PRESS SERIES.

G.O., No. 451

Dated 11th June 1897.

[Despatch Abstract.]

Amount of assessment.

Passing orders on the question of the — to be charged on wet lands in the Tinnevelly &c. Compounded for second crop charges, when either a single or wet-crop or dry irrigated crops or one crop only is raised.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Revenue (1[illegible]

CURRENT No. 1[illegible]

From

The Board of Revenue

(Rev. Sett., L. R. & Agri.).

Order

No. 1534 Jus:

Dated 2nd March 1897

Received

Registered

Enclosures

Spare copies

SUBJECT.

Submitting to Government with ~~remark~~ remarks report regarding lands silted up owing to the floods of December 1895 in the Tinnevelly Dist and requesting the Collector to report again ~~some further information~~ on the subject.

G.O.	No.	Department.	Date.
B.P.	5-3-96	Lett. Bo	36
"	9-5-96	" Bo	2904
Pv	1603	28-4-96	

FURTHER PAPERS.

G.O.	No.	Department.	Date.

(Sett. 22—2,000—29-10-96.

REVENUE BOARD OFFICE. MADRAS.

Proceedings of the Board of Revenue

(Revenue Settlement, Land Records and Agriculture),

Dated 25". June 1896

No. 3151 Mis:

READ the following letter from the Collector fo Tinnevelly dated 11" June 1896 Disposal No: 964 of 1896 Genl: Rev:-

With reference to B.P. Nos: 36/5-3-96 and 2904/9-5-96 Mis: I have the honor to furnish the following particulars regarding lands silted up which are not entitled to any remissions under the rules:-

	Extent acres-	Assessment Rs
Compounded lands in which Kar crops yielded	1013.49	12,369
Portions of fields silted but not entitled to remission as the remaining portions yielded	188.5	2,095

2. The correct amount of remission on account of silted lands is now reported to be Rs 20,614 in respect of an extent of 2441 acres against Rs 15,000 originally reported. The bulk of this amount represents remission on compounded lands in which the kar crops failed for want of water and the Pishanam on account of silting up by floods. secured.

Resolution. ed as the charge

No. Department. Date.

Tinnevelly Collector's office

Dis: No: 1113of '96 Dated 27" June 1896
Genl: Rev:

From.

A.W.B.Higgins Esquire
Collector of Tinnevelly.

To.

The Secretary to the Commissioner of Rev: Sett: &c
Madras.

Sir,

With reference to Board's Proceedings No: 3151 Mis: dated 25" instant, I have the honor to submit in original the reports received from the Tahsildars of Tinnevelly,Nangun-neri,and Srivaikuntam regarding the lands silted up by the flood.

I have the honor to be
Sir,
Your Most obedient Servant.
(Signed) A.W.B. Higgins
Collector.

(True Copy)

R.V. Srinivasa Iyer
Secretary.

is an inferior crop, the ~~enarge~~

Proceedings of the Board of Revenue.

(Revenue Settlement, Land Records and Agriculture)

Dated 2" March 1897. No: 1534 Mis:

Read again Board's Proceedings dated 25" June 1896 No: 5151 Miscellaneous.

Read also letter from the Collector of Tinnevelly dated 27" June 1896 Disposal No: 1113/Gen:Rev:

Resolution.

The papers read above regarding lands silted up owing to the floods of December 1895 in the Tinnevelly District will be submitted to Government with reference to G.O. No: 1603 Mis: dated 29" April 1896.

2. The total area silted up is reported to have been 3643 acres of land assessed at Rs 35078, in the taluks of Srivaikuntam, Tinnevelly and Nanguneri, the bulk of the lands lying in the Srivaikuntam taluk. It is presumed that no lands were silted up in the Ambasamudram taluk which was also one of the the taluks affected by the floods.

3. The Collector classified the silted lands under the following heads.

(1) Lands entitled to remission being chiefly compounded ~~land~~ lands in which the kar crop failed for want of water, and the Pishanam owing to silt.....

	Area	Assessment.
acres	2,441--	20,614

(2) Lands not entitled to remissions being:-

(a) Compounded lands in which kar crops yielded

acres 1013.49 ---- Rs 12,369.

(b) Portions of fields of which the remaining portions yielded .....acres 188.5 --------- Rs 2095

As regards class II(a), the Board observes that the District practice is to charge only the single crop rate when the principal crop fails and an inferior crop is secured. If, then, the kar crop secured is an inferior crop, the ~~charge~~

the charge on the lands should be only the difference betw
the compounded and single crop assessment. The Collector is
requested to report why he considers these lands as not
entitled to remission. From the statements received with the 2nd letter
it appears that some of the lands were dry cultivated after the floods. In such cases, of course,
crop was secured, no remissions should be granted.

4. The total area shown in the Collector's letter as n
entitled to remission does not quite agree with the figu
worked out from the Tahsildars' statements. If remission is
to be granted in respect of lands on which the kar crop onl
was secured the detailed statememts for each village will
have to be carefully scrutinised.

5. The Tahsildars' reports show that the considerable
amounts would be required for removing the silt from the
lands affected and in para 2 of his letter No: 512 dated 1st
March 1896 read in Board's Proceedings No: 36 dated 5th March
1896 the Collector stated that instructions had been issued
to Tahsildars to proclaim to the ryots that they can obtain
loans for removing silt and to grant loans where necessary.
The Collector will be requested to report for the information
of the Board the amount of loans granted according to these
instructions.

(True Extract)

R. J. Sundaram
Secretary.

To.

The Secretary to Government, Rev: Dept: with one file of p
Copy to the Collector of Tinnevelly. papers to be return

Eddc 2/3/87

B. of Wa

G.O.	No.	Department.	Date.
B.P.	82 &	1-5-96	
"	497 &	23-11-96	4 I.e.
"	2812 &	13-11-96	
B.P.	3213 &	10-7-97	
Cir.	2896 &	1904/97.	

FURTHER PAPERS.

G.O.	No.	Department.	Date.

REVENUE DEPARTMENT.

1897.

Board of Revenue

(Revenue Settlement, Land Records and Agriculture),

MADRAS.

Printed March th.

Proceedings, 5th March 1897, No. 196.

MARCH.

Remission.—Passing orders on letter from the Collector of Tinnevelly soliciting the orders of the Board regarding — in respect of compounded double crop lands in the district.

