

Revenue (1897) Department.

PRESS SERIES.

G.O., No. 273

DATED 28th April

[Despatch Abstract.]

Second crop charge.

Passing orders on the question of the levy of -
in the several districts of the Presidency.

BACK PAPERS.

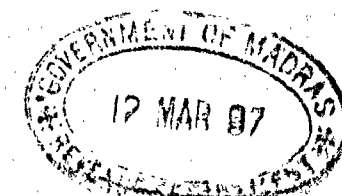
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Revenue (1897) Department.

CURRENT No. 2256



From

The Board of Revenue,

Rev: Sett: Land Rds: & Agri:

Madras.

Order

No. 208 Press.

Dated 9" March 1897

Received

Registered

Enclosures

Spare copies

SUBJECT.

Second crop charge.

Submitting with reference to G.O.

1478/11-4-96 reports from all Collect-

-ors regarding the practice of in

their districts in the matter of

levy of --- and the desirability of

fixing a date for the payment

thereof.

BACK PAPERS.

G.O.	No.	Department.	E. C. Date
h	4757	11-4-36	

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Appendix A

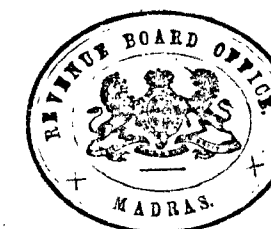
Districts	2nd crop charge (Fasaljasti)				
	7 1303	1304	1305	Total	average
Ganjam.	Rs 12202	Rs 10190	Rs 14202	Rs 36594	Rs 12198
Vizagapatam	"	"	"	"	"
Godavari	89387	102971	115676	308034	102678
Kistna	1485	750	1661	3896	1299
Nellore	41999	38841	29351	110191	36730
Coaddapah	41296	31851	37052	110199	36733
Anantapur	57110	32710	52734	142554	47518
Bellary.	41476	40842	45030	127348	42449
Kurnool.	19370	22083	14616	56069	18690
Madras	"	"	"	"	"
Chingleput	126390	98783	126758	351931	117310
N. Arcot	133847	80085	124962	338894	112965
S. Arcot	184071	155154	162442	501667	167222
Tanjore	169193	155854	147618	472665	157555
Tuchinopoly	61975	105942	90317	258234	86078
Madura	102041	44309	72536	218886	72962
Tinnevely	63864	20974	65765	150603	50201
Coimbatore	13534	10120	11838	35492	11831
Nilgiris	"	"	"	"	"
Salem	"	"	"	"	"
S. Canara	"	"	"	"	"
Malabar	"	"	"	"	"
Total	1159240	951459	1112558	3223257	1074419

North Arcot

Chittoor, Chaudogiri
Palmanais, Gudayalam
+ Walajah (N. of Palur)

54036, 40,602, 46,147, 140,785, 46928
Other talukks - 79,811, 39,483, 78,815, 198,109, 66,936.

R. V. Srinivas
Secretary



Proceedings of the Board of Revenue

(Revenue Settlement, Land Records and Agriculture.)

Dated 9th March 1897.
208 Press.
No.

Read ^a again Board's Proceedings dated 22nd April 1896 No: 1997 Mis: Communicating to Collectors for early report G.O.R.D. dated 11th April 1896 No: 1478 Mis:

Read also reports from Collectors reporting on the practice of about the levy of second crop charge and about fixing a date for the payment of the same.

Read also the following letter from the Collector of Madura dated 27th August 1896 Disposal No: 2909 of 1896:-

Adverting to Board's Proceedings No: 1997 Mis dated 22nd April 1896, I have the honor to state that no separate Kistbandi has been fixed for 2nd crops in this district, their assessment being demanded along with the 1st crop assessment.

2. The practice obtaining here is as follows:-

The Kists prevailing in all the taluks except Kodaikanal are four 4-anna kists due in February, March, ^{April} and May, while in Kodaikanal there are two 8 anna ^{kists} ~~kista~~ due in March and May. The dry crop and the "Kalam" (the main wet crop) are harvested mostly before the end of February. So much of the "Kodai" (the short wet crop) as is sown before the end of March or is likely to be harvested before the end of June is included in the accounts of the fasli, and the assessment is collected as far as possible according to the regular Kistbandi. Such crop if not harvested before the end of June is not charged, but goes to form the 1st crop of the fol crop fasli.

3. There is great diversity in the conditions of the different taluks ; in some , the first being the main crop as a rule, and in others , the second.

4 The following are the dates of harvesting 1" and 2" crops reported from the several taluks.

1" Crop	2" Crop.
Palni	August, September.---February, March.
Dindigal.....	October, November.----April and May
Periyakulam. ..	By February.
Madura, Tirumangalam-	Before 1" kist- Before last Kist
Melur	September -----February.

5. From this it will be seen that a first crop has been harvested generally long before the 1" Kist falls due, and that the second crop is generally harvested before the last kist falls due , and often considerably earlier. It would be easy to devise a more theoretically perfect system of kists, but it would be too elaborate to be workable. There have been no complaints about the working of the present system, which is fair enough in the main, and I would not advocate any change.

Resolution.

The papers read above , contain the reports submitted by Collectors, with reference to G.O. No: 1478 dated 11" April 1896 regarding the practice in their districts in the matter of the levy of second crop charge and the desirability of fixing a date for the payment thereof.

2. No second crop charge is levied in the districts of Madras , Nilgiris , South Canara & Malabar.

3. The reports of the Collectors of the remaining districts are abstracted below:-

4. Ganjam. Second crop is comparatively unimportant in the district the present practice is not to levy the charge until after the orders are passed on village statement No: 6 at Jamabandi. As jamabandi is generally held late, the collection is not made until the following fasli. Second crop

paddy is practically confined to Chicacole. It is harvested in July and is therefore, treated as first crop of the following year. The other two second crops of importance are Green gram and early Gingelly. These are harvested in March and April. No hardship would be involved if the charge is levied with a last existing kist in March, when the ryot is generally in funds, but a kist payable on 1st May would enable the ryots to dispose of the 2nd crop before he is called on to pay the charge.

5. Vizagapatam. Second crop is not charged separately in this district but a consolidated double crop charge has been imposed at settlement.

Second crop is cultivated rarely in the Sarvasiddi and Golkonda taluks, and on only about 25 percent of the wet area in Palkonda. Gingelly is the second crop generally ^{raised} in the two former taluks and it is mostly harvested by March, when the last kist falls due. In Palkonda the second crops grown are gingelly, ^{and} green gram, which are harvested about April and Indigo and paddy, harvested in July. An extra kist if introduced must therefore be payable in April or July. The last kist is now due in March, and another in April would not make much difference, while a July kist is out of the question as it would fall after the close of the fasli. No separate kistbandi is necessary for second crop in the district.

6. Godavari. The prevailing second crops are "Dalva" paddy and Gingelly and their harvest commences in April and ends by the middle of May. Minor second crop such as onions, garlic and chillies, are harvested in some taluks by the end of March, and in others early in April the harvest being everywhere completed by the end of April.

The second crop charge is generally collected about the time of harvest, though in the Tanuku taluk in some villages the charge is levied as soon as the crop is raised; in a

others as soon as it is harvested, and in others again as soon as the measurements of the area irrigated are taken.

