

Revenue (1897) Department.

PRESS SERIES.

G.O., No. 248

Dated 22nd April

[Despatch Abstract.]

Recording with remarks, Board's
Proceedings reporting on the Causes of
the high Percentages of the number
of defaulters, whose property was
sold for arrears of Revenue in
Sashis 1300-1305 to the total number
of ryotwari Paltadars.

BACK PAPERS.

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

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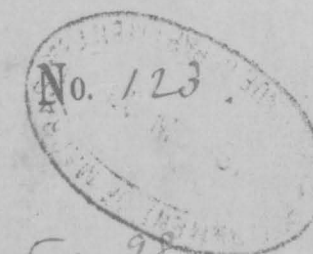
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Revenue (1898) Department.

CURRENT No. 4303.

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RS

From Board of Revenue
 Land Revenue



Dated 25.5.98

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SUBJECT.

Subg to Govt. with remarks reports from certain Co. Wrs on the causes of the high percentages of the number of defaulters whose property was sold for arrears of Revenue in fasdis 1300 to 1305 to the total number of ryotwari pattadars.

21/17698

Order

BACK PAPERS.

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FURTHER PAPERS.

G.O.	No.	Department.	

REVENUE DEPARTMENT.

1898.

Board of Revenue (Land Revenue), MADRAS.

Printed June th.

Proceedings, No. 123, 25th May 1898.

MAY.

Abstract.

Submitting to Government, with remarks, reports from certain Collectors on the causes of the high percentages of the number of defaulters whose property was sold for arrears of revenue in faslis 1300 to 1305 to the total number of ryotwari pattadars.

25/0

(1) the heavy floods in Bhīlavaram taluk where there were no fewer than 256 sales out of the district total of 575;

(2) the operation of the rule laid down in Board's Proceedings, No. 127, dated 2nd May 1895, that requisitions to other districts or taluks for collection of arrears should be sent as sparingly as possible.

The second of these reasons has been cited in reports relating to other districts also and will be reserved for discussion towards the conclusion of these proceedings. The frequency of sales in Bhīlavaram gives *prima facie* ground for the view that remissions might have been granted with more liberality. The same remark applies generally to the Narsapur taluk where sales were, as a rule, far more common than in other parts of the district; during the six years under consideration there were no fewer than 1,536 cases of sale in this taluk, the district total being only 3,708. The Collector makes the following comments on the state of this taluk:—

"In regard to Narsapur taluk, it may be noted that in all the six faslis, except fasli 1305, the sales were largest in it in the district. There are large swamps (Government waste) in this taluk subject to submersion. Almost all of them are unfit for cultivation, but some of this land has been taken up by ryots on darkhast in the hope that anicut irrigation will be extended to them and the drainage improved, sooner or later. But their hopes have not yet been realized, and the lands are either left waste or yield very poor crops when cultivated. Thus the Government dues on these lands cannot be recovered without recourse to coercive processes."

As it appears to the Board such lands form a proper subject for a liberal application of the remission rules.

Fasli.	Arrear demand.	Number of sales.	Percentage of sales to pattas.
	RS.		
1300	22,000	158	0.156
1301	41,000	260	0.252
1302	3,60,000	329	0.315
1303	83,000	895	0.858
1304	42,000	444	0.426
1305	30,000	442	0.419

"(3) Large balances remaining due owing to the introduction of settlement rates in some taluks of the district in fasli 1302 had to be collected in fasli 1303 by resort to coercive processes."

Having regard to the general poverty of the district and to the fact that the percentage of sales in fasli 1303 in Bellary was only 0.858 against a Presidency average of 0.463, the Board considers that the Collector's reasons may be accepted as accounting for the disparity. The causes referred to evidently exercised only a temporary effect, for in the following year the percentage fell to 0.426 and no rise was noticeable in fasli 1305 (0.419).

7. Chingleput.—As the marginal statement † shows, the proportion of sales to the

Fasli.	Arrear demand.	Number of sales.	Percentage of sales to pattas.
	RS.		
† 1300	1,75,000	560	0.604
1301	5,24,000	409	0.437
1302	6,82,000	2,065	2.116
1303	2,68,000	1,668	1.703
1304	40,000	639	0.648
1305	10,000	257	0.255

the Madurantakam taluk owing to the fact that pattadars paying more than Rs. 50 assessment, who are especially numerous in that taluk, were debarred from taking advantage of the suspension of collections which was authorized in the case of poorer

6. Bellary.—A reference to the figures in the margin* shows that in this district the percentage of sales was remarkably high only in fasli 1303. The Collector's explanation is contained in the following extract from his report:—

"(1) The uncollected balances of faslis 1301 and 1302, during which the season was unfavourable, had to be collected in fasli 1303 by coercion."