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

READ—the following letter from A. W. B. HIGGENS, Esq., Collector of Tinnevelly, to the Secretary to the Commissioner of Revenue Settlement, and Director of the Department of Land Records and Agriculture, dated 17th February 1897, Cur. No. 320 Gl.:—

With reference to paragraphs 1 and 2 of B.P., dated 1st May 1896, No. 82, passing orders regarding remissions in respect of compounded lands in this district, I have the honour to solicit the Board's orders as to the charge to be imposed in cases in which no wet crop (principal or inferior) has been secured but dry crops are raised and irrigated. I presume that in such cases dry assessment and water-rate should be charged for one crop, an additional water-rate being charged if a second dry crop is irrigated.

2. I also presume that the principle in B.P., dated 23rd November 1894, No. 497, in regard to crops on single crop lands irrigated by wells should also be followed in the case of compounded lands, full compounded assessment or single wet assessment being charged in the case of principal or inferior wet crops, respectively, and dry assessment *plus* water-rate in the case of irrigated dry crops, if there is water in the irrigation source during any part of the time the crop is on the ground.

3. I also solicit a reconsideration of the Board's order in paragraph 3 of its Proceedings, dated 1st May 1896, No. 82, directing the discontinuance of the practice of the district, by which, in the case of single crop lands, the order of crops is changed and an irrigated dry crop grown in kar (south-west monsoon) is treated as the second crop and a wet crop in pishanam as the first crop. The Board observe that the adoption of the rules in B.P., dated 23rd November 1894, No. 497, will lead to the same result as that arrived at with reference to the district practice. This observation is, I submit, apparently not correct. Under the rules in the above Board's Proceedings, the charge for an irrigated dry crop in kar followed by a wet crop in pishanam will be $1\frac{3}{4}$ wet assessment, while under the district practice the charge will be single wet assessment *plus* water-rate, which will generally amount to a less sum than the $1\frac{3}{4}$ wet assessment. The difference will be large in the case of highly assessed lands. For example, in the case of land assessed at Rs. 10–8–0, the charge under the Board's Proceedings will be Rs. 18–6–0, while, according to the district practice, the charge will be only Rs. 12–8–0 or Rs. 12 according as the source of irrigation is first or second class. Even taking the case of land falling under the lowest class assessed at Rs. 3, the charge under the Board's Proceedings will be Rs. 5–4–0 against Rs. 5 or Rs. 4–8–0 in the other case. To change the district practice will therefore be hard on the ryots. The *raison dêtre* of the district practice is that the north-east monsoon is the season of abundant rainfall and that ryots are expected to and do grow a wet on single crop land at that time. In proof of this, I solicit reference to Mr. Puckle's settlement notice and to his letter in B.P., dated 13th November 1876, No. 2812. It is explained in the notice that "the rates for irrigated lands are for a single crop *which, as a general rule, must be considered as pishanam cultivated between October and May.*" On the same principle, a wet crop grown in kar is by district practice treated as second crop. No practical difficulty or confusion has hitherto resulted from the district practice. In the foregoing circumstances I beg for permission to continue the existing practice.

4. I request the favour of early orders, as the jamabandi is to commence shortly in several taluks.

RESOLUTION—dated 5th March 1897, No. 196.

The Collector is informed that his presumptions in paragraphs 1 and 2 of his letter read above are correct but that the concession of charging dry assessment and water-rate should be allowed in those cases only in which it is proved that the supply in the source of irrigation was insufficient for raising a wet crop.

2. He will also be informed with reference to paragraph 3 of his letter that the practice of the district mentioned therein may be continued.

(True Copy and Extract.)

R. V. Srinivasan
Secretary.

To the Collector of Tinnevelly.
Copy to the Deputy Director, Land Records and Agriculture.
" " Land Revenue Department.
" " Secretary to Government, Revenue Department.

Exd. Md. Pahilvan.

Revenue (1897) Department.

CURRENT No. 289

GOVERNMENT OF MADRAS
2 APR 97
REVENUE DEPARTMENT

Read

From The Board of Revenue
(Revenue Settlement, Land
Records and Agriculture)
Madras
No. 2453 Miscellaneous

Order

Dated 1st April 1897
Received 2nd " "
Registered 2nd " "
Enclosures
Spare copies

SUBJECT.

Passing remarks on the letter
from the Collector of Tinnevelly
regarding remission on
Compounded lands and
requesting him to submit
a further report on the
matter, at an early o

Refer with the
printed (Current)
from the

1st April 97.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

REVENUE BOARD OFFICE MADRAS.

Proceedings of the Board of Revenue

(Revenue Settlement, Land Records and Agriculture.)

Dated 1st April 1897.

No. 2453 miscellaneous

READ ..... the following letter from the Collector of Tinnevelly, dated 17th March 1897, Ref A on current No $\frac{212}{G.B.Pt}$ of 97:—

With reference to concluding portion of paragraph 3 of Board's Proceedings No. $\frac{1554 \text{ Mis}}{2 \cdot 3 \cdot 97}$ in regard to the charge for compounded lands in which Kar crop yielded but the pisharam crop failed owing to the flood, I have the honour to report that the special rules contained in Board's Proceedings No. 3213 dated 10th July 1877 have not been in force in This

assessment was charged in all cases in which a single crop was secured whether in Kar or Peshanam. It was only on receipt of Board's Proceedings No 82 Settlement 1-5-96 that the distinction between principal and inferior crop has been ordered to be maintained. On enquiry it was ascertained that the Peshanam crop is the principal crop in all taluks except a few villages of the Tenkasi taluk and orders have been issued for the adoption of the Kar crop as the principal crop in the excepted villages and of the Peshanam crop elsewhere. I am not sure whether it is necessary to maintain the distinction between principal and inferior crop as the Kar crop, though inferior in value, generally yields a better outturn than the Peshanam crop; but before making any definite proposals, I have ... give effect to the rules and to consider at the jamabundi the question of the necessity for the distinction.

The Board observes in paragraph 3 that the charge on compounded lands in which an inferior crop was secured is the difference between the compounded assessment and the single crop assessment. This observation is apparently not in accordance with Board's Proceedings No 82 1-5-96 in which it has been ruled that where the principal crop fails and the inferior crop is secured either in the first or second season single crop rate should be charged. I beg to be informed whether the Board's remark is correct. If the expression single crop rate used in the Board's

evidently means single wet assessment and not the compounded rate for the second crop, i.e the difference between compounded assessment and single wet assessment. I request the favour of very early orders, as the jamabandi has been commenced. I shall submit my reply to paragraph 6 on receipt of information from Tahsildars.

