still exists in strength. In former days, not only did the ryots hold and cultivate in common, but the grain merchants also had their dealings in common, and doubtless from the same reasons. In the first place, that they might thus bear more easily the exactions of their Mussulman rulers; and in the second place, that they might meet combination by combination. If the ryots sold as one man then they, the Chetties, bought as one man. And when this Visabadi, or "sixteenths" sharing system, still prevails in some of our towns, in the varied transactions of the commercial classes, it is not matter for surprise that, in very many of our villages, the ryots should likewise hold their land in common, or, as it is similarly termed, on a "Visabadi" tenure. That a large body of

wealthy traders should willingly forego independent action, and submit to have the profit or loss on every purchase divided amongst them by a Dalala, as I found was the case the other day in the Ongole talook, is matter of great surprise. But that the ryots should still cling to the customs of their forefathers, is only what experience shows to be the case everywhere; namely, that the agricultural classes are the last of all to recognise and adapt themselves to the change of circumstance that inevitably follows the turn of the wheel of time. They see but little change. And they are slow to believe in Nellore, that what saved them under the Mussulman is now no longer necessary; that they are wronging their children, by transferring to, perhaps, a spendthrift the land on which they themselves have spent their substance. And when this is the case; when we see villages holding in common transferring their lands from one to another from time to time as regulated by custom, and yielding a ready obedience to the heads of their caste, it is not difficult to see, further, why public competition failed to raise the pasture-farms more than 73 rupees, although those farms, selected as being especially good pasture, were letting lower than the general run of the district, and to see, also, that if there had not been the Pullary-tax to fall back upon, it is quite possible that the pasture-farms might not have fetched what they did.

20. In their Order, under date the 2nd May 1860, Revenue Department, No. 701, the Government in the 4th paragraph observe that the low rent of the pasture-farms must be owing either to an injudicious mode of letting the farms, or collusion, and that if the farms were rented out by auction, and the Collector, or one of his Assistants, were present at every letting, better results might be expected. And if the collusion were the collusion of a few individuals, the measures taken in accordance to this Order would have been successful. The ordinary principles of Political Economy would have held good. Those who possessed the large herds of beautiful cattle that may be everywhere seen in our grazing-tracts, would have come forward and secured the sole right to the grazing of such farms as suited them; other farms would have been rented by less well-to-do men in common; and the Government revenue on the pasture-farms of Nellore would have been realized on the soundest principles possible. But, unfortunately, the premise is incorrect. We have not here to do with the collusion of individuals, but a collusion that results from the social peculiarities of an agricultural population spread over many thousands of square miles, and some of whom live in the distant jungles where many of our best farms are situated, and no man would like, and, with reason, to send his cattle to graze, save with the good will of those who live in those parts. And this being the case, the Government will, I trust, see that the results of the sales which were held in October were what might be expected, and what must be carefully kept in mind in dealing with the general question of "Pullary" in the Nellore district.

21. In the 7th paragraph of this letter, I have brought to the notice of the Board that the gross amount to be levied as "Makta Pullary" is everywhere fixed more or less with reference to the extent of land available for pasture, and the fluctuations in the area held under a putta tenure at the ordinary rates of assessment for the cultivation of grain. In the 8th, 9th, and 10th paragraphs I have further shown that, whether the Pullary be levied as "Makta," "Yenika," or "Amanut," in each case as regards individual incidence the tax is imposed with direct reference to the extent of land each individual may be occupying at the ordinary rates of assessment; the tax falling light on those who do hold land at these rates, and on those who don't, comparatively heavy; whilst in the form of "Amanut" the protective character of the tax is still more strongly marked than either in its "Yenika," or "Makta" shape. Again, in the recent sales of the pasture-farms I have just shown how completely the sales have failed to command the usual results of such sales, and I trust that the failure was the result of our social peculiarities, not of any want of care on my part in putting up the farms for sale. And trusting that, with this evidence before them, the Board will agree with me that the Pullary has been from the first a protective tax, not a "clog" on agriculture, and that the recent sales of the pasture-farms fully prove the necessity for the tax, it only remains for me to give it as my decided opinion that this protective tax cannot, under present circumstances, be abandoned with due regard to the safety of the public revenues. And in recommending the continuance of the Pullary-tax in the district of Nellore, I beg further respectfully to submit, for consideration, the modifications that I would recommend should be made in the imposition and levying of the tax itself, and the system that, in my opinion, should be

pursued in settling the assessment on the dry lands of the district, with reference to its natural peculiarities and the fiscal policy that I have now done myself the honour to recommend should be adopted.

22. Keeping in mind the true nature of the Pullary-tax, there will not be much difficulty in so regulating its imposition that, neither as regards its general effects, nor as regards individual interests, shall there be opening given for oppression, so far as the tax itself is concerned. And whilst as regards necessity it will, I trust, have been seen that the retention of the tax can be fully defended, so, on the other hand, I shall, I trust, be able to show that in its enforcement the tax will be equally unobjectionable.

23. OPERATION OF THE TAX.—The first point to which I shall refer is the operation of the tax which, having general effect throughout the district, as regards active operation, would even now be confined within much narrower limits; whilst there *would be* the liability, should occasion arise, I would only *levy the tax*, where the waste was so much in excess of the land occupied at the ordinary rates of assessment, as to render the levying of a protective duty necessary for the safety of the public revenue. And limiting the active operation of the tax to such cases, and such cases only, it is equally easy to give these limits *in figures*.

24. According to the custom of the district, for every acre under the plough there should be a quarter of an acre pasturage. Again, according to the custom of the district, for certain families of certain castes the grazing of a certain number of milch cattle should be held free of Pullary. And fully admitting the soundness of both these local customs, the first, as it stands, the second, when generalized, from the available waste, one-quarter of the area under occupation at the ordinary rates of assessment, and so much land as should give the usual pasturage for a cow, or she buffalo for each house in the village, should always, *where available*, be considered, as only what may be justly conceded to the inhabitants of the village, or township in which the lands are situated, and within which no necessity exists for bringing the tax into active operation. Where these limits are not exceeded, no Pullary will be levied. But where the waste is in excess of one-quarter of the area in occupation at the ordinary rates of assessment, and the usual pasturage for a cow or she buffalo, for each house, there, as a general rule, Pullary should invariably be considered due, and strictly levied.

