Revenue (1898) Department.

MISCELLANEOUS SERIES.

G.O., No. 4918

DATED 13th December 98

[Despatch Abstract.]

Recording with reference to G.O. No. 761 of 98-12-9
Board's Prop. regarding pensioners in the
Goldfields &c.

BACK PAPERS.

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

FURTHER PAPERS.

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

Revenue (1897) Department.

CURRENT No. 23

Read B.P. no 114 dated 9-2-97 (c no 1745)

and B.P. no 417 dated 15-3-97 (c no 2384)

RECEIVED AT MADRAS
16 MAR 97
RECORD BRANCH

13/12/97

From Board of Revenue (Revenue Settlement, Land Records and Agriculture) Madras

No. 417 (Routine).

Order this No 419 8/13 Dec 1898

Recorded with reference to G.O. no 761 dated 8-12-98

13/12/98

Dated 15th March 1897.

Received 16th

Registered 17th

Enclosures

Spare copies

KO
12/12/98

SUBJECT.

Submitting to Government Copy of Board's Proceedings 956 Mis dated 9/2/97, as requested.

17/3/97

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

(Sett. 24—2,000—29-10-96)

REVENUE BOARD OFFICE MADRAS.

Proceedings of the Board of Revenue

(Revenue Settlement, Land Records and Agriculture.)

Dated 9th February 1897.

No. 956 (Mis).

READ the following letter from the Collector of Godavari dated 14-12-96 Ref No. 4641/Ver of 96:—

I have the honour to request Board's instructions in the following cases:—

2. In B. P. No. 161 dated 8-7-96, the Board has directed that tirvakaimmi remission (that is remission of the difference between wet and dry assessment) should be granted even on portions of fields cultivated with dry crops owing to deficient supply of water due to causes beyond the ryots' control.

In these cases one portion of a field is cultivated

cultivated with a dry crop and the other portion is either left waste or cultivated with a wet crop. It is not stated in the Proceedings what assessment is to be charged on the portion left waste or the crop on which has been lost. I presume that no charge whatever should be made.

3. In para 7 of B. P. No 274 dated 16-10-96, it is laid down that in cases in which the Jamabandi officer is satisfied by careful enquiry that the ryot could not have raised a second crop, remission for portions of fields may also be granted under B. P. No $\frac{161}{8-7-96}$. But this B. P. refers only to tirvakanmi remissions. I understand, however, in view of para 4 of Mr Brodie's Circular printed in B. P. No. $\frac{274}{16-10-96}$ that the Board has granted a special concession in respect of

in respect of the villages affected by the floods, although under ordinary rules the grant of full remission for portions of fields is inadmissible.

4. I beg to know whether my interpretation of the rules as contained in paras 2 and 3 above is correct.

Resolution

Recorded, with reference to G. Os no. $\frac{687}{2-12-96}$ and no. $\frac{706}{9-12-96}$ communicated with B. P. no. $\frac{458}{25-12-96}$ and no. $\frac{97}{4-2-97}$ respectively.

(True copy and Extract)

(Sd) R. V. Srinivasiar
Secretary

To
The Collector of Godavari

(True copy)

R. V. Srinivasiar
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 15th March 1897.

No. 417 (Routine).

READ Memorandum from the Government, Revenue Dept. dated the 11th March 1897.

Resolution

Ordered accordingly.

(True Extract)

R. V. Ramaswami
Secretary.

To Secretary to Government, Revenue Dept. with copy of
B.P. Regs: 956 Mis.
9-2-97

Revenue (1897) Department.

CURRENT No./745

GOVERNMENT OF MADRAS
24 FEB 97
REVENUE DEPARTMENT

From

The Board of Revenue

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

Madras

Order

No. 114

Dated 9th February 1897

Received 24-2-97

Registered 26-2-97

Enclosures

Spare copies

SUBJECT.

Remissions.

Approving, with remarks, the Collector's Proceedings on the subject of — in the Godavari district

Read 26.2.97

7

BACK PAPERS.

G O.	No.	Department.	Date.
[illegible]	[illegible]	16-12-96	[illegible]
"	582	13-2-97	
"	956	19-2-97	

FURTHER PAPERS.

G.O.	No.	Department.	Date.

8

BOARD OF REVENUE (REV. SETT., L. RDS. AND AGRI.), 9TH FEB. 1897, No. 114.

PROCEEDINGS OF THE BOARD OF REVENUE

(REVENUE SETTLEMENT, LAND RECORDS AND AGRICULTURE).

READ—the following letter from R. H. SHIPLEY, Esq., Acting Collector, Gódávari District, to the Secretary to the Commissioner of R.S., L.R. and Agri., dated Cocanada, 7th December 1896, Ref. No. 4876-Ver.:—

I have the honour to submit herewith, for the Board's approval, a copy of my Proceedings, No. 3889-Ver., dated 7th December 1896, on the subject of land revenue remissions together with a copy of Rámachandrapuram Tahsildar's arzi on which it was passed.

—

ENCLOSURE.

PROCEEDINGS of the Acting Collector of Gódávari, dated 7th December 1896, Dis. No. 3889-Ver.

Read—the following arzi from M.R Ry., K. NARASIMHAM PANTULU Garu, Tahsildar of Rámachandrapuram taluk, to the Collector of Gódávari, dated 3rd December 1896, Ref. on Cur. No. 4758-R.T.:—

Referring to B.P., dated 16th October 1896, No. 274 (Revenue Settlement, &c.), communicated with your honour's endorsement, Ref. on Cur. No. 3516-Ver., dated 30th November 1896, I beg to enquire what a 1-anna crop referred to in paragraph 7 of the Board's order means? Last year a yield of 10 kunchams and less per acre was taken as total loss and the Collector granted remissions accordingly. In previous years 5 kunchams per acre and less was considered to be tantamount to total loss. Taking a putti of 200 kunchams to be the average yield per acre and 16 annas to represent the average crop, a 1-anna crop would be 12 or 13 kunchams per acre. Also, I beg to be instructed whether remissions can be granted for portions of survey numbers even when they are not sub-divided. It often happens that, say, 2 out of 4 acres of a number is totally lost and the rest has yielded. Can the two plots of land be separately considered in giving remissions? Last year such a concession was allowed by the Collector in some cases.

Also under the Board's Proceedings above referred to, dry assessment is also to be charged for wet lands waste or totally damaged during the first crop season but on which a second wet crop or a dry crop irrigated is grown. I suppose the charge of dry assessment will be only on the actual area on which the second crop is grown. For example, a field measuring 3 acres is cropped in the first crop season with wet paddy which was completely lost, and, if gingelly is grown on 30 cents as a second crop and irrigated, the land-holder is to get remission of water-rate on the whole area of 3 acres and of dry assessment on only 2·70 acres. In this taluk second-crop gingelly is grown on portions of fields as it is an exhausting crop.