The Collector considers that a separate date should be fixed and proposes to e- two equal kists, one payable on the 10" April and the other on the 10" May. The second crop kists being thus a continuation of those for the first crop.

7. Kistna. The second crop area is extremely small in the district. The charge is at present settled at jamabandi and collected soon after.

No hardship is entailed, as the crop will have been cut before the collection is attempted.

No separate jamabandi is necessary for the charge. The Collectors add that the Board desires that one should be fixed, 15" March would be a suitable date.

8. Kurnool. Second crop is generally sown in the months of December and January and harvested in the months of April and May. The present included in the (1) preparation of Tirva-jasti and (2) Azmaish by Revenue Inspectors and (3) final orders of the jamabandi or Divisional officer; and is generally made in April and May.

As the charge is not levied as soon as the crop is sown, the existing practice entails no hardship and no change is necessary, but if the Board considers it desirable to fix a separate date, the Collector would suggest 15" April for the levy of the second crop charge. A later date will be considered as cause difficulty in collection.

9. Bellary. The second crop charge is collected along with the kist that may be due at the time the charge is fixed. This has not been found inconvenient to the ryots and no change is required.

10. Anantapur. Except under Chitravati and Pennar river channels, paddy is sown in December and January and harvested in April.

of the month in which it is put in or immediately thereafter;
it is not delayed
 till jamabandi. A Kistbandi ending in March is inconvenient
 to the meet the requirements of ryots for payment of second
 crop charge; the last kist should fall in May. The Board
 observes that the kistbandi of this district has recently
 been revised and the last kist now falls in May.

11. Cuddapah. Second crop known as 'Vysakham' is sown in Dec
and January,
 December, and harvested in April and May. At present the
 charge is included in the demand soon after the crop is sown
 and collected according to the kistbandi (December to March).
 If a separate date is to be fixed, it cannot be earlier
 than 15th May, but no separate date is necessary. Second crop
 forms but a very small proportion of the total cultivation
 and by the time the sowing of it commences, almost all staple
 grains as well as Indigo and cotton would have been harvested
 and brought to the market. The ryots therefore do not see
 any difficulty in paying the charge for second crop during
 kistbandi months.

all re. Second crop charge of the previous year is
 included in the provisional demand for purposes of collec-
 tion and levied according to the ordinary kistbandi, excess
 collections being adjusted when the demand is settled. In
 fresh cases of second crop cultivation, the charge is not
 levied until after the jamabandi is over, i.e. in the last, or
 last but one, kist. Kists do not begin until January in two
 taluks, and February in others, when the second crop culti-
 vation is far advanced. The second crop charge should be
 collected in lump in the first kist after jamabandi which
 will generally be in the April or May Kist, and, after or only
 shortly before the crop is harvested. Even if the crop is
 not harvested the ryots must have the profits of his first
 crop wherewith to pay. If the ryots feel it inconvenient to
 pay in lump the Collector adds, that they will be induced to
 compound.

and may continue, is impossible to

a-date,

13. Chingleput. No complaint can arise in regard to double crop lands on which a consolidated assessment has been fixed and is consequently collected along with the usual Kistbandi. As regards second crop cultivation on single crop wet land, or irrigated second crop on dry lands, such cultivation under small irrigation sources commences in October and November and continues till December, while, under more important irrigation sources, it commences in January and proceeds till the end of March. The earlier second crop comes to harvest from January to April while the latter remains on the ground till the close of the fasli. Regarding the collections the present practice is to proceed on the basis of the previous faslis beriz; and demands thereon that basis, are issued at each of the ordinary kists. Thus, any adjustments found necessary being made in March and April. If any ryot raises objection against the inclusion of second crop cultivation when he has not actually carried it on, such charge is excluded. This system works well in practice and no complaint has ever been made as to this mode of collection.

14. North Arcot. The practice in this district has been to include the charge in the demand as soon as cultivation is begun and to collect it with ordinary kists. The Collector considers that no change is necessary. Ryots raising second crop, if included in the demand, he says, have already disposed of their first crop and can pay the extra charge without hardship. Moreover a separate kistbandi will retard collections.

15. South Arcot. Second crop charge is generally included in the year's demand and collected during the regular kist months. When the second crop is raised after the commencement of the kist months, it is levied in subsequent months-kists. If the crop is raised after the adangal has been closed, the charge is made and levied in May or June before which it is generally harvested. The existing practice does not cause hardship and may continue. It is impossible to fix a date,

a date, as the period within which the crop is harvested varies in different localities according to the capacity and source of supply of the irrigation works.

16. Salem. The man who gets a second crop must be a well to do man and in a position to pay the charge during the kist months. Any late date fixed for the levy of 2" crop charge will prevent collection being completed within the fasli. It is also pointed out by the Collector that the second crop charge in respect of lands has been compounded in his district.

17. Coimbatore. Second crop charge is collected with the ordinary kists. This causes no hardship as the charge for 2" crop is mostly compounded for and forms but a small share of the profits realized by the ryots raising wet crops. Paddy is raised as a second crop in a few taluks, and as it is generally reaped by March, no special concession is called for.

18. Trichinopoly. Second crop charge is now levied in the month of March, the last of the kist months, - by which time the second crop is generally harvested. No separate date need be fixed as this practice works satisfactorily.

19. Tanjore. The samba or the late wet crop is practically identical with second crop and there is a separate kistbandi for it from February to May. The normal harvest time for it is from 15" February to 15" March and no crop is left uncut after first April. The ryot will thus have gathered his harvest before the April kist - the heaviest kist - commences and moreover there is a four anna kist payable in May. The existing practice is thus favorable to ryots and no hardship has been heard of. The old kistbandi of this district under which separate sets of instalments were prescribed for early and late wet crops and also for dry crops has now been abolished and a single set of kists has been prescribed for all crops commencing from January and ending in April.

Tanjore

Madure assessment is done

the first crop assessment. Second crop is generally harvested before the last kist falls due (in May) and even earlier. The present system works well and no change is required.

21 Tinnevely. Second crop on single crop wet lands is sometimes raised in October to December, and harvested before March; this being the generally the case in river irrigated lands on which there has been a previous wet crop in the Kar season. The bulk of the real second crop is grown from February onwards and harvested in May and June. The practice to the collection of second crop assessment is not uniform charge for second crop cultivation in the earlier part the North East monsoon is invariably included in the usual kists. In the case of late second crop the charge is in most taluks, generally brought to account after the Jamband, in May or June.

No difficulty has been found in the collection of the second crop charge. If a separate kistbandi for second crop charge is considered necessary, the Collector would suggest that the whole charge in respect of second crop, grown in February and March, may be collected in June. The charge on raised before February may without hardship be included in the usual kists, while that for second crop, raised in April and harvested within the fasli, may as usual, be collected in July. On double crop lands also, the second crop is generally harvested by the end of March which is the second kist month.