25. Before going further, I may here, however, draw the attention of the Board to one point in which I have departed from the custom of the district; namely, in conceding the privilege of keeping milch cattle free of tax to every house. Hitherto this privilege has been restricted to certain families of certain castes, and certain village servants who have had the privilege of keeping four milch cattle free per household. In some cases I believe entire immunity has been the privilege enjoyed. According to the rules laid down in the preceding paragraph, I have conceded the privilege to all without reference to caste; and in thus generalizing on a wise concession, I trust I shall have the approval and support of the Board. Whilst I may here fitly call the attention of the Board to the fact that I only propose to concede these rights of grazing *where the waste is available*, and so long as it is available. As soon as the waste may be required for occupation at the ordinary rates of assessment, I would on no account permit such application to be met by claims founded on what is an indulgence on the part of the State, and the erection of which into a right is so palpably absurd, that I only refer to it now, because from what has passed it is just possible it might be brought forward hereafter.

26. As regards the levying of the tax, I would propose to follow the system at present generally in force, and levy the tax by fixing a gross sum to be paid by the villagers jointly; and this "Makta" tenure I would introduce wherever it does not at present exist. In every village the ryots should have the option of thus compounding for the tax. Where, however, they could not agree; where it became necessary to have recourse to coercive measures for the realization of arrears, I would on no account follow the present system. I do not consider that we are in any way justified in acting on the information given by the village authorities, themselves probably interested parties. It would be the duty of the village authorities to point out who the recusant parties are who have refused to pay the share assigned them; and there the duties of the village authorities in this respect would cease.

The defaulters being pointed out, distress would be made on them, not with reference to the share assigned to them, or rather alleged to have been assigned to them by the villagers, but in proportion to their liability to the tax, as shown by the cattle in their possession, less the exemptions they were entitled to under the provisions laid down in the 24th paragraph; and this amount being duly realized, or so much thereof as there was property to meet, for the balance the village jointly would be liable, the villagers, again, in their individual capacity being at full liberty each and several to claim if so disposed that there should be a similar numbering of stock as regards themselves, and that they should be rated not in a gross sum, but on the cattle in their possession.

27. The rate at which the gross sum or "Makta" should be fixed would vary with reference to the quality of the pasturage, the accessibility or otherwise of the village to be rated, and the rates imposed on the dry lands occupied for grain cultivation. But the rates to be fixed when cattle were counted I would make the same throughout the district, and I would confine them to three classes; namely, 1, full-grown cattle; 2, yearlings and other young stock over one year; 3, sheep and goats per flock. And I would fix the tax at 4 annas per head for full-grown cattle; 2 annas per head for young stock; and 4 rupees per flock of 150 sheep or goats including young of every age, any number in excess of a flock being rated if more than ten per cent. at half an anna each.

28. In proposing the above rates, it is my duty to state that they are considerably below the rates at present shown in our accounts, and that I am wholly unable to inform the Board what would be the decrease in the present gross amount of the tax were they adopted, inasmuch as we have no accounts to show, in any degree whatever, how many families are at present exempt from Pullary, either wholly or in part. But I think that in making the operation of the tax general, and placing it on such a footing that it can without fear of injustice be generally enforced, we shall go far towards meeting not only the reduction in the rates, but in conceding to each family to a limited extent the privilege now enjoyed by a portion of the community, it may be said, without any real checks whatever. And any extensive reduction that shall appear in the Pullary revenue will, I trust, be the legitimate result of the system at present pursued of invariably reducing the tax as an increased area is brought under occupation at the ordinary rates of assessment, and of the modification that may be made at the completion of the Survey and Settlement in the ordinary rates of assessment themselves.

29. To make my meaning clear as regards the future levy of Pullary, I will now, with the Board's permission, take a village, and exhibit the operation and levying of the tax as I would propose it should be enforced; and for this purpose I will select the village of Kadivedu, in the Talook of Guduru, where I now am, and able to obtain details.

30. The registered area of the village of Kadivedu, in the Talook of Guduru, and on the high road from Guduru to Dugarazapatnam, is 4,678 acres. There are 1,507 acres held in this village on favourable terms as Inam, Kandrika, &c., and 703 acres in occupation at the ordinary rates of assessment; and deducting from the total area the land thus shown to be in the possession of

Total registered area of the village of Kadivedu	Acres.	
Inam, Kandrikas, &c. Occupied at the ordinary rates of assessment.....	1,507	
	703	2,210
	Remainder	2,468

* Here the extent to be so deducted would be 176 acres.

private individuals, leaves 2,468 acres more or less available for pasturage. The Pullary paid by the village at present is Rupees 330; and supposing that this should be the sum fixed with reference to the ordinary rates of assessment as determined by the Survey Settlement now in progress, and after deducting a suitable extent of common pasturage with reference to the extent of land under the plough,* and the number of houses in the village, then 330 rupees would the village be required to pay, so long as 703 acres was the extent occupied at the ordinary rates of assessment, out of a total area available of 2,468 acres. If the small area in occupation at present at the ordinary rates of assessment were still further reduced, then the Pullary would have to be proportionably increased; if, on the other hand, more land were taken up, then the Pullary would be reduced; and whether increased, reduced, or to be levied at the same rate, payment thereof would invariably be demanded, in the first instance, jointly.

31. Taking the Pullary of Kadivedu at Rupees 330, and supposing any of those liable to the tax in the opinion of the villagers to refuse to pay such portion of the gross sum as might be assigned to them by their fellow-villagers, and complaint made, then the villagers would be called on to prove the said liability by pointing out the cattle in the possession of the parties so refusing. And the cattle being pointed out, on these cattle Pullary would be levied at the rate of four annas per head on full-grown cattle, two annas per head on young stock, and four rupees per flock of 150 sheep or goats, and the sum so realized carried to the credit of the village as part payment of the 330 rupees for which the village is liable that year in the gross.

32. Whenever in consequence of disagreements in the village, or for any other reason, it became necessary, as supposed in the preceding paragraph, to levy the tax individually by counting, in all such cases those whose cattle were counted would be entitled to claim exemption for one milch cow or buffalo per house, should they have such cow or buffalo in their possession, and for a pair of ploughing-cattle, under similar conditions, for every eight* acres in occupation at the ordinary rates of assessment; and such remission would invariably be given as a matter of right.

* A pair of bullocks is given here for every 8 acres, of which one-third would be irrigation, two-thirds dry land.

33. When the Makta Pullary was originally fixed, it was fixed on this village at Rupees 400.† And the Board will observe that, as I have shown it, the tax stands high as regards the area on which levied. But as previously shown in the accounts the tax stood considerably higher, not only because the actual amount itself was higher, but also because a system was pursued of showing the extent of land available for pasture that is in my opinion erroneous, and cannot but give a false impression. And as tending to place before the Board still more clearly the questions involved, and the course I would pursue in adjusting this tax, I will give the previous entries in respect to Pullary in the village I have now taken as an example.