—

Order thereon.—In B.P., dated 13th February 1889, No. 64 (Revenue Settlement, &c.), the Board has stated that the rule that no remission can be granted for wet lands where there is any yield at all was not intended to preclude Collectors from granting remission in cases where the supposed yield was estimated to be so small as hardly to be worth taking into account. *An outturn of one anna and less should certainly be treated as total loss.* Though in the Rámachandrapuram taluk a putti of 200 kunchams may be taken to be the average yield per acre, on the generality of lands in the district, this ought to be taken, the undersigned thinks, to represent not the average but a bumper or 20-anna crop, and this would give a 1-anna crop as equivalent to 10 kunchams Thus 1-anna crop and 10 kunchams outturn per acre represent the same thing. This appears to be the Board's meaning when it said in B.P., dated 16th October 1896, No. 274, paragraph 7, that remission may be granted even where the yield does not exceed a 1 anna crop as in last year.

2. The grant of remission of full assessment on portions of fields is at present confined only to the villages affected by the floods. A reference as to its general applicability will be made to the Board.

REVENUE DEPARTMENT.

1897.

Board of Revenue

(Revenue Settlement, Land Records and Agriculture),

MADRAS.

Printed February 22nd.

Proceedings, 9th Feb. 1897, *No.* 114.

Remissions.—Approving, with remarks, the Collector's Proceedings on the subject of — in the Gódávari district.

NOTES CONNECTED WITH G.O., No. 4918, REVENUE, DATED 13TH DECEMBER 1898.

Board's Proceedings, No. 114 (*Revenue Settlement, Land Records and Agriculture*), *dated 9th February* 1897.

Board's Proceedings, No. 417, *Routine* (*Revenue Settlement, Land Records and Agriculture*), *dated 15th March* 1897.

The Hon'ble Mr. Grose, C.I.E.—

In their proceedings recorded in G.O., No. 514, Revenue, dated 8th October 1896, the Board remarks (*vide* paragraph 8 of the Board's Proceedings) that in cases when the ryots sow wet crops and reap not more than a two-anna crop, full remissions are granted. In paragraph 5 of the Government order, the Board was ordered to submit these orders for the consideration of Government, but it has not done so. The orders are under preparation.

2. In the first current, the Board approved the Collector's orders contained in paragraph 1 of his proceedings. He states therein "that the rule that no remissions can be granted for wet lands when there is any yield at all was not intended to preclude Collectors from granting remissions in cases where the supposed yield was estimated to be so small as hardly to be worth taking into account. An outturn of one anna and less should certainly be treated as total loss."

3. The question which is raised in both these papers is the same and it hardly seems necessary to wait for the Board's reply to the first call.

4. In reviewing (G.O., dated 11th March 1856, paragraph 3) the jamabandi report, Government laid down the principle that all land included in a patta must be paid for, and soon after said (G.O., dated 24th February 1857, paragraph 6) Government is "very anxious to see that all these remissions should be discontinued, being satisfied that this is necessary, not less to establish the independence of the ryot than to place the revenue on a sound footing." And again (G.O., dated 2nd June 1857, paragraph 37) "all land taken should be paid for without question . . . This and all remissions are a fruitful source of corrupt gain to the Revenue officers, and consequently their abolition is always opposed; but for this very reason, and to free the ryot from such demands, it should be insisted on." Thus Government took up the position of *no remissions*. Again in 1859, they say (Proceedings of Government, No. 806, dated 18th June 1859, paragraph 10) "the Government have resolved that the practice of yearly remissions shall cease; and this, less from any idea of gain to the revenue than with the view of freeing the ryot from subservience to the inferior native Revenue servants, and of simplifying the revenue system." In paragraph 11 of the same order, however, Government recognise that remission must be allowed for failure of water not due to ryot's neglect, and they call for circular orders. This circular is the germ of the present remission rules (see G.O., No. 1058, dated 6th August 1859).

5. The ground of refusing remissions was the readjustment of the assessment in settled districts. But the stringency of the above rule was objected to at the time and in 1860 it was modified by G.O., No. 364, dated 10th March 1860. In this order, paragraph 2, it was laid down that loss of crops on irrigated land not due to ryot's neglect was to be considered invariably a fair ground for remission.

6. The first important ruling on these orders is in Board's Proceedings, dated 19th June 1863, and is as follows:—

"The rule approved by Government, and now in force under the Board's Circular Orders, dated 8th August 1859, and 12th March 1860, is that remission is to be granted for nunjah shavi and nunjah waste *resulting from natural causes beyond*

3. As the first wet crop was lost in the month of August and as there was still time for retransplantation, the Board has ordered that remission may be granted only where the jamabandi officer is satisfied by careful enquiry that the ryot could not have raised a second crop, and further made a concession that only dry assessment should be charged if a dry crop is grown. Consequently dry assessment should be charge l on the whole field in a portion of which dry crop is grown unless the jamabandi officer is satisfied that the ryot could not have cultivated the whole field for sufficient reasons.

RESOLUTION—dated 9th February 1897, No. 114.

Paragraph 1 of the Collector's Proceedings, dated 7th December 1896, No. 3889-Ver., is approved.

2. With reference to paragraphs 2 and 3 of the Proceedings, the Collector's attention will be drawn to B.P., dated 9th February 1897, Mis. No. 956.

(True Copy and Extract.)

R. V. Srinivasa Iyer

Secretary.

To the Collector of Gódávari. M.s copy showing action

Copy to the Secretary to Government, Revenue Department.

" " Land Revenue Department.

Exd. P. Seetharam.

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the ryot's control, and in no degree caused by their act or neglect. Where there is *no* crop the Government demand, which is based on its right to a share in the produce, must be wholly remitted. Where the loss is partial, the remission should be in proportion, but by a percentage either for a whole taluk, or for a set of villages, or for a particular crop throughout the district or throughout a defined locality, according, in fact, as the circumstances are identical and the reasons for the remission are equally applicable; and not by any attempt to estimate individual losses, although of course a sufficient number of individual cases will be carefully considered in detail before the percentage is determined."

In Board's letter of 18th September 1865, recorded in G.O., Revenue Department, dated 17th October 1865, paragraphs 7, 8, 9, 10 and 11, the Board raised the whole question after submitting a draft set of remission rules. It is plain from these Board's Proceedings that remissions for waste and remissions for total loss of crop have been regarded as identical on the ground that there has been nothing to share between Government and the ryot, and it has also been recognized that a scrutiny of individual fields would have to be made in this case. On the other hand, when the crop was not *totally* lost, it has been the rule that a percentage remission on a tract should be given and that there should be no scrutiny of individual holdings. In other words, the grounds for remission and the method of its grant are entirely different in the case of *total* loss of crops and in the case of *partial* loss.

7. I submit, therefore, that the Board's statement, viz., that first set out above and the ruling contained in the current, violates the principles which underlie the remission rules and are objectionable.

