

Revenue (1898) Department.

MISCELLANEOUS SERIES.

G.O., No. 3439

DATED 23rd Aug. 98

[Despatch Abstract.]

Sanctioning the writing off of certain
a areas of land revenue in ~~Madras~~ the Mysore.

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 (1898) Department.

CURRENT No. 492

Order

From The Board of Revenue,
 Rev. Lett: 25
 No. 3

Dated 28 June 1898

Received 5 July

Registered 5

Enclosures 2

Spare copies

SUBJECT.

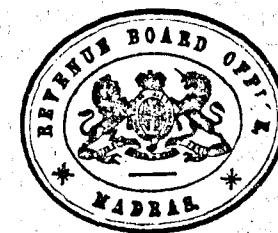
Submitting to Government,
 with remarks, papers
 relating to certain land
 revenue arrears of Malabar
 Mynad, recommended
 to be written off as
 unrecoverable

BACK PAPERS. Q.

G.O.	No.	Department.	Date.
p	523	29-6	37
	1230	5-2	37
	4172	23-6	37
	2510	1-7	38

FURTHER PAPERS.

G.O.	No.	Department.	Date.



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

Dated 15th October 1897.

No. 8455 Mis.

READ

the following letter from G. W. Dance Esquire, I.C.S., Acting Collector of Malabar, Ref. on C. No $\frac{617}{R 97}$, dated 14th March 1897:—

In reply to Board's Proceedings No 902 Mis, dated 10th March 1897, I have the honour, respectfully, to submit that I have already reported at length in my letter Ref. on C. No. 1731 R. dated 4th December 1896 about the assessment in the Wynad and the reasons for the extensive sales and relinquishments.

2. The

2. The Tahsildar has personally ascertained that the items comprising the amount now proposed to be written off ought to be remitted unless the Government is prepared to allow the present extensive sales for arrears to continue. All these items are hard cases.

3. I would therefore respectfully ask whether I should submit any further report in addition to the one which I have already submitted in which I went fully into the whole question.

Resolution

It is much to be regretted that circumstances have led to so protracted a delay in the disposal of this reference.

2. It must now be pointed out to the Collector that he is mistaken

x accompanying
Collector's letter Ref
on C 2658 dated
R. 96
16 January 1897

mistaken in saying that the report on which he relies, no. 1731 R. dated 4th December '96 "goes fully into the whole question". It in no degree enables the Board to furnish the information which Government has called for.

3. A glance at the ^{*}Statement embodying the arrears which the Collector has recommended to be struck off will show the necessity for the further enquiry which Government has ordered. For instance: —

(a) In Kalpetta amsam, Teriote Desam, it is recommended that Rs 145-12-9 should be struck off as irrecoverable from Patta no. 1, Teriote Edathil Peral nayar.

The Board believes that the defaulter represents a tarawad asserting janmam rights to a Considerable

Considerable area. What are the circumstances that render it hard to proceed against the land? It can hardly be that the Tahsildar has recommended the striking off of the arrear without ascertaining the said circumstances, yet not a word of explanation is given.

(b) In Kōūathara amsam, desam the same enquiry must be answered regarding the arrears of patta nos. 7, 24, 28, & 35.

(c) The following instances also relate to considerable sums:—

Patta A 16 in Muthil amsam, desam.

Patta 46 Kalpetta amsam desam.

Patta 23, Vayitri amsam, Piniangot desam.

Patta 344, Thondernad amsam, Thondar desam, Patta

109, Purakadi amsam, Pulpadi

desam.

With

Museum fugitive
cultivation of
jungle tribes
vide para 169
187, 67, 2.16.10.87
p. 15. 1/2

3 With regard to the petty items, judging by the names of the defaulters, the arrears in many instances probably accrued in respect of "takkal" cultivation by Kurichiyars and jungle folk. Very likely it cannot be shown that the defaulter was the jannis' representative, in which case an excellent reason exists for striking off the arrear; but it is not the one which has been offered.

4. The Collector should now direct the Wynad Deputy Collector to comply with the orders of Government, keeping in view the final sentence of the order. For instance, if there are any cases in which the crop was attacked and was found insufficient

insufficient to defray the arrear,
this would be very relevant as
indicating that the assessment was
too high.

