Revenue (1897) Department.

PRESS SERIES.

G.O., No. 154

Dated 15th March

[Despatch Abstract.]

Dry remissions

Passing orders on Bds' Procs. submitting to Govt. with remarks, proposals of the Collr. of Cuddapah regarding —— for fasli 1306.

BACK PAPERS.

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ENCLOSED PAPERS.

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Revenue (1898) Department.

S

CURRENT No. 50.

Order

From The Board of Revenue
Revenue Settlement, Land
Records and Agriculture
Madras

No. 1. Press

Dated 3rd January 1898

Received 5

Registered 5

Enclosures 9

Spare copies

SUBJECT.

Dry remissions

Submitting to
Government, with
remarks, proposals of
the Collector of Cuddapah
regarding —— for
Fasli 1306.

(Sett. 24 2,000—29-10-96.)

BACK PAPERS.

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 3rd January 1898.

No. 1. Press.

READ... the following letter from the Collector of Cuddapah, dated 19th December 1897, Dis no 6803 of 97 :—

With reference to Board's Proceedings No 330 Press, dated 1st May 1897, I have the honor to state as follows:-

2. The agricultural year, Fasli 1306, opened auspiciously with timely rains and this stimulated sowings of dry crops. When I left India on Privilege leave on the 1st October 1896, the District was in good condition and there was not the slightest reason to suspect that it would be overtaken by distress or Famine. The North-East Monsoon on which the fate of the first dry crop depended

G.O. 4613/3-8-97 75 y

as not then due. I returned to duty
on the 6th January '97 and what the
fate of the first dry crop was, I
am not in a position to say, as it
was entirely off the ground by that
time. As soon as the rains of October
failed, my locum tenens, Mr A.T.
Forbes issued instructions for a
detailed and thorough agmoish
by Superior officers of all crops
doomed to failure, but nothing
appears to have been done as the
following extracts from the reports
of Divisional Officers will show.
The fate of the first dry crop is thus
unknown and I cannot be held
personally responsible for this.
After the November rains, a very
large extent of land was resown
as the annexed abstract of culti-
vation will show and when I
rejoined the District, this crop
was still young and in good condi-
tion. What I had to ascertain,
personally was then the fate of
the second crop. I travelled over
a greater portion of the affected
area

(1)

area in the latter part of January
and in February, when I found that
the Cholum crop in many places was
green and strong, though stunted
in growth, and its fate remained
doubtful until March. The other
crops which were in a more hopeful
state than the Cholum were also not
ripe for harvest and I was compelled
to ask for time, while the harvest was
doubtful as no report could be
made until it was definitely known
what the yield was or was likely to be
or whether the crop was an entire
failure. My wide enquiries showed
that there was nothing like a uni-
versal or widespread failure of the
1st dry crop, but in accordance with
the Board's Standing Orders, Tractor
statements were called for and to this
end clear instructions were issued
by me on Mr Ranga Rao's reference
printed in B.P. No 162 dated 25th Febry
1897. The Board was aware of this. MR
M. V. Narayanasami Pillai, the Special
Deputy Collector in Famine duty
in whom the Board asked me to place

(1)

in P. No 162 / 15-3
79 K

splicit confidence and whom I
ecially asked to watch the state of
rops and submit a report on dry
emissions and Dy Collector Syed
hadir Padsha Saheb who was in
harge of the Head Quarters Division
from the latter part of December
to the latter part of March reported
to me that, if tracts were to be consi-
dered there should be no remissions
and they therefore did not prepare
tractwar statements, and I accordingly
submitted my report to the Board.

13. The Board having in the Pro-
ceedings under reply suddenly
called for tractwar statements I did
everything to obtain them in as short
a time as possible; but the state-
ments and sketches submitted by
the Tahsildars were so very varied
in form and incomplete that I did
not consider them fit to be submitted
to the Board. For instance, the sketches
submitted by the Tahsildar of
Jammalamadugu were not of use,
as they did not indicate the position
of the tracts on which poor crop was
obtained

obtained. The statements sent up
by this Tahsildar did not give detail
as to the extent of dry land left
waste, nor did it appear that the
extent of well lands & topes was
excluded. The Produtur Statements
were somewhat better but the extend
and assessment on occupied waste
was not given. In Pulivendla, no
details as to the area under each
anna rotation were furnished
and the Tahsildar who was new
to the Taluq stated that he was
unable to speak about the condition
of the crops. The Cuddapah Taluq
statements were also defective,
as the financial effect of his
proposals could not be correctly
determined from the statements
furnished by the Tahsildar.
Even if these defects were remedied
my principal difficulty was that
no useful proposals for remission
could be framed on the Kurnam's
estimate of outturn which was

Dry Cultivation

Taluks	Government		Inam		Total		Total of previous year		Average of 5 years	
	1st crop	2nd Crop	1st crop	2nd crop	1st crop	2nd crop	1st crop	2nd crop	1st crop	2nd crop
Cuddapah	105,990	21,791	48,938	10,370	154,928	32,161	168,260	10,909	162,039	10,968.
Proddatur	90,576	23,867	45,594	11,088	136,170	34,955	135,880	5,788	143,935	4,734
Jammalamadugu	113,513	24,112	57,269	11,063	170,782	35,175	178,062	3,055	184,985	3,413.
Pulivendla	129,737	27,834	39,375	7,827	169,112	35,661	193,789	5,405	193,130	4,773.

4. When the Commissioner visited the Dist. about the 10th September/97, the Tahsildar's statements were placed before him, and on personal consultation, it was arranged that a fresh set of statements in the form proposed by the Commissioner should be called for from the Tahsildars. Accordingly I issued a circular on the 12th September/97 giving the Tahsildars three weeks' time to submit the revised Statements. The Proddatur and Jammalamadugu Tahsildar's Statements were received just in time. The Tahsildars of Cuddapah submitted them after a delay of 4 days. The Pulivendla Tahsildar has been the last to send them after three telegrams were sent to him. I regret that owing to the unpunctuality of the Tahsildars, I was not able to send my consolidated report to the Commissioner within the time agreed and that subsequently owing to the heavy and worrying work, I have had to do most of it very urgent and personal e.g., — distribution of Indian Charitable

L.C. The Statements were received on the 3rd inst.

7th inst.

When did they send?
RS.
The Collector's report is dated 19th December
JD

Charitable Relief Fund money — and the manner in which the same has told upon my health, I have failed to dispose of this matter. I am deeply sensible of the very considerate manner in which I have been treated by the Commissioner and regret exceedingly that I have caused such delay in an important matter. I ought to have applied for leave early in October when I began to find that my health rendered me unequal to getting through my work efficiently, but there were several matters that seemed to me to require to be done by myself and I have foolishly postponed too long applying for relief. My application for 22 months furlough is now before Government. The Commissioner is possibly aware that a medical Board ordered me home for 2 years in 1892 for indisposition brought on by sun exposure, and during the current year owing to Famine & privations. I have undergone a very great deal of exposure which has seriously affected my powers of work. I trust that if the leave I am now asking for is granted I shall be able to do satisfactory work on my return to duty.

Public. Head to be taken (as above)?

5. At the personal conference with the Commissioner, he was of opinion that as in the three other Deccan districts, remissions on dry lands in this District should be given with reference to tracts in accordance with the Board's Standing orders. As has been stated above, no boundary statements have been prepared in any village: and the only course now left is to treat each village as a 'tract.' Further, the average yield for purposes of calculating the percentage of remission has to be arrived at, with reference to the Curnam's estimate of outturn, which, as I have already stated, is most unreliable and under the mark. The result is that several villages which fared well would under the percentage system, get more than

× No boundary statements ✓ Generally speaking village is treated as a tract

than what they deserve with reference to the well known condition of the ryots and the state of the crops. I therefore instructed Tahsildars to reduce the amount of remission to a reasonable sum, where necessary, with reference to their personal knowledge of each village. The rates of remission ordinarily proposed are:—

(i) 100 percent in villages in which the average yield was below 2 annas.

(ii) 50 percent in villages in which the average yield was between 2 and 4 annas.

(iii) 25 percent in villages in which the average yield was above 4 and below 6 annas.