8. The Board quote a number of proceedings of late years in which orders inconsistent with the above principles have been passed. In regard to these the answer is that they were special orders passed in years of scarcity.

G. STOKES.
27-4-97.

The rules in force clearly provide that when the crop in a field has *totally* failed (not through the fault of the ryot) remission should be given. It is a difficult question for jamabandi officers to settle when a field shall be held to have *totally* failed. I have seen very few withered or "shavi" fields in which there were not two or three plants at most which had yielded grain, but it would have been unjust in such cases not to have given remission. In the proceedings recorded in G.O., No. 106, dated 19th February 1889, the Board said—as a general rule applicable to all districts under all circumstances, not as a special rule applicable only to districts where the season had been exceptionally bad—"an outturn of one anna and less should certainly be treated as total loss." Government approved and I think this was a judicious order. It has been the rule ever since and any departure from it now would be considered a great grievance. The Secretary is undoubtedly right in saying that *partial* loss should be treated in a different way from *total* loss, but when the crop is one anna or less the loss is *total* not *partial*. Remissions, on account of *partial* loss, that is a loss of less than 15 annas, are allowed by the rules only in districts which have not been settled by the Settlement Department. They can be allowed in settled districts only under special rules issued in exceptional circumstances. The circumstances in the flooded districts of Gódávari are exceptional, and I don't think we should interfere with the special rules for granting partial remission there which the Board have laid down.

The general rule for all districts under all circumstances, stated in the Board's Proceedings recorded in G.O., No. 514, dated 8th September 1896, and alluded to in paragraph 1 of this note, seems to be wrong, but that is a separate matter.

J. G[ROSE].
4-5-97.

I would point out that in settled districts a very considerable remission is given for vicissitudes of season and that the assessment is fixed on a commutation average

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prices from which all years of high prices are excluded. If another 6 per cent. is to be knocked off under remissions the matter should be taken into account at settlement.

G. STOKES.
5-5-97.

The Hon'ble Mr. Bliss, C.I.E.—
His Excellency the Governor—

G. STOKES.
5-5-97.

I am not sure that I correctly apprehend the points on which orders are desired. They seem to be the following:—

I. In cases in which shavi remission is claimed (*i.e.*, remission for totally withered crop) should it be refused because a small part, say a sixteenth, of the crop did not wither?

II. Should remission be granted this fasli in the Gódávari district for partial failure of crops?

As regards both questions I must premise that I am opposed to the grant of remissions under any but the most extreme circumstances, because I think that the system is demoralizing both to the ryots and to the officials, and is not necessary if proper allowance is made in the settlement of districts for the vicissitudes of the seasons. The principle has been accepted, however, that when the ryots' wet crops fail because of the short supply of water from the irrigation works remission shall be given, and the questions for disposal must be decided in accordance with that principle so long as Government maintains it.

Taking, then, the first question, it appears that in 1889 (Board's Proceedings in G.O., No. 106, dated 19th February 1889) the Board discussed the question whether a claim to full remission on account of completely withered crops should be barred because there had been *some* yield, though so small as to be hardly worth taking into account, and summed up by saying "an outturn of one anna or less should certainly be treated as total loss." This decision was approved by Government. It seems to me to have been wrong, not because the ryot got some crop, but because experience shows that if any crop at all is obtained it is quite impossible to say a month, or even a week, later when the lands are inspected, how much was obtained. If a certain amount of grain or of chaff is found (*vide* the Board's Proceedings in G.O., No. 2959, dated 24th July 1895), it seems to me impossible for an inspecting officer to say (unless on the spot before any of the crop has been reaped) whether this small amount constitutes the whole produce or merely the balance left after the main part of the produce of the field has been removed. I consider therefore that the rule which is greatly in favour of the ryot should be construed strictly, and that claims to remission on account of total loss of crop from want of water should be barred, if even an anna of produce has been obtained, unless a responsible officer has inspected the field before any of the crop has been reaped and has satisfied himself that the small amount of produce found thereon was truly the total outturn. If not, as the Secretary points out, to the liberal allowances made at settlement for the vicissitudes of the season, an addition of 6 per cent. will be made on no fixed principles at all and with the strongest probability that its grant, or the contrary, will depend on the willingness, or otherwise, of the ryot to fee some underling of the Revenue department.

Subject to the exception stated, therefore, I would answer question I in the affirmative.

With regard to question II, the Honourable Mr. Grose says: "I don't think we should interfere with the special rules for granting partial remission there [*i.e.*, in the Gódávari district] which the Board have laid down." I do not follow this. What has happend is this: The Collector proposed (1) to grant full remission on parts of fields, (2) to grant remission, when the first crop had been lost, only if the jamabandi officer was satisfied that the ryot could not have raised a second crop, (3) to charge dry rates only where dry crops were grown, and (4) not to remit any part of the dry rate on the whole field only a part of which was cultivated with dry crops. In reply the Board referred him to two Government Orders, which say that remission shall not be granted for parts of fields left waste, that is, the Board passed orders on the Collector's first proposal only, and although professing to do so, took no notice of and thereby tacitly approved his other proposals. The Board seems to me to have been right, but

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I don't see what rules it laid down, that is, partial failure of crops should not be met by remissions or by any concessions going beyond those proposed by the Collector and tacitly approved by the Board.

H. W. B[LISS].
6-5-97.

I agree with the Hon'ble Mr. Grose that a loss of fifteen-sixteenths or more may be accepted as total loss. With regard to the Hon'ble Mr. Bliss' objection, I would suggest that an examination of a field in which total loss is claimed is as necessary as an examination in which a loss of fifteen-sixteenths is alleged. And in both cases collusion and bribery are equally possible.

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In Gódávari, I am of opinion that no special departure from the general remission rules should be allowed; and in saying this I concur with the Hon'ble Mr. Bliss.

A. E. H[AVELOCK].
17-5-97.

As an important principle of administration affecting the revenue is involved, the papers are respectfully recirculated for reconsideration in the light of the following remarks :—

The question is whether the rule hitherto existing that there must be total loss of crop to entitle the ryot to remission for wet land should be maintained or should be relaxed so as to regard a yield of one-sixteenth as total loss.

It is necessary to call attention to these words. The ruling that an outturn of not more than one or two annas should be regarded as total loss is an innovation and first found expression in the order on Ganjám famine remissions in 1889. That this was an exceptional case appears from the last sentence of paragraph 6 of G.O., No. 106, Revenue, dated 19th February.