22 Appendix A to these Proceedings shows that the average amount of second crop charge levied on single crop wet land in each district of the Presidency during the past 34 years. It will be seen therefrom that the only districts in which the charge is large are those noted in the margin. Excluding

South Al... Rs 1.67 lakhs.. Godavari- Rs 1.02 lakhs .. Godavari and
 Manjore Rs 1.57 .. Trichinopoly- Rs 0.86 .. Trichinopoly the
 Madura- Rs 0.72 ..

in the districts referred to is generally to levy the second crop charge with the ordinary kista, so that a great portion of the charge is levied before the crop is harvested. In South Arcot, Tanjore, Chingleput and parts of North Arcot, however, one of the kists falls due in April while in Madura and Tinnevely there is also a four anna kist in May. In these districts a great deal of the second crop is generally harvested before the last kist falls due, and the Board considers that the present practice may be modified so far as to allow the collection of the charge with the last kist. The concession may be extended to other districts in which the second crop charge is levied separately. In Trichinopoly according to the Collector's report second crop is usually harvested before March and the charge is collected in that month which is also the month in which the last kist falls due.

23. In the case of Godavari the Collector's report shows that the chief second crops are harvested only in April and May. Unlike the other districts referred to above, there is no kist falling due in April in this district and the whole wet assessment is levied in three instalments from January to March. The Board therefore considers that an exception may be made in favour of this district in regard to the payment of the second crop charge. The Collector recommends two equal instalments, one in April and the other in May, but the Board considers that no apportionment of the charge is necessary and that the whole may be collected in a lump in May.

24. There remain cases in which the second crop charge is not levied separately but a consolidated double crop assessment has been fixed at settlement, or the charge for the second crop has been compounded for either at settlement or subsequently. In all these cases, only the full assessment including the second crop charge appears in the annual accounts and is levied according to the usual Kistbandi. The Board considers that no change need be made in respect of

these lands. The separation of the second crop charge from the consolidated assessment is a task of much difficulty and will entail considerable alterations in accounts.

(True Copy & Extract)

R. V. Srinivasan
Secretary.

To.

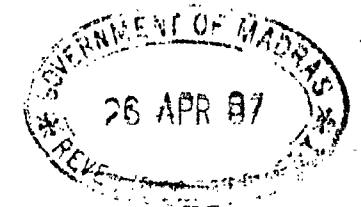
The Secretary to Government, Rev: Dept:
Copy to Collectors & Board, Land Revenue.

16-11-11

Sw
K. G.
14-11-11

Same as C No 2256.
Revenue (1897) Department.

CURRENT No. 3442



Order

From
The Board of Revenue,
Revenue Settlement, Land Record
and Agriculture, Madras.

No. 208 Press

Dated 9th March 1897

Received 26-4-97

Registered 27-4-97

Enclosures

Spare copies

Vide C No 2256/97

SUBJECT.

Second-crop charge.

Reporting on the practice pre-
-vailing in the several districts
in the matter of the levy of
— and on the desirability of
fixing a date for the payment
thereof.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

REVENUE DEPARTMENT.

1897.

Board of Revenue

(Revenue Settlement, Land Records and Agriculture),

MADRAS.

Printed April th.

Proceedings, 9th March 1897, No. 208.

MARCH.

Second-crop charge.—Reporting on the practice prevailing in the several districts in the matter of the levy of — and on the desirability of fixing a date for payment thereof.

PROCEEDINGS OF THE BOARD OF REVENUE
(REVENUE SETTLEMENT, LAND RECORDS AND AGRICULTURE).

READ—again the following Proceedings of the Board of Revenue (R.S., L.R. and Agri.), dated 22nd April 1896, Mis. No. 1997:—

Read—the following G.O., Mis. No. 1478, Revenue, dated 11th April 1896:—

Read—Proceedings of the Legislative Department, dated 4th April 1896, No. 37, communicating to certain other departments of Government, for information and for necessary action, proceedings of a meeting of the Legislative Council held on the 26th February 1896.

Order—Mis. No. 1478, Revenue, dated 11th April 1896.

With reference to question No. VIII and the answer given thereto, the Board of Revenue will be requested to report the practice in the several districts in the matter of the levy of the second-crop charge and to submit its views as to fixing a date for the payment thereof.

(True Extract.)

(Signed) LIONEL DAVIDSON,
Ag. Under Secretary to Government.

To the Board of Revenue (Land Revenue).
Copy to the Legislative Department.

Resolution—dated 22nd April 1896, Mis. No. 1997.

Paragraph 1 of the Government Order will be communicated to all Collectors except that of Madras for early report. Copies of question-VIII referred to and of paragraph 6 of B.P., dated 21st February 1896, No. 908, reporting thereon will also be communicated to Collectors for reference.

(True Copy and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To all Collectors, except Madras, with enclosure (paragraph 1 of Government Order only).

Copy of Questions.

VIII. Is it a fact that there is no date fixed for the payment of Government demand for the second crop raised by a ryot, and that consequently the demand is in some cases enforced as soon as the cultivation is begun and before the crop is harvested, and will Government be pleased to fix the date for payment of kist for the second crop?

Reply thereto by the Board—vide B.P., dated 21st February 1896, Mis. No. 908.

6. With reference to the second question, it is a fact that no separate kistbandi is fixed for second crops. Ryots raising second crops will, as a rule, have already

harvested a first wet crop, and their dry crops; and in most districts, where the cultivation season is from June to March (e.g., Tanjore and Trichinopoly), both first and second crops will have been harvested by the time the last kist is due. If the concessions recommended by the Board in the

* B.P., dated 21st October 1894, No. 487-A. Proceedings * above quoted are approved, it is believed that all just ground of complaint will be removed.

(True Copy.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Secretary to Government, Revenue Department.

READ—file of Collectors' replies.

RESOLUTION—dated 9th March 1897, No. 208.

The papers read above contain the reports submitted by Collectors, with reference to G.O., No. 1478, dated 11th April 1896, regarding the practice in their districts in the matter of the levy of second-crop charge and the desirability of fixing a date for the payment thereof.

2. No second-crop charge is levied in the districts of Madras, Nilgiris, South Canara and Malabar.

3. The reports of the Collectors of the remaining districts are abstracted below:—

4. *Ganjām*.—Second crop is comparatively unimportant in the district. The present practice is not to levy the charge until after orders are passed on village statement No. 6 at jamabandi. As jamabandi is generally held late, the collection is not made until the following fasli. Second-crop *paddy* is practically confined to Chicacole. It is harvested in July and is therefore treated as first crop of the following year. The other two second crops of importance are green-gram and early gingelly. These are harvested in March and April. No hardship would be involved if the charge is levied with the last existing kist in March, when the ryot is generally in funds; but a kist payable on 1st May would enable the ryot to dispose of the second crop before he is called on to pay the charge.

5. *Vizagapatam*.—Second crop is not charged separately in this district, but a consolidated double-crop charge has been imposed at settlement.

Second crop is cultivated rarely in the Sarvasiddhi and Golconda taluks, and on only about 25 per cent. of the wet area in Palkonda. Gingelly is the second crop generally raised in the two former taluks, and it is mostly harvested by March, when the last kist falls due. In Palkonda, the second crops grown are gingelly and

† If not harvested within the fasli, it should properly be treated as cultivation of the next fasli. green-gram which are harvested about April, and indigo and paddy harvested in July.† An extra kist, if introduced, must therefore be payable in April or July.

The last kist is now due in March, and another in April would not make much difference, while a July kist is out of the question as it would fall after the close of the fasli. No separate kistbandi is necessary for second crop in the district.