In calculating the valuation of the average, the extent on which an outturn of 6 annas and above was realized was excluded. Unenfranchised Inams paying Jodi are to share in the remissions. Waste including manual labour, is to get full remission irrespective of the percentage allowed for the failure of the crop. Well known and topes have been excluded from these proposals. Fully assessed inams will also have the benefits of the remissions, as they are all treated as ryotwari lands in this district. In Sirsi village which according to the ordinary calculations on Kurnams figures of outturn, would get a remission of 100 and 50 percent, the Tahsildar, with reference to the directions given to them, recommended only 50 and 25 percent respectively with due regard to their local knowledge and the condition of the ryots &c in those villages. From my own observations and enquiries in June 1892

able to state that such villages do not deserve more than the amounts recommended by the Tahsildars. The Tahsildar of Pattukottai has not attended to the instructions on this point. He has contented himself with merely giving the percentages arrived at with reference to the Thurumans' figures. In most villages of this taluk, the Famine Deputy Collector, M.R.Ry Mr. V. Narayana Sawmi Pillai has entered his own remarks and submitted his proposals regarding the amount of remission that may fairly be granted. A copy of his letter Ref. No. 1202/F dated 10th October 1897 regarding the statements of his taluk is submitted for the Board's information. In some villages where the Dy. Collector has not made his remarks, I have not considered it necessary to give full remission and have reduced it by half as Thurumans accounts are unreliable. The village wise statements submitted by the Tahsildars

Encl. 2 to Memo

are herewith forwarded as per accompanying list.

The annexed abstract shew the number of villages in each taluk, in which remission is recommended under the three classes above described, and the amounts involved.

Taluks	Total no of villages	No of villages in which remission is recommended.	Full remission		50 percent recommended		25 percent recommended		Total	
			no of villages	Amount	no of villages	Amount	no of villages	Amount	no of villages	Amount
Cuddapah	130	93	2	219	18	12184	17	5755	37	18158
Poddatur	70	38	..	..	26	34453	6	4000	32	38453
Jammalamadugu	113	18	19	20014	56	49311	24	6356	95	76682
Pulivendla	101	18	18	17721	59	53317	6	3815	83	74853
Total	414	167	39	37954	159	149265	49	19926	247	207147

From the above statement it will be seen that the total amount proposed to be remitted in the four affected taluks is Rs 2,07,147-0-0. This includes Rs 2549 on waste lands in June 1897 and Rs 1124 on unenfranchised Jodi Inams.

6. The above proposals are submitted on the supposition that the provisions of the existing standing orders are not to be departed from, but I beg to point out, as observed by Government in G. O. No. 442 Rev. dated 5th ... was

(printed in B. P. No. 441 dated 16th June 1897 (Settl. Records). Even the above proposals are not fully in accord with the standing orders and are at variance with them in several important particulars; and I therefore beg leave to urge that Government may be moved to consider my proposal to abandon the idea of granting any remission except in the case of petty pattadars paying Rs 30 and less. My reasons for such a proposal are contained in para 4 of my letter printed in page 5 of B. P. No. 330 dated 9th May 1897. To state briefly they are: -

in L/O 4613/3-8-97

Printed in the Third Report minute - 75

1 General remissions on dry lands are unnecessary
c sacrifice of revenue which the circumstances
1 of the year do not demand. Good seasons
c in the past 3 years enabled many of the large
2 land holders to store large stocks of grain,
r which they sold at very high prices. The
i excellent ragi crops they have had in Fasli
t 1306 under wells and channels; realized
p at least double the profits of ordinary years
th owing to high prices. The petty pattadars &
u ryots are little better than cultivators

are in many cases affected by a single bad season as their income of ordinary years does not leave them a sufficient margin for bad years and to enforce payment of assessment this year from such persons on lands which have suffered, would probably be to invite them to ditch. The grant of dry remissions is purely an act of grace and this concession need not be extended to those who are not in need of it

In the memorial presented to His Excellency the Governor by the Cuddapah District Association, they did not ask for more than this. The two deputy Collectors Mr Ry. Ranga Rao and Narayanaswami Pillai also advocated almost similar views.

7. At the personal conference with the Commissioner, he said, I think that as the amount of remission to be granted to petty pattadars under my proposal was much larger than that to be granted under the tracts under system, it was

was not likely to receive support. I have therefore slightly changed the proposals as follows -

(a) Full remission to all pattadars paying Rs 10 and under.

(b) 50 percent remission to all pattadars paying above Rs 10 and up to Rs 20.

(c) 25 percent remission to all pattadars paying above Rs 20 and up to Rs 30

9. The financial effect of this proposal is favourable to government as the subjoined statement will shew: -

Taluks	100 percent recommended		50 percent recommended		25 percent recommended		total		Remission recommended under further system
	no of pattadars	Amount	no of pattadars	Amount	no of pattadars	Amount	no of pattadars	Amount	
Cuddapah	4138	12425	739	4100	319	1468	5196	17993	18168
Proddatur	3082	11183	1069	6758	468	2604	4619	20545	38463
Jammalamadugu	6529	21189	1683	10786	751	3955	8963	35930	75683
Pulivendla	9458	26794	2461	12636	1004	4382	12923	43762	74853
Total	23207	71591	5952	34280	2542	12359	31701	118230	207147

Villagewar detailed statements for this alternative proposal are also submitted - as per list for the Board's information. I request that the Board will support this proposal and submit it for the sanction of Government.

10. The Sub Collector's report regarding Gowkanapalle of Gadiri taluk is herewith submitted.

Resolution.

The letter read above contains the proposals of the Collector of Cuddapah concerning the grant of dry remissions in his District for Fasli 1306, and will be submitted to Government with reference to Board's Proceedings (Revenue Settlement, Land Records & Agriculture) No. 330 dated 1st May 1897 recorded in G. O. Revenue No. 4613 Miss dated 3rd September 97. The letter reached the Board's office on December 20th 1897.

2. The Board must leave it to Government to censure or excuse the collect-

r the inordinate delay, which so
ong ago as May last was severely
commented on by the Board.
Famine duty combined with the known
inferiority of the Cuddapah Revenue
establishment has no doubt
exposed the Collector to much un-
usual work & worry, and the
Board is aware that there has
been no lack of effort on his part,
but had it been better directed the
Board cannot but think that
such excessive delay might have
been avoided.

3. The Collector & his Divisional
officers represented in April last the
difficulty of recommending dry
remission by tracts, in as much as
certain of the dry crops, which are
scattered here and there in consi-
derable variety in every village, had
withstood the drought better than others,
and had yielded fairly & Cotton &
oil seeds were in particular alleged
to have yielded well; and in the case
of many mixed crops, e.g. Cholam &
cotton, Korra & cotton, horsegram and
Cotton, horsegram & Cotton, it was
very hard to determine how the
outturn should be estimated.

It is no doubt true that no
plan of granting per centage
dry remissions by tracts (taking
the village as the unit in the manner
contemplated in Board's Standing
order no 23) can now be devised
which shall not be open to many
serious & obvious objections. The
Collector accordingly repeats his
recommendation that the attempt
to estimate the loss of dry crops
last year by tracts, with a view to
granting a percentage remission
proportionate to the average loss
on each tract, should be
abandoned, and that relief in
respect of the assessment due
on dry lands should be restricted
to 247 villages, selected as having
suffered most out of the total
of 414 villages in the four Taluks
and that in these 247 villages,
res...

should be granted only to the petty pattadars who alone (so he contends) are unable to meet the Land Revenue demand.

4. He proposes that in the said 247 villages remission of dry assessment should be granted on the following lines:-

(a) Full remission to all pattadars paying Rs 10 + under:

(b) 50 per cent to all pattadars paying more than Rs 10 + up to Rs 20.

(c) 25 per cent to all pattadars paying more than Rs 20 and up to Rs 30.

Under this proposal, out of a total of 69,120 pattas in the four affected taluqs, 23,207 pattas (more than one-third of the whole) will receive full remission of dry assessment: 5-952 pattas will receive 60 per cent: 2542 will receive 25 per cent: 31,701 pattas in all will receive remission amounting to Rs 118,230.

The full demand on account of dry lands in the four taluks in Fasli 1305 was about Rs 5,63,000. The proposal is open to several objections.

C. (1)

(1) There are no satisfactory data for drawing the dividing line between villages which should receive remission + those which should not.

(2) In the villages selected for remission the dividing line between full, half + a quarter remission is arbitrary + will work hardship. The pattadar from whom Rs 10 is due will escape altogether, while his neighbour whose assessment is Rs 11 will have to pay up Rs 5-8-0 + so on.

(3) Many pattadars may hold, or share in, several pattas, and in some cases small pattas are held by merchants, owners of indigo vats + others, for land not devoted to agriculture.

(4) The relief proposed is in the opinion of some, whose opinion is entitled to respect, inadequate.

5. If, in the alternative, a percentage remission be given village by village, equally to all pattadars

pattadars of a village, in proportion to the supposed average yield of all the dry crops, and without reference to individual crops or individual losses, it can now be based on little else than the local officers' general knowledge of the circumstances of the ryots of each village as a body, and it is probable that the apportionment will be very unequal in its incidence, & that many will receive remission who are not in distressed circumstances, while the poorest may not receive sufficient relief.