G. STOKES.

2. Government, after the early settlements, took up the position that there were to be no remissions. The ground of refusing remissions was the readjustment of the assessment in settled districts. The stringency of the rule was subsequently relaxed and it was ordered that remission was to be granted for nunja shavi and nunja waste resulting from natural causes beyond the ryot's control. In 1863 it was distinctly ruled that where there is no crop, the Government demand is to be wholly remitted; where the loss is partial, the remission should be in proportion but by a percentage for a tract, and not by any attempt to estimate individual losses. Thus in settled districts full remission was to be granted for total loss of crops (*vide* Board's Proceedings, dated 18th September 1865, paragraph 10) and in unsettled districts, percentage remission for partial loss of crops. Total loss of crop means no outturn and "shavi" in settled districts now means crop which never came to ear but withered for want of or excess of water. Practically, there are now no unsettled districts, and the only proper plan of granting remission would appear to be that applicable to settled districts, in which a very considerable abatement of assessment has been made at settlement for vicissitudes of season. The rule that a loss of fifteen-sixteenths or more may be treated as *total loss* was introduced only as an *obiter dictum* in 1889. During all the years from 1865 to 1888, or for nearly a quarter of a century, the strict letter of the rules, viz., that no remission was to be granted except

(*a*) Is it a real, tangible fact that there has been any such abatement made, at settlement, on the previous settlement? My short experience leads me to fear that the ingredients of resettlement are strongly tinged with *fudge*.

A. E. H[AVELOCK].
4-6-97.

There is *fudge* no doubt, but it is always in favour of the ryot.

G. STOKES.
27-6-97.

turn, no [illegible]

(*b*) Is it so easily ascertained? Is it not the fact that a certain small percentage, "a few handfuls of grain," are even now and always have been allowed to reckon as "total loss"? Does it not need an azmoish just as much to determine this as to determine a one-anna or a two-anna loss? With these questions, I pass the papers on to the Hon'ble Mr. Grose, whose opinion I should like to see.

A.E.H[AVELOCK].
4-6-97.

For reply to His Excellency's remarks, please see page 6 of this note.

will quickly turn the posi[illegible] to his own advantage and will bleed the ryot. For example, whether the crop came to ear or not is easily ascertained. But once it has eared, what the outturn is or more especially was, it is practically impossible to ascertain. From an administrative point of view the importance of this cannot be overrated. In 1889 and in several cases in 1892, 1893 and 1895 the rule has been departed from but only as those were years of scarcity. In such years of course special indulgence may be granted, but such exceptions are highly dangerous to the revenue and lead to like demands being made when there is no reason to accede to them.

3. In his letter disposed of in B.P., No. 2367, dated 29th October 1886, the Gódávari Collector raised the question When a wet crop should be considered as totally lost so as to be entitled to remission under the remission rules? The practice in the district in the matter was stated to be as follows:—

During Mr. Happell's *regime*—to grant remissions for fields yielding less than one-eighth of the gross produce fixed by the Settlement Department in the case of deltaic lands.

During Mr. Happell's *regime*—to grant remissions for fields yielding less than one-fourth of the gross produce fixed by the Settlement Department in the case of upland lands.

During Mr. Fraser's *regime*—no remission if there was any crop.

During Mr. Sullivan's *regime*—to grant remission for less than one-fourth yield both in upland and delta taluks.

Mr. Foster's adopted Mr. Happell's standard.

Mr. Thomson, the Collector who raised the question, gave it as his opinion: "a quarter yield cannot be termed no crop; an eighth would not ordinarily cover expenses; but, except in years of great disaster, it is inadvisable, as it is for the most part unnecessary, in this district to depart from the strict letter of the rule. The temptation is great to rank outturn above, but near the minimum, just below it, and the Settlement officer not unfrequently gets three different estimates—the village officer's, the Revenue Inspector's and the Tahsildar's—on which to make up his mind to remit or not."

The Board ruled thereupon, "The practice of granting remissions in cases where the crops have yielded produce, though less than one-eighth or one-fourth the gross produce fixed by the Settlement Department, is unauthorized and should be discontinued. The strict letter of the order should be followed.

This order was communicated to all Collectors, *but no copy of it was sent to Government.*

4. In dealing with the grant of remissions in the Ganjám district during 1888–89 a year of scarcity—the Board remarked as follows: "The Board do not think that the rule" (contained in the order quoted in paragraph 3 above) "was intended to preclude Collectors from granting remissions in cases where the supposed yield was

es ...ted to be ... one anna and less should certainly be treated as total loss." Government ap... of the instructions issued by the Board (*vide* G.O., No. 106, dated 19th February 1889), but it does not appear that the particular point under consideration was specially noticed by Government, and it cannot, I would submit, be said that Government has ever approved of it. The order contains no discussion of the matter and the notes on the papers plainly regard the matter solely from a scarcity point of view. It appears to have been passed as a special case in an exceptional year (of scarcity). It is therefore respectfully submitted that the view of the Hon'ble Mr. Grose concurred in by His Excellency the Governor may be reconsidered.

G. STOKES.
29-5-97.

Reply to His Excellency's remarks on the margin of pages (4 *and* 5) *of this note.*

(*a*) It is a real tangible fact that the settlements of late years would have considerably exceeded the previous settlements had not this remission been made.

(*b*) I have never had and have never met a jamabandi officer who had any difficulty in ascertaining the fact of total loss. It is not the fact that a few handfuls of grain are even now allowed to reckon as total loss in any district with which I am acquainted or of which I have heard. It is certainly not the case that such a view has always * been taken. It does need an *azimaish* to determine that there has been a failure amounting to total loss, but that *azimaish* is not one-fiftieth part as difficult as that required to determine, first, that there has been total failure of crops, secondly, that the yield has been "a few handfuls."

* Mr. Thomas in Tanjore exposed a very great fraud about 1885 owing to the distinction which is intended for.

G. STOKES.
27-6-97.

Seen.

A.E.H[AVELOCK].
14-3-98.

I still adhere to my opinion that a loss of not less than $\frac{15}{16}$ths of a crop is *total loss*. If there is any $\frac{1}{16}$th of the produce of an ordinary crop, the grain is never gathered when the crop is cut for fodder. The ryot who gets no grain derives very little benefit from the allowance granted for vicissitudes of season. This allowance is granted on the selling price of the outturn. The outturn, taken at the settlement, is the outturn when the land will yield in an ordinary year. It is not diminished with reference to what will be the outturn when there is a failure of season. So if there is a total failure and the ryot, who "has ordinarily no accumulations or overplus wherefrom to make good the land revenue due for a year of . . . . drought," gets no produce, he gets no advantage from the allowance for vicissitudes of season. The allowance reduces the amount the ryot has to pay Government, but it does not meet the case of total failure. The Secretary says: "I never had, and have never met a jamabandi officer who had any difficulty in ascertaining the fact of total loss." I will now introduce him to one, and that is myself, and my opinion agrees with that of a large number of officers that I have consulted. It is easy enough to tell that there has been total loss, if the seed has never germinated, or the plants have withered soon after sowing or transplantation, but it is not so easy, when the irrigation has weted long enough to let the stalks grow up and begin to form ears. I have found from my experience (and I have had a great deal in this matter) that when the crop has reached this stage there are always a few ears, it may be on lowlying clumps in a large field, where there is *some* grain. The Secretary says, further, "It is not a fact that a few handfuls of grain are even now allowed to reckon as total loss in any district with which I am acquainted, or of which I have heard." If, by a few "handfuls" of grain, he means $\frac{1}{16}$th of the crop or less, he is misinformed. He

This is incorrect. The outturn taken is the *average*. That is, it does allow for seasonal failures.