34. From the 2,468 acres which I have shown as available for pasturage, 390 acres are according to the present system deducted as land available for cultivation on which the ordinary rates of assessment have been fixed, and which are, therefore, not considered liable for Pullary. Again, 571 acres are in like manner deducted under the name of "Assal Minaha," more than half of which, or 311 acres, is in this instance the bed of a tank. And adding these two items together

Assessed lands not at present in occupation...	Acres.
Assal Minaha ...	390
Assal Minaha ...	571
Total...	961

leaves 1,507 acres as the total extent of land available to meet a Makta Pullary of 400 rupees, which therefore is shown by the accounts of this village to stand at the rate of 4½ annas the acre. Whilst on the assessed lands not in occupation the year before last there was, further, an "Amanut Pullary" of 18 rupees 6 annas or 6 pice per acre; and in selecting this village of Kadivedu by chance, I could not well have selected any village that would show more clearly the necessity there is for revising and retaining the Pullary-tax. On the 400 rupees "Makta Pullary" there is a remission of Rupees 70, the necessity for which is

Area available for pasture...	Acres.
Pullary ...	2,468
Pullary ...	330

sufficiently obvious, when the rate, as the tax at present stands, and I show the area, is 2 annas and 2 pice per acre;‡ and, with a remission in the Makta Pullary, an "Amanut shist," or spurious raising of the tax, of Rupees 18-6-0, which I may add has been struck off this year. Again, if the Pullary could be fitly levied at 2 annas and 2 pice the acre on the waste that was supposed to be of such poor quality as to render it a work of supererogation to assess it, surely, if the Amanut shist was levied at all, to levy it at less than the Makta Pullary rate on the waste was as absurd as to lower the tax with one hand and raise it with the other. The inference is that the land that had been assessed was better land, long left waste, that it was bearing better grass; and, instead of 6 pice, the rate on it should have been more than 2 annas, or four times the amount fixed. Whilst, in calculating the area available for pasturage, to exclude the beds of the tanks, the best pasturage in the village, is to fitly complete the incon-

gruities that disfigure the system at present pursued—all which incongruities, I propose to sweep away by simply deducting, as done here, from the total registered area, the area in occupation at the ordinary rates of assessment, and the area in occupation as Inams, &c., and treating the remainder as all more or less available for pasturage, and the area with reference to which the Pullary-tax must be fixed.

35. Where, as in the villages that border the Surnamuki, (the Pennair, or other large rivers,) tracts of sand are included in the village area, or land is occupied by towns, and there can be no doubt that the sand or the land cannot be pastured, in those cases it would be open to the villagers to bring forward their claim to exemption on the score that the area returns did not fairly represent the case, and to such extent the total area would be reduced. But no such claims would be entertained where the justice of the claim could be in any way doubtful. And I would fix the tax so light, as regards the gross sum imposed, that no small claims as regards extent of area, need be entertained, however just intrinsically. And in treating of the subject of exemptions, I need scarcely add that woods and copse-wood will find no place as furnishing any claim for such. The Board are doubtless aware that in the dry weather, when on much of our good grass lands the grass is all dried up, the cattle browse on the jungle, and to ask or give exemption because land is covered with jungle, would be to impose a tax, and remit it when most justly due. Very many of the trees and shrubs in this country bear leaves that cattle freely eat and thrive on. And so far from the land covered with jungle being objected to, being capable of being made a claim for exemption, it is in reality a valuable advantage to a village, and pasturage for which ryots will contend.

36. Fixing the gross sum with reference to the total area available for pasturage, obviates any necessity for retaining the term of Amanut Pullary in our Fiscal Code. Levying the tax, when resort is had to counting by certain fixed rates on the stock without reference to the holding of land at the ordinary rates of assessment, save so far as such occupation may give a claim to exemption on ploughing-cattle, in like manner frees us of the details involved in Alaga Pullary. And retaining the system of imposing a "Makta," or gross sum, and of "Yenika," or counting, on certain occasions as aforesaid, I would further recommend the abolition of the "Cunchas," or pasture-farms.

37. The Cunchas or pasture-farms at present bring in Rupees 8,629. I have shown that the rate per acre on these farms is considerably below the rate per acre on the unreserved lands. And I have now to submit, for the consideration of the Board, a further peculiarity in these farms, which renders their retention still more inexpedient. They don't lie together. Without any recorded boundaries the Cuncha of a village will be, or will be said to be, in half a dozen different places, and will probably be rented by the village authorities who have charge of the village-pound. And, if for no other reason, I would strongly recommend that this item of revenue should be merged in the general tax, inasmuch as, retained in its present shape, it enables those in power to exclude there poorer neighbours from the pasturage to which all are equally entitled. But I object to the Cunchas or pasture-farms on other grounds, and as these are directly connected with the modifications that I would suggest should be made in fixing the ordinary rates of assessment with reference to Pullary, &c., I will recur to this subject when I take up the question of rates, after submitting, for the consideration of the Board, certain explanations in regard to the recent sale of Cunchas, in which I shall appear to the Board to have acted without due regard to orders.

38. In the Order of Government, under date the 2nd May 1860, R.D., No. 701, I was directed* to carry out these sales in communication with the Board, and make them for five years, after dividing the farms into convenient lots. When I came to consider the question, I soon found that, with the vague information as to existing farms, it would be impossible to lay out satisfactory subdivisions for future farms. I also found that to give a five years' lease would interfere with the arrangements to be made at the completion of the Survey and Settlement, which had not been commenced when the Government Order was issued. And, under these circumstances, and under press of business, wholly overlooking the

* Paragraph 4.

fact that the sales were to be fixed in communication with the Board, I put up the farms as they stood, after giving due notice, for three years' leases, for which several deviations from the orders laid down for my guidance I beg to express my regret, and trust under the above explanations to be excused.

39. The observations that I have to make in respect to the rates that I would recommend should be fixed on our dry lands, will be not only brief, but also general, as I am not in possession of any of the detailed information brought to light by the Survey and Settlement, so far as it has as yet advanced either as regards the productive powers of the land, or the errors in the registered area. Under these circumstances it would, of course, be rash for me to make any detailed suggestions as to the rates that I would recommend should be imposed on the dry lands. And all I propose to do is, first, indicate the general course that I would recommend should be pursued, and then submit the views which I entertain with regard to the course indicated by Government, namely, that there should be a tax on land occupied for pasture.