Resolution

If the special rules issued in Board's Proceedings No 3213. 10-7-77 were not being followed, the collector should have brought the fact to the notice of the Board as soon as he received Board's Proceedings No 82 dated 1st May 1876. The result of the enquiries which he has now instituted regarding the necessity for maintaining the distinction contemplated in the above rules for purposes of season remission on compounded double crop lands, should be reported to the Board as early as possible.

2. With reference to the second para of collector's letter, he is informed that what was intended was that if the Kar crop secured was an inferior crop, the charge should be only the single crop assessment. The words "the difference between the compounded and" occurring after the words "the charge on the lands should be only" and before the words "single crop assessment" in para 3 of Board's Proceedings No 1534 2-3-9 should be struck out.

3. It is observed that the paragraphs of the collector's letter have not been numbered.

(True copy and Extract)

R. V. Srinivasa.
Secretary.

To the Collector of Tinnevelly
copy to the Secretary to Government
Revenue Department.

Exd 7/1877

The Hon. Mr Grose C.I.E.

Flagged B

These rules apply only on the [illegible] of Lemon. They [illegible] Upland.

23/4/97.

They were not laid before Govt. apparently.

* Please see para 2 of [illegible]

Flagged C

I believe a dry crop is known as Gingli. Great care [illegible] distinction between the [illegible] crop because [illegible] is liable to [illegible] Sowars cleaning [illegible]

23/4/97.

27/5/97.

Further notes dictated by Mr. Collector in this letter vide Cuddapah Special Report contained in B.P. No. 3243 dated 10th July 1877 having regard to the fact that the Compound Assessments chiefly charged in all cases in which a single crop was secured whether in Kar or Rishi lands and that it was duly stated in the receipt of B.P. No. 82 dated 1st May 1896 that the distinction between principal and inferior crops has been ordered to be maintained (as in the principal crop in a few villages in the Jemkandi Taluk and Pishadi and also elsewhere). At the same time he raises the question whether it is necessary to retain the distinction between principal and inferior crop and states that, pending the receipt of reports from the

...ted. to give
...t to the rules at the Jama
...bi, he will notwithstanding
...instd submit any definite
...roposals in the matter. The
...board has called upon the
...Collector to Report the results
...of his enquiries. Board's orders on the
...Collector's report when received may be awaited
...but with [the verbal error
...referred to in para 2 of the
...draft order passed by the Secretary has been rectified by the Board in para 2
...of the Current] 32 ...
...25 ... drawn to the letter of
...printed in the B.P. No. 82
...of 8th May 1896 (Rev. Letter), the
...instructions issued with which
...were approved by Government
...G.O. No. 2365-87-17 9th June/96,
...the Collector raised the following
...questions regarding wet &
...(a) whether Clause (iv) of
...the Rules appended to B.P.
...No. 497 of 23rd Nov. 1894 ~~purport~~ which is
...transcribed in the margin
...is applicable to Cumpum
...table crops. Lands. The Board
...in those Rules did not

apply

flagged C.

flagged C

flagged D

I where a dry crop is grown on single-crop wet land but sufficient water for raising wet-crop becomes available in the irrigation source during any portion of the year — usual wet assessment.

where

...ceived or only an insuf-
...ficient supply (a) if the
...crop is not irrigated — dry
...assessment, (b) if the crop
...is irrigated — water rate for
...dry crops + dry assessment,
...provided the total does not
...exceed wet assessment. This water
...rate to be levied even if the
...crop is irrigated by private
...wells, if there was water
...in the irrigation source
...during the time the crop
...was on the ground.

II. Where a wet crop is raised on single crop wet and either wholly or partly with the aid of Government, after a previous wet crop or an irrigated dry crop, the charge for such 2nd crop shall be ½ wet assessment or water rate if separate water rate has been fixed for the district.

...in B.P. Nos. 3, 2 (3rd) 10th Jan 97
...modifying, however, in the
...para 4 of those Rules
...which ran as follows: "If the
...dry crop only is raised the
...dry assessment should alone
...be charged; but if a second
...crop is raised in addition to the single crop the
...wet assessment plus the
...dry assessment should be
...charged; but no deduction
...shall be allowed for failure
...of the dry crop. Provided that if the dry crop was not
...irrigated, but if it was
...irrigated, the full Canal
...Rate charge should be
...imposed in lieu of assessment
...mentioned in the Rules."

(b) whether the procedure to be adopted in this District in regard to single crop wet lands on which a dry crop is to be grown in the Kar (S.W. Monsoon) Season & whether in

[illegible] permitted to give
at [illegible] treating
wet crop grown in
Shavam as first crop, and
dry crop grown in Kar
as second crop, with charging superadded
water rate if irrigated, was
correct and in accordance
with the Rules transcribed
in the margin. The Board
pointed out that, under these
Rules, the irrigated dry crop
would be practically charged as
first crop but assessment,
not dry assessment + water rate, as stated
by the Collr., and that the succeeding
wet crop would be charged
as 2nd crop, and remarked
that the practice of the district
in treating first crop in Kar
as second crop, for purposes
of assessment, caused need-
less confusion [illegible]

3. With reference to
ruling in para 2 (a) supra,
the Collector in his letter No.
C. No. 2616, raises the following
questions [illegible]

(a) What is the charge
to be imposed in cases
no wet crop (principal or in-
ferior) has been raised
dry crop is raised and irri-
gated. The Collector
and the Board agreed with
him, that the charge should
be dry assessment + [illegible]
rate for one crop and as crop
charge water rate if a second
dry crop is raised and irri-
gated [illegible]

(b) What is the charge to be
imposed in the case of the
compounded lands where only
one crop is raised in the other
states, and the Board agreed
with him, that compounded
assessment or single wet
assessment should be charged
according as the principal
or inferior wet crop is raised, and dry assessment
+ water rate in the case of
irrigated dry crops if the
water from the irrigation
source during any part
the time the crop is on
ground.