H.W.B]LISS].

[illegible] Thomas [illegible]
to the [illegible] ...een t[illegible]loss and partial
which Mr. Thomas found grain scattered in land for which shavi remission had been granted. Obviously, if this was the only ground for deciding that the remission was wrong, it was insufficient. Nothing would be easier than for an enemy to enter the ground and scatter grain in it. The Secretary also says, "it does not need an azimash to determine that there has been a failure amounting to total loss." I say it does, whenever, as is often the case, the crop, that is said to have withered and without producing has not withered for a month or two after springing up. In all such cases, as His Excellency says, the danger of collusion and bribery is as great when there is *be*o grain as when there is a "one-anna crop."

I think, however, that the instructions about the matter might be more carefully *on*worded, and that instead of saying, as the Board does in the amended Standing Order it has proposed, "no remission will be granted when the crops have yielded any produce, but cases in which . . . . the outturn is only nominal, say one anna or less, may be treated as total loss for purposes of remission under this rule"; we should say, "no remission will be granted under this rule, unless the loss is total. It is possible that in some cases where the loss is total, there may be a very small quantity of grain here and there, though not enough to induce the owner of the crop to gather it, but unless the jamabandi officer is satisfied that this quantity is not more than *one anna in the rupee* of an ordinary crop, remission must be refused.

Say one-sixteenth.
H. W. B[LISS].

J. G[ROSE].
26-8-97.

I still think that the proposal to treat as total loss cases in which a fractional outturn is found is very dangerous, because it is not possible to say, when grain is found in the field, whether such grain is the total produce or is merely the ungathered remainder of a more or less appreciable crop; and hence it was that I always used to make a rule of refusing remission in cases in which it was claimed that the yield had been inappreciable unless the crop was left on the ground for inspection, in which case there can be no dispute as to the true state of the case.

To settle the matter, however, I will accept the Hon'ble Mr. Grose's proposal at the end of his note of 26th August 1897, provided the words "by personal inspection" are added after the word "satisfied."

I join in accepting this conclusion.
A. E. H[AVELOCK].
14-3-98.

H. W. B[LISS].
28-2-98.

I should note that I cannot concur with what the Hon'ble Mr. Grose says on page 8 as to the ryot who gets no grain deriving very little benefit from the allowance granted for vicissitudes of season. It is true that he does not if he gets no crop at all, that is, in that particular year. But he gets full benefit in the years in which he does get a crop, that is, in four years out of five, five years out of six, or whatever it may be. Nor is it the case that the ryot who holds wet lands has no accumulation or surplus wherefrom to make good the land revenue due for a year of drought. He has his wet land which is always an article on which he can raise money.

H. W. B[LISS].
28-2-98.

To Secretary—

Please see the Tahsildar's letter and the Gódávari Collector's proceedings printed on the first page of Board's Proceedings, No. 114, dated 9th February 1897 (C. No. 1745 of 1897). They raised three questions:

(i) *Whether an outturn of one anna and less*, i.e., *one-sixteenth of a wet crop, may be treated as total loss*? This has been answered in the affirmative [*vide* paragraph 3, clause (3), of G.O., No. 761, dated 8th December 1898].

(ii) *Whether remission may be granted on a portion of a survey field?* This has been answered in the negative [*vide* paragraph 10 (i) of G.O., No. 761, dated 8th December 1898].

(iii) *Whether when a portion of a field was cultivated, the dry assessment should be charged under the special orders contained in G.O., No.* 706, *dated 9th December* 1896, *on the whole field or only on the part cultivated?* The Collector replied that it should be charged on the whole field, except when the jamabandi officer was satisfied that the ryot could not have cultivated the whole. This is in accordance with the orders passed in the Government order in the exceptional circumstances of the case.

2. Current No. 2384 of 1897 forwarded a copy of a Board's Proceedings cited in the first current.

3. Both the currents may, it is submitted, be now recorded. Please see draft below.

K. RAMANUJACHARIAR.
12-12-98.

Issue.

G. S. FORBES.
13-12-98.

Read Boards' Proc: No. 114, Revn. dy 9-2-1897
Read also Board's Proc: No. 417, Revn, Revn, dy 15-3-97.

In their Proceedings recorded in G. 514 dev. 8th Oct.'96 the Board remarks(vide para.8 of the Board's Proceedings) that in cases when the ryots sow wet crops and reap not more than a 2 anna crop full remissions are granted. In para. 5 of the G.O. the Board was requested to submit these orders for the consideration of Government, but it has not done so. The orders are under preparation.

2. In the first current, the Board approves the Collector's orders contained in para one of his Proceedings. He states therein that the rule that no remissions can be granted for wet lands when there is any yield at all was not intended to preclude Collectors from granting remissions in cases where the supposed yield was estimated to be so small as hardly to be worth taking into account. An out turn of one anna and less should certainly be treated as total loss. The question which is raised in both these papers is the same and it hardly seems necessary to wait for the Board's reply to the first call.

4. In reviewing (G.O. 11-3-96, para. 8 the Jamabundy report, Govt. laid down the principle that all land included in puttahs must be paid for, and soon after said (G.O. 24-2-97, para.6) Govt. la

The Hon: Mr Grose C.I.E.
" Hon. Mr Bliss C.S.
H.E. The Ex
Flagged A 5/3/97

The rules in force clearly provide that when the crop in a field has totally failed (from whatever fault of the ryot) remission can be given. It is a difficult question for Samawandy officers to settle when a field shall be held to have totally failed. I have seen many fine wetland or "shavy" fields in which there were not twice or three plants at most which had yielded grain, but it would have been unjust in such cases not to have given remissions. The late Pro. recorded in G.O 19.2.89 106 has been paid - as a general rule applicable to all districts under all circumstances, not as a special rule applicable only to districts where the crops had been exceptionally [illegible] - "an outturn of 1 anna or less shall certainly be treated as [illegible]" I am opposed to I think [illegible] The rule as it now stands is very simple and has given rise to any departure from it would be considered a great grievance. The Secy. is undoubtedly right in saying that partial loss should be treated in a different way from total loss, but where the crop is 1 anna or less the loss is total not partial. Remissions on account of partial loss, that is on loss of [illegible] less than 15 annas are allowed

ery anxious to see that all these re-
issions ~~should be~~ discontinued, being satis-
ied that this is necessary, not less
o estatlish the incepencence of the
yot, than to place the ~~remission~~ re-
enue on a sound ~~footing~~. "and again (G.O.
th June '57 para 37) "all lands ~~should~~ taken
be paid for without question. This & all
emissions, are a fruitful source of cor-
uption gain to the Revenue officers,
nd consequently their atolition is al-
ays opposed; but for this very reason,
nd to free the ryot from such temptn,
t should be insisted on". Thus Govt.
ook up the position of no remissions.
gain in 1859, they say (pro: of Govt.
18th June 1859 No.806, para 10) "the Govt
ave resolved that the ~~practice of~~ yearly
remissions shall cease; and this, less
from any idea of gain to the Revenue,
than with the view of freeing the ryot
from subservience to the inferior nativ
evenue servants, and of simplifying the
evenue system". In para 11 of the ~~same~~
order however Govt. recognise that remission
must be allowed for ~~failure of~~ water
not due to ryot's neglect and they call
for circular orders. This circular is the
erm of the present remission rules. (see
.O. 6-8-59 No. 1058.)