"(2) Some of the defaulters were reduced to narrow circumstances and some left their villages."

"(3) Large balances remaining due owing to the introduction of settlement rates in some taluks of the district in fasli 1302 had to be collected in fasli 1303 by resort to coercive processes."

number of pattas was remarkably large in faslis 1302 and 1303 and unduly high in faslis 1300 and 1304. The Collector gives a very meagre explanation of these high figures; the gist of his report is that they represent the result of "the measures adopted for clearing off the large balances that had accrued at the end of fasli 1301, which was a famine year." As regards fasli 1300, the reason assigned is that sales were unusually frequent in

ryots in consequence of the unfavourable season. A reference to the statements enclosed in the Collector's report shows, however, that in the year in question sales were much more frequent, both relatively and absolutely, in the Saidāpet and Chingleput taluks, while the figures relating to the Conjeevaram taluk are hardly any lower than those noticed in Madurantakam. The explanation of the figures for fasli 1300 is clearly to be found in Saidāpet and Chingleput; and the Collector's report cannot be regarded as throwing any light on the matter. The numerous sales in faslis 1302 to 1304 were no doubt mainly due to the large arrears which had accumulated and to the fact that coercive measures for the realization of the recoverable balance of previous years could no longer be postponed. A contributory cause is probably to be found in the large number of absentee pattadars who hold land in the Chingleput district and fail to make arrangements for the payment of the revenue due thereon. The policy of holding the lands of absentee defaulters responsible in the first instance for arrears was initiated in this district and no doubt made its effects felt in fasli 1304 as well as in fasli 1305; indeed the jamabandi report for the earlier year lays special stress upon this matter.

8. Tanjore.—The figures relating to the Tanjore district are given in the margin as originally reported, but subsequent enquiry has elicited the fact that they are far from reliable. The statistics of the Tanjore taluk, where sales were reported to be particularly numerous, were subjected to a strict scrutiny, which, to quote from Board's Proceedings, No. 50, Revenue Settlement, Land Records and Agriculture, dated 3rd February 1898, "revealed that the statistics of coercive process given in the jamabandi

reports for faslis 1304 and 1305 are utterly wrong and for fasli 1305 are grossly exaggerated". The extent of the exaggeration appears from a comparison of the figures originally reported with those subsequently found to be correct; these are, respectively, 2,028 and 270 for the Tanjore taluk, the district total being 2,505 and 727.

With the revised figures ascertained by the Collector, the percentage of sales falls from 0.993 to 0.88 in fasli 1304 and from 1.158 to 0.34 in fasli 1305. The proportion of sales was thus unduly high in faslis 1300 (0.778), 1301 (0.599), 1302 (0.573), and 1304 (0.88). The taluks responsible for this result are dealt with below:—

Tirutturaipundi.—The percentage of sales to pattas in the four years referred to was as follows:—

Fasli.	Percentage of sales to pattas.
1300	2.93
1301	2.11
1302	0.86
1304	0.76

The difficulty of collecting the revenue without arrears both in this taluk and in Tanjore has frequently attracted notice, and the explanation ordinarily given in regard to both taluks is the existence of a large extent of waste land "upon the margin of cultivation which expands and contracts according to the season and the hopes of the cultivators." In Tirutturaipundi, the sales are stated to have taken place chiefly in the villages of the Talainayar group, "which, owing to their situation, suffer from defective irrigation and drainage." The especially high percentage in faslis 1300 and 1301 is attributed to the bad season of fasli 1299, which left a heavy balance of Rs. 29,401 to be collected in fasli 1300, and to the collection in fasli 1301 of an arrear of Rs. 14,117 relating to fasli 1300.

Tanjore.—The percentage of sales in this taluk was as follows:—

Fasli.	Percentage of sales to pattas.
1300	0.83
1301	0.88
1302	1.31
1304	2.27

The existence of large areas of land on the margin of cultivation, coupled with the fact that a great number of the ryots are Kallars, a caste whose disinclination to pay Government dues has frequently formed the subject of comment, accounts for the general frequency of sales in this taluk. The special causes cited by the Collector to explain the exceptionally high figures of faslis 1302 and 1304 are the unfavourable season in the former year and the introduction of the settlement in fasli 1303, which resulted in 25 per cent. of the demand relating to that year being collected along with the kists of fasli 1304. The case of this taluk has formed the subject of special consideration in the Settlement Department (*vide* Board's Proceedings, No. 50, Revenue Settlement, Land Records and Agriculture, dated 3rd February 1898) and need not be further discussed here.

Pattukkóttai.—In this taluk sales were abnormally frequent only in faslis 1300 and 1304, when the percentages were, respectively, 0.63 and 0.73. The Collector attributes this to the unfavourable season of fasli 1299 and to the introduction of settlement in fasli 1303, which left large arrears to be collected in the following year.