(True copy & extract)

(Sd.) R. V. Srinivasan
Secretary

To

The Collector of Malabar

(True copy)

R. V. Srinivasan
Secretary

Good
2/7/98

RECEIVED
DEPT. OF
AGRICULTURE



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

Dated 28th June 1898.

No. 3941 Mis.

READ Against Proceedings No. 8455, dated 15th
October 1897 * h. c.

* copy attached.

Read also the following letter from
J. H. Gwynne Esq., Dy. Commr., Wynnaad, to
the Collector of Malabar, no.
dated 8th May 1898: —

In your endorsement dated 30th
October last Fur. Ref. on C. No. 617 on
copy of Board's Proceedings dated
h. c. 15th Idem No. 8455 Mis, I was directed
to conduct a personal enquiry in
the matter of certain Revenue arrears
in Wynnaad which had been
recommended to be written off as
irrecoverable. This I have now
completed

Completed and the result is embodied in a statement submitted herewith. As directed by you, the reasons for treating each case as irrecoverable or otherwise have been noted against it in the column of remarks as concisely as possible and to those reasons, I beg to add the following remarks.

Kottapadi Desam All the items comprising the amount of irrecoverable arrears now standing against this Desam with one exception appertain to tax on fugitive cultivation that had been raised by Mappars and other hill-men whose present whereabouts are unknown. Moreover it is not practicable to proceed against the land for the realization of the Government dues as the plots cultivated lie in large survey blocks and it is impossible at this distance

distance of time to point out with any attempt at accuracy the exact spot whereon the crop was raised.

Tripkaiatta Desam. The remarks noted above apply to this Desam also.

Pulpadi Desam
Purakadi Desam
Ponginichikalur Desam } The remarks entered against Kottapadi are equally applicable

to these three Desams as well. e.g. Serial

Nos. 11, 12, 14 to 19 and 21 of Pulpadi,

Serial nos. 12, 14 to 18, 21 to 41 of Purakadi

and serial Nos 3 to 8 of Ponginichikalur.

Nalpaya Desam. The arrears shown against serial Nos 1 to 3 ought to have been recommended to be written off

long ago in the usual quarterly return.

Mappanad Desam. Certain items which were embodied in the statement originally submitted by the Tahsildar in January 1897 were subsequently included in his next quarterly return of irrecoverable arrears and sanctioned to be written off in Board's

? 14, 17 & 18 ?
Serial nos. 12, 14 to 18, 21 to 41 of Purakadi
Items 15 & 16 already collected.

X No 32 collected.

In the summary column against these items, it is stated that the lands were improved and the revenue payable to the Government was increased and the same was accepted by the Board.

vide items 2, 6, 7, 8, 10, 11, 13, 15, 16, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36.

Board's Proceedings no. 234 dated 11th July 1897. These items without exception referred to cases of rage tax found irrecoverable owing to causes already explained.

Kunjom Desam. A sum of Rs 3-14-7 has similarly been written off as irrecoverable in October 1897 under the sanction conveyed in Board's Proceedings just referred to above.

Tender Desam. The bulk of the arrears in this Desam is made up of tax on fugitive cultivation. As in Kottapadi and Mithaipetta Desams, here too the crop has been raised in small patches in different parts of large survey blocks. Their precise position cannot be identified on the ground now and it is not possible to ascertain whether the defaulters were the representatives of the Jemis of the lands.

Tenriote Desam. The bulk of the arrears in this Desam is due

due by the Tenriote Edathil Nair, one of the Chief Jemis in Wynad. He is now however reduced to such a state of poverty by his own extravagance and imprudence as to compel him to reside in his wife's house in Anjikutannam. None of his lands are in his own possession. They are all in the hands of Moplahs and others and are more or less fully encumbered. The only possible way of recovering the arrears from this defaulter is by proceeding against some of his lands already leased out to others. This will doubtless result in hardship to the lessees, but it cannot be helped and is not in conflict with the law. In the case of the arrear of Rs 41-6-5 due by one Kungirayal Kodan Kulu Nair, who is a pauper, the land on which it accrued is such

such as to attract no purchasers.
I think it might all the same be
put to sale and bought in behalf
of Government.