40. Whilst I have no detailed information as to the result of a comparison of ascertained areas with registered areas, or ascertained yields of different descriptions of lands, I have however some very good information before me, in the facts elicited by the two Jummahbundies that I have made, as regards the power of the ryots, under recent reductions, to occupy land at the ordinary rates of assessment for pasturage. And of this information I propose to avail myself fully. When I see the ryots occupying the land for the use of their cattle at the rates they would pay for it if they cultivated it with grain, it would be wilful blindness not to take such facts into consideration; and all I have now to submit for consideration is, really, whether this is not *the system* under which land should in future be held in the Madras Presidency.

41. Through the length and breadth of England, there is not a landlord who attempts to let his land at a grain-rent, calculated on the supposition that every field will be annually cropped. There's so much land for fallow; so much land may be yearly brought under grain, and less remunerative crops; and so much for pasture; and that's a farm at home, where the landlord is to get a rent.

42. We do occasionally hear of pasture-farms in England, and oftener in Scotland. And, sometimes in England, that is a distinctive rent as to what the farmer shall do with the land. For the pasture is in some cases very valuable, and to break it up would be to inflict a loss on the landlord that he could not recover for forty or fifty years. But such pasture-farms are the exception. As a general rule, pasture-farms are let as pasture-farms, not because the farmer is not to do anything else with them, but because he can't do anything with them. Uplying tracts of moorland, they will carry sheep, and so bring in a rent, but for the plough they would not be remunerative. If here and there the farmer can grow grain or other crops, he is fully at liberty to make such use of the land. There is no restriction as to what use he shall make of it. Holding on a 99 years' lease he may bring the whole of it under corn if he likes. And if these are the principles on which land is let at home, either for pasture or otherwise, I would respectfully ask, can we expect to be successful in India, when we attempt to realize on the dry lands, *not a rent*, but an *assessment* calculated on each field on the supposition that, *that identical field shall be cultivated with grain so long as occupied*.

43. That finding the land held in fields, and these fields separately entered, and separately assessed in the accounts, men should fall into the mistake, sixty years ago, of supposing that the assessment these fields paid when cropped could be permanently assessed on them is natural enough. But it is time now that the mistake were avowed, and a sounder policy initiated. And I accordingly beg to recommend that the rates be fixed on the dry lands at the coming settlement so much below the present rates that the occupation of land according to the approved principles of agriculture shall hereafter be the rule; and that men holding land at the ordinary rates of assessment for the use of their cattle should not be facts to be elicited at a Jummahbundy, but facts patent to every man who rides across the country, and facts that would render unnecessary the replacing of Pullary, by the imposition of a distinctive tax on land occupied for pasture.

44. To what extent the dry rates in this district should be reduced to enable our ryots to hold land on the terms alone calculated to develop satisfactorily the agricultural prosperity of the country, I am unable to state; because, as I have already informed the Board, I have no knowledge of the results hitherto obtained by the Survey and Settlement Departments. But, considering that such holding of land is at present the exception, and that market prices are at present exceptionally high, it is clear that the reduction must be made with no sparing hand, and the following figures will show to what extent it might be made, and yet leave an ample margin for an increase in a revenue that the opposite policy has kept stationary for sixty years of peace and profound tranquillity.

Total area of the district	Acres.	2,158,065
Deduction on account of rivers, rocks, salt-swamps, &c., at the rate of one-third the total area		719,355
Area available for cultivation		1,438,710
Area in occupation in 1860-61.	Acres.	
{ Inam	238,004	
{ Ordinary rates	546,193	
		784,197
Area that may be supposed to be available for cultivation	Acres.	654,513
Assessment	Rupees	5,33,958
Acreage	Acres	397,074
Difference	Acres.	136,884
Supposed extent of arable area now unoccupied	Acres.	654,513
Additional area required to secure the present revenue		136,884
Remainder		517,629

45. Taking the total area of the district to be 2,158,065 acres, and supposing the Inam tenures to consist wholly of arable lands, gives us 654,513 acres as the extent of waste that may be supposed to be at present available for cultivation at the ordinary rates of assessment. Of 546,193 acres in occupation at the ordinary rates of assessment, 397,074 acres were dry land assessed at Rupee 533,958. And, again, supposing this assessment which, according to our registered area, stands at Rupee 1-5-3 to be reduced to Rupees 1 per acre, or more than 25 per cent., then 136,884 acres would be the extent of additional land that would have to be taken up to secure the revenue from loss. And, further, supposing this area to be so taken up, and the total arable area available for occupation, and at present unoccupied, to be as shown above 654,513 acres, then there would still be available for further occupation 517,629 acres, which, at a similar rate of one rupee per acre, would be, if occupied, 517,629 rupees additional revenue on the dry lands; whilst of the said available area there are no less than 62,041 acres, which are shown as more or less irrigable, and would of course be occupied at a much higher rate than one rupee the acre.

46. In supposing the whole of the Inams to be arable, I am putting the case in its most unfavourable light. Of the large extent of 719,355 acres struck off as probably unfit for cultivation, there is much that, from the nature of things, must be included in the Inam lands, and so included would proportionately increase the area available for occupation; which occupied without this addition, at the rate of a rupee an acre, would give an increase to the revenue of the district of at least 5½ lacs, and would still leave a vast tract of country undisposed of; * a large portion of which I do not doubt but an industrious population in the course of time would bring under remunerative occupation. And considering that for sixty years we have made little or no advance as regards increase of revenue; that the recent reduction of rates, coupled with a coincident rise in prices, has for the first time given life to our fiscal system; and that the reduction now proposed is to place our agricultural operations on a sound footing, I do not hesitate to recommend that the rates of assessment on the dry lands be reduced, if necessary, to the extent of 25 per cent. below what they stand at present.

47. That the 1,36,884 acres required to keep up the revenue to its present level would be at once taken up there can be no doubt; cheapening land is like cheapening anything else suddenly. Increased demand follows a reduction of price as a matter of course. And if to the boon of an assessment, adjusted to meet the requirements of a sound system of agriculture, were added the advantages of a Road Cess, such as that enjoyed by the district of South Arcot, I believe the increase in the area in occupation would not stop at 533,958 acres. As new roads were opened out more land would be taken up. There is no need to sell the land outright, as some mistakenly suppose, to secure an increased cultivation of cotton, or any other produce. With a light and even land assessment and good roads the greater portion of the waste, whether in the Presidency or in this district.

* Acres 719,355 usual rough deduction of one-third.—Vide 45th paragraph.

will, in the course of time, be taken up; and Pullary in our Coast talooks would probably in five or six years become a dead letter; and after making all allowances for loss of Pullary, loss of high rates on detached patches of cultivation, the change of policy that I now do myself the honour to recommend would, if adopted, increase the Land Revenue I believe everywhere, and certainly in this district, so far as it is fair to look for increase where there is no direct outlay of capital.

