Revenue (1098) Department.

PRESS SERIES.

G.C., No. 167

Dated 22 March -

with the Hon'ble Governor's Minute
D.O. re Cancelling
Improvements.

[Despatch Abstract.]

Settlement of Malabar

Passing orders on certain petitions relating
to the proposed ——— .

BLOCK PAPERS.

SUPERSEDED PAPERS.

Revenue (1897) Department.

CURRENT No.



From The Board of Revenue
Revenue settlement, land Records
and Agriculture Madras

Order

No. 5325 Mis

Dated 14th July 1897

Received

Registered

Enclosures

Spare copies.

SUBJECT.

Submitting to Govt
-ment the report called
for on petitions pre
-sented by Ananta
narayanaaiyer &c
Palghat on the alleg
irregularities of Sub
and Settlement

BACK PAPERS.

G.O.	No.	Department.	Date
"	5381	Fin	30/12/96

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Revenue

No. 572 Dated Calicut 25th March 1897

From

J. C. Parsons, Esquire,

Special Settlement officer

Malabar and South Ca

To

The Secretary to the Commissioner o

Revenue Settlement Land Records and

Agriculture, Madras

Sir,

I have the honor to

reply to Boards Proceedings

No. 395 Miscellaneous dated 19

January 1897.

2. The grievances set forth in

the petitions in question will be

found to fall under one of the

following heads:—

(a) The inclusion in one Survey

field of wet and dry lands.

(b) No allowance has been made

for outlay.

(c)

(c) Assessment is too high and average classification inequitable.
(d) The treatment of the unplanted portions of Gardens and tree counting.
(e) The excessive increase which the new settlement will result in, especially in the case of survey No. 569 of Pudusseri
(f) The treatment of cowle lands.
(g) The grouping of Ramasseri and Pudusseri
(h) The inclusion of more than 6 acres in one wet survey field.
(i) Supply of records.
(K) Allowance for ridges.
(l) Double crop charge.
(m) Information given generally about the new settlement and especially in the new pattahs.

I will briefly report on each of these points.

3. As to (a). In the original Survey of Palghat wet and dry lands were often included in the same survey number but at the revision survey wet and dry lands were put in different survey or intersti fields and are for settlement purposes treated separately. It is sometimes difficult to distinguish between wet and dry lands as generally both grow paddy and both depend on rain for irrigation. In accordance with what has always been the practice in the district paddy lands regularly terraced, levelled and bunded are treated as wet and the others as dry for settlement purposes. Difficulties in distinguishing wet and dry only arise where these two descriptions of land gradually merge into one another as they do in the case of some of the Ry. N. S. Nayars and Nayar lands of Pudusseri. In such cases the rule has been applied with care. If there are cases where the line between wet and dry has been wrongly drawn they can be

be rectified when petitions are enquired into at the introduction of the settlement but such cases if any will be rare.

4. The petitioners say that uplands, pattijals, poruthas and paramboas are included in the same survey field as wet lands. The uplands and paramboas are located as dry in the new settlement and no confusion can arise in respect of these. Pattijal is a term which is loosely used in Malabar and is applied both to dry lands and wet lands. It is the highest stage of Vbayam, a low riceland but in one kind of pattijal there is no cultivation. It only answers for sowing seed, vide Graeme's glossary Malabar Manual Volume II page CCXVIII. Pattijal which is the highest stage of low riceland is treated as wet as that which only answers for sowing seed is treated as dry

dry in the new settlement. Pattijal is a term applied to lands only fit for sowing seed and so treated as dry; but even this term is occasionally used to denote cultivated wet lands.

5. As to (b):- It is true that under the new settlement allowance is not made for outlay of capital in cultivation. The ryot's return on his investment is included in his share of the net produce. In cases where the outlay has been very heavy such as in the construction of the ery mentioned in para 18 of M.R.Ry. V. S. Narayana Iyer's petition classification has been sufficiently lenient.

6. As to (c):- The statement that Classification is too high is too vague to admit of an answer. Within the settlement is introduced M.R.Ry. V. S. Narayana Iyer will have an opportunity of bringing to notice in detail the lands which do

stated in para 16(a) of his petition are too highly classified.

7. It is the practice of the Settlement Department to take wet lands, the survey field as the unit for classification and where survey fields contain different qualities of soil the average quality guides the classification. Unless the district is to be divided up into petty survey fields each of only a few cents in area the inclusion of different qualities of soil in the same field cannot be avoided. Such fields as Survey Number 569 quoted in para 9 of M.R.Ry N. S. Narayana Iyer's petition are very rare but where they do occur the assignment of one class and sort for so large an area is undesirable. It would, I think be advisable to subdivide into six acre interstitial fields all wet survey fields measuring 50 acres or more and to classify such interstitial fields separately. The Survey Department would be able to do this work without difficulty. The Board in Proceedings No. 5223 dated 3rd October 1895, para 5, considered some such subdivision necessary but such procedure would be contrary to Clause 2, para 3 Appendix A, in Board's Proceedings No. 733 dated 11th November 1892.

8. As to (d) :— I know of no pledge which assessing the 'unplanted portion' would violate as stated in para 10 of M.R.Ry N. S. Narayana Iyer's petition. The unplanted portion is the extent not growing bearing cocoanut, areca or jack trees; it may and does grow other produce to a share in which Government is entitled. The question as to how this unplanted portion is to be treated remains to be decided. I para 7 to 10 of my letter printed in Board's Proceedings 177 dated 27th

27th June 1895. I proposed both to reckon it in fixing the assessment.

9. In the latter part of his para 10 of M.R. Rly N. S. Narayana Iyer condemns the whole system of free counting by reason of one defect which though it will exist is not I think a very serious one. If Government decides upon a garden settlement based on tree counting it will probably be found to be necessary after the settlement is introduced to give the revenue officials some power to remit assessment on gardens which cease to bear owing to blight or old age. In classifying gardens the age of the trees is one of the considerations in assigning sorts to Gardens which come into bearing during the period of settlement and not merely those which come into bearing the year after settlement will only pay a high dry assessment. Government will no doubt lose revenue in such cases but this will be compensated for by the inducement such treatment affords to new plantings.

10. As to (c):- Appendix G to M.R.Rly N. S. Narayana Iyer's petition I do not understand. There is no such class and sort as 7/6 so I do not think the petitioner himself can have any clear idea as to what the statement means. An examination of the Pudusseri records gives the following details relating to lands in which this petitioner has an interest:-

Description of land	Revenue Extent	Revenue Assessment			Settlement Extent	Settlement Assessment		
Wet { Single crop	92078	949	9	11	871·12	1300	0	8
Wet { Double crop	Nil	Nil			272·46	589	11	2
Dry { Temporary	2877				3033·60			
Dry { Permanent	1·37	1	8	9	50·29	36	7	5
Garden	31·27	12	12	4	60·32	91	12	0

62. The assessment of temporary dry land is not entered, as the revenue area is the cultivated, and the settlement area is the cultivable extent. The settlement rate of assessment on these lands will be about the same as the revenue rate.