6. *Gōdāvari*.—The prevailing second crops are “dalwa” paddy and gingelly and their harvest commences in April and ends by the middle of May. Minor second crops such as onions, garlic and chillies are harvested in some taluks by the end of March, and in others early in April, the harvest being everywhere completed by the end of April.

The second-crop charge is generally collected about the time of harvest, though in the Tanuku taluk, in some villages, the charge is levied as soon as the crop is raised; in some others as soon as it is harvested and in others again as soon as the measurements of the area irrigated are taken.

The Collector considers that a separate date should be fixed, and proposes two equal kists—one payable on the 10th April and the other on the 10th May, the second-crop kists being thus a continuation of those for the first crop.

7. *Kistna*.—The second-crop area is extremely small in the district. The charge is, at present, settled at jamabandi and collected soon after.

No hardship is entailed, as the crop will have been cut before the collection is attempted.

No separate kistbandi is necessary for the charge. The Collector adds that if the Board desires that one should be fixed, 15th March would be a suitable date.

8. *Kurnool*.—Second crop is generally sown in the months of December and January and harvested in the months of April and May. The collection depends on (1) preparation of tirvajasti and fasaljasti lists by karnams, (2) azmaish by Revenue Inspectors, and (3) final orders by Jamabandi or Divisional officer, and is generally made in April and May.

As the charge is not levied as soon as the crop is sown, the existing practice entails no hardship and no change is necessary, but, if the Board considers it desirable to fix a separate date, the Collector would suggest 15th April for the levy of second-crop charge. A later date will, he considers, cause difficulty in collection.

9. *Bellary*.—The second-crop charge is collected along with the kist that may be due at the time the charge is fixed. This has not been found inconvenient to the ryots and no change is required.

10. *Anantapur*.—Except under Chitravati and Pennair river channels, paddy is sown in December and January and harvested in April and May.

Second-crop charge is, at present, included in the demand of the month in which it is put in or immediately thereafter; it is not delayed till jamabandi. A kistbandi ending in March is inconvenient to meet the requirements of ryots for payment of second-crop charge; the last kist should fall in May. The Board observes that the kistbandi of this district has recently been revised and the last kist now falls in May.

11. *Cuddapah*.—Second crop known as "Vysakhnam" is sown in December and January, and harvested in April and May. At present the charge is included in the demand soon after the crop is sown and collected according to the kistbandi (December to March). If a separate date is to be fixed, it cannot be earlier than 15th May, but no separate date is necessary. Second crop forms but a very small proportion of the total cultivation, and by the time the sowing of it commences, almost all staple grains as well as indigo and cotton would have been harvested and brought to the market. The ryots therefore do not feel any difficulty in paying the charge for second crop during kistbandi months.

12. *Nellore*.—Second-crop charge of the previous year is included in the provisional demand for purposes of collection and levied according to the ordinary kistbandi, excess collections being adjusted when the demand is settled. In fresh cases of second-crop cultivation, the charge is not levied until after the jamabandi is over, i.e., in the last, or last but one, kist. Kists do not begin until January in two taluks, and February in others, when the second-crop cultivation is far advanced. The second-crop charge should be collected in lump in the first kist after jamabandi which will generally be in the April or May kist and, after or only shortly before the crop is harvested. Even if the crop is not harvested, the ryot must have the profits of his first crop where with to pay. If the ryots feel it inconvenient to pay in lump the Collector adds, that they will be induced to compound.

13. *Chingleput*.—No complaint can arise in regard to double-crop lands on which a consolidated assessment has been fixed and is consequently collected along with the usual kistbandi. As regards second-crop cultivation on single-crop wet land, or irrigated second crop on dry lands, such cultivation under small irrigation sources commences in October and November and continues till December, while, under more important irrigation sources, it commences in January and proceeds till the end of March. The earlier second crop comes to harvest from January to April while the

later remains on the ground till the close of the fasli. Regarding collections the present practice is to proceed on the basis of the previous fasli's beriz; and demands, therefore, on that basis, are issued at each of the ordinary kistbandis, any adjustments found necessary being made in March and April. If any ryot raises objection against the inclusion of second-crop cultivation when he has not actually carried it on, such charge is excluded. The system works well in practice and no complaint has ever been made as to this mode of collection.

14. *North Arcot*.—The practice in this district has been to include the charge in the demand as soon as cultivation is begun and to collect it with the ordinary kists. The Collector considers that no change is necessary. Ryots raising second crop would, he says, have already disposed of their first crop and can pay the extra charge without hardship. Moreover a separate kistbandi will retard collections.

15. *South Arcot*.—Second-crop charge is generally included in the year's demand and collected during the regular kist months. When the second crop is raised after the commencement of the kist months, it is levied in subsequent kists. If the crop is raised after the adangal has been closed, the charge is made and levied in May or June before which it is generally harvested. The existing practice does not cause hardship and may continue. It is impossible to fix a date, as the period within which the crop is harvested varies in different localities according to the capacity and source of supply of the irrigation works.

16. *Salem*.—The man who gets a second crop must be a well-to-do man and in a position to pay the charge during the kist months. Any late date fixed for the levy of second-crop charge will prevent collection being completed within the fasli. It is also pointed out by the Collector that the second-crop charge in respect of wet lands has been compounded in his district.

17. *Coimbatore*.—Second-crop charge is collected with the ordinary kists. This causes no hardship as the charge for second crop is mostly compounded for and forms but a small share of the profits realized by the ryots raising wet crops. Paddy is raised as a second crop in a few taluks and as it is generally reaped by March, no special concession is called for.

18. *Trichinopoly*.—Second-crop charge is now levied in the month of March, the last of the kist months,—by which time the second crop is usually harvested. No separate date need be fixed as this practice works satisfactorily.

19. *Tanjore*.—The samba or late wet crop is practically identical with second crop and there is a separate kistbandi for it from February to May. The normal harvest time for it is from 15th February to 15th March and no crop is left uncut after 1st April. The ryot will thus have gathered his harvest before the April kist (the heaviest kist) commences and moreover there is a four-anna kist payable in May. The existing practice is thus favourable to ryots and no hardship has been heard of. The old kistbandi of this district under which separate sets of instalments were prescribed for early and late wet crops and also for dry crops has now been abolished and a single set of kists has been prescribed for all crops commencing from January and ending in April.

20. *Madura*.—Second-crop assessment is demanded along with the first-crop assessment. Second crop is generally harvested before the last kist falls due (in May) and even earlier. The present system works well and no change is required.

21. *Tinnevely*.—Second crop on single-crop wet lands is sometimes raised in October to December, and harvested before March; this being generally the case in river-irrigated lands on which there has been a previous wet crop in the kar season. The bulk of the real second crop is grown from February onwards and harvested in May and June. The practice as to the collection of second-crop assessment is not uniform. The charge for second-crop cultivation in the earlier part of the north-east monsoon is invariably included in the usual kists. In the case of late second crop the charge is, in most taluks, generally brought to account after the jamabandi, in May or June.