48. Should, however, financial considerations render the Government unwilling, at present, to risk such reductions in the Land Revenue, as would enable the ryots to have a rotation of crops, a proper proportion of land fallow, and a proper proportion in pasture, I would still respectfully object to the introduction of a tax on land occupied for pasture in place of the present Pullary-tax, if by that tax the Government mean a distinctive tax; and I beg to base my objection on the principles now repeatedly acknowledged by Government that, under the Ryotwar tenure, there is no regard had to crops. What a man occupies he pays for, and the land a man occupies and pays for he may cultivate what crop he likes on. In laying down this principle, the Government had in view the practice under former rulers of raising the assessment where a more valuable crop was grown. The Government have declared that there shall be no such raising now. And I would submit that the principle holds equally good as regards lowering the assessment. In either case the opposite course involves such vexatious interference with the outlay of capital and personal action that, in my opinion, a distinctive tax on land occupied for pasture would be no boon, but simply continuing that system of patchwork occupation that has led to the introduction of so many injurious rules.

49. Where land is irrigated from public works, public money has been expended, and land cultivated with the aid of such outlay of the public capital comes under the nature of a special contract; the Government on the one part binding itself to use all due diligence to furnish a proper supply of water, and the ryots on the other part binding themselves to pay a special assessment, if that supply be furnished. And here, fitly, inquiry may be made as to what has been done with the land; occupation is not the only question. The Government part of the contract must have been kept, and a due supply of water given. And where such supply of water has not been given, the assessment must be temporarily reduced, or wholly remitted. Where, on the other hand, there has been no outlay of public capital, the assessment should, in my opinion, be fixed so low that no fluctuation in the assessment should be necessary, and sooner than have a distinctive tax, distinctive occupation with limited rights, I beg to recommend, whether the present rates of assessment on the dry land are reduced or not, that on no account shall land be permitted to be occupied at other than the ordinary rates. And I trust, with the revised form of Pullary now recommended, that the difficulties so occasioned in giving the land fair play, though they may retard the development of the district, will not imperil its revenue. Indeed, if we have a general Road Cess, even without a reduction, should prices continue to rise, we may look for improvement instead of loss. And trusting that the importance of the questions discussed will be held to excuse the length to which this letter has extended, I now beg in conclusion to submit, for the consideration of the Board, the detailed information referred to in the 11th paragraph.

	Acres.
Total area.....	15,145
Inams, &c.....	2,854
Quitrents and Makta cultivation.....	279
In occupation at the ordinary rates of assessment.....	2,374
Occupied as pasture-farms.....	1,196
	6,703
Area more or less available for pasture.....	8,442

50. The total registered area of the Township of Nellore is 15,145 acres, and deducting from this area the extent of land held under Inam tenure at the ordinary rates of assessment and as pasture-farms, leaves 8,442 acres which I am obliged to enter as all more or less available for pasture, because I have no reliable information as to what is the area occupied by the town, which contains some 25,000 inhabitants, and is entered

in the accounts as standing on 339 acres. On the pasture-farms, the rents realized at the auction were

Rupees 149, or 2 annas an acre. And on the remainder of the pasturage a gross Pullary is levied of Rupees 452-2-0, of which only Rs. 248-14-0 is paid by those who hold land, and Rupees 293-4-0 is paid by those who don't, under the head of Alaga Pullary. And it is with reference to this latter item of the tax that I now bring the case

	RS.	A.	P.
Paid by those who hold land...	248	14	0
Alaga Pullary...	293	4	0
Total Pullary...	542	2	0

of the Town of Nellore specially to the notice of the Board.

51. Looking to the large area of the township, the very small area comparatively in occupation at the ordinary rates of assessment, and making all possible allowances for the area on which the town stands, the area occupied by the bed of the Pennair, and the area occupied on Inam and other tenures, there still must remain so large an area available for pasture that Rupees 542-2-0 might fitly be levied as Pullary, if fairly distributed; but in apportioning to themselves less than half the tax, those who hold land have reserved to themselves the whole of the pasture, save a few acres in the immediate vicinity of the houses. And for years those who pay the Rupees 293-4-0 Alaga Pullary have paid this tax without any pasturage whatever, without probably their cattle ever having left their doors, or been seen save by those Government servants who went to count them and collect the tax. And as may be readily supposed, in this item there are arrears, and in its collection annually much trouble and much discontent.

52. In the Town of Ongole I believe there is much the same system pursued as in the Township of Nellore. But I have not the details before me for Ongole; I therefore confine myself to the former Town. And I beg to recommend that I may be permitted to let the Pullary-tax for the present on this Township of Nellore remain in abeyance, and write off all arrears under the head of Alaga Pullary, namely, Rupees 14-3-0.*

* Details are given in Appendix A.

53. There are two courses open to us. One, to insist on the opening of the pastures to all, when the gross tax might be fairly levied under the revised form proposed in this report; the other, that which I have recommended. And I adopt the latter course though it involves a loss of revenue, because the former would bring us in collision with a long established usage, and I think when no one has to pay Pullary, and the waste is made common pasturage, there would be a large increase in the area occupied at the ordinary rates of assessment. Should the Board be pleased to accede to my request, and obtain for me the requisite sanction, I would of course take good care to make it generally known that the waste lands in the Township were common pasturage, and to see that they were so enjoyed. The usage now existing would terminate with the payment of the tax; and should it become necessary hereafter, the tax in its modified form could be duly levied, and the previous usage got rid of, levied in Nellore, as elsewhere, with fairness.

ENCLOSURE No. 1.

ABSTRACT.—Memorandum showing the particulars of the balance of Alaga Pullary outstanding in Fusly 1271, in the Township of Nellore.

1. In the above letter Mr. Dykes explains very fully the nature of the "Pullary" or pasture-tax in Nellore, and submits his opinion as to the manner in which it should be treated in revising the assessment of the district.
2. According to the mode in which it is levied, or the principle on which it is assessed, the tax is termed "Mukta Pullary," "Yenika Pullary," "Alaga Pullary," and "Amanut Pullary."
3. "Mukta Pullary" is the gross money assessment on the total common pasturage of a village, which was assessed on it at the time of the original settlement of the Land Revenue, with reference to the extent of the available grazing lands, and to the circumstances and position of the village.
4. The total amount of the tax in the past year was Rupees 1,05,903, assessed, as Mr. Dykes calculates it, on an area of 1,373,868 acres, this extent being in the ratio of four to one, as compared with the area of dry grain cultivation, the Pullary-tax averaging 1½ anna per acre of area, while that on dry lands under cultivation averages Rupees 1-5-6 per acre.