(9) The extent under permanent dry and garden is not large.

The increase of revenue by settlement is due to the present absurdly low assessment and incorrect area. Under wet the extent is increased from 920.93 to 1143.56 acres and the assessment from Rs 949-9-11 to Rs 1889-1-10. This assessment is worked out from the rates proposed in para 29 of my No. 2083 dated 28th October 1896 and the second crop charge proposed by Mr. Moberly. As I explained in that letter the rates proposed by Mr. Moberly and the Board would press with great severity on such land as this. The increase of wet assessment throughout the Palghat Taluk under my proposals would be 62 per cent, the increase in this particular case is 100 per cent. The Taluk increase in wet area is 35 per cent; in this particular case it is 24 per cent. Thus the increase of assessment on the petitioner's lands is much greater than the taluk average while the increase of area is somewhat less. This abnormal increase of assessment is only what might be expected under a properly conducted settlement because these lands are notoriously underassessed having been given on puttah to the petitioner's family some years ago at an especially favourable rate of assessment. It may be as petitioner says that when his family first took up these

these lands they were waste forest tracts but that is no longer the case and the change is quite as much due to the Government having constructed a railway through them as to this family's exertions or outlay which have undoubtedly been great.

11. In para 18 of his petition MRRy N. S. Narayana Iyer makes especial mention of Survey number 569 of Pudusseri. By settlement this land is treated as follows:—

		Extent		Rate of assessment			Assessment		
Wet	Single crop	176	00	1	0	0	176	0	0
	Double crop	47	87	1	4	0	59	13	4
Dry	Permanent	-	53	-	8	-	-	4	3
	Temporary	10	30	-	8	-	5	2	5
Poramboke		4	87	nil			nil		
Total		239	57				241	4	0

It is true that to supplement the rainfall an eri has been constructed and although the wet area would be less if there

there were no eri it is an exaggeration to say that it would be nil. An eri or tank of the capacity of the petitioners' in an East coast district would not irrigate 100 acres. The present assessment on survey number 569 is Rs 189-4-8 so that the increase now proposed is 28 per cent against an average taluk increase of 62 per cent. This survey number can be seen from the Ranjikod station on the Madras Railway and produces very fair crops so that the proposed assessment cannot be considered excessive.

12. I have not thought it necessary to speak in detail of other specific lands mentioned in MRRy N. S. Narayana Iyer's petition and its appendices.

13. As to (f):— I beg to refer the Board to para 4 of its Proceedings No. 3561 Miscellaneous dated 9th July 1895.

14. As to (g): I beg to refer the Board

Board to para 6 of Government Order No 931 dated 23rd October 1893 and previous connected correspondence. As regards para 22 of Mr Ry N.S. Narayana Iyer's petition the grouping of a desam cannot be altered merely because 20.62 acres is too highly assessed. Such a defect if it exist can be remedied by lowering the classification of the land when the settlement is introduced. As regards para 9 of the 'interview' petition no more than three groups were ever proposed for wet lands and if errors in classification exist they certainly cannot be rectified by altering the grouping.

15. As to (h):- It is evident from para 24 (11) of his petition that Mr Ry N.S. Narayana Iyer has been misled by para 2 of Mr Moberly's Memorandum[x]. Mr Moberly has not quite correctly interpreted the

[x] See page 136 B.P. 383 18-9-94

the Survey rule which is that estates are clubbed up to 6 acres in wet to form survey fields. One estate (ie) a land having one jenmi and one puttadar) if it exceeds 6 acres in wet constitutes one survey field no matter how large. Thus wet survey fields may be very large and it may be necessary to assign one classification to a very large area. I have proposed a remedy for this in para 7 above

[⊗] See para 3 G.O 2d 346 27-6-93

16. As to (i):- Mr Ry N.S. Narayana Iyer's request for records in his para 30 will now be complied with if he applies to the Tahsildar so far as Palghat is concerned. In other taluks these records are being prepared.

17. As to (k):- Para 3 (2) of Mr Ry P.T. Chinnasami Pillay's petition is incorrect, vide paras 48, 53 Board's Proceedings No 383 dated 18th September 1894.

18. As to (l):- It is hardly necessary

As

to say that no rule of Government exists such as that contained in para 3 (4) of this petition. The question of second crop charge was dealt with in para 68 of Board's Proceedings No. 383 dated 18th September 1894.

19. As to (iii):- The object of the issue of revised pattahs is given in para 93 Board's Proceedings No. 383 dated 18th September 1894. They were not issued with the intention of shewing whether wet lands were classified as single or double crop under the new Settlement. Mr Moberly drew up a special memorandum to inform the ryots of the principles of the new settlement and para 24 (ii) of MRRy N.S Narayana Iyer's petition shows that it has been utilised.

20. Thus the statement in para 4 of MRRy P. I. Chinnasami Pillai's petition that "no information is available" is incorrect. The landowners of the district are very indifferent as a rule to matters connected with settlement. Information when asked for, is not withheld.

I have the honor to be,
Sir,
Your most obedient Servant
(Signed) F. C. Parsons
27.3
Special Settlement Officer
Malabar and South Canara.

(True copy)

P. I. Srinivasan
Secretary.

919 P.D
16/7

(Edit. 22—2,000—11-3 97.)

REVENUE BOARD OFFICE MADRAS

Proceedings of the Board of Revenue

(Revenue Settlement, Land Records and Agriculture),

Dated 9th July 1895.

No. 3561, Mis

READ ..... petition from C. Anantanarayana Iyer brother of C. Sivarama Iyer Palghat dated 16th April 1895, enclosing a copy of his memorial to Government regarding the Revenue Settlement of the Palghat taluk and requesting that his lands may be inspected by the Commissioner in order that the grievance may be redressed &c

Resolution

The acting Commissioner was unable to halt at Palgha in April last, but he has visited

the

the Pudesseri amsam in former years, and had the advantage of a talk with the petitioner at Calavakkod on april 30th.

2. Para 9 of the enclosure to the petition will be referred to the Special Settlement officer for report. It is probably useless to enquire now what led the Survey department to make the Survey fields in question, so large. If he finds it necessary, the Settlement officer must, in this and similar cases, adopt the Subdivision of the Survey field as the unit for classification, and not attempt to apply one and the same "Sork" to the whole field.