No difficulty has been found in the collection of the second-crop charge. If a separate kistbandi for second-crop charge is considered necessary, the Collector would

suggest that the whole charge in respect of second crop, grown in February and March, may be collected in June. The charge on second crop raised before February may without hardship be included in the usual kists, while that for second crop, raised in April and harvested within the fasli, may, as usual, be collected in July. On double crop lands also, the second crop is generally harvested by the end of March which is the second kist month.

22. Appendix A to these Proceedings shows the average amount of second-crop charge levied on single-crop wet lands in each district of the Presidency during the past three years. It will be seen therefrom that the only districts in which the charge is large are those noted in the margin. Excluding Górávari and Trichinopoly the present practice in the districts referred to is generally to levy the second-crop charge with the ordinary kists, so that a great portion of the charge is levied before the crop is harvested. In South Arcot, Tanjore, Chingleput and parts of North Arcot, however, one of the kists falls due in April, while in Madura and Tinnevely there is also a four-anna kist in May. In these districts a great deal of the second crop is generally harvested before the last kist falls due, and the Board considers that the present practice may be modified so far as to allow the collection of the charge with the last kist. The concession may be extended to other districts in which the second-crop charge is levied separately. In Trichinopoly, according to the Collector's report, second crop is usually harvested before March and the charge is collected in that month which is also the month in which the last kist falls due.

23. In the case of Górávari the Collector's report shows that the chief second crops are harvested only in April and May. Unlike the other districts referred to above, there is no kist falling due in April in this district and the whole wet assessment is levied in three instalments from January to March. The Board therefore considers that an exception may be made in favour of this district in regard to the payment of the second-crop charge. The Collector recommends two equal instalments, one in April and the other in May, but the Board considers that no apportionment of the charge is necessary and that the whole may be collected in a lump in May.

24. There remain cases in which the second-crop charge is not levied separately but a consolidated double-crop assessment has been fixed at settlement, or the charge for the second crop has been compounded for either at settlement or subsequently. In all these cases, only the full assessment including the second-crop charge appears in the annual accounts and is levied according to the usual kistbandi. The Board considers that no change need be made in respect of these lands. The separation of the second-crop charge from the consolidated assessment is a task of much difficulty and will entail considerable alterations in accounts.

(True Copy and Extract.)

R. J. Simiwasen
Secretary.

APPENDIX A.

Districts.	Second-crop charge (fasaljasti).				
	Fasli 1303.	Fasli 1304.	Fasli 1305.	Total.	Average.
	RS.	RS.	RS.	RS.	RS.
Ganjám	12,202	10,190	14,202	36,594	12,198
Vizagapatam	89,387	1,02,971	1,15,676	3,08,034	1,02,678
Górávari	1,485	750	1,661	3,896	1,299
Kistna	41,999	38,841	29,351	1,10,191	36,730
Nellore	41,296	31,851	37,052	1,10,199	36,733
Cuddapah	57,110	32,710	52,734	1,42,554	47,518
Anantapur	41,476	40,842	45,030	1,27,348	42,449
Bellary	19,370	22,083	14,616	56,069	18,690
Kurnool	1,26,390	98,783	1,26,758	3,51,931	1,17,310
Madras	1,33,847	80,085	1,24,962	3,38,894	1,12,965
Chingleput	1,84,071	1,55,154	1,62,442	5,01,667	1,67,222
North Arcot	1,69,193	1,55,854	1,47,618	4,72,665	1,57,555
South Arcot	61,975	1,05,942	90,317	2,58,234	86,078
Tanjore	1,02,041	44,309	72,536	2,18,886	72,962
Trichinopoly	63,864	20,974	65,765	1,50,603	50,201
Madura	13,534	10,120	11,838	35,492	11,831
Tinnevely	..	..	..	..	..
Coimbatore	..	..	..	..	..
Nilgiris	..	..	..	..	..
Salom	..	..	..	..	..
South Canara	..	..	..	..	..
Malabar	..	..	..	..	..
Total	11,59,240	9,51,459	11,12,558	32,23,257	10,74,419

To the Secretary to Government, Revenue Department.
Copy to Collectors.
,, the Board of Revenue (Land Revenue).

Collection of 2 cups
of coffee

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273-

then 2nd crop is harvested

Collectors' proposals in regard to Kists for the Collection of 2nd crop charge

Board's Re. Commendations

Remarks of Collectors

Existing Kistband

10	11	12	13	Separate Kists	December	January	February	March	April
initial 2 nd crops completed by April & May (2) minor 2 crops by April	Two equal Separate Kists payable on 10 th April and 10 th May, may be fixed.	One extra Kist in May will do.	Pruning 2 nd crop are "Dalwa" paddy & guigelly.	all except 20% of 2 nd crop as assured at time	4	4	4	4	4
2 nd March	no Separate Kist is necessary			during the 4 as cul	4	4	4	4	4
	no Separate Kistband is necessary as (1) the ryots will have the profits of the 1 st crop & (2) Separate Kistband will retard collection.			collected demand & collected	4	4	4	4	4
the crops from January till the last of April	no Separate Kist is necessary.		If objection is raised by the ryots against inclusion of 2 nd crop charge when cultivation is not carried on, such charge is excluded.	if any 2 nd crop is collected or is long not harvesting to form	4	4	4	4	4
usually before May	Do		In some taluks, the first is the main crop as a rule & in others the 2 nd .	crop is the 1 st crop against the 2 nd crop is not to be collected	4	4	4	4	4
fore May & June	Do	The 2 nd crop charge may be collected with the last Kist.		starting of 2 nd crop	4	4	4	4	4
the crops before March	no change is recommended. If Separate Kistband is considered necessary (1) for crops grown before February, usual Kistband (2) for crops grown in Feb & March one vested in June (3) for crops grown in April & harvested before July in July.			collected	4	4	4	4	4
March	no change is necessary.			collected	4	4	4	4	4
the chief in 2 nd crop collection is	the collected with existing Kist in March - ryots are generally in funds but a sum payable in May would be better. no Separate Kistband is necessary but		Second crop is comparatively unimportant. (1) Is treated as 1 st crop of the 2 nd year. Second crop is comparatively unimportant.						

A list of second crop charge
to submit its views as
to fixing a date for the pay-
ment thereof - vide G.O. 1478
of 11th April 96. The current
read above is the Board's re-
ply which contains abstracts
of Collectors' reports and the
Board's views thereon.

2. The statement appended
to this note shows the average amount of
second crop charge levied in each
district, the existing Kist and
the months in which the second
crop is harvested, and the Collector's
and the Board's recommendations
in regard to separate Kist-
lands for 2nd crop charge.

The existing practice in
regard to the collection of
second crop charge is ^{also} shown in
Col. 3 of the statement.

The changes now
proposed to be introduced are
(1) That in Godavari, one
Kist for 2nd crop charge
shall be fixed in May
two months after the close
of the ordinary Kistland; the
reason

It gives a vast deal
of trouble
instalments have been
absolutely necessary. There
is a heavy Kist in
several districts. I prefer
the Board's proposal as
regards Godavari

JG
8/4/97

Yes
JG
8/4/97

Tanjore. The Board proposes
to fix it on 10th May, a
proposed by the Board, Collect
may be retarded. The object
proposed to fix the Kist on
10th April and 10th May, which
is in accordance with existing
practice, may be sanctioned.