5. The ground of refusing remissions was
the readjustment of the assessment in
settled districts. But the stringency of
the above rule was objected to at the

by the Rules only in districts we have now been settled by the Settlement Dept. They can be allowed in the settled districts only under special rules issued in exceptional circumstances. The circumstances in the flooded districts of Godavary and ~~Kistna~~ Kistna & Nellore were cited in support of the special rules for granting partial remissions there as they had been laid down.

The general rules for all districts under all circumstances ~~Standing~~ Land clauses in the RD Pro recorded in G.O. 6.9.96, & alluded to in para 1 of 5/4 this note seems wise enough, but that is a separate matter.

JG
4/5/97

I would point out that in settled districts a very considerable remission for vicissitudes of season and that the assessment is fixed on a commutation average [illegible] which all years of high prices are included. If another 6% is the standard of remissions this must be taken into account at settlement.

5/5/97

I am not sure that I correctly apprehend the points which orders are desired. They seem to be the following:-

I. In cases in which ~~chief~~ remission is claimed (i.e. remission ~~totally~~ for entire crop) but it is supposed because a small part, say a

2

II. Should remission be granted this fasli in the Godavari district for partial failure of crops?

As regards both questions I must premise that I am opposed to the grant of remissions under any but the most extreme circs, because [illegible] I think that the system is demoralizing both to the ryot & the officials, and is unnecessary if proper allowance is made in the settlement of districts for the vicissitudes of the seasons. The principle has hitherto applied, however, that when the ryot's crop fail because of the short supply of water from the irrigation works remission shall be given, and the question for decision must be decided in accordance with that principle, always as Govt maintains it.

Taking then the first question, it appears that in 1889 (B.P. in Gl. 106 / 19.2.89) the Bd discussed the question whether a claim of remission must completely withered crops should be barred because there had been some yield, though a mockery to be mostly worth taking into acct, and remarked upon saying "an return of same also should certainly be treated as total loss". This decision was approved by Govt. There have been crops, not because the ryot got some crop, but because experience shows that if any crop at all is obtained it is quite impossible any annatta, when a week later, when the land was inspected, however much was obtained. If a certain amount of grain or straw is found (vide the B.P. in Gl. 2959 / 24.7.95) it seems quite impossible for inspecting officer to say (unless on the spot because of the crop has been reaped) that the small amount constitutes the whole produce or merely the balance left after the main harvest of the produce of the field has been removed. I consider therefore that the rule, which is greatly in favour of the ryot, should be construed strictly & that claims to remission of total loss of crop for want of water should be barred if small ears of produce are found in the field when Officer has inspected the field before any of the crop has been reaped & has satisfied himself that the small amt of produce found thereon was likely to be the return. Govt, as the principle underlying the liberal allowances made at settlement for the vicissitudes of the season, an addition of 6% will be

time and in 1860 it was modified by G.O. 10th March 1860, No.364. In this order, para 2, it was laid down that loss of crops on irrigated land not due to ryot's neglect was to be considered ordinarily a fair ground for remission.

6. The first important ruling on these orders is in Board's Proceedings 19th June 1865 and is as follows:-

"The rule approved by Govt., and now in force under the Board's Circular Orders dated 8th August 1859, and 12th March 1860, is that remission is to be granted for Nunjan Shavi and Nunjah waste resulting from natural causes ~~beyond~~ the ryot's control, and in no degree caused by their act or neglect. Where there is no crop the Government demand, which is based on its right to share in the produce, must be wholly remitted. Where the loss is partial, the remission should be in proportion, but by a percentage either for a whole taluk, or for a set of villages, or for a particular crop throughout the district or throughout a defined locality, according, in fact, as the circumstances are identical and the reasons for the remissions are equally applicable; and not by any attempt to estimate individual losses, although of course a sufficient number of individual cases will be carefully considered in detail before the percentage is determined."

In Board's letter of 18th Sept.

of remission in B.O.S. R.O. 17-10-25 paras
7, 9, 10 and 11, the Board raised the
whole question after submitting a draft
set of remission rules. It is plain
from these Board's Proceedings that re-
missions for total loss of crop have
been regarded as identical on the ground
that there has been nothing to share
between Govt and the ryot. It has also been
recognised that a scrutiny of individual
holdings would have to be made in this
case. On the other hand, when the crop
was not totally lost it has been the
rule that a per centage remission on a trace
should be given and that there should
be scrutiny of individual holdings.
7. I submit therefore that the Board's
statement, viz., that first set out above
and the ruling contained in the current
violates the principles which underlie
the remission rules and are objectionable.
8. The Board quote a number of Pro-
ceedings of late years in which orders
inconsistent with the above principles
have been passed. In regard to these
the answer is that they were special
orders passed in years of scarcity.

27/4/97

× [illegible] D,
made on no fixed principle
at all and with the strongest probability
that its grant or the contrary, will depend
on the willingness, or otherwise, of the
Revenue Officer right of person under
of the Revenue dept.
Subject to the exception stated,
therefore, I would answer question I
in the affirmative.
With regard to question II, the
Hon'ble Mr. Gross says "I don't think
we should interfere with the special
rules for granting partial remission
there [i.e. in the Dy Cs dist] which the Bd
have laid down" I don't follow
what happened is this:-

In other words. the grounds for
remission and the method of it's
grant are entirely different in
the case of total loss of crops and
in the case of partial loss

× Govt A/c 124/6/97 Dr £1
" A/c 3257/5/795 " G3
" A/c 1554/21.3.72 " C2
" A/c 338/5/72 " F1
" A/c 1361/8.4.93 " D2

The Coll. proposed (1) to grant full
remission on parts of fields, (2) to
grant no remission, when the first crop
had been lost, only if the Judicial Officer
was satisfied that the ryot could
not have raised a second crop, (3)
to charge dry rates only where dry crops
were grown and (4) not to remit any
part of the dry rate on the whole field
but which was cultd with dry crops.
In reply the Bd. referred him to two G.O.'s
which say that remission shall not
be granted for parts of fields but on
[illegible] the Bd. based orders on the Coll's
sixteenth, given in para

(5)
first proposal only, and, although
proposing to do so, took no
notice of his other proposals.
The Bd. seemed to have been
right - but I don't see what
rules it laid down. That is,
partial failure of crop should
not be met by remissions or by any
concessions going beyond those proposed
by the Coll. & tacitly approved by
the Bd.