Negapatam.—The only years requiring comment are faslis 1303 and 1304; the percentages recorded in which were, respectively, 0.68 and 1.11. The reasons assigned by the Collector are "non-residence of pattadars and faction among ryots and the mismanagement of some chatrams and temples."

Taking the district as a whole, the Board is disposed to consider that the average percentage of sales is too high, and that, if it should be found to continue, a special enquiry will be necessary in view of the adoption of measures for relief; the Collector will accordingly be requested to scrutinize with special care the issue of attachment and sale orders, and, if necessary, to bring the matter again to the notice of the Board. The subject should, of course, receive special mention in the jamabandi report.

9. *Madura.*—The marginal figures show that sales were unduly frequent in this district during each of the fasli years 1301 to 1305, and especially so in faslis 1303 and 1304. The reasons assigned by the Collector to account for the exceptional figures of the two years last mentioned are practically identical with those given in the jamabandi report for fasli 1303, from which the following extract is taken:—

Fasli.	Arrear demand.	Number of sales.	Percentage of sales to patta.
1300	Rs. 67,000	410	0.249
1301	71,000	1,034	0.651
1302	80,000	941	0.672
1303	2,25,000	2,339	1.420
1304	1,45,000	1,650	0.972
1305	96,000	1,121	0.640

"In Madura the reason assigned by the Collector for the increase in the number of coercive processes is that the effects of the bad season of fasli 1302 continued till late in the year under report, but there was also a large accumulation of quit-rent due for fasli 1302 and for two previous faslis on enfranchised village service inams, for which title-deeds were not issued until fasli 1303. The three years' arrears amounting to Rs. 1,22,000 were permitted to be realised along with the current kists (in fasli 1303), and an increase in the number of coercive processes including sales of land was apparently rendered necessary on this account also."

The arrear balance at the commencement of fasli 1303 was very high (Rs. 2,25,000), but the measures adopted for its realization were evidently not altogether successful, for the closing balance was Rs. 1,45,000; this large arrear is no doubt responsible for the prevalence of sales in the following year. The Collector reports that the only taluks in which the Presidency average was exceeded every year are Madura, Melúr and Periyakulam. The permanent causes said to account for the continuously high percentage noticeable in these taluks are:—

(1) the fact that when absentee pattadars neglect to pay the Government dues, the actual cultivators do their best to procure the sale of the land for the arrear in order that they may themselves buy it in cheaply;

(2) the occurrence of sales at the instance of pattadars who have alienated their own interest in the land and hope to defraud the alienees by buying the land free of encumbrances, the bidding at the auction being, of course, conducted in the name of some friend or relative;

(3) the general poverty of the ryots;

(4) the fact that the ryots frequently allow inferior lands to be sold instead of relinquishing them, when it becomes desirable for them to shift their cultivation to another locality.

The Board observes that the Collector merely quotes the reasons assigned by his Tahsildars and does not give his own opinion as to their validity; this is not altogether satisfactory, as it indicates that the subject has not engaged the Collector's personal attention as closely as was desirable. The Board doubts whether the Tahsildar's reasons do not apply with almost equal force to other taluks in the district.

The percentage of sales in the Tirumangalam taluk was exceptionally high in fasli 1303 (1.686), fasli 1304 (1.181) and fasli 1305 (0.966). This is ascribed to unfavourable seasons and to the large proportion of Kallars among the ryot population. The Board notes, however, with grave dissatisfaction, that the Deputy Collector is of opinion that another potent cause is "the laxity of control in timely collection and undue delay in issuing processes, which disturbs the kistbandi, compelling the ryot either to pay a large sum in a lump or to see his land sold." The Board presumes that this mismanagement has attracted the Collector's attention and has been rectified.

10. *Tinnevely.*—For this district explanation was only called for with respect to two years, viz., faslis 1304 and 1305, the percentage of sales during which was 0.476 and 0.701, respectively, against the Presidency average of 0.332 and 0.340. The figures of fasli 1304 are ascribed by the Collector to "the unfavourable season of fasli 1303 in parts of the district and to the collection of a large amount of arrears of penal assessment on palmyras found missing at the triennial inspection of fasli 1303." A scrutiny of the figures relating to the several taluks shows that, if the Srivaikuntam taluk be excluded, the district percentage falls to 0.356, that is to say, to a figure hardly differing from the Presidency average. In that taluk, however, there were no fewer than 414 sales working out to a percentage of 0.938; the Collector's report gives no explanation for this. The high percentage of fasli 1305 is attributed to "the prohibition regarding the issue of demand notices to other taluks, which necessitated large attachments and sales of immoveable property, and to the unfavourable season of fasli 1304 which resulted in a larger number of sales in fasli 1305." The taluk figures show that the increase appertained to Srivaikuntam, Tenkási, Ottapidiram and Nangunéri, where the percentages were, respectively, 1.269, 1.102, 1.013 and 0.955. The Collector does not attempt to account for this, except perhaps with regard to the Nangunéri taluk, of which he writes that "nearly one half of the sales was in one village (Vijayanarayanam), most of the pattadars of which are reported to be non-residents."