Kalpetta Desam. I would have
recommended the land being proceeded
against in this case, but there is the
difficulty of the jenmi thereof not
having as yet been ascertained
and the further uncertainty as to
whether the ^{present} ~~disputed~~ defaulter had
entered upon the land with the
consent of any one who might have
set himself up as its jenmi. In these
circumstances, I have recommended
the amount to be written off as
irrecoverable.

Lottathara Desam } All the lands
Thekkumthara Desam }
in these two Desams on which arrears
have accrued are portions of the
slopes of a hill of considerable size.
They have all gone out of cultivation
and there is at present nothing to
mark

Mark the sites save ~~the~~ ^a dense growth
of impenetrable lantana. One of the plots
(S. no 25) was sold for the arrears of
Faslis 1305 and 1306 and had to be
bought in by Government. The arrears
thereon of the previous years ought to
have been included in the balance
outstanding in Faslis 1305 and 1306 and
the sale conducted for the total amount.
But this was omitted to be done. The
sale of the remaining items will,
I have no doubt whatever, result
in the lands having to be bought in
on behalf of Government. I have
therefore shewn the whole of the arrears
in these Desams as irrecoverable.

It will be seen that the late
Tahsildar included in his
Remission Statement a few cases
in which the defaulters' arrears
could have been recovered by
proceeding against the lands
themselves.

R. 185-15-5
R. 6-9-8
R. 192-9-1

themselves. I understand that he was induced to do so by the fact that he considered the lands as unsaleable.

It will be perceived from the abstract appended to the Statement that out of a total sum of Rs 1324-10-7 originally recommended for remission, Rs 75-11-4 have been collected after the Tahsildar had submitted his Statement in January 1897, or during my enquiry. I have classed the amount supposed to be recoverable under three different heads - vide cols 7-8, and 9. I consider that a sum of Rs 131-4-10 may in all probability be collected by the attachment and sale of moveables. For the amount shown in Col 8, the only alternative is to proceed against the lands; some of them, I have no doubt, will have to be bought in for want of purchasers. A sum of Rs.

Rs 86-10-5 (col 9) may be realized by sale of the defaulter's lands as well as moveables, but in this case, the step will, I need not add, cause extreme hardship and the amount may, under the circumstances, be written off. A sum of Rs 714-2-4 is found to be totally irrecoverable. I therefore beg to recommend that the sums of Rs 86-10-5 and Rs 714-2-4 shown in Cols 9 and 11 of the abstract be treated as irrecoverable and sanctioned to be written off the accounts. The necessary steps will be taken in due course for the realization of the amounts shown in Columns 7 and 8.

I beg to state that my enquiries show that in no cases included in the Statement were the Crops attached and sold and the sale proceeds found insufficient to discharge the arrears.

appears. In fact it is stated that there was no crop on the lands that could have been distrained.

The file of papers received with your endorsement is herewith returned.

I have &c -

(Sd) J. H. Gwynne
Deputy Collector

(True copy)

Submitted to Board in accordance with Board's Proceedings No 8455 M.S. dated 15th October 1897 with a copy of the Statement and abstract referred to in the letter.

2. The Deputy Collector gives details of the outstanding balance in Col 7 to 11 of the abstract.

3. The Deputy Collector will be asked to take steps at once to recover Rs 131-4-10. Shown in Col 7.

4. As regards the three items shown in Col 8 I am of opinion that the Rs 11-14-1 Shown against Pongini Chikalar should be recovered by proceeding against.

against the land. It may not be necessary to sell all the 13.52 acres on which the arrear is due. The non-collection of Rs 8-8-2 out of the Rs 11-14-1 due appears to arise from the neglect of the Taluk officials seeing that this Rs 8-8-2 is an arrear of Fashi 1302 and there is no arrear on this holding for Fashi 1304.

5. The next item is Rs 12-0-8 in Funder. This is due on two items of dry land aggregating 9.84 acres. As a rule dry land is not of any value in the Wynaad and its sale for arrears fetches no bidders. In this case, however, the land may be sold, as I gather from the Dy. Collector's remarks that there will be bidders.