[illegible] 1897

This seems to be incorrect.
The charge on the single wet asst.
when the land is compounded for
is on the compounded asst.
The privilege of paying dry asst.
+ water rate was granted only
in famine seasons & was not
intended to be of general application
or applied except with special
sanction.

[illegible] 23/4/97

I agree
[illegible]

This is again wrong. The
[illegible] distinction between
principal & inferior wet crops
is not known to revenue
administration.

[illegible] 23/4/97

I agree
[illegible]

The Collector's ideas
Board's Answers to para
6 (b) supra are based
the supposition that the
riction between a princi-
and an inferior crop is
e maintained. But on this
ry point the Collector has
lled for reports from his
isional officers (vide para
of Circ. 28:96) and pending
e disposal of the Collector's
oposals to be submitted on
receipts of those reports
e ruling in para mentioned
6(a) & 3 (b) of this note
may, it is
submitted, continue to

5 and the para 3 of the
tter (vide Circ. 2686) the
llector requests a reconsi-
ideration of the Board's orders
para 2 (above) under which
e practice of the District
garding the order of crops
changed and an irrigated
y crop grown with Kar
treated as the first crop
d a wet crop in Pishanam
ut 2nd crop. The effect of
this

In charm
11/3/97

Ib

This is an impossible
Charge. Under ordinary
rules the unit can not
exceed 1½ times the single
crop unit. Single unit and
water rate must be a most
unfair charge.

I agree
JG 11/3/97

I think not. They are wrong
in many points.

GC
JG 11/3/97
4/5/97

this ruling is that for of 1897
-gated dry crop in Ka
-eds, a wet crop in O
-nam, the charge will
1 3/4 wet assessment, which
under the district practice
the charge will be simple
assessment + water for crop
which will be gene
less than 1 3/4 wet assessment
This the Collector points
will be heard on the
the quotes from the
Settlement notice which
runs as follows:-

"the Rates for irrigated
lands are for a single crop
which, as a general rule,
must be considered as pish-
-nam cultivated between
October and May." The Board
has allowed the practice of
district to continue as regar
the order of crops. If in
-structions may, it is submitted
be approved.

WR
9/4/97

Read C.No: 1914 of 1897

G.O. Nos.

Recorded.

M. Hon. Mr. Grose C.I.E.

Sir

To. The Board of Rev (Rev. Sett).

With Enclosures returned.

seems like a verbal error

3. The above ruling
Amount appl
applies however only to
Compounded Lands. The Mr is
requested to state what the
District Practice is to which
reference is made. A similar
statement

3/4/97.

Please see further
note put up

A.R.
9.4.97.

C 3/3/97
R 4/4/97

2. Under para 2 of Bds Proc. Nos 3213 & 10th July 1897, when the principal crop fails but the inferior crop is secured, whether it come first or last, single crop rate should be charged. The Board's state in para 2 of its Proceedings that in such cases the charge on the lands should only be the difference between the com- ~~charge~~ bounded & single crop assessm incorrect. It should accordingly be modified in its instructions

Note. In his report on the flood of the Tambraparni which occurred in 1895, the Collector of Tinnevelly stated that the amount of remissio reported as due to floods viz Rs 15,000 represented remissions in respect of Compounded lands on whi the crops failed during t South West monsoon. Pre suming this to mean re -missions appertaining to lands in which both the first and the second cr had failed, the former account of insufficient

supply of water during the S.W. Monsoon and the latter account of the floods. The post in G.O. 1602 d 29-4-96 called for certain reports of Tahsildars in view to making this point clear. These reports have been submitted by the Board with their Current read above.

2. It is now reported that the correct amount of remission on account of silted lands is Rs 20,674 against Rs 15,000 originally reported; and this amount it is stated, appertains ~~chiefly to~~ Compounded lands in which the Kar (apparently the 1st crop) failed for want of water and the Pishanam (apparently the 2nd crop) failed owing to silt. It will be seen from the Tahsildar's report (flagged A) that in estimating the remission on silted lands, the extent on which the crop or subsequent re-cultivation yielded has been deducted, so that the Govt presumption that the remission appertained to lands in which both the crops had failed is correct.

3. The Collector also reports that 1013 acres of Compounded lands in which Kar crops yielded is not entitled to remission. The Board however, following the practice of charging only the single crop rate when the principal crop fails and an inferior crop is secured, considers that on lands in which Kar crop which is inferior yields the charge should be only the difference between the compounded and the single assessment." In making the crop rate ~~the excess having~~ statement quoted the Board has ~~to be remitted. It has~~ made a mistake which it has been ~~accordingly called for a re~~ asked (para 2 draft G.O) to ~~rectify~~ ~~part from the Collr~~ rectify.

All Lands in which both crops 26/3/97 have failed are clearly entitled to remission in the circumstances. But compounded lands on which one crop has been

+ This practice will not apply to compounded lands. Where the whole wet land crop has been compounded for. This explanation to be added to.

11/3/97.

It does seem wrong that District Boards, but if so it is contrary to rule usually adopted. The Bd should be asked about this.

JG
2/4/97

This seems to be a verbal error. The "remission" on wet lands will be steadily de-

11/3/97.

returned are not entitled to any remission. The Collr. Limerick & the G.O. not to. I submit

1/6/97.

Read & sum & to No. 2365 ; 7 ; 97
Read C. Nos. 1914, 2616 and 2811 of 1897.

G.O. No. 451 of 11th June 1897.

Hon. Mr. Grace C.S.

Hon. Mr. Blennerhassett C.S.

Of the questions dealt with in the papers read above, those along with which orders are the following. They refer to wet lands in the Tinnenelly District compounded for second crop charge.

(1) Whether any remission should be granted in the case of wet lands on which only a single (inferior) crop is raised;

(2) What charge should be made in cases in which no wet crop (principal or inferior) has been secured but dry crops are raised and irrigated; and

(3) What is the charge to be imposed where only one crop is raised.