Trichinopoly. The Board's pro-
posal to collect the charge
in March as heretofore is in
accordance with the ^{recommenda-}tion of the collectors and
may be sanctioned.

North Arcot. The collector
has not stated when 2nd
crop is harvested, but the
charge is included in the
demand as soon as culti-
vation is begun and colle-
cted with ordinary Kist. The
reason adduced by the collector
for continuing the present
practice, viz. that the ryots
have the profits of the 1st
crop is opposed to the principle
on which Kistland is fixed.

The Board's proposal to col-
lect the charge with the last
by which time it is presumed 2nd crop will be
harvested, may be sanctioned.

Yes
JG
8/4/97

Change

upland. In regard to
earlier crops (under the
small irrigation sources),
sown from October to Decr.
and harvested from January
to April, the existing practice
of collecting the charge with
the ordinary kist may con-
tinue, but in the case of
the later crops (under more
important irrigation sources)
sown from January to March
and harvested before July, the
Board's proposal to collect
it with the last kist in
April may be accepted, as
a good portion of the crops
will have been harvested
before April.

Madura. The Board's
proposal to collect the
charge with the last kist in
May may be approved.

South Arcot. Do in April do do
in May and before the crop is harvested in May or June.
Tamiraparani. The Board's
proposal to collect the
charge with the last kist in
May may be approved.
It is open to the objection
that the crops grown in
Tamiraparani

Yes
Jg
8/4/97

Yes
Jg
8/4/97

Yes
Jg
8/4/97

It is too early. There
must be a second crop
kist in May.
Jg
8/4/97

Tanjore. The Board proposes
to collect the charge with the
last kist in April. This may
be approved as harvest is
over before end of March.

Yes
Jg
8/4/97

Ganjam. The Board pro-
poses to collect the charge in
March may be approved, as
some of the 2nd crops (green
gram and early fingerlings) are
harvested in March and
April and 2nd crop paddy is
treated as 1st crop of the
following year.

Yes
Jg
8/4/97

Kistna. The Board's pro-
posal to collect the charge
with the last kist in March
is in accordance with the
suggestion of the Collector in
the event of a date for pay-
ment being fixed and may
be approved. But the re-
venue involved is so small
that it is a question
whether any change should
be made in the existing
practice.

No change need be made
the charge is not added
to the Janwar band nor
collected till afterwards.

Jg
8/4/97

Kurnool. The revenue
involved is small. The Board
proposes

proposal is to collect the charge with the last instalment in March but the collector's proposal to fix the 15th April as the date being preferred seems preferable as the crops are harvested in April and May. The collector's proposal concerned in the Board is to make the charge payable with the last kist in May and may be approved. Vijayapattanam, Salem and Coimbatore. Causali dated double crop charge has been imposed at settlements and is collected according to Kistbandi. The Board and collector do not recommend any change in the existing practice which it is

Submitted may continue -

about Coimbatore, the Bd. has no opinion but the C.M. recommends that no change be made in the existing practice which it is submitted may continue.

Bellary, Chikmagalur and Kallur. The Board has not offered its opinion

No change need be made. The total amount is small & it is not settled till I am ready to collect bill after wards.

JG
8/4/97

Yes
JG
8/4/97

Yes
JG
8/4/97

No change need be made

JG
8/4/97

opinion re the collection of 2nd crop charge in these districts. The collection is not made separately, but according to Kistbandi. In the first 2 districts, collectors do not recommend a charge. The Bellary collector has not reported when 2nd crop is harvested. From collector's replies to District Commissioner's questions, it is observed that 2nd crop paddy grown in Nov. to January is harvested in March to April. 2nd crop charge may therefore be collected with the last kist.

Yes
JG
8/4/97

In Chikmagalur, 2nd crop is harvested in April and May. The last kist falls in March. 15th April may be fixed for the 2nd crop charge. In Kallur, the collector recommends the collection of the kist in April or May. 15th May (last kist month) may be

Yes
JG
8/4/97

financial effect on the budget of receipts,
with reference to the letter from the Govt of
India No 1337 of 14th March 1888 printed in
G.O. No 724 of 20th Oct 1888.

from adms

22/4/97
Note In Chinsput, the charge for earlier
second crop is now collected with ordinary
Kists and this it was suggested, in the
note for orders, might continue & include in
the case of both the earlier & later second

crop, the Bd's recommendation is to levy it
with last Kist in April, while in the note
the suggestion to levy the charge with April
Kist was made in respect of later second
crop only & this has been approved by the H.M.

I am not sure whether the H.M. intended that
there should be this difference in the levy of
second charge in regard to earlier & later second
crop. The Board's recommendation has been
embodied in the draft.

22-4-97
Take adms.

22/4/97

22-10-5-97
To
The 1st of Rev. (ms. 1888) 28/4/97
copy to the 2nd of Rev. (Ltr) 60/3

Right
27/4/97

Government (1897) of Madras. REVENUE.

Recd. } 1897. Enclosures
Regd. } Spare copies

G.O., No. 273, 28th April 1897.

APRIL.

Second-crop Charge.
Passing orders on the question of the levy of — in the several districts of the Presidency.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 9th March 1897, No. 208 :—

Read—again the following Proceedings of the Board of Revenue (R.S., L.R. and Agri.), dated 22nd April 1896, Mis. No. 1997 :—

Read—the following G.O., Mis. No. 1478, Revenue, dated 11th April 1896 :—

Read—Proceedings of the Legislative Department, dated 4th April 1896, No. 37, communicating to certain other departments of Government, for information and for necessary action, proceedings of a meeting of the Legislative Council held on the 26th February 1896.

Order—Mis. No. 1478, Revenue, dated 11th April 1896.

With reference to question No. VIII and the answer given thereto, the Board of Revenue will be requested to report the practice in the several districts in the matter of the levy of the second-crop charge and to submit its views as to fixing a date for the payment thereof.

(True Extract.)

(Signed) LIONEL DAVIDSON,
Ag. Under Secretary to Government.

To the Board of Revenue (Land Revenue).
Copy to the Legislative Department.

Resolution—dated 22nd April 1896, Mis. No. 1997.

Paragraph 1 of the Government Order will be communicated to all Collectors except that of Madras for early report. Copies of question VIII referred to and of paragraph 6 of B.P., dated 21st February 1896, No. 908, reporting thereon will also be communicated to Collectors for reference.

(True Copy and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To all Collectors, except Madras, with enclosure (paragraph 1 of Government Order only).

Copy of Questions.

VIII. Is it a fact that there is no date fixed for the payment of Government demand for the second crop raised by a ryot, and that consequently the demand is in some cases enforced as soon as the cultivation is begun and before the crop is harvested, and will Government be pleased to fix the date for payment of kist for the second crop?

Reply thereto by the Board—vide B.P., dated 21st February 1896, Mis. No. 908.

6. With reference to the second question, it is a fact that no separate kistbandi is fixed for second crops. Ryots raising second crops will, as a rule, have already

harvested a first wet crop, and their dry crops; and in most districts, where the cultivation season is from June to March (e.g., Tanjore and Trichinopoly), both first and second crops will have been harvested by the time the last kist is due. If the concessions recommended by the Board in the

* B.P., dated 21st October 1894, No. 487-A. Proceedings * above quoted are approved, it is believed that all just ground of complaint will be removed.