Under the most favourable circumstances the preparation of an estimate of the average loss of crop, village by village, taking all dry crops together, is attended with much difficulty; and after such protracted delay it is simply impossible to obtain any trustworthy data.

6. The Board as at present constituted therefore resolves to recommend to Government acceptance of the Collector's proposals as on the whole the best way out of the difficulty. The remission will for the most part undoubtedly reach the poorest classes of pattadars, who stand most in need of lenient treatment, and further relief to other pattadars in distressed circumstances can be judiciously afforded in the manner indicated in Board's Proceedings (Rev. Lett. Land Records & Agri.) No. 610 dated 10th September 1897, and approved by Government in G.O. No. 1051 Revenue dated 15th December 1897.

Flag C

7. The very early orders of Government on the Collector's proposals are solicited. The Famine Commissioner has been consulted & concurs in the Board's recommendation.

(True copy & Extract)

R. V. Srinivasa

Same as C No 50 of 1898.

REVENUE DEPARTMENT.

1898.

Board of Revenue

(Revenue Settlement, Land Records and Agriculture),

MADRAS.

27 JAN 99

Printed January th.

Proceedings, No. 1, 3rd January 1898.

JANUARY.

Dry Remission.—Submitting to Government, with remarks, proposals of the Collector of Cuddapah regarding — for fasli 1306.

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

READ—the following letter from A. C. TATE, Esq., Collector of Cuddapah, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated 19th December 1897 :—

With reference to B.P., No. 330, Press, dated 1st May 1897, I have the honour to state as follows.

2. The agricultural year, fasli 1306, opened auspiciously with timely rains and this stimulated sowings of dry crops. When I left India on privilege leave on the 1st October 1896, the district was in good condition and there was not the slightest reason to suspect that it would be overtaken by distress or famine. The North-East monsoon on which the fate of the first dry crop depended was not then due. I returned to duty on the 6th January 1897 and what the fate of the first dry crop was, I am not in a position to say, as it was entirely off the ground by that time. As soon as the rains of October failed, my *locum tenens*, Mr. A. T. Forbes issued instructions for a detailed and thorough azmoish by superior officers of all crops doomed to failure, but nothing appears to have been done as the following extracts from the reports of Divisional officers will show. The fate of the first dry crop is thus unknown, and I cannot be held personally responsible for this. After the November rains, a very large extent of land was re-sown as the annexed abstract of cultivation will show and when I re-joined the district, this crop was still young and in good condition. What I had to ascertain personally was then the fate of the second crop. I travelled over the greater portion of the affected area in the latter part of January and in February, when I found that a cholam crop in many places was green and strong, though stunted in growth, and its fate remained doubtful until March. The other crops which were in a more hopeful state than the cholam were also not ripe for harvest, and I was compelled to ask for time, while the harvest was doubtful as no report could be made until it was definitely known what the yield was or was likely to be or whether the crop was an entire failure. My wide enquiries showed that there was nothing like a universal or widespread failure of the first dry crop, but in accordance with the Board's Standing Orders, tractwar statements were called for and to this end, clear instructions were issued by me on Mr. Runga Rau's reference printed in B.P., No. 162, dated 25th February 1897. The Board was aware of this. M.R.Ry. M. V. Narayanasami Pillai, the Special Deputy Collector on famine duty, in whom the Board asked me to place implicit confidence and whom I specially asked to watch the state of crops and submit a report on dry remissions and Deputy Collector Syed Khadir Padsha Sahib, who was in charge of the head-quarter division from the latter part of December to the latter part of March, reported to me that if tracts were to be considered there should be no remissions, and they therefore did not prepare tractwar statements, and I accordingly submitted my report to the Board.

3. The Board having in the Proceedings under reply suddenly called for tractwar statements, I did everything to obtain them in as short a time as possible; but the statements and sketches submitted by the Tahsildars were so very varied in form and incomplete that I did not consider them fit to be submitted to the Board. For instance, the sketches submitted by the Tahsildar of Jammalamadugu were not of use, as they did not indicate the position of the tracts on which poor crop was obtained. The statements sent up by this Tahsildar did not give details as to the extent of dry

land left waste, nor did it appear that the extent of well lands and topes was excluded. The Proddatur statements were somewhat better but the extent and assessment on occupied waste was not given. In Pulivendla, no details as to the area under each anna notation were furnished and the Tahsildar who was new to the taluk stated that he was unable to speak about the condition of the crops. The Cuddapah taluk statements were also defective, as the financial effect of his proposals could not be correctly determined from the statements furnished by the Tahsildar. Even if these defects were remedied, my principal difficulty was that no useful proposals for remission could be framed on the karnam's estimate of outturn which was, I believe, purposely under-rated this year in order to get remissions. I was unable therefore to counter-sign or forward statements which I knew to be unreliable. While I was hesitating to submit a report based upon them I understood that the Commissioner, Mr. Winterbotham, was to visit this district and I therefore postponed submitting the incomplete statements till after I had a personal interview with the Commissioner.

Dry Cultivation.

Taluks.	Government.		Inam.		Total.		Total of previous year.		Average of five years.	
	First crop.	Second crop.	First crop.	Second crop.	First crop.	Second crop.	First crop.	Second crop.	First crop.	Second crop.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Cuddapah	1,05,990	21,791	48,938	10,370	1,54,928	32,161	1,68,260	10,909	1,62,039	10,968
Proddatur	90,576	23,867	45,594	11,088	1,36,170	34,955	1,35,880	5,788	1,13,935	4,734
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4. When the Commissioner visited the district about the 10th September 1897, the Tahsildar's statements were placed before him, and on personal consultation, it was arranged that a fresh set of statements in the form proposed by the Commissioner should be called for from the Tahsildars. Accordingly I issued a circular on the 12th September 1897, giving the Tahsildars three weeks' time to submit the revised statements. The Proddatur and Jammalamadugu Tahsildars' statements were received just in time. The Tahsildar of Cuddapah submitted them after a delay of four days. The Pulivendla Tahsildar has been the last to send them after three telegrams were sent to him. I regret that owing to the unpunctuality of the Tahsildars, I was not able to send my consolidated report to the Commissioner within the time agreed and that, subsequently owing to the heavy and worrying work I have had to do—most of it very urgent and personal, *e.g.*, distribution of Indian Charitable Relief Fund money—and the manner in which the same has told upon my health, I have failed to dispose of this matter. I am deeply sensible of the very considerate manner in which I have been treated by the Commissioner, and regret exceedingly that I have caused such delay in an important matter. I ought to have applied for leave early in October when I began to find that my health rendered me unequal to getting through my work efficiently, but there were several matters that seemed to me to require to be done by myself and I have foolishly postponed too long applying for relief. My application for 22 months' furlough is now before Government. The Commissioner is possibly aware that a Medical Board ordered me home for two years in 1892 for indisposition brought on by sun exposure, and during the current year owing to famine operations I have undergone a very great deal of exposure which has most seriously affected my powers of work. I trust that if the leave I am now asking for is granted I shall be able to do satisfactory work on my return to duty.

5. At the personal conference with the Commissioner, he was of opinion that, as in the other three Deccan Districts, remissions on dry land in this district should be given with reference to tracts in accordance with the Board's Standing orders. As has been stated above, no tractwar statements have been prepared in any village; and the only course now left is to treat each village as a "tract." Further, the average yield for purposes of calculating the percentage of remission has to be arrived at, with

reference to the karnam's estimate of outturn, which, as I have already stated, is most unreliable and under the mark. The result is that several villages which fared well would, under the percentage system, get more than what they deserve with reference to the well-known condition of the ryots and the state of the crops. I therefore instructed Tahsildars to reduce the amount of remission to a reasonable sum, where necessary, with reference to their personal knowledge of each village. The rates of remission ordinarily proposed are—

(i) 100 per cent. in villages in which the average yield was below two annas.

(ii) 50 per cent. in villages in which the average yield was between two and four annas.

(iii) 25 per cent. in villages in which the average yield was above four and below six annas.