3. Para 15 of the enclosure. As regards Pattiyal lands, where the lands are terraced, levelled, surrounded by a bund, and appropriated to the cultivation of paddy, it is not obvious what reasonable objection can be raised to treating them like other rice lands provided due allowance is made for the inferiority of soil and of ability to retain moisture.

4. The contention that the assessment on lands granted on cowles by a succession of collectors in Malabar, was intended to be permanent and unalterable for ever, cannot possibly stand. The Cowle is merely a remission of revenue for a term of years in consideration of the cost of reclamation, and no collector ever had the power or the intention of exempting cowle lands from being resettled along with the other lands of the district after the expiry of the cowle terms.

(True Extract)
(Signed) P. Rajaratna Mudaliar

To the Special Settlement Officer. Secretary.
with petition and enclosure
(True Copy)

R. V. Srinivasa
Secretary

(Sett. 24–2,000–29-10-96.)

REVENUE BOARD OFFICE. MADRAS.

Proceedings of the Board of Revenue

(Revenue Settlement, Land Records and Agriculture.)

Dated 14th July 1897.

No. 5325 Mis.

READ again Government Order Revenue department dated 30th December 1896 No. 5381 Mis. and Board's Proceedings dated 19th H.C. January 1897 No. 395 Mis forwarding to the Special Settlement officer, Malabar and South canara for very early investigation and report copy of the Government order read above.

Read also letter from the Special Settlement officer, Malabar and South Canara, dated 25th March 1897— No. 572. Copy allowed.

Read also memorandum from Government dated 10th July 97 No. 257.

Resolution

With reference to the Government Order read above the Board begs

begs to return the petitions there-
-with forwarded, and to submit
the following report:-

1. On April 16th. 1895 the first
petitioner N. S. Anantanarayana
Aiyer presented to the Board
a duplicate of his petition to
Government, and on May 3rd 1895
the Board passed an order upon
it, Copy of which is enclosed.

2. It would be useless to argue
with the petitioner on his belief
that government is pledged
not to revise the existing settle-
-ment in Malabar. The question
has been fully considered by the
Local Government, the Government
of India and the Secretary of
State, who have declared that
no such pledge was ever given.

3. The contention of the petition-
-ers 1 and 2, that cowles granted
by the collectors of Malabar for
the reclamation of waste land

Convey

Convey in effect a promise that
the assessment, specified as
payable on the expiry of the
Cowle period, should remain
unchanged for ever, is based
on mere mis-apprehension.

Para 4 of the Board's reply
to petitioner 1, states the case
correctly; and the translation
of his cowle given by petitioner
as an appendix to his petition
in itself refutes his allegations. No
petitioner has made no protest
against the Board's order, he
is probably conscious of the weakness
of his case.

4. The complaint in para 9 of
petition I exposes a real defect
in the settlement procedure, i
arising from the Survey depart
-ment having in some instance
made

made the Survey fields unduly large.
The demarcation stones had to be
provided at the ryots' expense,
and many ryots, at the time of
Survey, chose to avoid a little extra
outlay on stones by persuading the
Surveyors to make the fields as large
as possible.

It has been the rule of the
Settlement department to classify
land in large blocks; and in
any case the survey field has
been the smallest unit.
This worked well enough
in the flat eastern districts, but
is utterly unsuitable to the West
coast, where the surface to be
classified largely consists of
narrow valleys and steep
hill sides. Where a valley and
its terraced sides belong to,
or are occupied by, one person,
the valley and hill sides have
been often mapped as one field,
and the settlement department
has

has classified the whole, on
an average, as if the soil of the
whole field were of a uniform
quality. In fact the soil varies
from good loam in the valley
to poor gravel on the higher
terraces on the hill sides.
The remedy is indicated
in para II of the Board's order
on petition I. Large fields,
obviously comprising different
'sorts' of soil, must be subdivided,
and the subdivision must be
treated as the unit for classifi-
-cation purposes. So far as peti-
-tioner is concerned the Board
would suggest that he be in-
-formed that the fields he
alludes to will be subdivided
and reclassified, and that

The

the defects which he brings to notice will thus be duly redressed before payment of the new assessment is demanded.

5. In para 10 of petition I the petitioner argues that Government is precluded by solemn pledges from altering the existing system of tree tax, and that at the close of the para he points out one of the incongruities inseparable from that tax.

The owner of a garden whose trees may cease to bear shortly after the introduction of the Settlement will have to pay tax on them for the full settlement period, while another owner whose trees commence to bear a year after the Settlement will escape the tree tax altogether.

The Board, as at present constituted, has urged the adoption of a scheme of garden assessment (Vide Board's Proceedings No. 777 dated 27th June 1895) which it believes will reduce difficulties to a minimum. Meanwhile it would seem sufficient to deny the existence of the pledge asserted by petitioner, and to inform him that Government is aware of the inequalities attending a tree tax, and that orders regarding it will be passed after due consideration.

6. In para 12 petitioner complains that 'pattigais' and 'pottas' have been erroneously

erroneously classed as 'wet' land.

The above terms are applied to terraces on the margin between terraces cultivated with Maddia and the regular rice fields. To draw the line between 'dry' and 'wet' fields in Malabar, where no artificial irrigation is supplied by Government, is a most difficult operation.

In para 3 of the Order on the petition the Board informed the petitioner that he could have no just grounds of complaint if fields are treated as "wet" which are terraced, levelled, surrounded with a bund and appropriated to

to the cultivation of paddy". It is difficult to suggest a better test, but it is undoubtedly necessary that the ranges of irrigated should be wide enough to admit of a very moderate assessment being imposed on the higher terraces, where the soil is coarse gravel incapable of retaining the rain-water and where the crop therefore depends on constant rain. It will probably suffice to inform petitioners that pallivals and pottas will be assessed with due consideration for the precariousness of the crop.

7. As regards the complaint that the new settlement will

will tax the ryots' improvement
there is no blinking the fact,
that such is the case. If
improvements are not to be
taxed the cocoanut plantations
and rice fields must alike
escape, and all Malabar
must virtually remain one vast
wilderness. The rule forbidding
the taxation of ryots' improve-
ments was designed to
encourage well-sinking
and land-improvement
in the Eastern districts;
and in this instance as
in so many others, a rule
framed for the circumstances
of the Eastern districts will
not work on the west coast.

All

All that can be done is to
make the assessments
moderate in view of the fact
that the productiveness of the
land whether garden or
rice field is in large mea-
sure due to the labour of the
ryot, unassisted by irriga-
tion or other help from Govern-
ment.