6. The third item in Col 8 is a large one of Rs 204-0-8. Of this Rs 162-10-3 is due from Teriote Edathil Nair whose pecuniary condition is described under the heading

vide page 7
of Statement
items 2 & 3
against Funder
Bekham.

x "Pecuniary
condition of
the lands are
proceeded against"

Page 9 of Statement

x items 1 & 3

vide page 5
of Statement.

hearing of Teriok Desam in the Deputy
Collector's letter. The Government cannot
forego its revenue merely because the
landowner is extravagant nor can
I agree with the Deputy Collector that
proceeding against the land means
hardship to the lessees who must have
been aware when they took the land
that the land is liable to sale for
Government revenue. I would recover
this Rs 162-10-3 by proceeding against
the land. As regards the remaining
sum of Rs 41-6-5 information is
wanted from the Deputy Collector
as to how he proposes to collect
the revenues on S. nos 285, 298 in future.
If, as he now suggests, Rs 41-6-5
be written off as irrecoverable, it
means that the occupant will have
held his land free of assessment
from Fasli 1301 to 1304: hopes of
similar treatment in the future
will act as a strong incentive
to the occupant to withhold
future

future Kists. If S. Nos 285 and 298 are
inculturable, they should be classed
as such. If crops are grown on them,
there appears to be no reason why
the Tahsildar should not collect the
revenue. As the lands are so poor that
they will find no purchasers, it is of no
use to proceed against them and Rs 41-
6-5 may be written off as irrecoverable.
As regards the Rs 86-10-5 in
Col. 9, I cannot agree with the Deputy
Collector who does not point out
how the extreme hardship consequent
on realizing the arrears arises. This
amount may be recovered.

8. The Rs 714-2-4 shown in Col 11
is principally due on fugitive
cultivation and may all be
remitted except item No. 4 of
Pulpadi Desam. This is an arrear
of Rs 81-15-6 due on 36.56 acres of
wet land, some of which at
any

any rate may be proceeded against.
Malabar Collector's Office, 8-5-98.
Signed J. H. Gurnea
By Collector for ag. Secy.

Resolution

The papers read above relating to certain land revenue arrears of Malabar Wynaad recommended to be written off as irrecoverable, will be submitted to Government with reference to Government order no. 1230 dated 5th March '97.

2. A detailed enquiry into each arrear item has now been made by the Deputy Collector and the Statement submitted by him shows how he proposes to deal therewith.

3. As surmised by Government, in the recommendation to treat the arrears as irrecoverable was based on insufficient grounds in many instances. Out of the total amount of Rs 1324-10-7, originally recommended to be written off as irrecoverable,

Rs 75-11-4 have since been collected by

by the Tahsildar or in the course of the Deputy Collector's enquiry. A sum of Rs 6-9-10 would appear to have been sanctioned to be written off in 1894, while another sum of Rs 82-4-5 is reported to have been included in the Statement of irrecoverable arrears for the quarter ending 31st March 97 and to have been sanctioned to be written off in Government order no. 503 29 June 97. The amounts thus

written-off were due on patches of fugitive cultivation by jungle folk who had disappeared. Out of the balance, a sum of Rs 445-14-8 is considered by the Deputy Collector, to be recoverable by the sale of moveable or immoveable property or both. The irrecoverable balance is thus reduced to Rs 714-2-4.

4. Out of the balance classed

Classed as recoverable, however, the Deputy Collector would remit Rs 86-10-5 due from five defaulters on the ground that coercion cannot be resorted to without extreme hardship.

In four cases, the land is the *janmam* of temples, and it is improbable that the trustees will suffer the land to be sold. In the fifth case Rs 19-0-3 is due on ~~about~~ 10 acres of wet land.

The whole amount (Rs 86-10-5) should be fully recovered.

In respect of another sum of Rs 41-6-5, the due on 7⁺ acres of wet land, the assessment of which has not been paid for several years, the Deputy Collector believes that the lands are valueless and will not attract no purchasers if sold. In the Board's opinion, the lands should be brought to sale.