In cabulating the average, the extent on which an outturn of 6 annas and above was realized was excluded. Unenfranchised inams paying jodi are to share in the remissions. Waste including mamul waste is to get full remission irrespective of the percentage allowed for failure of crop. Well lands and topes have been excluded from these proposals. Fully assessed inams will also have the benefit of the remissions, as they are all treated as ryotwar lands in this district. In several villages which according to the ordinary calculations on karnam's figures of outturn, would get a remission of 100 and 50 per cent., the Tahsildars have, with reference to the directions given to them, recommended only 50 and 25 per cent., respectively, with due regard to their local knowledge and the condition of the ryots, &c., in those villages. From my own observations and enquiries, I am able to state that such villages do not deserve more than the amounts recommended by the Tahsildars. The Tahsildar of Pulivendla has not attended to the instructions on this point. He has contented himself with merely giving the percentages arrived at with reference to the karnam's figures. In most villages of this taluk, the Famine Deputy Collector, M.R.Ry. M. V. Narayanasawmi Pillai, has entered his own remarks and submitted his proposals regarding the amount of remission that may fairly be granted. A copy of his letter, Ref. No. 1202-F., dated 10th October 1897, regarding the statements of this taluk is submitted for the Board's information. In some villages where the Deputy Collector has not made his remarks, I have not considered it necessary to give full remission and have reduced it by half as karnam's accounts are unreliable. The villagewar statements submitted by the Tahsildars are herewith forwarded as per accompanying list. The annexed abstract show the number of villages in each taluk, in which remission is recommended under the three classes above described and the amounts involved:—

Taluks.	Total number of villages	Number of villages in which no remission is recommended.	Full remission.		50 per cent. recommended.		25 per cent. recommended.		Total.	
			Number of villages.	Amount.	Number of villages.	Amount.	Number of villages.	Amount.	Number of villages.	Amount.
				Rs.		Rs.		Rs.		Rs.
Cuddapah	130	93	2	219	18	12,184	17	5,755	37	18,158
Proddatur	70	38	..	..	26	34,453	6	4,000	32	38,453
Jammalamadugu ..	113	18	19	20,014	56	49,311	20	6,358	95	75,683
Pulivendla	101	18	18	17,721	59	53,317	6	3,815	83	74,853
Total ..	414	167	39	37,954	159	1,49,265	49	19,928	247	2,07,147

From the above statement it will be seen that the total amount proposed to be remitted in the four affected taluks is Rs. 2,07,147. This includes Rs. 31,549 on waste including mamul waste and Rs. 1,124 on unenfranchised jodi inams.

6. The above proposals are submitted on the supposition that the provisions of the existing standing orders are not to be departed from, but I beg to point out that, as observed by Government in G.O., No. 442, Revenue, dated 5th June 1897

(printed in B.P., No. 441, dated 16th June 1897 (Settlement Records) even the above proposals are not fully in accord with the Standing Orders and are at variance from them in several important particulars, and I therefore beg leave to urge that Government may be moved to consider my proposal to abandon the idea of granting any remission except in the case of petty pattadars paying Rs. 30 and less. My reasons for such a proposal are contained in paragraph 4 of my letter printed in page 5 of B.P., No. 330, dated 1st May 1897. To state briefly, they are—

General remissions on dry lands are an unnecessary sacrifice of revenue which the circumstances of the year do not demand. Good seasons in the past three years enabled many of the large land-holders to store large stocks of grain, which they sold at very high prices. The excellent ragi crops they have had in fasli 1306 under wells and channels, realized at least double the profits of ordinary years owing to high prices. The petty pattadars on the other hand, who are little better than labourers, are in many cases affected by a single bad season, as their income of ordinary years does not leave them a sufficient margin for bad years and to enforce payment of assessment this year from such persons on lands which have suffered would probably be to involve them in debt. The grant of dry remissions is purely an act of grace and this concession need not be extended to those who are not in need of it. In the memorial presented to His Excellency the Governor by the Cuddapah District Association, they did not ask for more than this. The two Deputy Collectors M.R.Ry. Runga Rao and Narayanasawmi Pillai also advocated almost similar views.

7. At the personal conference with the Commissioner, he said, I think, that, as the amount of remission to be granted to petty pattadars under my proposal would be much larger than that to be granted under the tractwar system, it was not likely to receive support. I have therefore slightly changed the proposals as follows:—

(*a*) Full remission to all pattadars paying Rs. 10 and under.

(*b*) 50 per cent. remission to all pattadars paying above Rs. 10 and up to Rs. 20.

(*c*) 25 per cent. remission to all pattadars paying above Rs. 20 and up to Rs. 30.

8. The financial effect of this proposal is favourable to Government as the subjoined statement will show:—

Taluks.	100 per cent. recommended.		50 per cent. recommended.		25 per cent. recommended.		Total.		Remission recommended under tractwar system.
	Number of pattadars.	Amount.	Number of pattadars.	Amount.	Number of pattadars.	Amount.	Number of pattadars.	Amount.	
		Rs.		Rs.		Rs.		Rs.	
Cuddapah ..	4,138	12,425	739	4,100	319	1,468	5,196	17,993	18,158
Proddatur ..	3,082	11,183	1,069	6,758	468	2,604	4,619	20,545	38,453
Jammalamadugu.	6,529	21,189	1,683	10,786	751	3,955	8,963	35,930	75,683
Pulivendla ..	9,458	26,794	2,461	12,636	1,004	4,332	12,923	43,762	74,853
Total ..	23,207	71,591	5,952	34,280	2,542	12,359	31,701	1,18,230	2,07,147

Villagewar detailed statements for this alternative proposal are also submitted as per list for the Board's information. I request that the Board will support this proposal and submit it for the sanction of Government.

9. The Sub-Collector's report regarding Gowkanapalle of Kadiri taluk is herewith submitted.

RESOLUTION—No. 1, dated 3rd January 1898.

The letter read above contains the proposals of the Collector of Cuddapah concerning the grant of dry remissions in his district for fasli 1306, and will be submitted to Government, with reference to B.P. (R.S., L.R. and Agri.), No. 330, dated 1st

May 1897, recorded in G.O., Mis. No. 4613, Revenue, dated 3rd September 1897. The letter reached the Board's office on 20th December 1897.

2. The Board must leave it to Government to censure, or excuse, the Collector for the inordinate delay, which so long ago as May last was severely commented on by the Board. Famine duty combined with the known inferiority of the Cuddapah revenue establishment has no doubt exposed the Collector to much unusual work and worry, and the Board is aware that there has been no lack of effort on his part; but had it been better directed, the Board cannot but think that such excessive delay might have been avoided.

3. The Collector and his Divisional-officers represented in April last the difficulty of recommending dry remission by tracts, inasmuch as certain of the dry crops, which are scattered here and there in considerable variety in every village, had withstood the drought better than others, and had yielded fairly. Cotton and oil-seeds were in particular alleged to have yielded well; and in the case of many mixed crops, *e.g.*, cholam and cotton, korra and cotton, horsegram and cotton, it was very hard to determine how the outturn should be estimated.

It is no doubt true that no plan of granting percentage dry remissions by tracts (taking the village as the unit in the manner contemplated in Board's Standing Order No. 23) can now be devised which shall not be open to many serious and obvious objections.

The Collector accordingly repeats his recommendation that the attempt to estimate the loss of dry crops last year by tracts, with a view to granting a percentage remission proportionate to the average loss on each tract should be abandoned, and that relief in respect of the assessment due on dry lands should be restricted to 247 villages, selected as having suffered most out of the total of 414 villages in the four taluks; and that in these 247 villages, remission should be granted only to the petty pattadars, who alone (so he contends) are unable to meet the land revenue demand.

4. He proposes that in the said 247 villages remission of dry assessment should be granted on the following lines:—

(*a*) Full remission to all pattadars paying Rs. 10 and under.
(*b*) 50 per cent. to all pattadars paying more than Rs. 10 and up to Rs. 20.
(*c*) 25 per cent. to all pattadars paying more than Rs. 20 and up to Rs. 30.

Under this proposal, out of a total of 69,120 pattas in the four affected taluks, 23,207 pattas (more than one-third of the whole) will receive full remission of dry assessment; 5,952 pattas will receive 50 per cent.; 2,542 will receive 25 per cent.; 31,701 pattas in all will receive remission amounting to Rs. 1,18,230.

The full demand on account of dry lands in the four taluks in fasli 1305 was about Rs. 5,63,000.

The proposal is open to several objections—

(1) There are no satisfactory data for drawing the dividing line between villages which should receive remission and those which should not.

(2) In the villages selected for remission, the dividing line between full, half, and a quarter remission is arbitrary and will work hardship. The pattadar from whom Rs. 10 is due will escape altogether, while his neighbour, whose assessment is Rs. 11, will have to pay up Rs. 5-8-0 and so on.

(3) Many pattadars may hold, or share in, several pattas, and in some cases small pattas are held by merchants, owners of indigo vats and others, for land not devoted to agriculture.

(4) The relief proposed is in the opinion of some, whose opinion is entitled to respect, inadequate.

5. If, in the alternative, a percentage remission be given, village by village, equally to all the pattadars of a village, in proportion to the supposed average yield of all the dry crops, and without reference to individual crops or individual losses, it can now be based on little else than the local officers' general knowledge of the circumstances of the ryots of each village as a body, and it is probable that the apportionment will be very unequal in its incidence, and that many will receive remission who are not in distressed circumstances, while the poorest may not receive sufficient relief.