8. The 3rd petitioner recites
in brief the same complaint
as 1st petitioner; but he
mentions no specific grie-
vance affecting himself.
The Special Settlement Officer
was called on to report on
the petitions, and a copy of
his report dated 25th March
1877

1897, No 5092 is herewith submitted for the information of Government.

9. The general principles of classification adopted in Mr Moberleys scheme seems to be correct, and alteration seems only required in the direction of subdividing and reclassifying large survey fields, where their classification as a block of uniform quality is obviously wrong. It is impracticable and unnecessary to undertake a revision of the classification at present, for the

The Party has been temporarily withdrawn for famine duty, and there will be time enough to amend such minor defects after Government has resolved upon the main lines on which the new settlement should proceed.

Most of all it is desirable that Government should pass orders on the much debated question as to how the gardens now subject to a tree tax, should be hereafter assessed, for if (as the Board hopes) Government should accept the scheme referred to in paras 10 to 15 of Board's Proceedings (Revenue Settlement Land

Land Records and Agriculture) No
177 dated June 27th 1895
the labour of tree countings
may be saved. When the
registration of Jamman titles,
now in progress, shall have
been completed so many
years will have elapsed
since the tree counting
began in 1889 that it will
almost certainly have to be
done over again if the con-
firmation of the tree tax
is resolved upon.

(True Extract)

R. V. Sriniwasa Iyer
Secretary.

To the Secretary to Government
Revenue Department
with (1) 4 Petitions returned
(2) Copy of Board's Proceedings
No 3561 dated 9th July 1895
(3) copy of Special settlement
officers report.

D 1,000—8-6-97. Petitions re: Malabar Settlement 3

REVENUE DEPARTMENT.

C. No. 6165

From the Board of Rev: Land Rev: Sett:

Dated 14th July 1897.

The Hon: Mr Grose C.S.I.
H.E. the Governor

FOR ORDERS.

15/X/97

The petrs shd be informed as follows: — After carefully considering all the circumstances, this Govt, the Govt of India, & the Sec of State have decided, as petrs know, that there is nothing in the proclamation of 1805 to prevent a Settlement of the District of Malabar. Cowle lands exist in all districts, & the money, &c. spent on the improvement of such lands is compensated by the remissions granted in the Cowles, whilst, where those remissions cease & the usual rates are charged, those rates are as liable to Settlement as any other parts of the

C.D. 14/7/97
R. 12/7/97

Please see G.O. No 3381 dated 30th Dec: 1896 and the notes thereunto stitched. In that G.O., four petitions received (three in Feb: 1895 and one in Oct 1896) from three landholders of the Palghat taluq, regarding the settlement of Malabar, were "referred to the Board of Revenue "with the request that the specific "grievances set forth therein may "be investigated and a report "submitted discussing how far "the results of the investigation "affect the general principles of "classification of lands adopted "in Mr Moberly's scheme for the "settlement of Malabar"

2. The Board has since consulted Mr Parsons on the subject and with copies of

of a detailed report from that Officer dealing with the several complaints made in M.S. Anantanarayana Aiyar's petitions as well as of an order issued by it on a previous ~~occasion~~ petition received from the same gentleman, now submits its reply to the above reference. It has not gone into details like Mr Parsons but has taken up and discussed all the main points raised in the petitions of Anantanarayana Aiyer, the chief among the three petitioners, and has come to the conclusion that no alteration in the general principles of classification adopted in Mr Moberly's scheme would be necessary except in the direction of subdividing and reclassifying large survey fields in cases where their classification as a block of uniform quality is obviously wrong. The Board however does not consider that this work of subdivision and reclassification should be undertaken immediately but is of opinion

FOR ORDERS.

assessment of the district in accordance with the accepted principles of Settlement, Govt being entitled to a share of the produce, wet land must be assessed as wet land, though dry land (in Malabar as well as other districts) may have been converted into wet land at the expense of money, time & labour, & this fact can only be recognized, when recognition is desirable, by imposing a higher assessment than Govt has not engaged, and obviously could not engage to settle land as other than it is, because of alleged improvements made before the first Survey, & before uniform rates were fixed according to the accepted principles of Settlement. All that has been promised (and this promise will be adhered to) is that in any revision of rates imposed at a Settt. the new rates shall be irrespective of improvements made on the grant of that Settt. It is stated in one of the petitions that under the "rules of Govt," no land converted from

Land before it is introduced

dry

into wet, single crop into double crop &c at the land owner's expense is liable for any increase of tax by Govt: such rules are not in existence, & never were. The large fields in which considerable extents of very different soils are comprised will be sub divided & reclassified. It has been ascertained that Pallijals & Pottas are not always dry land, though they were all so originally, & are still so to a great extent. If they have been levelled, terraced, surrounded by embankments, regularly cultivated as wet lands, & are evidently meant to be used as wet lands, they will be rated as wet. Otherwise they will be rated as dry. This applies to Pallijals & Pottas already rated as wet, as well as to those which now come to notice for the first time. The assessment will be fixed with due regard to this

is of opinion that it would suffice if the work is taken in hand after the Govt has fixed the lines on which the new settlement of Malabar should proceed.

3 A precis of Anantanarayana Aiyar's petitions will be found given in the notes attached with the G.O. of Dec: 1896 already quoted above and the main complaints made in them of which those submitted by the other two gentlemen are more or less copies are briefly as follows:-

(1) that the proposed settlement is in violation of the promise contained in Mr Warden's Proclamation of 1805.

(2) that in the settlement, it is not proposed to make any difference in the treatment of lands held on ordinary pattas and those held on cowles wherein it is expressly provided that the assessment would not be raised after a specified period.

(3) that it is now evident, proposed to take the ryots improvements against the declared policy of Govt

(2) that in the Survey already carried out, wet lands, "palliyals", uplands and "paramba" had all been indiscriminately grouped into one block rendering a correct classification of the survey field concerned impossible

(5) that in the classification already made "palliyals" and "pottas" are erroneously classed as "wet" and

the Govt is precluded from subsequently (6) that [illegible] in Malabar being hitherto restricted to certain kinds of produce, Mr Moberly's proposal to tax uplands with reference to an imaginary number of cocoanut trees growable thereon is unjust

4 As the Board points out, the question whether there was anything in the Revenue History of Malabar which precluded a revision of its settlement had been carefully considered by this Govt, the Govt of India and the Secy of State before the settlement of the district was decided on and as the papers on the subject have already been placed on the E T, it does not seem necessary now to enter

[illegible] the land system in Malabar by solemn pledges given to the people which its responsible officers

[illegible] production

other unproductive areas. The Survey records of the Pal phat taluk are now complete, & the Tahsildar will furnish them to the Govt on due requisition. The two other talukas too will be completed in due course. The new pattas do not purport to give all the information Govt want, but simply contain the old numbers & assessment, with

D E the new numbers & assessment. The rest of this information

F & G contained is given in other documents. They

A reply is given above to the question asked about future improvements The petitions will be transferred with BP for due consideration when the Settlement is introduced

Jo 21/11/93 Accept

I accept the reply foreshadowed by the Hon'ble Mr Grant.