5. The Pullary-tax on a village is modified as the original common pasture is reduced by enclosures for cultivation; and, again, "Amanut Pullary" is the addition made to the tax so modified, on account of lands thrown out of cultivation or occupation and available for common grazing, it being understood that the tax on the village is never raised above its original maximum.

6. "Alaga Pullary" is the proportion of the gross village grazing-tax that is assessed on cattle owners not holding land in the village on putta, and averages from 4 to 7 rupees per flock of 120 sheep or goats, and 8 annas per head of full-grown horned cattle, the balance of the Makta Pullary being distributed over the Puttadars of the village, either according to the original shares calculated when the tax was originally assessed on the village, or with reference to the number of cattle they possess, to their general circumstances of life, or in some villages to the extent of waste occupied by the individual for pasture.

7. "Yenika Pullary" is the term used to express the assessment of the grazing-tax on a village with reference to the number of cattle in it, under which system allowance is made to Puttadars for ploughing cattle; and certain village servants, and in certain castes a few families are by custom allowed to possess four milch cattle per household free of tax. This system seems to be resorted to when any of the payers of the tax default.

8. Mr. Dykes points out that the Cunchas or grazing-farms, recently leased for three years by public competition, realize rents ranging from 7 pice to 1 anna and 4 pice per acre, while the Pullary of the whole district, including the Cunchas, averages 1 anna and 3 pice, and he argues from this fact that the leasing system should be abandoned.

9. He is, however, in favour of the retention of the Pullary-tax with the following modifications:—

10. Common grazing, free of tax, should be allowed when available, to an extent corresponding to one-quarter of the assessed area of land under occupation, in addition to a sufficient extent to afford grazing for one milch cow per house, and the Pullary-tax should be charged on grazing common in excess of this area, so long as it may not be required for occupation at the Taram rate of assessment.

11. Mr. Dykes would allow the villagers jointly to compound for this tax on the existing "Makta" principle, but should it be necessary to distribute it on individuals, he would assess it at the rate of 4 annas per head of full-grown cattle, 2 annas per head for young stock, and 4 rupees per flock of 150 sheep or goats, the excess beyond this number being charged at 6 pice per head, one milch cow per house, and one pair of ploughing-cattle per 8 acres of land held on putta being allowed free of tax in each case; and he would at the same time reduce the dry land assessment to such extent as may be necessary to allow of a ryot holding land for pasture at its class assessment, and retaining in grass or fallow such extent of his whole holding as may be necessary for the best system of working the land. He professes himself unable to estimate the effect of his proposals in the absence of information as to the areas concerned, but is of opinion that a reduction to an average of one rupee per acre may safely be made without risk to the revenue, and probably with great advantage to it.

It is only necessary for the Board at the present time to remark that the subject, which is a very important one, cannot be treated separately from the general revision of the Land Assessment of the district, and the Collector's letter will accordingly be transferred to Mr. Newill, with copy of the former Proceedings of the Board and Government on the subject, for careful consideration and notice when submitting his general proposals for the district.

12. The Board consider it of great importance that communal rights should be maintained to a reasonable extent, and that the assessment on land incapable of irrigation should be sufficiently low to allow of a ryot in ordinarily good circumstances, holding land in grass at the class rates without ultimate loss.

13. The subject, however, of paragraphs 50 to the end of Mr. Dykes' letter calls for immediate orders.

14. In the Township of Nellore, by which the Board understand the Collector to mean in the village or villages in which that town stands, while the tax is as usual distributed between those who hold land and those who do not, the pasture itself has, by a most inequitable arrangement of long standing, been reserved almost entirely by the Puttadars, and the payers of "Alaga Pullary" are deriving no benefit corresponding to their share of the tax.

15. Among these are included the European residents, and the faulty distribution has naturally resulted in their refusal to continue payment of a tax for grazing privileges from which they are excluded.

16. To remedy this state of things, Mr. Dykes proposes to abolish the Pullary in this locality, and to throw the waste open to all as common pasturage, rather than to insist upon revision of the distribution of the tax which is of old standing.

17. The total Pullary is Rupees 542-2-0 on an area (including the town-site) of 8,442 acres more or less fit for pasture, and of this total amount Rupees 293-4-0 are paid as "Alaga Pullary" for which no equivalent advantage is received, and Rupees 248-14-0 are paid by Puttadars who monopolize the grazing.

18. Such is the position of the case as stated by Mr. Dykes; but the Board observe that the arrears amount to only Rupees 14-3-0 due solely by the European residents, and they are disposed to doubt whether the remaining "Alaga Pullary" would be so fully paid up, were the payers so totally excluded from the grazing as Mr. Dykes is led to suppose.

19. But be this as it may, the Board are not prepared to support the Collector's proposal for the abolition of the tax in one locality to favour an abuse of the privilege, and they desire the Collector to notify that the enjoyment of the common grazing must be equitably shared by all the payers of Pullary in this locality, in the same manner as is in force in other parts of the district, and that in the event of any evasion of the order, or opposition to such enjoyment, then those who monopolize the grazing will be held answerable for the whole Pullary assessment, and the tax to be recovered from them in the usual manner.

He will pursue the same course on Ongole, should he on further inquiry find that the same state of things exists there as in Nellore.

20. The Collector can apply for the remission of the arrears outstanding against those who have hitherto been excluded from the grazing, when seeking sanction for remissions of arrears of Land Revenue generally.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary.

Extract from letter from Collector of Nellore, dated 15th September 1861, No. 309.

7. In 1860-61, as shown below, and my report of that year, the Pullary or grazing-tax in Nellore was Rupees 1,05,903, and the area more or less available for this common pasturage was at the rate of four to one; for every acre occupied at the ordinary rates for dry cultivation we had four acres pasturage. We had in actual numbers 13,73,868 acres common pasturage, against 3,97,074 acres

dry cultivation; and it was on looking at these facts, I then considered that it would not be safe to abandon a protective system we had found in force, and give free scope instead to a ryot's skill in evading assessment by sinking his capital in breeding cattle, for the pasturage of which he would have nothing to pay. I at the same time pointed out how, by remitting this grazing tax, as land was taken up at the ordinary rates, I would meet those who dealt fairly half way; and admitting fully the many iniquities of the present protective system, I submitted rules that I considered would work more fairly; and no change having been yet made in the rules, working on as we worked before, in 1863-64, excluding Sriharikota and other villages not included in the Statement in 1860-61, the Pullary instead of being Rupees 1,05,903 is Rupees 93,682; and the area is not now four acres of common pasturage to every acre of dry occupation, but an acre less, the proportions being three to one. In three years 56,000 acres have been withdrawn from the common pasturage, have been taken up for dry cultivation at the ordinary rates of assessment, and having had the pleasure of striking off 12,000 rupees of an oppressive tax levied in its most oppressive shape, I have seen, under the stimulant of high prices, a degree of freedom and enlightened action I did not consider myself justified in counting on previously. The few have evidently not been able to retain the pasturage against the market; and the question arises, would it not be to the interests of Government, and better, to remit some more of the 90,000 rupees still remaining? Is the protective tax necessary?