Under the most favourable circumstances the preparation of an estimate of the average loss of crop, village by village, taking all dry crops together, is attended with much difficulty; and after such protracted delay it is simply impossible to obtain any trustworthy data.

6. The Board as at present constituted therefore resolves to recommend to Government acceptance of the Collector's proposals as, on the whole, the best way out of the difficulty. The remission will, for the most part, undoubtedly reach the poorest classes of pattadars, who stand most in need of lenient treatment, and further relief to other pattadars in distressed circumstances can be judiciously afforded in the manner indicated in B.P. (R. S., L. R. and Agri.) No. 610, dated 10th September 1897, and approved by Government in G.O., No. 1051, Revenue, dated 15th December 1897.

7. The very early orders of Government on the Collector's proposals are solicited.

The Famine Commissioner has been consulted and concurs in the Board's recommendation.

(True Copy and Extract.)

P. V. Srinivasa

Secretary.

To the Secretary to Government, Revenue Department,
with original enclosures as per list to be returned.
" Collector of Cuddapah.
" Board of Revenue (Land Revenue).

Ex^d. P. Seetharam.

Revenue (1898) Department.

CURRENT No. 786.

5

2 Vol

From The Board of Revenue
Revenue Rules & Cases,
Madras

Order

No. 577 Misc

Abstract

Dated 27 January 1898

Received 29 "

Registered 29 "

Enclosures

Spare copies.

SUBJECT.

submitting to Government
letter from the Collector of Cuddapah
requesting that early orders
may be passed on his letter
disposal no 6803 of 1897
Rev
regarding the dry remissions
for fasli 1306

BACK PAPERS.

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 27th January 1898.

No. 577 miscellaneous

READ ..... the following letter from the Collector of Cuddapah, Current No 235/Rev of 1898 dated 25th January 1898:-

I have the honor to request the favor of early orders on this office Proceedings No 603/Rev of 1897 dated 19th ultimo regarding the dry remissions for fasli 1306 so as to enable me to complete the Jamabandi of the affected taluks and submit the Jamabandi report for fasli 1306

Resolution

Submitted to Government in Continuation of Board's

Board's Proceedings No 1 dated 3rd January 1898

(True Copy & Extract)

R. V. Srinivasa
Secretary.

To

The Secretary to Government,
Revenue department.

Copy to the Collector of Cuddapah

Ended 27/1/98

Cuos 56/98. d 786

1

Note.

The current road above embodies proposals for the grant of dry remissions in the Cuddapah district for fasli 1306. The questions for the orders of Govt are

(i) the delay of the Collector in submitting these proposals and

(ii) the proposals themselves.

2. The first four paras of Mr Tate's letter are devoted to an explanation of the circumstances under which the submission of the proposals was delayed in the first instance. He attributes the delay to the unsatisfactory state of the Tahsildars in furnishing the requisite information and latterly to heavy work and ill-health on his own part. The Board of Rev dwells but little on this point and leaves it to the Govt to censure or excuse the Collector. Mr Tate is now on 22 months' furlough. Attention is in this connection solicited to para 3 of P. No 4609 2.9.97 (Confidential) and the notes thereunder.

3. The proposals for remission embrace four talukas — Cuddapah, Proddatur, Jammalamadugu and Pulivendla — and relate to 247 out of 414 villages comprising these talukas. Mr Tate gives details

Mr Tate has already been told in P.O. 4609 2.9.97 that his delay in submitting these proposals reflects great discredit on him. This discredit is not palliated by his work he had to do in connection with Famine Relief & the Board of his leading, but it is not palliated by the statements in this letter that his subordinates disobeyed orders, and that he spent a great deal of his time on such matters as the distribution of famine the Charitable Committee's Relief fund money. If he had been unfit for a Collector's work, he would have made his subordinates obedient, & known of some of them who could be trusted to disburse the Relief fund money, whilst he attended to more important matters.

On the 6th April 1897, Mr Tate reported to the BR that some of the crops in the affected talukas of the district had yielded badly, whilst others had yielded well, & that it was only petty Patels &c, paying Rs 30 or less, who should get "dry" remission, & they only with respect to those crops which had failed. The BR rejected this proposal absolutely, & said that if tracts could not be classified for the purpose of granting "dry" remissions

C. 19/4/98. R.C. 26.3.98. Rev 17/4/98. G.O. 27/4/98.

of the amounts involved if remissions are granted in accordance with the existing orders on the subject (S.O. No 23). but at the same time urges for consideration the suggestion contained in para 4 of his letter printed at p. 5 of B.P. $\frac{330}{1.5.97}$ para in fo. 4613 of 3.9.97, viz., to restrict the grant of remission to petty pattadars paying Rs 30 and less. He argues that the grant of dry remissions is an act of grace which the ryots have no right to demand, that general remissions in such cases are an unnecessary sacrifice of revenue when the circumstances of the year do not justify demand, that good seasons during the preceding three years enabled many ryots large landholders to store up large stocks of grain and sell the same at high prices, while the excellent rabi crop which these had under wells and channels also fetched high prices; and that it is therefore not these people, but the petty pattadars who are little better than labourers and who have no grain to store up that stand in need of relief.

3. The Collector in the first instance recommended full remission in all cases in which

two ideas of granting percentage "dry" remission on partial failure of crop must be abandoned, & remission restricted to Wash & loss of crop, including under the latter head yield not amounting to more than 2 annas"

We have now under a list of villages in wh the local officers say there has been a yield of 2 annas or less, of between 2 & 4 annas, & of between 4 & 6 annas; & proposes that they shd get total remission, half remission, & a quarter remission respectively. This list is partly founded on unchecked Kamam returns wh, as repeatedly stated by the Collr, are quite untrustworthy, & partly on the arbitrary conjectures of local Officers. There was no inspection of the villages, whilst crops were on the ground, & there is no way of testing the correctness of wh the list has been prepared. It is impossible to see whether it is just to the Ryots or the reverse, & it cannot be accepted. As the BD say, no "uniform system of granting dry remission can now be devised" We shall not be open to many serious & obvious objections.

We Yule, himself, places no reliance whatever upon the scheme

y

vide B.P. $\frac{330}{1.5.97}$ Coll. to Govt. No. 4613 dt. 3.9.97 & refers to para 4 of his proposal of April, wh these remissions shd be granted

any for R 30 pattadars. He wd give full remission to pattadars paying R 10 or less, half remission to pattadars paying from R 10 to R 20, & a quarter remission to pattadars paying from R 20 to R 30. The BD accepts this scheme, in default of a better, but has objections thereto wh are fatal.

Any recourse to the procedure adopted in the case of the Ramnad taluk of the Kurnool dt is quite out of the question.

I have no doubt that there was great distress in the affected parts of Cuddapah, & that "dry" remission is needed there, as much as in vide para 4 of B.P. Coll. (Current) No 56 Kurnool, Bellary & Anantapur, where it has been already granted according to We Yule, dry" remissions ought not to have been given in those districts, & ought not now to be given in Cuddapah; but the BD & the three Famines Comrs differ from him, & do I. I have tried, therefore, to evolve some scheme on wh the remissions could be justly granted in Cuddapah; but, after long consideration, I agree with the opinion expressed by the BD in their pro $\frac{330}{1.5.97}$, that remissions must be restricted to wash & total loss of crop. This will require reference

remissions are granted, but having regard to the large amounts involved under such a proposal and the improbability of the proposal receiving any support, he has now for suggests a scale of percentage remissions proportionate to the Kist payable by each petty pattadar, viz,

(a) Full remission to those paying Rs 10 and less

(b) 50 p.c remission to those paying above Rs 10 and up to Rs 20

(c) 25 p.c remission to those paying above Rs 20 & up to Rs 30.

4. The Board of Rev: notes that the Collector's proposal is open to several objections, viz, that there are no satisfactory data upon which the villages which should receive remission could be fairly selected, that the dividing line between full, half and quarter remissions is arbitrary and will work hardship, that the holders of many small patches may not be well-to-do and not stand in need of any remission and that the relief proposed is, in the opinion of some, whose opinion is entitled to weight, inadequate. In view, however, of the fact that any estimate

may be summarized as

which can now be framed can be but mere guesses, based as they are on little else than the local officer's general knowledge of the circumstances of the ryots of each village as a body, the Board of Revenue recommends the acceptance of the Collector's proposals as the best way out of the difficulty, suggesting the adoption simultaneously of the procedure approved by Govt for the grant of relief in the Ramallakot taluk, Kurnool district, in cases in which the sanctioned remissions do fail to afford the needed relief: viz, to write off as irrecoverable sums due from ryots in distressed circumstances without proceeding to sell up the defaulters' property.