2. In regard to the first question the matter is cropped up in the following manner. In the statement of lands silted up owing to the floods of December 180

wet

9/6/97

8/6/97

I suppose the letter will be printed. If so, I should like to see the proof, as the matter is rather complicated

Get a proof & minute. HS 11/6/97.

arose

Print soon

RC 4/6/97
Pr 10/6/97

'95 in the Jimmelly District, the Collector had entered 1013.49 acres as not entitled to remission on the ground that they were Compounded lands in which Kar crops yielded. The Board, presuming that the rules laid down in its Proceedings No. 3213 dated 10th July 1877 were in force in the District, stated, in the paper first read above, that if the Kar crop secured was an inferior crop, the charge on the lands should be only the single crop assessment. In the third paper read above, the Collector reports that the Special rules Contained in the B.P. quoted above have not been in force in the District, that the full Compounded assessment was charged in all cases in which a single crop was secured whether in Kar or Pishanam, that it

it was only on receipt of B.P. No. 82 dated 1st May 1896 R.S. that the distinction between principal and inferior crop has been ordered to be maintained and that he is not sure whether it is necessary to maintain the distinction, as the Kar Crop though inferior in value generally yields a better out-turn than the Pishanam Crop, and states that, before making any definite proposals, he has instructed the Divisional officer to give effect to the rules and to consider at the Jamabandi the question of the necessity for the distinction. The Board in its Proceedings No. 2453 dated 1st April 1897, rightly remarks that if the special rules contained in B.P. No. 3213 dated 10th July 1877 were not in force in the District the fact should have been brought to its notice immediately on receipt of the B.P. No. 82 dated 1st May 1896 and awaits the

result

result of the enquiries which which have been instituted by the Collector regarding the necessity for maintaining the distinction between principal and inferior crop for purposes of season remission on compounded (double crop) lands. The distinction ~~between principal and inferior wet crops~~ is not recognised in the Revenue administration of this Presidency and should not be maintained. As pointed out by the Collector the rules contained in B.P. No. 3213 dated 10th July 1877 are special & applicable only on failure of season. In these circumstances, no remission should be granted in the case of ~~fasal~~ munjymul and the Collector was justified in charging full compounded assessment.

3. In reply to the second question, the Collector states, and the Board agrees with him, that the charge

Note. The question raised refers to lands compounded for second crop charge.

Vide Appendix E

charge should be single assessment plus water-rate for one crop and additional water-rate if a second crop is raised and irrigated. The correct charge should be ~~single wet assessment, or if the land is compounded for it,~~ the compounded assessment. The privilege of paying dry assessment and water rate was granted only as a special case in the Trichengode Taluk in the exceptional season of 1891-92 (vide G.O.R. 120 Revs. dated 17th December 1891 and was not intended to be of general application or applied except with the special sanction of Govt. The ruling "If the dry crop is irrigated, the water-rate prescribed for dry crops should be charged, in addition to the dry assessment, provided the combined charge does not exceed the single wet assessment" in Rule 1 of the appendix to B.P. No. 497 dated 23rd November 18[illegible]

which was apparently ~~exceedingly~~ based upon that G.O. quoted above should therefore be modified so as to make this clear. As the sentence is worded, it allows of the Concession being granted even in ordinary seasons.

4. With reference to the last question, the Collector states that, following the principle laid down in B.P. No. 497 dated 23rd November 1894 in regard to crops on single crop lands irrigated by wells, the charge should be full compounded assessment or single wet assessment according as the principal or inferior wet crop is raised, and dry assessment plus water rate in the case of irrigated dry crops if there is water in the irrigation source during any part of the time the crop is on the ground, and the Board agrees with him. As stated above, the distinction between principal and inferior wet crops is not known to the revenue administration. The correct charge should be the compounded assessment.

5. The Board is requested to modify its orders in the light of the foregoing remarks, and issue revised instructions to the Collector of Tinnevelly.

3/6/97.

A.R. 2/6/97

To the Board of Revenue (R.S.A.) with the original enclosures of B.P. No. 554 dy 2nd March 97 returned

50/1

Note. The Special rules contained in B.P. No. 3213 dy 10th July 1877 were brought to the notice of Govt in B.P. No. 82 1.5.96 (R.S.A.) & Govt approved of the instructions issued by the Board (Vide G.O. No. 2365 17.6.96) but the fact that the special rules are to be applied only on failure of season appears to have been overlooked

3/6/97.

7-7-97 Govt

Note for the Knickle Sir Henry
B his K.C.J.L.

Proof of 9.0.no 451
of 11.6.1897 is submitted for
approval as directed by H.M.
in his notes of August B.

3/7/97.

6/7/97

Please return proof
to Knickle c/o

ak
7/7/97

ak.
7/7/97

e 5/7/97

Government {1897} of Madras.

REVENUE.

Recd. } 1897. Enclosures

Regd. } 1897. Spare copies

G.O., No. 451, 11th June 1897.

JUNE.

Amount of assessment.

Passing orders on the question of the — to be charged on wet lands in the Tinnevelly district compounded for second-crop charge, when either a single wet crop or dry irrigated crops or one crop only is raised.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—again the following G.O., Mis. No. 2365, Revenue, dated 17th June 1896 :—

Read—the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 1st May 1896, No. 82 :—

Read—the following letter from A. W. B. HIGGENS, Esq., Collector of Tinnevelly, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated 27th March 1896, Ref. A on Cur. No. 1077-Gl. :—

I have the honour to solicit the Board's instructions whether clause 1 of the rules appended to Board's Proceedings, No. 497, dated 23rd November 1894, may be held to be generally applicable to compounded double crop lands. The Board has, in the marginally-noted Proceedings, sanctioned the remission of the difference between the wet assessment and the dry assessment *plus* water-rate in cases in which irrigated dry crops were grown owing to deficient supply of water in the case of compounded lands in certain villages under the Chittar.

Board's Proceedings, Mis. No. 6787, dated 8th November 1894.
Board's Proceedings, Mis. No. 826, dated 18th February 1896.
Board's Proceedings, Mis. No. 1442, dated 20th March 1896.

2. If the question now raised be answered in the affirmative, I presume that only additional water-rate should be charged for a second irrigated dry crop on the same lands.

3. I request the favour of early orders.

Read—the following letter from A. W. B. HIGGENS, Esq., Collector of Tinnevelly, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated 27th March 1896, Ref. A on Cur. No. 1604-Gl. :—

I have the honour to solicit the Board's orders in regard to the procedure to be adopted, for purposes of assessment, in regard to single crop wet lands on which a dry first crop is grown in the kar (south-west monsoon) season and a wet crop in the pishanam (north-east monsoon) season.