11. The most general cause of a rise in the proportion of sales for arrears of revenue would thus appear to be the occurrence of a sudden increase in the annual demand, due either to the introduction of enhanced rates of assessment, to the imposition of additional quit-rent, or to the accumulation of a large arrear demand owing to a suspension of collections or the postponement of coercive measures in consequence of an unfavourable season. The effect produced by a permanent increase in the demand is lessened by the system of imposing enhanced rates of assessment by annual increment instead of requiring immediate payment of the full revised rates; no other remedial measure is possible, or indeed necessary, provided re-settlement work is conducted with proper care. Where the increase in demand is due to temporary causes, or, in other words, to an accumulation of arrears relating to a previous period, it is a matter of extreme difficulty to collect the entire demand without having recourse to sales of property in the case of ryots suffering from extreme poverty, more especially when, as is frequently the case, they occupy land on the margin of cultivation. The only remedial measures which appear practicable are to work the remission rules with the utmost liberality, and to use every endeavour to prevent the accumulation of arrears. Where prompt and systematic steps are taken to secure the realization of the current demand, the arrear balance is in ordinary seasons thoroughly amenable to control, and, if Collectors insist upon this, the Board has no doubt that sales for arrears will tend steadily to decrease in number. It should be borne in mind that a suspension of collections presses heavily on the poorer ryots,

whose poverty and want of thrift render them unable without great difficulty to pay up at one time the assessment due on their holdings for two successive years. Collectors should therefore devote most careful consideration to the matter before recommending such a measure; if the circumstances of the case are not such as to justify the grant of entire remission, it is sometimes mistaken kindness to resort to a suspension of collections. Where, however, a suspension is necessary in order to alleviate the difficulties of ryots, who in time of distress cannot readily raise money to meet the Government demand, Collectors should remember that, when the time comes to collect the demand held in suspense, it is sound policy to recommend the remission of the arrear balance due on small holdings of poor lands having little or no market value. To sell up such lands merely ousts the owners and swells the list of compulsory sales without realizing the arrears, which have eventually to be written off as irrecoverable.

12. A second general cause of the occurrence of sales is apparently to be found in the rule laid down in Board's Proceedings, No. 127, dated 2nd May 1895, "that requisitions to other districts or taluks for collection of arrears should be sent as sparingly as possible, and that where the arrear cannot be realized by the distraint of moveable property in the village where the default has occurred, the lands on which the arrears have accrued should be proceeded against before issuing any process to other districts or taluks." There is some reason to suppose that this rule has been worked with undue stringency in Tinnevely, with the result of causing sales of property to an extent that would not otherwise have been necessary. This might presumably have been avoided, had steps been taken to give absentee pattadars some warning of the introduction of the new rule. There is, however, no reason to suppose that the rule has been felt as a hardship, for the Board has received no complaints or petitions on the subject, and by this time absentee pattadars have no doubt learnt the necessity of arranging for the punctual payment of Government dues in the villages where their holdings are situated. This class of landholders can well afford to be punctual and regular in their payments to Government, and the Board does not consider that it would be sound policy to allow them to relapse into their old habits of procrastination.

13. With reference to paragraph 2 of Board's Proceedings, No. 31, dated 25th January 1897, the Board observes that Collectors' reports show that sales of zemindari and shrotriyam lands have not been so frequent or so extensive as to affect the accuracy of the conclusions arrived at, although the figures taken into consideration include sales of all descriptions of land.

14. In conclusion, the Board desires to draw the attention of all Collectors to the necessity of keeping a constant and careful watch on the issue of sale-processes for the recovery of arrears of revenue. A rise in the number of such processes calls for immediate scrutiny at the hands of responsible officers, and any tendency to have recourse to extreme measures of coercion without real necessity requires to be sternly and promptly repressed.

(True Copies and Extract.)

Lionel Davidson
Acting Secretary.

To the Secretary to Government, Revenue Department,
with Collectors' reports, in original, and with a spare copy
of Board's Proceedings, No. 31, dated 25th January 1897.
,, all Collectors.

Exd. A. Rungasawmy Aiyangar.

PROCEEDINGS OF THE BOARD OF REVENUE
(LAND REVENUE).

READ—the following Government Order, Mis. No. 214, Revenue, dated 15th January 1897 :—

Order—Mis. No. 214, Revenue, dated 15th January 1897.