5th. The effect of the collector's proposals (those involved if remissions are granted under the rules) are exhibited in the statements below:-

No: I

Amounts involved if tractwar remissions are granted.

Taluks.	Total number of villages	Number of villages in which no remission is recommended.	Full remission.		50 per cent. recommended.		25 per cent. recommended.		Total.	
			Number of villages.	Amount.	Number of villages.	Amount.	Number of villages.	Amount.	Number of villages.	Amount.
				Rs.		Rs.		Rs.		Rs.
Cuddapah	130	93	2	219	18	12,184	17	5,755	37	18,158
Proddatur	70	38	..	..	26	34,453	6	4,000	32	38,453
Jammalamadugu ..	113	18	19	20,014	56	49,311	20	6,358	95	75,683
Pulivendla	101	18	18	17,721	59	53,317	6	3,815	83	74,853
Total ..	414	167	39	37,954	159	1,49,265	49	19,928	247	2,07,147

4

What accounts we have been described as untrustworthy, but my experience leads me to think that they are not untrustworthy as to these two points, where there is any guide at all, they cannot be checked as to the amount of it.

JG
24/2/98

Sir H. Bliss

JG
26/2/98

Considering the rightful delay which has occurred, and the injury which will be done if the people if inadequate relief is afforded them after what was undertaken a very long time, I think it will be best to accept Mr. Tate's proposals, notwithstanding the objections of them, the form which I fully admit. His general result will be that, though in some exceptional cases ryots may get relief who do not really need it, the poorer Pattadars of the four Taluks will have a substantial concession made to them in a form which is as unlikely as any not to be intercepted by the Taluk and village establishments.

Ask Mr. Tate, there is really nothing to show that his incapable of controlling his subordinates &c. but that we know before.

JG
27/2/98

To Hon. Mr. Rose again, as Hon. Sir H. Bliss, if I understand him, means to accept Mr. Tate's proposals en bloc & not as set down by Hyd.?

JG
1/3/98

I also understand the Hon. Sir H. Bliss to agree with me in accepting Mr. Tate's proposals. On reconsideration I withdraw my opinion that this. The grant of remissions as besides a trivial loss of crop will certainly be a very limited relief, & inadequate, considering what the people have suffered. It has been distinctly stated, however, that we cannot say because of the delay which is attributable to our own officers, not to the people. It had also been stated that recourse to the Ramallakot procedure is out of the question.

JG
2/3/98

H.E. the Governor

Yes.

E.G.
2/3/98

5

No. II

Amounts involved by the adoption of the Collr's proposals.

Taluks.	100 per cent. recommended.		50 per cent. recommended.		25 per cent. recommended.		Total.		Remission recommended under tractwar system.
	Number of pattadars.	Amount.	Number of pattadars.	Amount.	Number of pattadars.	Amount.	Number of pattadars.	Amount.	
		Rs.		Rs.		Rs.		Rs.	
Cuddapah ..	4,138	12,425	739	4,100	319	1,468	5,196	17,993	18,158
Proddatur ..	3,082	11,183	1,069	6,758	468	2,604	4,619	20,545	38,453
Jammalamadugu.	6,529	21,189	1,683	10,786	751	3,955	8,963	35,930	75,683
Pulivendla ..	9,458	26,794	2,461	12,636	1,004	4,332	12,923	43,762	74,853
Total ..	23,207	71,591	5,952	34,280	2,542	12,359	31,701	1,18,230	2,07,147

6. ~~In the circumstances reported, the Coll's proposals may be approved and as also the Board's proposals to supplement the relief afforded by the proposed remissions by writing off the balances of dues from ryots who are really unable to pay.~~ The Collr has not yet sent his orders in the matter (vide Coll 786/98). The Board's recommendations, to supplement the proposed remissions by writing off the balances due from ryots who are really unable to pay, are with regard to the second of the above recommendations, attention is requested to the Hon: Sir H. Bliss's Minute of dissent recorded in P.O. 1051 of 15.12.97.

The Collector requests very early orders in the matter—(Please see Coll 786/98).

16/2/98.

Secy

The delay in submitting proposals was summarized

follows

(1) The first dry crops were not properly ascertained. Mr Tate was absent at the time.

(2) Up to March the second crops had risen so fully as to justify proposals for dry remissions.

(3) When the Board is may ordered tractwar statements to be prepared more details information could be got. The Karnams estimates could not be trusted as they were written with a knowledge that dry remissions would generally be granted (Vide B.P. No 322 of 6th November 1896 Flag A)

The collector proposals therefore Amount to this. There is no evidence of complete failure of the crops. But the Ramalli pattadars have certainly suffered during the past fasli. Therefore remission might granted in the Taluks most affected to those holding small pattahs.

It is difficult. I submit to find any reasons to justify the adoption of these proposals. The Board seems to accept them as a for want of better.

18/12/96

The Bd recommends that the relief thus granted should be supplemented by writing off the arrears of kist are found incapable to pay. This recommendation was accepted as a very exceptional case indeed for Ramallakot Taluk in Kurnool. Remissions are generally sanctioned

PDO

Flag O No 1031 15 Dec 97 G.O.

Para 5 of B.P. 620 d 10 Sept 97
on which G.O. 1057 d 15 Dec 97 was passed contemplates the rule being made General during the present year & apparently the Board has read the G.O. as approving of this course.

MMcL
10/1/98

H.M.

If there was no where complete failure, dry remissions should be granted. Prices were so high that even a trifling return placed a ryot in a position in which in any other year he would not think of claiming remission. Of course there were hard cases where the holding was small & gave insufficient for a season's food for the family. But there are the agmash was either too late or untrustworthy, & to grant remission on individual

This is only after the case MMcL

^ or village

^ or village
MMcL

considerations is not to be approved. A man with a small holding in one taluq may have other land in another taluq or in another district or have other means of livelihood. In such cases we only throw money unjustly earned into the hands of Village officers & Rev. inspectors.

Once the principle of remission with reference to the condition of a whole tract, and that properly suspended, is departed from there is no safe ground.

The Ramalakot case was exceptional & intended to be so. M Zafir should be censured

J. 9/1/98

Revenue Department.

Read

(1) B. P. No. 1,d/3-1-98(C.No.56)

(2) B. P. No.577,d/29-198(C.No.786)

Land Rev. No. 41.

Order (Press), No. 1540 of 15th March 1898.

His Excellency the Governor in Council fully ~~admits the force of the objections to which~~ Mr. Tate's proposals are open. ~~The~~ ryots, however, need relief after what was undoubtedly a bad season. In consequence of the great delay occasioned by the most reprehensible dilatoriness of the Collector and his subordinates, no scheme of remissions free from serious objection can now be devised. His Excellency the Governor in Council determines, therefore, to accept Mr. Tate's proposals in their entirety.

2. With reference to the Board's suggestion to afford further relief after the manner recently adopted in the Pamallakot Taluk of the Kurnool District, the Government desires to point out that that procedure was sanctioned as a special case in exceptional circumstances. No similar course can be sanctioned in the present case.

To the Board (Rev: Settlement.)

To the Financial Deptt.

Government {1898} of Madras.

REVENUE.

Recd.	1898.	*Enclosures*
Regd.		*Spare copies*

G.O., No. 154, 15th March 1898.

MARCH.

Dry remissions.

Passing orders on Board's Proceedings submitting to Government, with remarks, proposals of the Collector of Cuddapah regarding — for fasli 1306.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture) No. 1, dated 3rd January 1898:—

Read—the following letter from A. C. TATE, Esq., Collector of Cuddapah, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated 19th December 1897:—

With reference to B.P., No. 330, Press, dated 1st May 1897, I have the honour to state as follows.

2. The agricultural year, fasli 1306, opened auspiciously with timely rains and this stimulated sowings of dry crops. When I left India on privilege leave on the 1st October 1896, the district was in good condition and there was not the slightest reason to suspect that it would be overtaken by distress or famine. The North-East monsoon on which the fate of the first dry crop depended was not then due. I returned to duty on the 6th January 1897 and what the fate of the first dry crop was, I am not in a position to say, as it was entirely off the ground by that time. As soon as the rains of October failed, my *locum tenens*, Mr. A. T. Forbes issued instructions for a detailed and thorough azmoish by superior officers of all crops doomed to failure, but nothing appears to have been done as the following extracts from the reports of Divisional officers will show. The fate of the first dry crop is thus unknown, and I cannot be held personally responsible for this. After the November rains, a very large extent of land was re-sown as the annexed abstract of cultivation will show and when I re-joined the district, this crop was still young and in good condition. What I had to ascertain personally was then the fate of the second crop. I travelled over the greater portion of the affected area in the latter part of January and in February, when I found that a cholam crop in many places was green and strong, though stunted in growth, and its fate remained doubtful until March. The other crops which were in a more hopeful state than the cholam were also not ripe for harvest, and I was compelled to ask for time, while the harvest was doubtful as no report could be made until it was definitely known what the yield was or was likely to be or whether the crop was an entire failure. My wide enquiries showed that there was nothing like a universal or widespread failure of the first dry crop, but in accordance with the Board's Standing Orders, tractwar statements were called for and to this end, clear instructions were issued by me on Mr. Runga Rau's reference printed in B.P., No. 162, dated 25th February 1897. The Board was aware of this. M.R.Ry. M. V. Narayanasami Pillai, the Special Deputy Collector on famine duty, in whom the Board asked me to place implicit confidence and whom I specially asked to watch the state of crops and submit a report on dry remissions and Deputy Collector Syed Khadir Padsha Sahib, who was in charge of the head-quarter division from the latter part of December to the latter part of March, reported to me that if tracts were to be considered there should be no remissions, and they therefore did not prepare tractwar statements, and I accordingly submitted my report to the Board.