	Fusly 1270.	Fusly 1273.	Fusly 1270, A. D. 1860-61.	Fusly 1273, A. D. 1863-64.
Pullary assessment	...	...	RS. 1,05,903	RS. 93,682
Total area of the villages paying Pullary	...	...	Acres. 21,58,065	Acres. 21,58,065
Deduct.				
Inams	2,38,004	2,38,004	...	...
Area in occupation excluding the area of the rented villages forming the old Saidapuru talook, &c.)	5,46,193	6,08,753	...	...
			7,84,197	8,46,757
Area available for pasture	...	...	13,73,868	13,11,308
Dry area in occupation	...	...	3,97,074	4,53,231

8. Of course the assessment on 50,000 acres represents a very different sum to what I have struck off. Government have been largely gainers; and it might be urged that similar results would of necessity follow further remissions. But it might be considered unsafe to trust to such views so grave a question as a lac of revenue, and instead of pressing this point, I beg to refer to another consideration.

9. When I reported on Pullary in the first instance, I was dealing with a revenue that was nearly four per cent. of our total receipts. We were getting 29 lacs, and one of these lacs was Pullary. In 1863-64 the case is wholly changed. We are getting 33 lacs, nearly 34, and Pullary is only Rupees 93,000; and thus viewed the tax, I think, assumes a different aspect. When the general revenue has run up from four to five lacs, and land from eighteen to twenty-one; the magnitude of the interests involved in a fiscal point of view is considerably dwarfed; we can better afford to be generous whilst the necessity for our generosity continues the same; and it may, I trust, be fairly considered now, whether what under the best rules must be oppressive, might not be materially modified, and even if the experience of the present cannot be considered reliable information for

the future, relief might not nevertheless be given, that any one has only to watch the working of the tax for a very short time, to be heartily glad of.

Items.	Fusly 1270.	Fusly 1273.	Fusly 1270, A. D. 1860-61.	Fusly 1273, A. D. 1863-64.
	RS.	RS.	RS.	RS.
Peishcush	...	...	4,20,462	4,35,661
Quit rent on Shrotriem, &c., villages.....	...	...	69,107	76,747
Ryotwar	13,38,457	16,06,813	13,87,725	16,35,710
Rents for three years	44,856	2,200		
Rents for one year	2,620	...		
Amani	1,792	26,637		
Miscellaneous.....	...	...		
Total Land Revenue...	...	...	18,77,294	21,48,118
Abkarry	...	...	36,124	56,297
Income-tax.....	...	...	99,048	49,620
Sea Customs	...	...	110	284
Salt	...	...	8,62,043	10,59,307
Stamps	...	...	41,710	55,384
Moturpha	...	...	16,527	...
Grand total...	...	...	29,32,856	33,69,010

10. I do not, however, by any means look on the experience of the last three years as of little value. Never have the prices of stock been higher, never have the village communities been so tempted to resist additional occupation for grain cultivation, and strain every nerve to maintain, and if possible increase the area of common pasturage; and yet markets have ruled them. The few have not been able to make head against the many; and after striving for sixty years with all the complications of "Amanut," "Makta," "Alaga," and "Yenika," in three years there has been a rise of 2½ lacs in spite of them.

11. I also think we are justified in considering Pullary with reference to other items of revenue. If we were suddenly to remit this 90,000 rupees of taxation, what would the people do with it? I believe it will at once be put back into the land. In part it will, I think, be invested in salt for the cattle. I do not think, with the experience of the last three years, that we need apprehend losing a rupee of it. So long as it can be profitably spent, it is certain to be invested in some of the funds our Government offers to the Capitalist; and should a fall in prices change the present tide of affairs, and throw the people back, with our present experience, I think, it would be better to trust to markets, and that what the country can pay, will be paid, and with less danger of oppression gathered wholly on the land, instead of partly on the land, partly on the stock that pasture it.

12. And in connection with this point there is another very important feature to which I have already alluded, and to which I would especially refer in closing this report, and advocating a general and consistent reform of our system of assessment. In his Despatch of the 24th June, the Secretary of State the Right Honourable Sir

No. 31 of 1864, communicated in the Proceedings of Government, Revenue Department, No. 1,395, dated 4th August 1864.

Charles Wood makes mention of the question of rotation of crops in terms that lead me to hope, should means be found to introduce this measure, it would have the approval of the Home Government; and this being the case, and it being possible that before long we shall have stock-yards and crops raised to feed stock, the question of Pullary becomes still more obnoxious to sound principles, and still more difficult to defend. When a ryot has twenty or thirty acres under cultivation for his stock, and his paying assessment on this area for that purpose, will it be fair that the Government officials should enter his stock-yard, and say you have so many head of cattle and you shall pay for them exactly the same as if you did not give them a mouthful off your own land? and yet this is Pullary, and the only way in which we can levy it. When there are perhaps five hundred head of

horned cattle besides sheep and goats, &c., we cannot go into the question of how many head have the run of the common, how many were stall-fed. All must be liable are not taxed at all, and to maintain the tax as the country improves, it is easy to see, is to give rise to inequalities and injustice that must have a bad effect.

13. To call "Pullary" a grazing-tax is a mistake that had perhaps better be corrected; for, as stated in the preceding paragraph, it is leviable whether cattle have been grazed on the common pasturage or not, and therefore is a cattle-tax. It is a protective cattle-tax levied on cattle to secure Government that share of the produce that the land on which it is presumed that the cattle were pastured would have brought in, had it been occupied for that purpose at the ordinary rates of assessment; and instead of inquiring whether ryots in Kanigiri have sheep as well as the shepherds, and recommending that both should pay a cattle-tax to secure the assessment and equality with the rest of this district in this respect, for the reasons already stated I am of opinion that the proper course to secure equality is to reverse the operation. I do not now think that the cattle-tax is necessary, and beg to recommend that it be abolished, the tax as it at present stands being Rupees 93,682.