E.A.H 11.3.93

enter into any explanation or argument on the point with the petitioners.

5 As regards the treatment of Cowle lands [item (2) above], the Board has already told Anantanarayana Aiyar that "the contention "that the assessment on lands "granted on cowles by a succession "of Collectors in Malabar was "intended to be permanent and "unalterable for ever, cannot "possibly stand"; the Board and that "the cowle is merely a "remission of revenue for a "term of years in consideration "of the cost of reclamation "and no Collector ever had the "power or the intention of exempting cowle lands from being "resettled along with the other "lands of the district after the "expiry of the cowle term." The Board now adds that the form of the Cowle appended to the petition itself refutes Anantanarayana Aiyar's allegations and that the fact that he has not

not protested against the Board's orders would appear to show that he is conscious of the weakness of his case. In the Cowle given to him it was expressly stated that "the undermoted remission of assessment will be granted" for the first fifteen years; and that thereafter the amount of "Rupees ninety and pies nine "should be paid in all the following faslis". In the copy appended to the pet^n, the word "all" has been printed in italics and this word the petitioner apparently thinks goes to prove the unalterable character of the Cowle granted. It could no doubt have been better worded but even with the wording as it now stands ~~the remission was absolutely~~ it is submitted that no one could seriously say that the assessment therein referred to had reference to any but the Settlement then current. It would seem sufficient in these circumstances to refer the petitioners to the Board's reply

Attention in this connexion is also solicited to para 61 of Mr Forbes' Note on the Malabar Settlement

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reply already given to one of them.

6. The next general question raised in the petitions is about the taxation of the ryots' improvements. On this point, the Board says that "there is no blinking the fact" that the proposal is to tax such improvements and that if these are not to be taxed "the cocoanut plantations "and rice fields must alike escape "and all Malabar must virtually "remain one vast waste". It however expresses its opinion that the existing rule on the subject was designed to encourage well sinking and land improvement in the eastern districts and cannot well be applied to the west coast. It also adds that "all "that can be done is to make the "assessments moderate in view "of the fact that the productive- "ness of the land, whether garden "or rice field, is in large measure "due to the labour of the ryot or "assisted by irrigation or other help "from Govt". A precis of the correspondence which resulted in

in the enumeration of the general principle that the full benefit of all the improvements effected by the ryots at their own expense should be guaranteed to them "subject to such precautions only as might be requisite to prevent abuse of the indulgence" will be found given in paras 17 and 18 of the Rep. in G.O. No. 1083 dy 3rd Sept 1880. It will be seen therefrom that, though the correspondence in question had originated in connexion with the subject of well sinking, the conclusion arrived at was of a general character applicable to all improvements and there does not appear to be anything to show that it was intended to restrict its application to the eastern districts unless it be that the Govt did not at the time contemplate a revision of the settlements of the west coast districts. The justification for a revision of the settlement of Malabar on the lines followed in the East coast districts should it is submitted apparently be

be the same as that put forth in para 20 of G.O. No 515 Rev dy 26th July 1890 wherein in connexion with the subject of the reclassification of the Chidambaram taluq it was stated that the reclassification sanctioned was "not a violation "of the assurances of Govt, as "this taluq has never been settled "on the system now followed "throughout the rest of the Presi-"dency". It is submitted that in reply to the petitioners' complaint discussed in the present para, they may, therefore, be merely told that the question raised by them cannot be considered there never having been a regular settlement of Malabar, the complaint preferred by them cannot be considered until such a settlement as is in force in other parts of the Pres. is introduced into the district and the question of the principles on which its revision should be carried out comes up for consideration.

This is a general question affecting the whole settlement of the whole District. Will Submitted for Specific reply hereafter now prior to the Settlement
Mly
25/6/97

7. The

7. The next complaint has reference to the indiscriminate grouping of different sorts of lands into one Survey field and the consequent inaccuracies in the classifications of fields. The Board states that this complaint exposes a real defect in Settlement procedure and that the large block system of the flat eastern districts, though in some instances adopted at the request of the ryots themselves, is unsuited to the requirements of the west Coast districts, "where the surface to be classified largely consists of narrow valleys and steep hill sides", the soil varying from good loam to poor gravel. The remedy, the Board thinks consists in subdividing large fields obviously comprising different sorts of soil and in treating the subdivision as the unit for classification purposes. It has been already stated above that this and other similar defects need, in the Board's opinion, be taken in hand for amendment only

Is Annexure and this fact has been mentioned and commented in Para-

27/8/17

Surreptitiously made by the surveyor
Sorts to suit certain demarcation
25/8/17

only after the Board has resolved upon the lines on which the new settlement should proceed, and in the meantime, the Board suggests that Anantanarayana Ayyar may be told "that the fields he "alludes to will be subdivided and "reclassified and that the defects "which he brings to notice will be "duly redressed before payment of "the new assessment is demanded." This suggestion may, it is submitted, be accepted.

8. The next general question dealt with in the petition presented by Anantanarayana Ayyar is about the classification of "pallipals" and "pottas". These terms as explained by the Board are applied to terraces lying between the high "mudam" or dry lands cultivated with paddy and the regular rice fields. Both "pallipals" and "mudams" are situated on the slopes of hills or high ground, the difference between the two being that the former are levelled and regularly partitioned into fields by means of artificial embankments, are irrigated artificially i.e. by means

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of well water, tank water &c and are also regularly cultivated while the former are merely hill Slopes, or high ground merely ploughed and sowed and wholly dependent on the rains for their water supply. The Pallipals again are situated on higher level and are less productive than ordinary rice fields and are also in themselves proofs of recent conversions of dry or waste lands into regular paddy fields. The Pallipals are at present treated as dry but Mr Moberly has proposed that "as a wet crop is attempted every year" in them, "they should be treated "as wet, remission being granted when the crop fails through want or excess of rain" (para 75 of his report on page 41 of B.P. No 383 dy 18th Sept 1894). Mr Moberly has also stated "The inclusion of "Pallipal or Vilanokki charkumma "vaka lands, or of both, in the same "survey field with permanent wet "land is a disadvantage. This has "been remedied in some cases by "reducing the classification of the "wet

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× literally lands in respect of which pattas are granted after an examination of their value.