From the enclosed statement showing the percentages to the total number of pattas of defaulters whose property, moveable and immoveable, was sold for the realization of arrears of land revenue in faslis 1300 to 1304, the Government observes that the proportion has been high during these years in the districts of Ganjam, Vizagapatam, Gódvári, Bellary, Chingleput, Tanjore and Madura. The Board of Revenue is requested to call the attention of the Collectors of these districts to the fact in view to the causes of the high percentages being investigated and reported on.

2. The Collectors of Malabar and Nilgiris should be directed to expedite the special report called for in Government Order, No. 2718, dated 10th July 1896.

3. The Government notes that in some cases the number of defaulters has been unduly raised by including the same person more than once. The Board of Revenue is requested to issue instructions to prevent a recurrence of this source of error.

(True Extract.)

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

To the Board of Revenue (Land Revenue).

RESOLUTION—No. 31, dated 25th January 1897.

Paragraph 1 of the Government Order will be communicated to the Collectors concerned with the request that they will investigate and report on the causes of the high percentages appearing against their districts under some or all of the six faslis 1300 to 1305 in the statement appended to this Proceedings. A similar report should be submitted by the Collector of Tinnevely in regard to the high percentage shown against the district under faslis 1304 and 1305. It should first be ascertained whether the heavy sales of property were peculiar to individual taluks or were common to all taluks; and, secondly, whether in each of those taluks the sales were only due to temporary causes or were more or less uniformly heavy. If in any of the years comprised in the period in question sales of property were resorted to in any taluks to an abnormal extent in view to clearing off old arrears, a talukwar statement should be submitted with the report above called for, showing the fasliwar particulars of the arrears outstanding at the beginning and end of those years. Full explanation of the circumstances which brought about the heavy sales should be furnished in cases where they were due to other temporary causes or where the number of sales was uniformly large.

2. In this connection the Collectors of all districts, except Madras, are requested to submit talukwar statements showing the number of sales of zamindaries and shrotriem villages for arrears of revenue held during the past six years and the extent of such lands sold.

3. Paragraph 2 of the Government Order will be transferred to the Settlement Department.

4. With reference to paragraph 3 of the above order, the Board observes that the number of defaulters whose property is sold is exaggerated in one of three ways:—

(1) by including the same defaulter both in columns 15 and 19 of the statement of coercive processes where both the moveable and immoveable property belonging to him are sold in the same fasli;

(2) by reckoning as two or more defaulters the same person whose moveable or immoveable property comes to be sold for arrears on more occasions than one, *e.g.*, for different kists; and

(3) by treating two or more persons holding a joint patta and whose properties are sold as so many separate defaulters.

Collectors are requested to issue instructions to Tahsildars to the effect that the above sources of error should be obviated (1) by entering in columns 15 and 19 of the statement of coercive processes as many distinct "patta numbers" as appear respectively in column 3 of process register II against entries in column 14 thereof and in column 3 of process register III against entries in column 14 thereof and (2) by excluding from column 15 of the statement such of the patta numbers as occur both in register II against entries in column 14 and in register III against entries in column 31. The above instructions supersede those issued in Board's Proceedings, No. 532, dated 13th September 1893, and in paragraph 3 (12) of Board's Proceedings, No. 542, dated 18th September 1893, and should be followed in the preparation of the statement of coercive processes for the current fasli (1306) and future years.

(True Copy and Extract.)

(Signed) R. C. C. CARR,
Secretary.

To the Collectors of all districts (Divisional Officers and Tahsildars).
„ Board of Revenue (Settlement Department).

APPENDIX.

Districts.	Percentage of defaulters whose property (moveable and immoveable) was sold on the total number of pattas.					
	Fasli 1300.	Fasli 1301.	Fasli 1302.	Fasli 1303.	Fasli 1304.	Fasli 1305.
1. Ganjam	2.439	2.692	0.901	0.268	0.157	0.168
2. Vizagapatam	0.721	0.495	0.631	0.757	0.871	0.460
3. Gódvári	1.074	0.803	0.390	1.035	0.263	0.622
4. Kistna	0.107	0.289	0.163	0.113	0.366	0.398
5. Nellore	0.864	0.911	0.359	0.189	0.201	0.193
6. Cuddapah	0.538	0.666	0.237	0.094	0.091	0.181
7. Anantapur	0.302	0.159	0.117	0.804	0.323	0.344
8. Bellary	0.156	0.252	0.315	0.858	0.426	0.419
9. Kurnool	0.177	0.212	0.231	0.423	0.142	0.138
10. Madras	..	..	..	..	..	..
11. Chingleput	0.604	0.437	0.081	1.703	0.648	0.255
12. North Arcot	0.056	0.081	0.141	0.129	0.132	0.165
13. South Arcot	0.253	0.198	0.506	0.626	0.135	0.11
14. Tanjore	0.778	0.599	0.573	0.455	0.993	1.158
15. Trichinopoly	0.051	0.037	0.091	0.174	0.153	0.134
16. Madura	0.249	0.651	0.572	1.420	0.972	0.640
17. Tinnevely	0.365	0.340	0.383	0.419	0.476	0.701
18. Coimbatore	0.049	0.067	0.092	0.118	0.072	0.054
19. Nilgiris	0.540	0.864	0.754	0.675	0.272	0.308
20. Salem	0.217	0.127	0.584	0.254	0.127	0.112
21. South Canara	0.145	0.113	0.083	0.076	0.098	0.123
22. Malabar	0.279	0.535	0.549	0.377	0.427	0.413
Total (Presidency) ..	0.349	0.380	0.415	0.463	0.332	0.340