As

Sum of Rs 1306

Sum of Rs 1306

Sum of Rs 1306

Sum of Rs 1306

Sum of Rs 1306

Sum of Rs 1306

Sum of Rs 1306

Sum of Rs 1306

Sum of Rs 1306

Sum of Rs 1306

Sum of Rs 1306

Sum of Rs 1306

Sum of Rs 1306

Sum of Rs 1306

Sum of Rs 1306

Sum of Rs 1306

Sum of Rs 1306

Sum of Rs 1306

Sum of Rs 1306

Sum of Rs 1306

As regards the sum of Rs 162-10-3

due from Teriote Edathil Nair, a

bankrupt *janmi* whose lands are

stated to be heavily encumbered, there

appears no ground whatever for not

bringing the lands to sale. No hardship

will be inflicted on the tenants if

the practice of the District is followed

under which each tenant is allowed

to free his holding from attachment

by paying up the assessment due

thereon. If the encumbrancers

advanced money on the lands

when arrears of revenue were due

thereon, that is their look-out.

5. The following statement gives

an analysis of the grounds, on

which the amount of Rs 714-2-4 is

now recommended by the Deputy

Collector to be treated as irrecoverable

In.

In respect of the last item, in the statement the only ground urged for not resorting to coercion is that the 36.56 acres of wet land on which the arrear of Rs 82 is due are the janmam of a female who has no other property. The Board sees no sufficient reason why the land should not be proceeded against:-

Statement

Statement showing the grounds for treating certain amounts as irrecoverable.

	Amount
No. 15	15 3
I Amount embezzled by village officers who are dead. It is stated that there are no means of recovering the arrears -	
II Regi. tax or tax on fugitive cultivation, due from hill men or other individuals, (i) whose whereabouts are unknown (ii) who have no property or (iii) who have died paupers. The lands are <u>private</u> janmam lands, but they are mostly small plots in large survey blocks and it is reported to be impossible at this distance of time to point out with any accuracy, the exact spots where the crops were raised. --	182 2 9
III Arrears due on Govt. janmam land, the defaulters being paupers or having died paupers, or their whereabouts not being known	87 14 5
IV Land swampy, overgrown with jungle, or otherwise not possessing any salable value. Defaulters have no other property	167 3 9
V Arrears due on lands already sold for arrears and bought in by Government. --	83 1 1
VI Assessment erroneously charged on lands in Forest Reserve, held directly under the Forest Department	9 5 7
Arrears due on land erroneously treated as Government janmam, in fact 1304, having being issued to a pauper occupant. The land is now private janmam and the janmi is not responsible for the previous arrears --	9 15 6
Defaulters dead. Janmi not ascertained. It is not known whether defaulters entered on the land with the consent of any Janmam claimant --	77 4 9
IX Defaulter a pauper, is a female who has no moveables. Arrears may be recovered, if lands are proceeded against, but they being the woman's only means of support, the Deputy Collector considers that sale will cause serious hardship. The Collector however points out that the arrear is due on 36.56 acres of wet land, and thinks that some of them at least might be proceeded against.	81 15 6

(2) This is no argument at all; the whole thing may be proceeded against. The new legal difficulty lies in the circumstances that we can't sell the property of the private Janmi. 22-7-98

(True copy & extract)

R. V. Srinivasan
Secretary.

The Secretary to Government,
Revenue Department,
with Statement in original.

End
2/7/98

Flag 10
Flag P

Read again G. G. 4173 of 23. 10. 96
 " " " " G. G. 1230 of 5. 3. 97
 " " " " also B. P. 3941 of 28. 6. 98
 (Comp 4727/98)

How

On the report of the Dy. Coll. of Wynaad explaining why the long pending arrears of land revenue in the Taluk were allowed to accrue, the Govt., in the first of the above orders, directed that the Collector of Malabar should be called upon to report, as soon as practicable, whether real difficulty ^{in paying the long pending arrears} was experienced by any defaulters in the Wynaad taluk and whether there ^(were) ~~was~~ grounds in his opinion for remitting the whole or a portion of the arrears in cases in which the defaulters ^(had) ~~have~~ real difficulty in paying." In reply, the Collector of Malabar sent in a report recommending that a sum of Rs. 1324-10-7 be written off as irrecoverable, on the ground that the Ryots experienced difficulty in paying the arrears due and to the lands ^{if} attached ~~would~~ ^{would} be sold to.