"wet lands; but this was not "possible in all cases. The most "satisfactory way of dealing with "these lands would be to subdivide "them and then classify them" The point does not, however, appear to have been noticed either in the Bd. of Sept 1894 or in Mr Forbes' note thereon. The Board now points out the difficulty of drawing the line of distinction between dry and wet lands in Malabar where no artificial irrigation is supplied by Govt. and states that as it has already told Anantanarayana Aiyar "he could have no "just ground of complaint, if fields "are treated as 'wet' which are "terraced, levelled, surrounded with "a bund and appropriated to "the cultivation of paddy", and expresses its opinion that the range of wet rates should be wide enough to admit of a very low assessment being imposed on the higher terraces with poor soils. The Board also thinks that it "will probably suffice to inform petitioner

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"petitioners that palliyals and pottas
"will be assessed with due consi-
"deration for the precariousness
"of the crop". If these lands would
regularly be subdivided and se-
parated from ordinary ~~boundary~~ out
fields, which presumably would
be done after the time on which
the settlement should be conducted
are definitely fixed, and a moderate
assessment be imposed on them, the
petitioners can, it is submitted,
have no reasonable ground for
complaint. The Govt might in
these circumstances express its
concurrence in the Board's view
and inform the petitioners accord-
ingly.

9. The next point has reference to the principle to be adopted in the taxation of gardens. The Pet: (Anandanara-yana Ayar) contends that the Govt is precluded by solemn promises from adopting any but the tree tax system and that it is unjust to always adopt cocoa-nut trees as the standard. The Board does not say anything about the standard but about the system

itself it points out that according to the petitioner's own showing it is likely to be attended with injustice in that "the owner of a "garden whose trees may cease to "bear shortly after the introduction "of the settlement will have to pay "tax on them for the full settle-"ment period, while another owner "whose trees commence to bear a "year after the settlement will escape "the tree tax altogether". The Board as at present constituted is decidedly of opinion that a tax on land should replace the tree or produce tax and pending the decision of the question suggests that the existence of any pledge in that behalf may be denied and the petitioners informed "that Govt "is aware of the inequalities "attending a tree tax and that "orders regarding it will be passed "after due consideration". In para 105 et seq: of the Forbes note the Winterbotham's proposal in Bp. 177 of 27th June 1855 to revive the rejected scheme of the 1889 Committee under which land tax was to be substituted for

for the tree tax at present prevailing in Malabar will be found discussed and Mr Forbes has adduced several arguments against the entertainment of the proposal in question. As the matter requires very careful consideration it is submitted that instead of admitting the existence of any defect in the tree tax system as the Board wants the Govt to do, it seems sufficient to inform the petitioners that the subject is still under consideration and that their representations will receive due attention before any decision thereon is arrived at.

Please see above. 25/8/97

10. The Board has also taken this opportunity to ask for very early orders on the question last referred to above. It hopes that the Govt will not decide on adopting the tree tax system and states that if that system be adopted, the tree counting began in 1889 will have to be done over again

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In the notes stitched with G.O.

no

It need not be postponed till the legislation about Malabar Tenancy is completed, but I am not prepared to note on it yet.

29 8.97

no 2902 misc dy 10th June 189

it has already been brought to notice that if Mr Winterbotham's proposal was not accepted the whole work of tree counting would in the interests of Govt revenue have probably to be done once more again. Attention is now especially solicited to the point with the remark that it does not appear that its consideration need be postponed for the Tenancy Legislation or the completion of the registration of Jenmom titles.

11. A few minor complaints were also made in the petitions submitted by Anantanarayana Ayyar and Chinniaswami Pillai. The former alleged that he could not get copies of the Survey records connected with his lands and the latter that the pattas issued did not furnish information on certain points and in some cases gave wrong description of lands. As regards the first complaint Mr Parsons says that the Petitioner

request will be complied with if he applies to the Tahsildar so far as Palghat is concerned, the records of the other talugs being still under preparation. As regards Subramaniaswami Pillai's allegation, Mr Parsons refers to para 93 of B.P. No 383 dy 18th Sept 1894 in which it has already been explained that the new pattas ~~do~~ do not purport to be complete or final and are expected to show merely the new survey numbers and areas side by side with the old survey numbers and areas. These facts may also be communicated to the Petrs. In the penultimate para of his petn, Anantanarayana Aiyar enquires whether the same rate as that proposed for his already reclaimed lands of assessment will be levied on 2000 acres which he desires to reclaim, adding that, if so, he would give up the idea of reclaiming them ~~accordingly~~. It is presumed that no reply need be made to this enquiry.

5/2770/29.VIII.97 If, as suggested, it seem that most of the questions raised by the petitioners are those already receiving the attention of the Govt in connection with the Malabar Settlement. With reference to their observations on their general matter it is submitted that the petitioners may be informed that the Govt will give the matter its best consideration before passing orders. The particular complaints of the petitioners with reference to their lands will be attended to & remedies if necessary at the time of carrying out the Settlement & it is submitted that the petrs may be informed accordingly in addition to being given the specific answers suggested in the course of the above note.

A sufficient reply is given in the Hon. the Govt's Note, dtd 25/8/97

A.S.H 11.3.98

25/8/97

27/8/97

Revenue Department.

Read petitions from,

(1) M. R. Ry.N. Anantanarayana Aiyar dated 26th February 1895 and 2nd October 1896,

(2) Subbayya Cownden, dated 27th Feby. 1895 and

(3) M.R.Ry.P.I. Chinnasawmi Pillai dated 27th February 1895,

relating to the settlement of Malabar.

Read also Board's Proceedings No.5325 Mis.(Revenue Settlement, &c), dated 14th July 1897.

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G.O. No. 167 dt/ 22nd March 1898.

The petitions read above complain against the proposed settlement of Malabar. The complaints are, in the main, ~~identical~~ the same in all three petitions and may be briefly stated as follows :-

(i) that the proposed settlement is ac- in violation of the p[illegible] d principles tained in Mr. Mar[illegible] of

Proclamation of 1805;

(ii) that in the settlement, it is not proposed to make any difference in the treatment of lands held on ordinary pattas and those held on cowles wherein it is expressly provided that the assessment would not be raised after a specified period;

(iii) that it is now evidently proposed to tax the ryots' improvements, contrary to the declared policy of Government;

(iv) that in the Survey already carried out, wet lands, "palliyals", uplands and "pararbas" have all been indiscriminately grouped into one block rendering a correct classification of the survey field concerned impossible;

(v) that in the classification already made "palliyals" and "pottas" are erroneously classed as "wet"; and,

(vi) that the Govt. is precluded from altering the tree tax system in Malabar by solemn pledges given to the people through its responsible officers in taxation in Malabar, being heretofore restricted to certain [illegible] Goberly's proposal to [illegible] ginary

thereon is unjust.