1897.

Board of Revenue

(Land Revenue),

MADRAS.

Printed May 12th.

Proceedings, No. 31, 25th January 1897.

Requesting the Collectors of certain districts to investigate and report on the causes of the high percentages of defaulters whose property was sold for arrears of revenue in faslis 1300 to 1305 to the number of ryotwari pattadars; calling for certain statistics in regard to the sales of zamindaries and shrotriem villages for arrears of revenue during the past six years; and issuing revised instructions with a view to prevent the inclusion of the same defaulter more than once in the statements of coercive processes.

D 1,000-8-4-97.

REVENUE DEPARTMENT.

C No. 4303 of 1898.

From the Board of Rev (Land Rev)

No 123 Dated 25-5-1898.

FOR ORDERS. To U. S.

① This is the report of the Flag R
in connection with the former Regn
papers returned from the
only on 7-11-98.

S.

Please see notes
under Go. 214
15-1-97. In con-
nection with the return
of evictions and sales for
the recovery of revenue for-
warded to the Secretary of
State with Despatch no 2
32-6-96, H. B. desired
the statistics showing the
extent to which property
was sold for default of
payment of land revenue
to be examined in some
detail for the purpose
of ascertaining whether
action was necessary
in any particular dis-
trict. The statistics were
accordingly examined and
it was decided to draw

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the attention of the Collectors of Ganjam, Vizagapatnam, Godavari, Bellary, Chingleput, Tanjore and Madura to the fact that the proportion of defaulters whose property was sold to the total number of defaulters was high in their districts in faslis 1300 to 1304 with a view to the causes being investigated and reported on. With the Proceedings read above the Board submits, with remarks, the reports of the above Collectors and of the Collectors of Tanjore from whom also it called for a report with reference to the high percentages in that district in faslis 1304 and 1305.

2. The figures for each district together with the explanations of the Collectors and the Board's remarks

thereon

FOR ORDERS.

Para 3 of the Current

Para 2 of the Colbr's
Letter - T

Para 4 of the Current

thereon are briefly ~~stated~~ given in the Statements appended to this note. ~~The Board's remarks in regard to Ganjam, Vizagapatnam and Bellary do not call for any special remarks.~~ In Ganjam the high percentages were due to temporary causes except in the Taluk of Berhampur where the Collector says the sales are more or less uniformly heavy, owing to the improvidence of the ryots, disagreement among joint pattadars, and want of proper tillage of lands remote from the village. The ^{district} percentage ^{has} since fallen and was only .16 in 1304 and .17 in 1305. As regards Vizagapatnam the Board remarks that the causes assigned by the Collector viz, the introduction of the new Settlement rates, the transfer of Palkonda to Joint management, the enfranchisement of village service men and the ^{position}

position of additional quit-rent on excesses in minor manas do not adequately account for the large number of sales in fasli 1304; the percentage ^{.460} was still high in fasli 1305.

In regard to Gadavari the Board fears that the large arrear balances given as the cause of the high percentage of sales in faslis 1300, 1301, 1303 and 1305 must be taken as indicative of defective administration in the past, and recommends a more liberal application of the remission rules in regard to the Karasapur Swamps. As regards Bellary the Board accepts the Collector's explanation that the high percentage in fasli 1303 was due to the uncollected balances of faslis 1301 and 1302, the introduction of the settlement rates in

some

Para 5 of the Current.

Para 6 of the Current.