2. The practice of the district has been to treat the wet crop grown in the pishanam season as first crop, and to charge full wet assessment on it, while the dry crop grown in kar is treated as second crop and charged water-rate, if irrigated. This is based on the principle of charging the principal crop as first crop, and is probably right in reference to the fact that the north-east monsoon is the principal season for growing wet crops. This course is, however, apparently not in consonance with the orders issued in Board's Proceedings, No. 497, dated 23rd November 1894.

3. Under the Board's orders of November 1894, taken literally, the charge for a dry irrigated crop in kar and wet crop in pishanam would be dry rate *plus* water-rate for the kar crop and three-fourths of single wet assessment for the pishanam crop; while, under the district practice, full wet assessment is charged in respect of the crop in pishanam and water-rate in respect of the dry irrigated crop in kar. The total of the latter charges is more than that of the former, and I do not see any reason why Government should forego the difference, especially as the ryots usually grow a wet crop only in the north-east monsoon.

4. If the crop raised in both seasons is dry irrigated, the charge will be the same according to either course, viz., dry rate *plus* twice water-rate; and there is no variation in this respect between the district practice and the Board's orders.

5. I solicit the favour of early orders.

Resolution—dated 1st May 1896, No. 82.

With reference to the first letter read above, the Collector will be informed that the rules issued in Board's Proceedings, No. 497, dated 23rd November 1894, are not intended to apply to compounded double crop lands. In the Tinnevelly district, the second-crop charge has been fixed at three-fourths, instead of at one-half of the first-crop assessment, and the rates of composition were also fixed somewhat higher than in other districts. Remission on such compounded lands should, therefore, be granted in accordance with the special instructions contained in Board's Proceedings, No. 3213, dated 10th July 1877. The entire charge should be remitted only when no crop at all has been secured; but where the usually recognised principal crop has been raised, the full compounded rate should be charged, even though a second crop may not have been obtained. When the principal crop fails, but the inferior crop is secured, either in the first or in the second crop season, single crop rate should be charged and the remainder remitted. This is a concession which is not granted in other districts, but it has been allowed in Tinnevelly, doubtless, owing to the fact that the rates of composition were fixed higher than elsewhere.

2. Under paragraph 4 of the above Proceedings, it would appear that where a dry crop is raised and is followed or preceded by an inferior wet crop, the charge shall be single crop wet assessment *plus* dry assessment. The Board, as at present constituted, does not consider that the levy of dry assessment in addition to the single wet assessment is correct in principle. Only the single wet assessment should be charged, if the dry crop is not irrigated. If it is irrigated, the full compounded charge should be imposed in the case mentioned.

3. Referring to the second letter read above, the Board observes that the practice of the district in regard to the charge to be made, where an irrigated dry crop is grown in the kar season and a wet crop in the pishanam season, will lead to the same result as the rule laid down in Board's Proceedings, No. 497, dated 23rd November 1894, provided the second-crop charge is taken at three-fourths of that of the first crop. Under rules I and II of the above Proceedings, the irrigated dry crop will be practically charged first crop wet assessment, not dry *plus* water-rate, as stated by the Collector, and the succeeding wet crop will be charged as second crop. The Tinnevelly practice of treating the first crop kar as a second crop, for purposes of assessment, causes needless confusion, but it does not affect the question at issue.

(True Copy and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Collector of Tinnevelly.

Copy to the Deputy Director, Land Records and Agriculture.
" " Land Revenue Department.
" " Secretary to Government, Revenue Department.

Order—Mis. No. 2365, Revenue, dated 17th June 1896.

The instructions issued by the Board of Revenue are approved.

(True Extract.)

(Signed) A. T. ARUNDEL,
Ag. Secretary to Government.

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

Read—also the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 2nd March 1897, Mis. No. 1554 :—

Read—again the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 25th June 1896, Mis. No. 3151 :—

Read—the following letter from A. W. B. HIGGENS, Esq., Collector of Tinnevelly, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated 11th June 1896, Dis. No. 964-Genl. Rev. :—

With reference to Board's Proceedings, Mis. No. 36, dated 5th March 1896, and Mis. No. 2904, dated 9th May 1896, I have the honour to furnish the following particulars regarding lands silted up which are not entitled to any remissions under the rules :—

	Extent Acs.	Assessment. Rs.
Compounded lands in which kar crops yielded	1,013·49	12,369
Portions of fields silted but not entitled to remission as the remaining portions yielded	188·5	2,095

2. The correct amount of remission on account of silted lands is now reported to be Rs. 20,614 in respect of an extent of 2,441 acres against Rs. 15,000 originally reported. The bulk of this amount represents remission on compounded lands in which the kar crop failed for want of water and the pishanam on account of silting up by floods.

Resolution—dated 25th June 1896, No. 3151.

The Collector has not forwarded the Tahsildar's reports as required by Government. He is requested to do so.

(True Copy and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Collector of Tinnevelly.

Read—also the following letter from A. W. B. HIGGENS, Esq., Collector of Tinnevelly, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated 27th June 1896, Dis. No. 1113-Genl. :—

With reference to Board's Proceedings, Mis. No. 3151, dated 25th instant, I have the honour to submit, in original, the reports received from the Tahsildars of Tinnevelly, Nángunéri and Srivaikuntam regarding the lands silted up by the flood.

Resolution—dated 2nd March 1897, Mis. No. 1554.

The papers read above regarding lands silted up owing to the floods of December 1895 in the Tinnevelly district will be submitted to Government with reference to G.O., Mis. No. 1603, dated 28th April 1896.

2. The total area silted up is reported to have been 3,643 acres of land assessed at Rs. 35,078 in the taluks of Srivaikuntam, Tinnevelly and Nángunéri, the bulk of the lands lying in the Srivaikuntam taluk. It is presumed that no lands were silted up in the Ambásamudram taluk, which was also one of the taluks affected by the floods.

3. The Collector classified the silted lands under the following heads :—

	Area. Acs.	Assessment. Rs.
(*i*) lands entitled to remission being chiefly compounded lands in which the kar crop failed for want of water and the pishanam owing to silt	2,441	20,614
(*ii*) lands not entitled to remissions being—		
(*a*) Compounded lands in which kar crops yielded.	1,013·49	12,369
(*b*) Portions of fields of which the remaining portions yielded	188·5	2,095

As regards class (ii) (*a*), the Board observes that the district practice is to charge only the single-crop rate when the principal crop fails and an inferior crop is secured. If, then, the kar crop secured is an inferior crop, the charge on the lands should be only the difference between the compounded and single crop assessment. The Collector is requested to report why he considers these lands as not entitled to remission. From the statements received with the second letter read above it appears that some of the lands were recultivated after the floods. In such cases, of course, if the second crop was secured no remissions should be granted.