C1078198.
R14718

to be bought in by Government.
The Government however held that
neither of these grounds warranted the
grant of the sanction solicited, but
"that if the arrears accrued on account
"of the mistake made by the ryots
"of retaining too much waste land
"after settlement, or on account of bad
"seasons or exceptional misfortunes,
"it ^(might) not be desirable to insist
"on their collection, especially if the
"defaulters ^(had) not enough property
"(real and personal) to liquidate
"their liability". As moreover it
did not appear that the enquiry
into these cases ^{had been} held by
any responsible officer, the Govt also
further directed the Collector directed
that information on the points
noticed by ~~Govt~~ "should be furnish-
ed after enquiry made personally
into each case by the Collector
or his Divisional Officer."

2. The ~~paper~~ last paper
read above embodies this further
report ~~etc~~ etc. A statement is
also submitted showing the amount
due from each defaulter, the prospects
thereof and the ~~etc~~

vide. No. 1230
5-3-97

amount now recommended to
be written off. It will be
seen that out of the total arrears
of Rs 1324-6-7, originally reported
to be irrecoverable, Rs 75-11-4 have
since been collected, Rs 88-14-3
represents arrears which have
already been sanctioned to be
written off, and Rs 445-14-8 con-
sidered by the Dy. Collr to
be recoverable by the sale of
moveable or immovable property or
both. The irrecoverable balance
is thus reduced to Rs 714-2-4,
but out of this amount, the Board
of Ry. ^(agreeing with the Collector) has directed that steps should
be taken to recover a sum of Rs 81-10-0
by the sale of land which is
the Jaumian of a female. The
total amount of irrecoverable arrears
for ~~the~~ for the writing off of
which sanction of Govt is request-
ed is thus further reduced to
Rs 632-2-6. The sanction
asked for may, it is submitted,
be accorded. The ^{grounds} for treating
the ~~amounts~~ ^{amounts} as irrecoverable are
classified in the statement given
on the last sheet of the B. 8^m

to the 3. In the concluding sentence of C.O. 1230 of 5-3-97, the grand Government expressed the opinion that that the enquiry ordered in the C.O. of the would throw light on the question of rel. whether or not the assessment after in the Wynaad taluk was ~~was~~ ^{was} ~~reason~~ ^{reason} unduly high. Referring, to the Prop the Board of Rev. in 7 observed that "No 8455 dry cases in which the C.O. was attached and was found insufficient to defray the arrears, this would be very relevant as indicating that the assessment was too high." The statement and the report ^{now} submitted do not show that there were any such cases, nor in fact any in which the defaulters ~~was~~ felt difficulty in paying the assessment, on account of its being ^{fixed} too high. Neither the Dy. Collr. of Wynaad, nor the Collr. of Malabar, ~~and~~ ^{not} the Board of Revenue have offered any remarks on ^{is} aspect of the question.

Copy attached ~~to~~ ^{to} the En

yes
JH

H.H.
11.8.98

Vide Vol
pub.
Shaw not
seen it yet.
H.H.

is due to bad administration in the past rather than to any overassessment.

As a thorough scrutiny seems at last to have been made, the items recommended by the Bd aggregating Rs 632.26 may it is submitted be written off.

The whole question as to ^{the causes of} ~~the causes of~~ sales and relinquishments in the Wynaad has been threshed out by the Board in B.P. No 67 of 16 Oct 97 which is now in circulation.

H.H. 11/8/98
10/8/98

98. The history of the arrears seems clearly to prove that their existence

Rev. Sept

Read again Ep. 41738 23-10-96
" " 12308 5-3-97
also B.P. 39418 28-6-98
(Cus 4727)

G.O. mis no 3439 d/23rd Aug 98.

In the circumstances
now reported sanction is ac-
corded for writing off the
account the ^{irrecoverable} items recom-
mended by the Board of Rev
aggregating Rs 632-2-10.

2. ~~The Government~~
~~is of the opinion~~ that the existence of
these arrears are due to
~~inefficient~~ ~~the administration in the~~
~~past~~ rather than to any
over assessment, and these
Rs 632-2-10 must be
ascribed to
inefficient admin in
the past.

RS
19-8-98

23/8/98

To the Board of Rev (L.R.) R.S.
with statement.

(There is no evidence forth-
coming