Para 7 of the Current

Para 8 of the Current

Please see note at end $\frac{111}{1.12.58}$

Para 9 of the Current

Some taluks in fasli 1303, and some defaulters having either been reduced to narrow circumstances or having left their villages. ^{the percentage in 1305 was still as high as .460 as compared with .156 in 1300} In Chingleput the percentage which rose very high in faslis 1302 and 1303 fell below the Presidency average in fasli 1305. The Board accepts the Collector's explanation as regards Tanjore, but is disposed to consider that the average is still too high and that a special inquiry will be necessary if it should continue high. In Madura the percentage was still .64 in 1305 against only .249 in fasli 1300; the Collector merely quotes the reasons assigned by his Tahsildars and does not give his own opinion. The high percentage in Tirumangalam is ascribed by the Divisional officer to undue delay in issuing

issuing processes as one
of the Causes. In Trinnevelly
the Sales were abnormally
high in Srivaikuntam
in fasli 1304, and in Srivaikuntam
Tenkasi, Otapidaram
and Nanguneri. ^{in fasli 1305} The

Collector does not account
why Sales should be heavy
in ^{these} Taluks except in
the case of Nanguneri
where he says that
nearly one half of the
Sales was in one
village most of the
pattadars of which
are reported to be
non-residents.

3. After dealing
with each district sepa-
rately, the Board says that
the most general cause
of a rise in the percentage
of Sales is

(1) The occurrence of a
sudden increase in the
annual demand, due either
to

(a) the introduction of
enhanced

Para 10 of the Current.

Para 11 of the Current.

enhanced rates of assessment,
to the imposition of additional
quit-rent, or
(b) to the accumulation
of a large arrear demand
owing to a suspension of
collection or the postpone-
ment of coercive measures
in consequence of an
unfavorable season.

(2) A second general
cause mentioned by it is
the rule laid down in B.P.

127 "that Requisitions
2-5-95
"to other districts or taluhs
"for collection of arrears
"should be sent as sparingly
"as possible, and that where
"the arrears cannot be real-
"ized by the distraint of
"movable property in the
"village where the default
"has occurred, the lands
"on which the arrears
"have accrued should be
"proceeded against before
"issuing any process to
"other districts or taluhs".

Para 6 -
Hog P.

8
In regard to
(1) (a) The Board says that
the effect produced by a
permanent increase in the
demand is lessened by the
system of imposing en-
hanced rates of assessment

Para 11 of the Current.

by annual increment
instead of requiring
immediate payment of
the full revised rates, and
that no other remedial
measure is possible or
necessary, provided re-
settlement work is con-
ducted with proper
care.

As regards 1 (b), i.e.
where the increase in
demand is due to temporary
causes, such as accumu-
lation of arrears relating
to a previous period, the
Board states that it is
extremely difficult to
collect the entire demand
without having recourse
to sales of property in the
case

This may be so: but to
some extent it may
go to show that settle-
ment rates in particular in-
stances are too high

SK

Para 11 of the
Current.

Suspension is always a
doubtful remedy for distress

SK

9
Case of ryots suffering from
extreme poverty. The only re-
medial measures are in the
opinion of the Board of Revenue,
to work the remission rules
with the utmost liberality
by preferring remission to
suspension in the case of
the poorer ryots. The Board is
however, of opinion that if
prompt and systematic steps
be taken to secure the
realization of the current
demand, the sales for arrears
will tend steadily to decrease
in number.

5. With regard to
the 2nd Cause of process to the places
stated above

the Board observes that the
rule promulgated in
B.R. 127 has not been
felt as a hardship, that
the absentee pottadars have
by this time learnt the
necessity of arranging for
punctual payment and
that it is not desirable
to allow them to lapse into
their

P

their old habits of procrastination

6. The Board observes that the figures taken into consideration in arriving at the above conclusions include the sales of Lamindari and Shrotrium lands, but that the sales of these lands have not been so frequent or so extensive as to affect the accuracy of those conclusions.

7. The Special report called for in G.O. 2718 10-7-96 from the Collectors of Malabar and the Nilgiris on the Causes of the extensive relinquishments and sales of land in the Wynad taluk after the introduction of the last settlement ^{was displaced} ~~settled~~ of the G.O. 738 D. 3 Dec 1898 ~~reference to the Wynad taluk~~

8. With reference to para 3 of G.O. 214 15-1-97 pointing

Para 13 of the current.

~~to the Wynad taluk~~

20-11-98 R

pointing out that the number of defaulters was unduly raised by including the same person more than once, the Board has issued the necessary instructions to Collectors in view to avoiding a recurrence of this source of error.

9. The Board has further impressed upon Collectors the necessity for keeping a constant and careful watch on the issue of sale processes, so that arise in the number of such processes may receive immediate scrutiny at the hands of responsible officers, and that any tendency to have recourse to extreme measures of coercion without real necessity may be sternly and promptly repressed.

rs 30-11-98 Lecy

The reports from the Taluk Collectors do not seem to show that anything very

B.P. 31 25-1-97 para 3. L.

Para 14 of the current.