2. The Proclamation of 1805. Petitioners must be well aware that, after a careful consideration of all the circumstances, this Government has decided that the proclamation of 1805 contained nothing to prevent a settlement of the District of Malabar and that this decision has been confirmed by the Govt. of India and the Secretary of State.

3 Cowle lands - Cowle lands exist in all districts, and the money, and time Malabar expended on the improvement of such lands are compensated by the remissions granted in the cowles, whilst, when these remissions cease and the usual rates are charged, those rates are as liable to settlement as any other part of the assessment of the district. The Govt. notes that the Board has already pointed out to the petitioners that cowles granted to them contain no provision precluding an increase of assessment.

4. Taxation of improvements. In accordance with the accepted principles

of

of Settlement, Government being entitled to a share of the produce, wet land must be assessed as wet land, though dry land (in Malabar as well as other districts) may have been converted into wet land at the expense of money, time and labour, and the fact can only be recognized when recognition is desirable, by imposing a lighter assessment than would be imposed otherwise. Government has not engaged, and obviously could not engage, to settle land as other than it is, because of alleged improvements made before the first survey, and before uniform rates were fixed according to the accepted principles of Settlement. All that has been promised (and this promise will be adhered to) is, that in any revision of rates imposed at a Settlement the new rates shall be irrespective of improvements made subsequent to that Settlement. It is falsely asserted in one of the petitions that under the rules of Government, "no land converted from unculturable to culturable, dry into wet, single crop into double crop &c, at the land owner's expense is liable for any increase of tax by Government". Such rules are not in existence, and never were.

5. Indiscriminate grouping and erroneous classification of lands. The large fields in which considerable extents of very different soils are comprised will be sub-divided and resettled. It has been ascertained that Pallivals and Pottas are not always dry land, though they were all so originally, and are still so to a great extent. If they have been levelled, terraced, surrounded by embankments, regularly cultivated as wet lands, and are evidently meant to be used as wet lands, they will be rated as wet. Otherwise they will be rated as dry. This applies to Palliyals and Pottas, already rated as wet, as well as to those which now come to notice for the first time. The assessment will be fixed with due regard to the precariousness of the crops, the extent to which they are exposed to the ravages of wild beasts, the malariousness of

of climate and such like considerations.

6. The taxation of gardens - As to the taxation of gardens, Government finds that it is not precluded from imposing an assessment on the principles objected to, but the manner in which it should be imposed is still under consideration. Due allowance will be made for ridges and other unproductive areas.

7. Two of the petitioners make some minor complaints about the difficulty of obtaining copies of Survey records regarding the and inaccuracies therein. They will be informed that the Survey records of the Palghat Taluk are now complete, and the Tahsildar will furnish them to the petitioners on due requisition. In the other taluks they will be completed in due course. The new pattas do not purport to give all the information petitioners want, but simply contrast the old numbers and assessment, with the new numbers and assessment. ~~The rest of this information is comprised in other documents~~

8. The question asked by the petitioner Anantanarayana Aiyar about the taxation of future improvements is answered by the observations contained in para.3 above.

9. The petitions will be transferred to the Board for due consideration when the settlement is introduced.

(Initialled) N. E. M.

20/3/98.

To Petitioners
To the Bd of Rev R.S.L.R.O.A
with petns

66/6

Government {1898} of Madras.

REVENUE.

Recd. } 1898. *Enclosures*

Regd. } *Spare copies*

G.O., No. 167, 22nd March 1898.

MARCH.

Settlement of Malabar.

Passing orders on certain petitions relating to the proposed —.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—petitions from :—

(1) M.R.Ry. N. Anantanarayana Aiyar, dated 26th February 1895 and 2nd October 1896;

(2) Subbayya Cownden, dated 27th February 1895; and

(3) M.R.Ry. P. I. Chinnasawmi Pillai, dated 27th February 1895,—relating to the settlement of Malabar.

Read—also Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 14th July 1897, Mis. No. 5325.

Order—No. 167, Revenue, dated 22nd March 1898.

Miscellaneous.

The petitions read above relate to the proposed settlement of Malabar. The representations they contain are, in the main, the same in all three petitions and may be briefly stated as follows :—

(i) that the proposed settlement is in violation of the promise contained in Mr. Warden's Proclamation of 1805;

(ii) that in the settlement, it is not proposed to make any difference in the treatment of lands held on ordinary pattas and those held on cowles wherein it is expressly provided that the assessment would not be raised after a specified period;

(iii) that it is now evidently proposed to tax the ryots' improvements, contrary to the declared policy of Government;

(iv) that in the survey already carried out, wet lands, "palliyals," uplands and "parambas," have all been indiscriminately grouped into one block, rendering a correct classification of the survey field concerned impossible;

(v) that in the classification already made "palliyals" and "pottas" are erroneously classed as "wet"; and

(vi) that the Government is precluded from altering the tree-tax system in Malabar by solemn pledges given to the people through its responsible officers, and taxation in Malabar, being heretofore restricted to certain kinds of produce, Mr. Moberly's proposal to tax uplands with reference to an imaginary number of cocoanut trees which can be grown thereon is unjust.

2. *The Proclamation of* 1805.—Petitioners must be well aware that, after a careful consideration of all the circumstances, this Government has decided that the proclamation of 1805 contains nothing to prevent a settlement of the district of Malabar and that this decision has been confirmed by the Government of India and the Secretary of State.

3. *Cowle lands.*—Cowle lands exist in all districts, and the money, time and labour expended on the improvement of such lands are compensated by the remissions granted in the cowles, whilst, when these remissions cease and the usual rates are charged, those rates are just as liable to revision at settlement as any other part of the assessment of the district. The Government notes that the Board has already pointed out to the petitioners that cowles granted to them contain no provision precluding an increase of assessment.

4. *Taxation of improvements.*—In accordance with the accepted principles of settlement, Government being entitled to a share of the produce, *wet* land must be assessed as *wet* land, though *dry* land (in Malabar as well as other districts) may have been converted into *wet* land at the expense of money, time and labour, and the fact can only be recognized, when recognition is desirable, by imposing a lighter assessment than would be imposed otherwise. Government has not engaged, and obviously could not engage, to settle land as other than it is, because of alleged improvements made before the first survey, and before uniform rates were fixed according to the accepted principles of settlement. All that has been promised (and this promise will be adhered to) is, that in any revision of rates imposed at a settlement the new rates shall be irrespective of improvements made subsequent to that settlement. It is falsely asserted in one of the petitions that under the rules of Government, "no land converted from unculturable into culturable, dry into wet, single crop into double crop, &c., at the landowner's expense is liable for any increase of tax by Government." Such rules are not in existence, and never were.