14. I would recommend that the tax should be abolished from the commencement of the next revenue year, namely, the 1st July 1865; and I believe before long it will be all recovered in a less objectionable shape.

Extract from letter from Collector of Nellore, dated 6th June 1865, No. 108.

3. *** The general revenue of the district having risen since I joined it from 26½ lacs to 33½ or 26 per cent. up to last year, in the revenue on the lands held at the ordinary rates of assessment there has been a rise of 21 per cent., and our revenue under this head having been 12½ lacs in 1859-60, this year it will be 14½ lacs as far as known at present.

4. It is, therefore, impossible to maintain any longer that there is a necessity for protecting the interests of Government by Pullary. It is true that the village system is still an important principle in the Nellore agricultural world. It is equally true that our own rules increase the power placed in the hands of these communities to oppose an increase in the revenue by extended occupation. But what I had not the confidence to trust to, when I first wrote to the Board on this subject, has since then been clearly proved to be a still more powerful principle; and whilst I regret that I should have feared to trust to what so many and varied trials have proved to be correct, on the other hand, I trust the delay has not been wholly time lost, and should the Board have hitherto doubted of the propriety of abandoning this inheritance from our Mussulmen predecessors, the facts developed by the last five years will satisfy them that Pullary is not necessary to secure the interests of Government, and however valuable common pasturage may be, the rate of increase in the area taken up for private occupation is proof, and more than proof, that common rights cannot stand before private interests, and, notwithstanding our restrictive policy in favour of the villagers, the pasture lands will be appropriated for private occupation so far as the ryots have the means to pay the assessment.

5. The rainfall will fix the height of the river, and the money paid into the district for agricultural produce will determine the level of the treasury stream with equal accuracy. We shall get all that falls in the basin, save what is absorbed by the soil; and the last five years prove that there is nothing that renders a heavier drainage necessary for Nellore than is found sufficient for the rest of the Presidency.

6. The soil is too dry for deep draining to be of any use, even if judicious.

Extract from Proceedings of Board of Revenue, dated 13th July 1865, No. 3,970.

1. The Board regret the delay which has unavoidably taken place in the disposal of the foregoing letters.

Revenue Department

27-2676.

Proceedings of the Madras Government
Under date 13th November 1864.

Read the following
Proceedings of the Board
of Revenue.

Recommending, under the
circumstances detailed, the abo-
lition of Pullary tax in Nellore
district in anticipation of the
new Settlement, and in fact
further delay, and the restriction
to fracture rents of taxation
of this character.

(Here enter 21st Sept/65)
No. 568

part with agricultural revenue
with some reference and the
cattle head interests of Nellore
of the former if I say
judge of the increasing price of the
stock yet still as the tax is
excessive or as the yield
is insignificant I accede to
the proposal to discontinue it.

The "Pullary" or

Pasture tax, which is pecu-
liar to the Nellore District
but was found in existence
there when the District came
under British rule, is of
four kinds.

"Buck Pullary" is
the gross money as before

levied on the total common
pasturage of a village and
is modified with reference
to occupation out of the waste
land for cultivation.

"Arant Pullary" is
the re-addition made to the
so modified tax on account
of additions to the waste by
lands thrown out of occu-
pation, but within the origi-
nal maximum.

"Alaga Pullary" is the
proportion of the "Mukta-
Pullary" which is charged on
Cattle owners in a village who
are not occupiers of land -
or putta.

"Yenika Pullary" is a
capitation tax on the cattle of
a village, and is in fact the levy
of the "Mukta Pullary" by
distribution on a different
principle, each cow being taxed

payers of the tax in the latter
form make default.

The tax formerly existed
in the adjoining Guntur dis-
trict but was abolished in
favor of Pasture rents with
much advantage both to the
Ryots and to the State revenues.

Its abolition in Koller
has been repeatedly approved
but has hitherto been deferred
from time to time with the in-
tention of carrying it out
simultaneously with the re-
vision of the Land Settlement.

The Board now
point out that the two subjects
are not at all necessarily con-
nected, and recommend that
the change be at once made
on the principle that out
of the waste, an extent
equal to 30 percent of the

I have not taken the

to B.P. Department

28.10 on 18.11.11

many suggestions have been

regarding the proposed

change in the

the same time

to the Board

the same time

the same time

the same time

the same time

the same time

the same time

the same time

the same time

the same time

area occupied for cultivation be reserved for common grazing free of charge and that the surplus waste, if sufficient in extent to make it worth while to adopt the system be leased out for one or two years at a time, to the highest bidder - it being of course understood that no land will be kept waste for grazing - if sought for occupation on full field improvement.

The objections to the proposal at present existing are - that it is peculiar to Kellore altho' the improvement there are not lower generally - or specially on this account, than elsewhere. That it is very unfair - in its incidence, and affords a great opening for oppression

fraud, and vexatious interference - that it yields but little revenue and that that little is decreasing as cultivation extends and must be still further diminished by the establishment of the Irish reserves.

It may be added that these evils are the more felt in Kellore because cattle breeding on a superior scale and system is there a special industry.

The Government concur in opinion with the Board that there is no sufficient reason for any longer deferring the abolition of this condemned system of taxation in favor of that which has been approved elsewhere - and accordingly

authorised

authorise them to carry out
the change in the manner pro-
posed viz: That so long as
the demand for land on full
settlement will allow of the
privilege - common grazing land
to an extent equal to thirty
per cent of the occupied area
shall be reserved for the vil-
lagers. use free of charge and
that when the balance is de-
termining of consideration the
remaining waste land shall
be rented out to the highest
bidder for grazing pur-
poses on lease for one or two
years as P. Collector may
decide in each case - on the
condition that any portion
required for occupation on
full field settlement must
be relinquished to Govt.

a proportionate reduction
being made in the rate.

It will be the duty
of the Collector to ensure
that the common resource con-
sists of fair average grazing
land and is equally enjoyed
by all the villagers.

The "Cunchar" or
extensive grazing tracts
which are already rented
out in lots - will not be
affected by these orders.



12 Copies Little Board of Paul Desha
 6 — — — — — Little Board
 3 — — — — — Off. of Desha Des. 31, Jan 68 as per his managers memo.

①-3922

Oct 31st Jan 4. 1810 of 1810 & 1811.

No of Court on River

15.9.21

1810-1811

1810-1811

No 2646.

No of the Ladies Court

1813 November 1867

No. of the Board of the 17th 1867

1810 1867

1810-1811