BS
6/5/97

I agree with the Hon. Mr Gross that a loss of 15/16 or more, may be accepted as total loss. With regard to the Hon. Mr. Bliss's objection, I would suggest that an examination of a field in which total loss is claimed is as necessary as an examination in which a loss of 15/16 is alleged. And in both cases villagers and bribery are equally possible.

In fact now, I am of opinion that no special departure from the general remission rules should be allowed; and in saying this, I concur with the Hon. Mr. Bliss.

R.H.
17.5.97

P.J.O

C. Nos 1745 & 2384 and
the notes thereon

The Hon. Mr Grose C.I.E.
The Hon Mr Bliss C.I.E.
H.E. the Governor

It is necessary to call attention to the words. The ruling that an extension of the remission on a two annas kist is ordered as total loss is an innovation and first formed exception in the case of Tanjore famine remission in 1899. That this was an exceptional case appears from the last sentence of para 6. of G.O. 19th Feb. No 108. Rev. Floyd. E, in file a a

As an important principle of administration affecting the revenue is involved, the papers are respectfully recirculated for reconsideration in the light of the following remarks:-

The question is whether the rule hitherto existing that there must be total loss of crop to entitle the ryot to remission for wet land should be maintained or should be relaxed so as to regard a yield of 1/16th as total loss.

2. Govt, after the early settlements, took up the position that there were to be no remissions. The ground of refusing remissions was the readjustment of the assessment in settled districts. The stringency of the rule was subsequently relaxed and it was ordered that remission was to be granted for Nunjah, Shavi and Nunjah waste resulting from natural causes beyond the ryot's control. In 1868 it was distinctly ruled that where there is no crop, the Govt. demand is to be wholly remitted; where the loss is partial, the remission should be in proportion but by a percentage for a tract, and not by any attempt to estimate individual losses. Thus in settled districts full remis-

ion was to be granted for total loss
f crops (vide Board's Proceedings 18th
ept.'65 para.10), and in unsettled
istricts percentage remission for par-
ial loss of crops. Total loss of crop
eans no outturn and "shavi"in settled
istricts now means crop which never
ame to ear but withered for want of
or excess of water. Practically, there
are now no unsettled districts, and the
only proper place of granting remission
would appear to be that applicable to
settled districts, in which a very con-
siderable abatement of assessment has
been made at settlement for vicissitudes
of season. The rule that a loss of 15/16ths
or more may be treated as total loss
was introduced only as an obiter dictum
in 1888. During all the years from 186?-
to 1888, or for nearly a quarter of a century
the strict letter of the rules, viz.,
that no remission was to be granted ex-
cept for total loss, would appear to have been acted upon. The
rule as it is worded & acted upon prior to 1889 depends
on a fact easily ascertained. But, if
once it comes to estimating the proba-
ble outturn, no Jamabundi officer can
get any ~~care~~ ground to take his stand
on. He becomes a puppet in the hands of
the karnam who will ~~quickly~~ turn the
position to his own advantage and will
bleed the ryot. For example, whether the
crop came to ear or not is easily ascertained -
But once it has eared, that the out-
turn is, or more especially was, it is

This is just as always it was.
6.9.97

(a) Is it a real, tangible fact that there has been any such abatement made, at Settlement, on the previous Settlement.? My short experience leads me to fear that the ingredients of re-settlement are strongly tinged with fudge.
E.B.H
4.6.97

//

* "Remission of the full assessment on irrigated patta land will be granted when the land is left waste, & when the crop is totally lost to"

(b) "Is it so easily ascertained? Is it not the fact that a certain annual percentage, "a few handfuls" "Opinion", one annas and always have been allowed to reckon as "Total loss"? - Does it not need an agency to determine this as to determine a one annas or a two annas loss?

With these questions, I leave the subject in the hands of the Hon. Mr. Grose, whose opinion, I take it, is to be
For reply to H.E.'s remarks, please see page 8 of this note.
E.B.H 6.6.97

I still adhere to my opinion that a loss of not less than 15/16ths of a crop is total loss. If there is only 1/16th of the produce of an ordinary crop, the grain is never gathered when the crop is cut for fodder &c. The ryot who gets no grain derives very little benefit from the allowances granted for vicissitudes of season. This allowance is granted on the selling-price of the outturn. The outturn, taken at the Settlement, is the outturn with the

A land will yield in an ordinary year. If it is not diminished with reference to what will be the outturn when there is a failure of season. So of course a total failure. A ryot, getting who has ordinarily no accumulations or over plus when from to make good the land revenue due for a year of ~~x x~~ drought, gets no produce he gets no advantage from the allowances for Vicissitudes of Season. The allowances reduces the amount the ryot has to pay Govt; but it does not meet the case of total failure. The Sec. says, "I never had, & have never met an Jamabandi officers who had any difficulty in ascertaining the fact ~~that there had been~~ total loss." I will now introduce him to one, & that is myself. & my opinions agrees with that of a large number of officers that I have consulted. It is easy enough to tell that there

pratically impossible to ascerta-
From an administrative point of view
the importance of this cannot be over-
rated. In 1889 and in several cases in
1892, 93, & 95 the rule has been departed fr
but only as those were years of scar-
city. In such years of course special
indulgence may be granted but such ex-
ceptions are highly dangerous to the
revenue and lead to like demands being
made ~~unless~~ when there is no reason to accede to
them.

3. In his letter disposed of in R.P.
No.2267 dated 29th Oct.'96, the Godava-
ri Collector raised the question when
a wet crop should be considered as
totally lost so as to be entitled to re
-mission under the remission rules? The
practice in the district in the matter
was stated to be as follows:-

During Mr.Happell's regime-to grant remissions for fields yielding less than 1/8 of the gross produce fixed by the Sett.Dept., in the case of deltaic lands.
do do 1/4 do upland lands.
,,Mr.Fraser no remission if there was any crop.
,,Mr.Sullivan to grant remission for less than 1/4 yield both in upland & delta taluks.
,,Mr.Foster adopted Mr.Happell standard.

Mr.Thomson, the Collector who raised

A. This is incorrect. The outturn taken is the average. That is, it does allow for seasonal failures. HH

question, gave it as his opinion if "a quarter yield cannot be termed no crop; an eighth would not ordinarily cover expenses; but, except in years of great disaster, it is inadvisable, as it is for the most part unnecessary, in this district to depart from the strict letter of the rule. The temptation is great to rank out-turn above, but near the minimum, just below it, and the settlement officer not unfrequently gets three different estimates- the village officer's, the revenue Inspector's and the Tahsildar's- on which to make up his mind to remit or not."