4. The total area shown in the Collector's letter as not entitled to remission does not quite agree with the figures worked out from the Tahsildar's statements. If remission is to be granted in respect of lands on which the kar crop only was secured, the detailed statements for each village will have to be carefully scrutinised.

5. The Tahsildars' reports show that considerable amounts would be required for removing the silt from the lands affected, and in paragraph 2 of his letter No. 312, dated 1st March 1896, read in Board's Proceedings, No. 36, dated 5th March 1896, the Collector stated that instructions had been issued to Tahsildars to proclaim to the ryots that they can obtain loans for removing silt and to grant loans where necessary. The Collector will be requested to report, for the information of the Board, the amount of loans granted according to these instructions.

(True Copy and Extract.)

(Signed) R. V. SRINIVASIAR,
Secretary.

To the Secretary to Government, Revenue Department,
with one file of papers to be returned.

Copy to the Collector of Tinnevelly.

Read—also the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 5th March 1897, No. 196 :—

Read—the following letter from A. W. B. HIGGENS, Esq., Collector of Tinnevelly, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated 17th February 1897, Cur. No. 320-Gl. :—

With reference to paragraphs 1 and 2 of Board's Proceedings, dated 1st May 1896, No. 82, passing orders regarding remissions in respect of compounded lands in this district, I have the honour to solicit the Board's orders as to the charge to be imposed in cases in which no wet crop (principal or inferior) has been secured but dry crops are raised and irrigated. I presume that in such cases dry assessment and water-rate should be charged for one crop, an additional water-rate being charged if a second dry crop is irrigated.

2. I also presume that the principle in Board's Proceedings, dated 23rd November 1894, No. 497, in regard to crops on single-crop lands irrigated by wells should also be followed in the case of compounded lands, full compounded assessment or single wet assessment being charged in the case of principal or inferior wet crops, respectively, and dry assessment *plus* water-rate in the case of irrigated dry crops, if there is water in the irrigation source during any part of the time the crop is on the ground.

3. I also solicit a reconsideration of the Board's order in paragraph 3 of its Proceedings, dated 1st May 1896, No. 82, directing the discontinuance of the practice of the district, by which, in the case of single-crop lands, the order of crops is changed and an irrigated dry crop grown in kar (south-west monsoon) is treated as the second crop and a wet crop in pishanam as the fist crop. The Board observe that the adoption of the rules in Board's Proceedings, dated 23rd November 1894, No. 497, will lead to the same result as that arrived at with reference to the district practice. This observation is, I submit, apparently not correct. Under the rules in the above Board's Proceedings, the charge for an irrigated dry crop in kar followed by a wet crop in pishanam will be $1\frac{3}{4}$ wet assessment, while under the district practice the charge will be single wet assessment *plus* water-rate, which will generally amount to a less sum than

the $1\frac{3}{4}$ wet assessment. The difference will be large in the case of highly assessed lands. For example, in the case of land assessed at Rs. 10-8-0, the charge under the Board's Proceedings will be Rs. 18-6-0, while, according to the district practice, the charge will be only Rs. 12-8-0 or Rs. 12 according as the source of irrigation is first or second class. Even taking the case of land falling under the lowest class assessed at Rs. 3, the charge under the Board's Proceedings will be Rs. 5-4-0 against Rs. 5 or Rs. 4-8-0 in the other case. To change the district practice will therefore be hard on the ryots. The *raison dêtre* of the district practice is that the north-east monsoon is the season of abundant rainfall and that ryots are expected to and do grow a wet crop on single-crop land at that time. In proof of this, I solicit reference to Mr. Puckle's settlement notice and to his letter in Board's Proceedings, dated 13th November 1876, No. 2812. It is explained in the notice that "the rates for irrigated lands are for a single crop *which, as a general rule, must be considered as pishanam cultivated between October and May.*" On the same principle, a wet crop grown in kar is by district practice treated as second crop. No practical difficulty or confusion has hitherto resulted from the district practice. In the foregoing circumstances, I beg for permission to continue the existing practice.

4. I request the favour of early orders, as the jamabandi is to commence shortly in several taluks.

Resolution—dated 5th March 1897, No. 196.

The Collector is informed that his presumptions in paragraphs 1 and 2 of his letter read above are correct, but that the concession of charging dry assessment and water-rate should be allowed in those cases only in which it is proved that the supply in the source of irrigation was insufficient for raising a wet crop.

2. He will also be informed, with reference to paragraph 3 of his letter, that the practice of the district mentioned therein may be continued.

(True Copy and Extract.)

(Signed) R. V. SRINIVASIAR,
Secretary.

To the Collector of Tinnevelly.

Copy to the Deputy Director, Land Records and Agriculture.
" " Land Revenue Department.
" " Secretary to Government, Revenue Department,

Read—also the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 1st April 1897, Mis. No. 2453 :—

Read—the following letter from A. W. B. HIGGENS, Esq., Collector of Tinnevelly, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated 17th March 1897, Ref. A. on Cur. No. 212-G.B.G.L. :—

With reference to concluding portion of paragraph 3 of Board's Proceedings, Mis. No. 1554, dated 2nd March 1897, in regard to the charge for compounded lands in which kar crop yielded but the pishanam crop failed owing to the flood, I have the honour to report that the special rules contained in Board's Proceedings, No. 3213, dated 10th July 1877, have not been in force in this district, and that the full compounded assessment was charged in all cases in which a single crop was secured whether in kar or pishanam. It was only on receipt of Board's Proceedings, No. 82, Settlement, dated 1st May 1896, that the distinction between principal and inferior crop has been ordered to be maintained. On enquiry it was ascertained that the pishanam crop is the principal crop in all taluks except a few villages of the Tenkasi taluk, and orders have been issued for the adoption of the kar crop as the principal crop in the excepted villages and of the pishanam crop elsewhere. I am not sure whether it is necessary to maintain the distinction between principal and inferior crop as the kar crop, though inferior in value, generally yields a better outturn than the pishanam crop; but before making any definite proposals, I have instructed Divisional officers to give effect to the rules and to consider at the jamabandi the question of the necessity for the distinction.