(True Copy.)

(Signed) P. RAJARATNA MUDALIAR,

Secretary.

To the Secretary to Government, Revenue Department.

Read—file of Collectors' replies.

Resolution—dated 9th March 1897, No. 208.

The papers read above contain the reports submitted by Collectors, with reference to G.O., No. 1478, dated 11th April 1896, regarding the practice in their districts in the matter of the levy of second-crop charge and the desirability of fixing a date for the payment thereof.

2. No second-crop charge is levied in the districts of Madras, Nilgiris, South Canara and Malabar.

3. The reports of the Collectors of the remaining districts are abstracted below :—

4. *Ganjām*.—Second crop is comparatively unimportant in the district. The present practice is not to levy the charge until after orders are passed on village statement No. 6 at jamabandi. As jamabandi is generally held late, the collection is not made until the following fasli. Second-crop paddy is practically confined to Chicacole. It is harvested in July and is therefore treated as first crop of the following year. The other two second crops of importance are green-gram and early gingelly. These are harvested in March and April. No hardship would be involved if the charge is levied with the last existing kist in March, when the ryot is generally in funds; but a kist payable on 1st May would enable the ryot to dispose of the second crop before he is called on to pay the charge.

5. *Vizagapatam*.—Second crop is not charged separately in this district, but a consolidated double-crop charge has been imposed at settlement.

Second crop is cultivated rarely in the Sarvasiddhi and Golconda taluks, and on only about 25 per cent. of the wet area in Palkonda. Gingelly is the second crop generally raised in the two former taluks, and it is mostly harvested by March, when the last kist falls due. In Palkonda, the second crops grown are gingelly and

† If not harvested within the fasli, it should properly be treated as cultivation of the next fasli. green-gram which are harvested about April, and indigo and paddy harvested in July.† An extra kist, if introduced, must therefore be payable in April or July.

The last kist is now due in March, and another in April would not make much difference, while a July kist is out of the question as it would fall after the close of the fasli. No separate kistbandi is necessary for second crop in the district.

6. *Ghātāvari*.—The prevailing second crops are "dalwa" paddy and gingelly and their harvest commences in April and ends by the middle of May. Minor second crops such as onions, garlic and chillies are harvested in some taluks by the end of March, and in others early in April, the harvest being everywhere completed by the end of April.

The second-crop charge is generally collected about the time of harvest, though in the Tanuku taluk, in some villages, the charge is levied as soon as the crop is raised; in some others as soon as it is harvested and in others again as soon as the measurements of the area irrigated are taken.

The Collector considers that a separate date should be fixed, and proposes two equal kists—one payable on the 10th April and the other on the 10th May, the second-crop kists being thus a continuation of those for the first crop.

7. *Kistna*.—The second-crop area is extremely small in the district. The charge is, at present, settled at jamabandi and collected soon after.

No hardship is entailed, as the crop will have been cut before the collection is attempted.

No separate kistbandi is necessary for the charge. The Collector adds that if the Board desires that one should be fixed, 15th March would be a suitable date.

8. *Kurnool*.—Second crop is generally sown in the months of December and January and harvested in the months of April and May. The collection depends on (1) preparation of tirvajasti and fasaljasti lists by karnams, (2) azmaish by Revenue Inspectors, and (3) final orders by Jamabandi or Divisional officer, and is generally made in April and May.

As the charge is not levied as soon as the crop is sown, the existing practice entails no hardship and no change is necessary, but, if the Board considers it desirable to fix a separate date, the Collector would suggest 15th April for the levy of second-crop charge. A later date will, he considers, cause difficulty in collection.

9. *Bellary*.—The second-crop charge is collected along with the kist that may be due at the time the charge is fixed. This has not been found inconvenient to the ryots and no change is required.

10. *Anantapur*.—Except under Chitravati and Pennair river channels, paddy is sown in December and January and harvested in April and May.

Second-crop charge is, at present, included in the demand of the month in which it is put in or immediately thereafter; it is not delayed till jamabandi. A kistbandi ending in March is inconvenient to meet the requirements of ryots for payment of second-crop charge; the last kist should fall in May. The Board observes that the kistbandi of this district has recently been revised and the last kist now falls in May.

11. *Cuddapah*.—Second crop known as "Vysakhm" is sown in December and January, and harvested in April and May. At present the charge is included in the demand soon after the crop is sown and collected according to the kistbandi (December to March). If a separate date is to be fixed, it cannot be earlier than 15th May, but no separate date is necessary. Second crop forms but a very small proportion of the total cultivation, and by the time the sowing of it commences, almost all staple grains as well as indigo and cotton would have been harvested and brought to the market. The ryots therefore do not feel any difficulty in paying the charge for second crop during kistbandi months.

12. *Nellore*.—Second-crop charge of the previous year is included in the provisional demand for purposes of collection and levied according to the ordinary kistbandi, excess collections being adjusted when the demand is settled. In fresh cases of second-crop cultivation, the charge is not levied until after the jamabandi is over, i.e., in the last, or last but one, kist. Kists do not begin until January in two taluks, and February in others, when the second-crop cultivation is far advanced. The second-crop charge should be collected in lump in the first kist after jamabandi which will generally be in the April or May kist and, after or only shortly before the crop is harvested. Even if the crop is not harvested, the ryot must have the profits of his first crop where with to pay. If the ryots feel it inconvenient to pay in lump the Collector adds, that they will be induced to compound.

13. *Chingleput*.—No complaint can arise in regard to double-crop lands on which a consolidated assessment has been fixed and is consequently collected along with the usual kistbandi. As regards second-crop cultivation on single-crop wet land, or irrigated second crop on dry lands, such cultivation under small irrigation sources commences in October and November and continues till December, while, under more important irrigation sources, it commences in January and proceeds till the end of March. The earlier second crop comes to harvest from January to April while the

later remains on the ground till the close of the fasli. Regarding collections the present practice is to proceed on the basis of the previous fasli's beriz; and demands, therefore, on that basis, are issued at each of the ordinary kistbandis, any adjustments found necessary being made in March and April. If any ryot raises objection against the inclusion of second-crop cultivation when he has not actually carried it on, such charge is excluded. The system works well in practice and no complaint has ever been made as to this mode of collection.

14. *North Arcot*.—The practice in this district has been to include the charge in the demand as soon as cultivation is begun and to collect it with the ordinary kists. The Collector considers that no change is necessary. Ryots raising second crop would, he says, have already disposed of their first crop and can pay the extra charge without hardship. Moreover a separate kistbandi will retard collections.

15. *South Arcot*.—Second-crop charge is generally included in the year's demand and collected during the regular kist months. When the second crop is raised after the commencement of the kist months, it is levied in subsequent kists. If the crop is raised after the adangal has been closed, the charge is made and levied in May or June before which it is generally harvested. The existing practice does not cause hardship and may continue. It is impossible to fix a date, as the period within which the crop is harvested varies in different localities according to the capacity and source of supply of the irrigation works.

16. *Salem*.—The man who gets a second crop must be a well-to-do man and in a position to pay the charge during the kist months. Any late date fixed for the levy of second-crop charge will prevent collection being completed within the fasli. It is also pointed out by the Collector that the second-crop charge in respect of wet lands has been compounded in his district.