The Board ruled thereupon

"The practice of granting remissions in cases where the crops have yielded produce, though less than one-eighth or one-fourth the gross produce fixed by the settlement department is unauthorised and should be discontinued. The strict letter of the order should be followed."

This order was communicated to all Collectors, but no copy of it has yet been sent to Government.

4. In dealing with the grant of remissions in the Ganjam district during 1888-89 - a year of scarcity- the Board remarked as follows:- "The Board do not think that the rule" (contained in the order quoted in para 3 above) "was intended to preclude Collectors from granting remissions in cases where the supposed yield was has been totally lost, if the seed has never germinated, or if the (illegible) plants have withered away after sowing or transplantation, but it is not so easy, when the irrigation has worked long enough to let the stalks grow up & begin to form ears. I have found from my experiences (& I have had a great deal in this matter) that when the crop has reached this stage there are always a few ears, it may be one low-lying clump in a large field, where there is some grain. The Lee says, further, "It is not a fact that a few handfuls of grain are even now allowed to reckon as total loss in any district with which I am acquainted or of which I have heard." If, by a few handfuls of grain, he means 1/16 of the crop or less, he is misinformed. He follows to the fact that Mr. Thomas in Ganjam detected unjust remissions in this way. (illegible) between what distinction between total loss & partial loss. I presume he alludes to cases in which found grain scattered in land for which many remission had been granted. Obviously, if this were the ground for deciding that the remission was wrong, it would be insufficient. It may well be some time for an enemy to enter the ground & scatter grain in it. Mr Lee also says, "it does not need an Agmaish to determine that there has been a failure amounting to total loss". I say it does, whenever, as is often the case, the crop that is said to have withered

(See page 11)

be worth taking into account. An out-turn of one anna and less should certainly be treated as total loss". Govt. approved of the instructions issued by the Board (vide G.O.No.106 dated 19th February 1883), but it does not appear that the particular point under consideration was specially noticed by Govt., and it cannot, I would submit, be said that Govt. has ever approved of it. The order contains no discussion of the matter and the notes on the papers plainly regard the matter solely from a scarcity point of view.

The Order appears to have been passed as a special case in an exceptional year (of scarcity). It is therefore respectfully submitted that the view of the Hon'ble Mr. Grose concurred in by His Excellency the Governor may be reconsidered.

29-5-89.

(illegible) 29.5.89

Reply to His Excellency's remarks page (2) of this note.

(a) It is a real tangible fact that the settlements of late years would have considerably exceeded the previous settlements had not this remission been made. I have never had and have never met a Jamabandi Officer who had any difficulty in ascertaining the fact of total loss. It is not the fact that a few handfuls of grain are even now allowed to reckon as total loss in any district with which I am acquainted or of which I have heard. It is certainly not the case that such a view has always been taken. It does need an azimaish to determine that there has been a failure amounting to total loss, but that azimaish is not one fiftieth part as difficult as that required to determine, 1st, that there has been total failure of crops, 2nd, That the yield has been " a few handfuls ".

Say one sixteenth

Secy. 27/6/97.

H.E. 14.3.98

(b) I think however that the instructions about this matter might be more carefully worded, & that instead of saying, as they did when we last amended S.O. it has proposed, "No remission will be granted where the crops have yielded any produce, but cases in which the outturn is very nominal, by annas or less, may be treated as total loss for purposes of remission under this rule"; we did say, "No remission will be granted under this rule, unless the loss is total. It is possible that in some cases where the loss is total, there may be a very small quantity of grain here & there, though not enough to induce the owner of the crop to gather it, but unless the Jamabandi Officer is satisfied that this quantity is not more than one annas in the Rupee of an ordinary crop, remission can not be granted.

JG

26. 8. 97

I still think that the proposal to treat as total loss cases in which a fractional outturn is found is very dangerous because it is impossible to say, when going over the field whether such grain is

---

* Mr. Thomas in Tanjore exposed a very great fraud about 1885 owing to the distinction which is contended for.

...ment in more specific appreciable...
...and since it was usual always
used to make a rule of refusing remission
in cases in which it was claimed that the
crop yield had been unappreciable unless
the crops were left on the ground for inspection, in
which case this time could be undisputed as
to the true state of the case.

I settle the matter, however, I will accept
the Hon'ble form proposed at the end of his
note of 26/8/97, provided the words "by personal
inspection" are added after the word
"Satisfied"

BS
28/7/98

I should note that I cannot concur with
what the Hon'ble Secretary says in p. 8 as to the
ryot getting altogether no grain during
very little benefit from the allowance granted
for remissions under the plea of season. It is true that
endowment if kept safely would at all, that
is, in that particular year. But the ryot gets full
benefit in the years in which he does get
a crop, that is, in 4 years out of 5, 5 years
out of six, or whatever it may be. How is it
the case that the ryot who holds wet
land has no accumulation or surplus
which enables him to make good the land revenue
due for a year of drought. He has his
wetland which is always an [illegible]
which enables him to raise money

RW
28/7/98

To Secy

Please see the Tahsildar's letter and
the Godavari Collector's Proc's printed in on the first
page of B.P. no 114 dated 9-2-97 (C no 1745
of 1897). They raised three questions: —

(i) whether an outturn of one annā and less,
i.e. one sixteenth of a wet crop, may be treated
as total loss — This has been answered in the
affirmative (vide para 3, clause (3) of G.O. no
1 dated 8-12-98).

whether remission may be granted on a portion

...ion in accepting this conclusion.

RSH 17.3.98

...of a survey field — This has been answered in the negative (vide para 10(i) of G.O no 761 dated 8-12-98)

(iii) whether when a portion of a field was cultivated, the dry assessment ~~to be~~ should be charged under the Special orders contained in G.O. no 706 dated 9-12-96 ~~should be remitted~~ on the whole field, or only on the part cultivated — The Collr replied that it should be charged on the whole field, except when the Jamabandi officer was satisfied that the ryot could not have cultivated the whole. This is in accordance with the orders passed in the G.O. in the exceptional circumstances of the case.

2. Current no 2384 of 1897 forwarded a Copy of ~~a copy of~~ a B.P. ~~no~~ cited in the first Current.

3. ~~Now~~ the current to may, it is submitted, be now recorded. Please see draft below.

KD
12/12/98

13/12/98

When £ on for copying _____
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When examined _____
When signed _____ } 189 .

READ AGAIN G.O., No. DATED
189 ,

CURRENT No.

ENCLOSURES TO C. No.

RDER OF GOVERNMENT	A	A	A	A	A	A	A	
LETTER OF GOVERNMENT.								
TATEMENT WITH [illegible] TO.								
. NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.								

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