This cannot be too emphatically enjoined upon Collectors. It might be repeated in the G.O. to issue in these papers. J.S.H.

After all the percentages are not very high. It is not to

17
12
wrong in the matter. The Board's instructions in paras 11 12 & 14 of its Proceedings seem sufficient.

As regards the Board's conclusion as to Tanjore (vide para 8 ad finem) viz. that taking the district as a whole the percentage of sales to the total number of paltas is too high, it is submitted that this is contrary to the conclusion come to in B.P. Lett No 50 & 8. Feb 98 ^N para 13 which is dealt with in the linked file.

In the present Laws ^{also} do not take Gov B.P. No 10 ~~into~~ into account the very large number of sales brought about by that district & its causes unconnected with the assessment & beyond the control of the revenue administration viz family quarrels, disputes between joint paltadars, disputes between mortgagors & mortgagors etc, causes which a rise in the assessmt is sure to multiply & strengthen.

be forgotten that a man falls into arrears with his revenue payt. just as often as not from his own general extravagance as from any reason connected with the land itself. S.K.

investigated
H.M.
H.B.

13
The paper may, it is submitted be recorded with an expression of concurrence in the Board's instructions. It may also be noted that the case of Tanjore has been separately & more fully considered.

M
1.12.98
H.M.
H.B.

I think the above suggestions may be accepted. Nothing can be safely inferred from the mere number of sales - The amount of arrears, & the amount realized by the sales, & a comparison of the amount realized with the assessment of the land sold are required before it can be affirmed that the rate of assessment is responsible for the sales - It seems hardly necessary to pursue the enquiry. H.B. - 4-1-99

The B.P. (as advised)
One Hall
Collection
The most proper
to be sent to
and instructions

I accept the Hon. Member's conclusion. The Board's proposals will, I understand, have been made known to Collectors, and their adoption may be enjoined on Collectors. J.H. 31.3.99

To us

Please see draft order on sheet below for approval.

W.S.
6.4.99

Secy
7/4/88

Mulga
7/4/88

P

is abstract only

Read Pro. No. 123 of 25.5-28 (Cus 4303)

Order Pro. No. 248 of 22nd April 1889

Recorded with an ex-

pression of concurrence in the Board's ^{2/} ~~in particular~~ instructions ^{H. E. the} Governor in Council ~~desires again~~ ^{to} ~~emphatically~~ enjoin upon Collectors the necessity of keeping a constant and careful watch on the issue of sale processes for the recovery of arrears of revenue. As observed by the Board of Revenue, a rise in the number of such processes calls for immediate rectifying at the hands of ^{the} responsible officers, and any tendency on the part of the subordinate revenue officials to have recourse to extreme measures of coercion without real necessity requires to be ^{firmly} ~~sternly~~ and promptly repressed. 3. The case of Rangon was been ^{separately} ~~investigated~~ ^{as per} ~~order~~.

M
7/4/88

S.P. 2/4/88

To the Board order: d. R. with file (retel)
Copy to the Board order: d. R. 55/3
6.4.99

Ans. 6-5-99

C 17.12.98.

are to multiply & strengthen.

Government {1899} of Madras.
REVENUE.

Recd.

Regd.

} 1899.

Enclosures

Spare copies

G.O., No. 248, 22nd April 1899.

APRIL.

Arrears of Revenue.

Recording, with remarks, Board's Proceedings reporting on the causes of the high Percentages of the number of defaulters whose property was sold for — in faslis 1300 to 1305 to the total number of ryotwari pattadars.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—Proceedings of the Board of Revenue (Land Revenue), No. 123, dated 25th May 1898.

ABSTRACT.—Submitting to Government, with remarks, reports from certain Collectors on the causes of the high percentages of the number of defaulters whose property was sold for arrears of revenue in faslis 1300 to 1305 to the total number of ryotwari pattadars.

ORDER—No. 248, Revenue, dated 22nd April 1899.

Miscellaneous.

Recorded with an expression of concurrence in the Board's instructions.

2. In particular, His Excellency the Governor in Council desires again to enjoin upon Collectors the necessity of keeping a constant and careful watch on the issue of sale processes for the recovery of arrears of revenue. As observed by the Board of Revenue, a rise in the number of such processes calls for immediate scrutiny at the hands of the responsible officers, and any tendency on the part of the subordinate revenue officials to have recourse to extreme measures of coercion without real necessity requires to be firmly and promptly repressed.

3. The case of Tanjore has been separately investigated at length.

(True Extract.)

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

To the Board of Revenue (Land Revenue), with files returned.
Copy to the Board of Revenue (Revenue Settlement,
Land Records and Agriculture).

Exd. A. Rangasawmy Aiyangar.

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READ AGAIN G.O. No.
189

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STATEMENT WITH DITTO.

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