3. The Board having in the Proceedings under reply suddenly called for tractwar statements, I did everything to obtain them in as short a time as possible; but the statements and sketches submitted by the Tahsildars were so very varied in form

and incomplete that I did not consider them fit to be submitted to the Board. For instance, the sketches submitted by the Tahsildar of Jammalamadugu were not of use, as they did not indicate the position of the tracts on which poor crop was obtained. The statements sent up by this Tahsildar did not give details as to the extent of dry land left waste, nor did it appear that the extent of well lands and topes was excluded. The Proddatur statements were somewhat better but the extent and assessment on occupied waste was not given. In Pulivendla, no details as to the area under each anna notation were furnished and the Tahsildar who was new to the taluk stated that he was unable to speak about the condition of the crops. The Cuddapah taluk statements were also defective, as the financial effect of his proposals could not be correctly determined from the statements furnished by the Tahsildar. Even if these defects were remedied, my principal difficulty was that no useful proposals for remission could be framed on the karnam's estimate of outturn which was, I believe, purposely under-rated this year in order to get remissions. I was unable therefore to countersign or forward statements which I knew to be unreliable. While I was hesitating to submit a report based upon them I understood that the Commissioner, Mr. Winterbotham, was to visit this district and I therefore postponed submitting the incomplete statements till after I had a personal interview with the Commissioner.

Dry Cultivation.

Taluks.	Government.		Inam.		Total.		Total of previous year.		Average of five years.	
	First crop.	Second crop.	First crop.	Second crop.	First crop.	Second crop.	First crop.	Second crop.	First crop.	Second crop.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cuddapah	1,05,990	21,791	48,938	10,370	1,54,928	32,161	1,68,260	10,909	1,62,039	10,968
Proddatur	90,576	23,867	45,594	11,088	1,36,170	34,955	1,35,880	5,788	1,43,935	4,734
Jammalamadugu	1,13,513	24,112	57,269	11,063	1,70,782	35,175	1,78,062	3,055	1,84,985	3,413
Pulivendla	1,29,737	27,834	39,375	7,827	1,69,112	35,661	1,93,789	5,405	1,93,130	4,773

4. When the Commissioner visited the district about the 10th September 1897, the Tahsildar's statements were placed before him, and on personal consultation, it was arranged that a fresh set of statements in the form proposed by the Commissioner should be called for from the Tahsildars. Accordingly I issued a circular on the 12th September 1897, giving the Tahsildars three weeks' time to submit the revised statements. The Proddatur and Jammalamadugu Tahsildars' statements were received just in time. The Tahsildar of Cuddapah submitted them after a delay of four days. The Pulivendla Tahsildar has been the last to send them after three telegrams were sent to him. I regret that owing to the unpunctuality of the Tahsildars, I was not able to send my consolidated report to the Commissioner within the time agreed and that, subsequently owing to the heavy and worrying work I have had to do—most of it very urgent and personal, *e.g.*, distribution of Indian Charitable Relief Fund money—and the manner in which the same has told upon my health, I have failed to dispose of this matter. I am deeply sensible of the very considerate manner in which I have been treated by the Commissioner, and regret exceedingly that I have caused such delay in an important matter. I ought to have applied for leave early in October when I began to find that my health rendered me unequal to getting through my work efficiently, but there were several matters that seemed to me to require to be done by myself and I have foolishly postponed too long applying for relief. My application for 22 months' furlough is now before Government. The Commissioner is possibly aware that a Medical Board ordered me home for two years in 1892 for indisposition brought on by sun exposure, and during the current year owing to famine operations I have undergone a very great deal of exposure which has most seriously affected my powers of work. I trust that if the leave I am now asking for is granted I shall be able to do satisfactory work on my return to duty.

5. At the personal conference with the Commissioner, he was of opinion that, as in the other three Deccan Districts, remissions on dry land in this district should be given with reference to tracts in accordance with the Board's Standing orders. As has been stated above, no tractwar statements have been prepared in any village; and the

only course now left is to treat each village as a " tract." Further, the average yield for purposes of calculating the percentage of remission has to be arrived at, with reference to the karnam's estimate of outturn, which, as I have already stated, is most unreliable and under the mark. The result is that several villages which fared well would, under the percentage system, get more than what they deserve with reference to the well-known condition of the ryots and the state of the crops. I therefore instructed Tahsildars to reduce the amount of remission to a reasonable sum, where necessary, with reference to their personal knowledge of each village. The rates of remission ordinarily proposed are—

(i) 100 per cent. in villages in which the average yield was below two annas.

(ii) 50 per cent. in villages in which the average yield was between two and four annas.

(iii) 25 per cent. in villages in which the average yield was above four and below six annas.

In calculating the average, the extent on which an outturn of 6 annas and above was realized was excluded. Unenfranchised inams paying jodi are to share in the remissions. Waste including mamul waste is to get full remission irrespective of the percentage allowed for failure of crop. Well lands and topes have been excluded from these proposals. Fully assessed inams will also have the benefit of the remissions, as they are all treated as ryotwar lands in this district. In several villages which according to the ordinary calculations on karnam's figures of outturn, would get a remission of 100 and 50 per cent., the Tahsildars have, with reference to the directions given to them, recommended only 50 and 25 per cent., respectively, with due regard to their local knowledge and the condition of the ryots, &c., in those villages. From my own observations and enquiries, I am able to state that such villages do not deserve more than the amounts recommended by the Tahsildars. The Tahsildar of Pulivendla has not attended to the instructions on this point. He has contented himself with merely giving the percentages arrived at with reference to the karnam's figures. In most villages of this taluk, the Famine Deputy Collector, M.R.Ry. M. V. Narayanasawmi Pillai, has entered his own remarks and submitted his proposals regarding the amount of remission that may fairly be granted. A copy of his letter, Ref. No. 1202-F., dated 10th October 1897, regarding the statements of this taluk is submitted for the Board's information. In some villages. where the Deputy Collector has not made his remarks, I have not considered it necessary to give full remission and have reduced it by half as karnam's accounts are unreliable. The villagewar statements submitted by the Tahsildars are herewith forwarded as per accompanying list. The annexed abstract show the number of villages in each taluk, in which remission is recommended under the three classes above described and the amounts involved:—

Taluks.	Total number of villages	Number of villages in which no remission is recommended.	Full remission.		50 per cent. recommended.		25 per cent. recommended.		Total.	
			Number of villages.	Amount.	Number of villages.	Amount.	Numbe of villages.	Amount.	Number of villages.	Amount.
				Rs.		Rs.		Rs.		Rs.
Cuddapah	130	93	2	219	18	12,184	17	5,755	37	18,158
Proddatur	70	38	..	..	26	34,453	6	4,000	32	38,453
Jammalamadugu ..	113	18	19	20,014	56	49,311	20	6,358	95	75,683
Pulivendla	101	18	18	17,721	59	53,317	6	3,815	83	74,853
Total ..	414	167	39	37,954	159	1,49,265	49	19,928	247	2,07,147

From the above statement it will be seen that the total amount proposed to be remitted in the four affected taluks is Rs. 2,07,147. This includes Rs. 31,549 on waste including mamul waste and Rs. 1,124 on unenfranchised jodi inams.