17. *Coimbatore*.—Second-crop charge is collected with the ordinary kists. This causes no hardship as the charge for second crop is mostly compounded for and forms but a small share of the profits realized by the ryots raising wet crops. Paddy is raised as a second crop in a few taluks and as it is generally reaped by March, no special concession is called for.

18. *Trichinopoly*.—Second-crop charge is now levied in the month of March, the last of the kist months,—by which time the second crop is usually harvested. No separate date need be fixed as this practice works satisfactorily.

19. *Tanjore*.—The samba or late wet crop is practically identical with second crop and there is a separate kistbandi for it from February to May. The normal harvest time for it is from 15th February to 15th March and no crop is left uncut after 1st April. The ryot will thus have gathered his harvest before the April kist (the heaviest kist) commences and moreover there is a four-anna kist payable in May. The existing practice is thus favourable to ryots and no hardship has been heard of. The old kistbandi of this district under which separate sets of instalments were prescribed for early and late wet crops and also for dry crops has now been abolished and a single set of kists has been prescribed for all crops commencing from January and ending in April.

20. *Madura*.—Second-crop assessment is demanded along with the first-crop assessment. Second crop is generally harvested before the last kist falls due (in May) and even earlier. The present system works well and no change is required.

21. *Tinnevely*.—Second crop on single-crop wet lands is sometimes raised in October to December, and harvested before March; this being generally the case in river-irrigated lands on which there has been a previous wet crop in the kar season. The bulk of the real second crop is grown from February onwards and harvested in May and June. The practice as to the collection of second-crop assessment is not uniform. The charge for second-crop cultivation in the earlier part of the north-east monsoon is invariably included in the usual kists. In the case of late second crop the charge is, in most taluks, generally brought to account after the jamabandi, in May or June.

No difficulty has been found in the collection of the second-crop charge. If a separate kistbandi for second-crop charge is considered necessary, the Collector would suggest that the whole charge in respect of second crop, grown in February and March, may be collected in June. The charge on second crop raised before February may without hardship be included in the usual kists, while that for second crop, raised in April and harvested within the fasli, may, as usual, be collected in July. On double crop lands also, the second crop is generally harvested by the end of March which is the second kist month.

22. Appendix A to these Proceedings shows the average amount of second-crop charge levied on single-crop wet lands in each district of the Presidency during the past three years. It will be seen therefrom that the only districts in which the charge is large are those noted in the margin. Excluding Gódvári and Trichinopoly the present practice in the districts referred to is generally to levy the second-crop charge with the ordinary kists, so that a great portion of the charge is levied before the crop is harvested. In South Arcot, Tanjore, Chingleput and parts of North Arcot, however, one of the kists falls due in April, while in Madura and Tinnevely there is also a four-anna kist in May. In these districts a great deal of the second crop is generally harvested before the last kist falls due, and the Board considers that the present practice may be modified so far as to allow the collection of the charge with the last kist. The concession may be extended to other districts in which the second-crop charge is levied separately. In Trichinopoly, according to the Collector's report, second crop is usually harvested before March and the charge is collected in that month which is also the month in which the last kist falls due.

23. In the case of Gódvári the Collector's report shows that the chief second crops are harvested only in April and May. Unlike the other districts referred to above, there is no kist falling due in April in this district and the whole wet assessment is levied in three instalments from January to March. The Board therefore considers that an exception may be made in favour of this district in regard to the payment of the second-crop charge. The Collector recommends two equal instalments, one in April and the other in May, but the Board considers that no apportionment of the charge is necessary and that the whole may be collected in a lump in May.

24. There remain cases in which the second-crop charge is not levied separately but a consolidated double-crop assessment has been fixed at settlement, or the charge for the second crop has been compounded for either at settlement or subsequently. In all these cases, only the full assessment including the second-crop charge appears in the annual accounts and is levied according to the usual kistbandi. The Board considers that no change need be made in respect of these lands. The separation of the second-crop charge from the consolidated assessment is a task of much difficulty and will entail considerable alterations in accounts.

(True Copy and Extract.)

(Signed) R. V. SRINIVASIAH,
Secretary.

To the Secretary to Government, Revenue Department.

Copy to Collectors.

„ the Board of Revenue (Land Revenue).

APPENDIX A.

Districts.	Second-crop charge (fasaljasti).				
	Fasli 1303.	Fasli 1304.	Fasli 1305.	Total.	Average.
Ganjám	Rs. 12,202	Rs. 10,190	Rs. 14,202	Rs. 36,594	Rs. 12,198
Vizagapatam .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Gódvári	89,337	1,02,971	1,15,676	3,08,034	1,02,678
Kistna	1,485	750	1,661	3,896	1,299
Nellore	41,999	38,841	29,351	1,10,191	36,730
Cuddapah	41,296	31,851	37,052	1,10,199	36,733
Anantapur	57,110	32,710	52,734	1,42,554	47,518
Bellary	41,476	40,842	45,030	1,27,348	42,449
Kurnool	19,370	22,083	14,616	56,069	18,690
Madras .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Chingleput	1,26,390	98,783	1,26,758	3,51,931	1,17,310
North Arcot	1,33,847	80,085	1,24,962	3,38,894	1,12,965
South Arcot	1,84,071	1,55,154	1,62,442	5,01,667	1,67,222
Tanjore	1,69,193	1,55,854	1,47,618	4,72,665	1,57,555
Trichinopoly	61,975	1,05,942	90,317	2,58,234	86,078
Madura	1,02,041	44,309	72,536	2,18,886	72,962
Tinnevely	63,864	20,974	65,765	1,50,603	50,201
Coimbatore	13,534	10,120	11,838	35,492	11,831
Nilgiris .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Salem .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
South Canara .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Malabar .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Total	11,59,240	9,51,459	11,12,558	32,23,257	10,74,419

ORDER—No. 273, Revenue, dated 28th April 1897.

Land Revenue No. 7.

Ganjám. | Tanjore.
Anantapur. | Trichinopoly.
Chingleput. | Madura.
North Arcot. | Tinnevely.

The Government approves of the Board's proposal that the second-crop charge shall be levied with the last of the ordinary kists in the districts named in the margin and in one kist in May in the Gódvári district. The existing practice may continue in the Vizagapatam, Salem and Coimbatore districts as also in Kistna and Kurnool, in which the total amount of revenue involved is small and the charge is not settled till jamabandi nor collected till afterwards. In South Arcot there should be a second-crop kist in May.

2. The Board has offered no opinion in regard to kists for collection of second-crop charge in the Nellore, Bellary, Cuddapah and Coimbatore districts. The last-named district has been dealt with in paragraph 1 *supra*. In the other districts, the charge should be levied as shown below :—

Bellary—with last kist.

Cuddapah—in April.

Nellore—in May.

3. Before giving effect to these orders, the Board is requested to report their financial effect on the budget of receipts, with reference to the letter from the Government of India, No. 1337, dated 14th March 1888, printed in G.O., No. 724, dated 20th October 1888.

(True Extract.)

(Signed) G. STOKES,
Ag. Secretary to Government.

To the Board of Revenue (Revenue Settlement,
Land Records and Agriculture).

Copy to the Board of Revenue (Land Revenue).

Exd. Shaik Karim.

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