5. *Indiscriminate grouping and erroneous classification of lands.*—The large fields in which considerable extents of very different soils are comprised will be sub-divided and re-settled. It has been ascertained that "palliyals" and "pottas" are not always *dry* land, though they were all so originally, and are still so to a great extent. If they have been levelled, terraced, surrounded by embankments, regularly cultivated as *wet* lands, and are evidently meant to be used as *wet* lands, they will be rated as *wet*. Otherwise they will be rated as *dry*. This applies to "palliyals" and "pottas" already rated as *wet*, as well as to those which now come to notice for the first time. The assessment will be fixed with due regard to the precariousness of the crops, the extent to which they are exposed to the ravages of wild beasts, the malariousness of climate and such like considerations.

6. *The taxation of gardens.*—As to the taxation of gardens, Government finds that it is not precluded from imposing an assessment on the principles objected to, but the manner in which it should be imposed is still under consideration. Due allowance will be made for ridges and other unproductive areas.

7. Two of the petitioners make some minor complaints about the difficulty of obtaining copies of survey records and regarding the inaccuracies therein. They will be informed that the survey records of the Palghat taluk are now complete, and the Tahsildar will furnish them to the petitioners on due requisition. In the other taluks they will be completed in due course. The new pattas do not purport to give all the information petitioners want, but simply contrast the old "numbers" and assessment with the new "numbers" and assessment.

8. The question asked by petitioner Anantanarayana Aiyar about the taxation of future improvements is answered by the observations contained in paragraphs 3 and 4 above.

9. The petitions will be transferred to the Board for due consideration when the settlement is introduced.

(True Extract.)

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

To Petitioners.
„ the Board of Revenue (Revenue Settlement, Land Records and Agriculture), with petitions.

Exd. Shaik Karim.

60 Copies.

Note: Please see the Hon'ble Minister's D.O. dy 25.VI.98 and connected note sketched below

MMM

$\frac{O}{18}$ 4,000—7-97.

Revenue (1898) Department.

CURRENT No. 106

From

The Hon: Mr Winter Cotham
I.C.S, Member, Board
of Revenue

Order

No.

Dated 25th
Received 29th } June 1898
Registered 29th

Enclosures

Spare copies.

SUBJECT.

Bringing to notice accountants (allowances) compromising Establishment in G.O. No 167 Revd dy 22nd March 1898 regarding Malabar Settlement.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Board of Revenue,

Rev. Sett., L. Records and Agriculture,

MADRAS, June 25th 1898.

My dear Forbes,

G.O. No 167 Rev. 22.3.98 para 4 contains the following:-

"All that has been promised (and this promise will be adhered to) is that in any revision of rates imposed at a settlement the new rates shall be irrespective of improvements made subsequent to that settlement."

This dictum overlooks the exception provided for in para 4 of revised S.O. no 1. (Vide B.P. R.S.L.R. & A. 1st July 1895 no 180.) wherein the impossibility of revising a garden assessment without taking improvements is declared - The Hindu and other Papers have published the G.O. and I fear it is likely to prove embarrassing hereafter.

In speaking spit to Arundel he told me to bring it to your notice - It is a question whether it is worth while to set matters right by informing the petitioners that the G.O. above quoted must be

read subject to
the exception stated
in para 4 of revised
S.O. no I -
More than 30 days must
elapse before the
G.O. can be cast in
the teeth of Secretaries
& members who have
not yet begun their
careers!

Yrs Sincerely
H.M. Underhill

The Hon
Mr. G.E. Forbes
Rev. Secretary

in vol
put up

No 1036 Rev d
29 Nov 93 A
para 5

Mr Lowis to Mr Chamberlain d.o. re
G.O. 167 d 22 March 1898

Secy

It is not clear what Mr Chamberlain means. The portion of the G.O. he refers to (Vide D.P. No 180 d 1st July 1895) provides for a record of trees in Garden Lands in Malabar & Canara at each revision of Settlement.

The Govt has ~~agreed~~ not admitted that this wd constitute taxation of improvements. In the letter to India, on which the amendment to the G.O. was based, it is expressly contended that altho such a record wd might have the appearance of taxation of improvements, it wd be so in appearance only & not in reality.

The object of the tree counting is to obtain a rough estimate of the produce

land, it not being possible to arrive at any estimate otherwise. The fact that at revision most trees are standing on the land does not necessarily imply that its productivity has in any way been improved by the holder in the meantime. It only means that its productivity will be estimated at a higher rate. But whether the increase is due to an underestimate at the former settlement or to any improvement effected by the rent in the meantime is quite another question.

The passage in the F.O. No 167 of 22.3.98 which Mr Winterbotham has found compromising merely states that the new rate at revision with a "irrespective" [illegible] This

practically equivalent to nothing.

MLL
5.7.98

~~[illegible]~~

Are not the originals of F.O. 167 of 22/3/98 available yet?

S.T. 8/7/98

TO the Under Secy

The papers are still in circ with H.E. and are not available.

[illegible] 28.VII.98. Secy

I believe the file in connection dealt with the question of the need of successor to Mr Parsons as Sett Officer (M. & S.C.)

MLL
2/8/98

× in box 147 (circa 7.5.98)

And a great many other quos S.T.

proof given sent to Press

originals not received with
office file
20/10/58.

To Under Secy

In distributing
the papers of Clerk Nara.
Smitha Anjangar, now,
~~leave, and~~ reported to
ill, I came across

On casual
leave
today
11/11/58

file. The original of this paper referred to by the Secy returned from Circ.* early in November last. I have taken it up now from the proper records of the office and put it up. It is not clear why the clerk has been delaying the reenbmission of the file for the past two ~~years~~ and a half months.

I find on an examination of the arrear list that the clerk has not been showing the file as pending with any one.

11-2-98

Secy.

Submitted. This is yet another instance of what seems to have been wanton neglect & delay by clerk N. against whom disciplinary action should be taken when he returns to work.

11/12/98

Mr. [illegible] Bdo [illegible] with the file: but I doubt if there is [illegible] Hope to see Mr. [illegible] Secy. Some Order may be made by the Pt. Secy

* The order in the current for which this paper was taken out issued on 15-11-98

Such an omission is inexcusable & it does not appear entered in the arrears list & all power & effective control over delay in the office is lost.

11/12/98

First copy sent to Press.

Returned for signature.

Despatched [illegible]

[illegible] G.O. No.

[illegible] No.

[illegible] No. 2. No.

Book of Regulations

Rules of Government

Standing Orders

Papers specified by [illegible] Chapter [illegible] Book X

[illegible]

N.B.—

A—Print in full.

B—Not to be printed.

P—Print extracts only.

Q—Formal Reply only.