6. The above proposals are submitted on the supposition that the provisions of the existing standing orders are not to be departed from, but I beg to point out that, as observed by Government in G.O., No. 442, Revenue, dated 5th June 1897

(printed in B.P., No. 441, dated 16th June 1897 (Settlement Records) even the above proposals are not fully in accord with the Standing Orders and are at variance from them in several important particulars, and I therefore beg leave to urge that Government may be moved to consider my proposal to abandon the idea of granting any remission except in the case of petty pattadars paying Rs. 30 and less. My reasons for such a proposal are contained in paragraph 4 of my letter printed in page 5 of B.P., No. 330, dated 1st May 1897. To state briefly, they are—

General remissions on dry lands are an unnecessary sacrifice of revenue which the circumstances of the year do not demand. Good seasons in the past three years enabled many of the large land-holders to store large stocks of grain, which they sold at very high prices. The excellent ragi crops they have had in fasli 1306 under wells and channels, realized at least double the profits of ordinary years owing to high prices. The petty pattadars on the other hand, who are little better than labourers, are in many cases affected by a single bad season, as their income of ordinary years does not leave them a sufficient margin for bad years and to enforce payment of assessment this year from such persons on lands which have suffered would probably be to involve them in debt. The grant of dry remissions is purely an act of grace and this concession need not be extended to those who are not in need of it. In the memorial presented to His Excellency the Governor by the Cuddapah District Association, they did not ask for more than this. The two Deputy Collectors M.R.Ry. Runga Rao and Narayanasawmi Pillai also advocated almost similar views.

7. At the personal conference with the Commissioner, he said, I think, that, as the amount of remission to be granted to petty pattadars under my proposal would be much larger than that to be granted under the tractwar system, it was not likely to receive support. I have therefore slightly changed the proposals as follows:—

(*a*) Full remission to all pattadars paying Rs. 10 and under.

(*b*) 50 per cent. remission to all pattadars paying above Rs. 10 and up to Rs. 20.

(*c*) 25 per cent. remission to all pattadars paying above Rs. 20 and up to Rs. 30.

8. The financial effect of this proposal is favourable to Government as the subjoined statement will show:—

Taluks.	100 per cent. recommended.		50 per cent. recommended.		25 per cent. recommended.		Total.		Remission recommended under tractwar system.
	Number of pattadars.	Amount.	Number of pattadars.	Amount.	Number of pattadars.	Amount.	Number of pattadars.	Amount.	
		Rs.		Rs.		Rs.		Rs.	
Cuddapah ..	4,138	12,425	739	4,100	319	1,468	5,196	17,993	18,158
Proddatur ..	3,082	11,183	1,069	6,758	468	2,604	4,619	20,545	38,453
Jammalamadugu.	6,529	21,189	1,683	10,786	751	3,955	8,963	35,930	75,683
Pulivendla ..	9,458	26,794	2,461	12,636	1,004	4,332	12,923	43,762	74,853
Total ..	23,207	71,591	5,952	34,280	2,542	12,359	31,701	1,18,230	2,07,147

Villagewar detailed statements for this alternative proposal are also submitted as per list for the Board's information. I request that the Board will support this proposal and submit it for the sanction of Government.

9. The Sub-Collector's report regarding Gowkanapalle of Kadiri taluk is herewith submitted.

Resolution—No. 1, dated 3rd January 1898.

The letter read above contains the proposals of the Collector of Cuddapah concerning the grant of dry remissions in his district for fasli 1306, and will be submitted to Government, with reference to B.P. (R.S., L.R. and Agri.), No. 330, dated 1st

May 1897, recorded in G.O., Mis. No. 4613, Revenue, dated 3rd September 1897. The letter reached the Board's office on 20th December 1897.

2. The Board must leave it to Government to censure, or excuse, the Collector for the inordinate delay, which so long ago as May last was severely commented on by the Board. Famine duty combined with the known inferiority of the Cuddapah revenue establishment has no doubt exposed the Collector to much unusual work and worry, and the Board is aware that there has been no lack of effort on his part; but had it been better directed, the Board cannot but think that such excessive delay might have been avoided.

3. The Collector and his Divisional-officers represented in April last the difficulty of recommending dry remission by tracts, inasmuch as certain of the dry crops, which are scattered here and there in considerable variety in every village, had withstood the drought better than others, and had yielded fairly. Cotton and oil-seeds were in particular alleged to have yielded well; and in the case of many mixed crops, *e.g.*, cholam and cotton, korra and cotton, horsegram and cotton, it was very hard to determine how the outturn should be estimated.

It is no doubt true that no plan of granting percentage dry remissions by tracts (taking the village as the unit in the manner contemplated in Board's Standing Order No. 23) can now be devised which shall not be open to many serious and obvious objections.

The Collector accordingly repeats his recommendation that the attempt to estimate the loss of dry crops last year by tracts, with a view to granting a percentage remission proportionate to the average loss on each tract should be abandoned, and that relief in respect of the assessment due on dry lands should be restricted to 247 villages, selected as having suffered most out of the total of 414 villages in the four taluks; and that in these 247 villages, remission should be granted only to the petty pattadars, who alone (so he contends) are unable to meet the land revenue demand.

4. He proposes that in the said 247 villages remission of dry assessment should be granted on the following lines:—

(*a*) Full remission to all pattadars paying Rs. 10 and under.
(*b*) 50 per cent. to all pattadars paying more than Rs. 10 and up to Rs. 20.
(*c*) 25 per cent. to all pattadars paying more than Rs. 20 and up to Rs. 30.

Under this proposal, out of a total of 69,120 pattas in the four affected taluks, 23,207 pattas (more than one-third of the whole) will receive full remission of dry assessment; 5,952 pattas will receive 50 per cent.; 2,542 will receive 25 per cent.; 31,701 pattas in all will receive remission amounting to Rs. 1,18,230.

The full demand on account of dry lands in the four taluks in fasli 1305 was about Rs. 5,63,000.

The proposal is open to several objections—

(1) There are no satisfactory data for drawing the dividing line between villages which should receive remission and those which should not.

(2) In the villages selected for remission, the dividing line between full, half, and a quarter remission is arbitrary and will work hardship. The pattadar from whom Rs. 10 is due will escape altogether, while his neighbour, whose assessment is Rs. 11, will have to pay up Rs. 5-8-0 and so on.

(3) Many pattadars may hold, or share in, several pattas, and in some cases small pattas are held by merchants, owners of indigo vats and others, for land not devoted to agriculture.

(4) The relief proposed is in the opinion of some, whose opinion is entitled to respect, inadequate.

5. If, in the alternative, a percentage remission be given, village by village, equally to all the pattadars of a village, in proportion to the supposed average yield of all the dry crops, and without reference to individual crops or individual losses, it can now be based on little else than the local officers' general knowledge of the circumstances of the ryots of each village as a body, and it is probable that the apportionment will be very unequal in its incidence, and that many will receive remission who are not in distressed circumstances, while the poorest may not receive sufficient relief.

Under the most favourable circumstances the preparation of an estimate of the average loss of crop, village by village, taking all dry crops together, is attended with much difficulty; and after such protracted delay it is simply impossible to obtain any trustworthy data.

6. The Board as at present constituted therefore resolves to recommend to Government acceptance of the Collector's proposals as, on the whole, the best way out of the difficulty. The remission will, for the most part, undoubtedly reach the poorest classes of pattadars, who stand most in need of lenient treatment, and further relief to other pattadars in distressed circumstances can be judiciously afforded in the manner indicated in B.P. (R. S., L. R. and Agri.) No. 610, dated 10th September 1897, and approved by Government in G.O., No. 1051, Revenue, dated 15th December 1897.

7. The very early orders of Government on the Collector's proposals are solicited.

The Famine Commissioner has been consulted and concurs in the Board's recommendation.

(True Copy and Extract).

(Signed) R. V. SRINIVASIAR,
Secretary.

To the Secretary to Government, Revenue Department,
with original enclosures as per list to be returned.
„ Collector of Cuddapah.
„ Board of Revenue (Land Revenue).

Read—Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), Mis. No. 577, dated 27th January 1898.

Abstract.—Submitting to Government letter from the Collector of Cuddapah requesting that early orders may be passed on his letter Disposal No. 6803-Rev. of 1897, regarding the dry remissions for fasli 1306.

Order—No. 154, Revenue, dated 15th March 1898.

Land Revenue No. 4.

His Excellency the Governor in Council is of opinion that Mr. Tate's proposals are open to very grave objections. The ryots, however, need relief after what was undoubtedly a bad season. In consequence of the great delay occasioned by the most reprehensible dilatoriness of the Collector and his subordinates, no scheme of remissions free from serious objection can now be devised. His Excellency the Governor in Council determines, therefore, to accept Mr. Tate's proposals in their entirety.

2. With reference to the Board's suggestion to afford further relief after the manner recently adopted in the Ramallakot taluk of the Kurnool district, the Government desires to point out that that procedure was sanctioned as a special case in exceptional circumstances. No similar course can be sanctioned in the present case.

(True Extract.)

(Signed) G. S. FORBES,
Ag. Secretary to Government.

To the Board of Revenue (Revenue Settlement,
Land Records and Agriculture), with nine enclosures.
„ the Financial Department.
a a Public dept.

Exd. Shaik Karim.

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