The Board observes in paragraph 3 that the charge on compounded lands in which an inferior crop was secured is the difference between the compounded assessment and the single crop assessment. This observation is apparently not in accordance with Board's Proceedings, No. 82, dated 1st May 1896, in which it has been ruled that where the principal crop fails and the inferior crop is secured either in the first or second season, *single-crop rate* should be charged. I beg to be informed whether the Board's remark is correct. The expression *single-crop rate* used in Board's Proceedings, No. 3213, dated 10th July 1877, and No. 82, 1st May 1896, evidently means single wet assessment and not the compounded rate for the second crop, *i.e.*, the difference between compounded assessment and single wet assessment. I request the favour of very early orders, as the jamabandi has been commenced. I shall submit my reply to paragraph 5 on receipt of information from Tahsildars.

Resolution—dated 1st April 1897, Mis. No. 2453.

If the special rules issued in Board's Proceedings, No. 3213, dated 10th July 1877, were not being followed, the Collector should have brought the fact to the notice of the Board as soon as he received Board's Proceedings, No. 82, dated 1st May 1896. The result of the enquiries which he has now instituted regarding the necessity for maintaining the distinction contemplated in the above rules between principal and inferior crop for purposes of season remission on compounded double crop lands should be reported to the Board as early as possible.

2. With reference to the second paragraph of Collector's letter, he is informed that what was intended was that if the kar crop secured was an inferior crop, the charge should be only the single-crop assessment. The words "the difference between the compounded and" occurring after the words "the charge on the lands should be only" and before the words "single-crop assessment" in paragraph 3 of Board's Proceedings, No. 1554, dated 2nd March 1897, should be struck out.

3. It is observed that the paragraphs of the Collector's letter have not been numbered.

(True Copy and Extract.)

(Signed) R. V. SRINIVASIAR,
Secretary.

To the Collector of Tinnevelly.

Copy to the Secretary to Government, Revenue Department.

Order—No. 451, Revenue, dated 11th June 1897.

Miscellaneous.

Of the questions dealt with in the papers read above, those alone which need orders are the following. They refer to wet lands in the Tinnevelly district compounded for second-crop charge.

(1) whether any remission should be granted in the case of wet lands on which only a single (inferior) wet crop is raised;

(2) what charge should be made in cases in which no wet crop (principal or inferior) is secured but dry crops are raised and irrigated; and

(3) what is the charge to be imposed where only one crop is raised.

2. The first question arose in the following manner. In the statement of lands silted up owing to the floods of December 1895 in the Tinnevelly district, the Collector had entered 1,013·49 acres as not entitled to remission on the ground that they were compounded lands in which kar crops yielded. The Board, presuming that the rules laid down in its Proceedings, No. 3213, dated 10th July 1877, were in force in the district, stated in paragraph 3 of the paper first read above as modified by paragraph 2 of the

third paper that if the kar crop secured was an inferior crop, the charge on the lands should be only the single-crop assessment. In his letter disposed of in the third paper read at the head of this order, the Collector reports that the special rules contained in the Board's Proceedings quoted above have not been in force in the district, that the full compounded assessment was charged in all cases in which a single crop was secured whether in kar or pishanam; and that it was only on receipt of Board's Proceedings, No. 82, dated 1st May 1896, Revenue Settlement, that the distinction between principal and inferior crop has been ordered to be maintained. He raises the question whether it is necessary to maintain the distinction, as the kar crop though inferior in value generally yields a better outturn than the pishanam crop, and states that, before making any definite proposals, he has instructed the Divisional officers to give effect to the rules and to consider at the jamabandi the question of the necessity for the distinction. The Board in its Proceedings, Mis. No. 2453, dated 1st April 1897, rightly remarks that if the special rules contained in Board's Proceedings, No. 3213, dated 10th July 1877, were not in force in the district, the fact should have been brought to its notice immediately on receipt of the Board's Proceedings, No. 82, dated 1st May 1896, and awaits the result of the enquiries which have been instituted by the Collector regarding the necessity for maintaining the distinction between principal and inferior crop for purposes of season remission on compounded double crop lands. The distinction is not recognised in the revenue administration of the Presidency and should not be maintained. As pointed out by the Collector, the rules contained in Board's Proceedings, No. 3213, dated 10th July 1877, are special and applicable only on failure of season. In these circumstances, no remission should be granted in the case mentioned and the Collector was justified in charging full compounded assessment.

3. In reply to the second question, the Collector states, and the Board agrees with him, that the charge should be dry assessment *plus* water-rate for one crop and additional water-rate if a second dry crop is raised and irrigated. The correct charge should be the compounded assessment. The privilege of paying dry assessment and water-rate was granted only as a special case in the Trichengôde taluk in the exceptional season of 1891–92 (*vide* G.O., No. 1204, Revenue, dated 17th December 1891) ıd was not intended to be of general application or applied except with the special nction of Government. The ruling "if the dry crop is irrigated, the water-rate prescribed for dry crops should be charged, in addition to the dry assessment, provided the combined charge does not exceed the single wet assessment" in Rule 1 of the appendix to Board's Proceedings, No. 497, dated 23rd November 1894, which was apparently based on the Government Order quoted above, should therefore be modified so as to make this clear. As the sentence is worded, it allows of the concession being granted even in ordinary seasons.

4. With reference to the last question, the Collector states that, following the principle laid down in Board's Proceedings, No. 497, dated 23rd November 1894, in regard to crops on single-crop lands irrigated by wells, the charge should be full compounded assessment or single wet assessment according as the principal or inferior wet crop is raised, and dry assessment *plus* water-rate in the case of irrigated dry crops if there is water in the irrigation source during any part of the time the crop is on the ground, and the Board agrees with him. As stated above, the distinction between principal and inferior wet crop is not known to the revenue administration. The correct charge is the compounded assessment.

5. The Board is requested to modify its orders in the light of the foregoing remarks, and issue revised instructions to the Collector of Tinnevelly.

(True Extract.)

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

To the Board of Revenue (Revenue Settlement, Land Records and Agriculture) with the original enclosures to Board's Proceedings, Mis. No. 554, dated 2nd March 1897, returned.

Fxl. Shaik Karim.

50 Copies.

Returned for signature.

Despatched in print.

N.B.—
A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.