1812

70 '90

2127

Diary.

20th March. Received the following letter

To

T. Pycroft Esqre

Secretary to the

Board of Revenue

Fort St. George

1

From the Pcoll.r of Coimbatore } Sir,

1. I have the honor to acknowledge the receipt of your letter of the 13th Instant.

2. To enable me to carry out the instructions therein contained I request you will be good enough to return to my Office at the earliest practicable period, the Survey of Major Minchins Property at Conoor transmitted to you with my communication of the 15th Ultimo.

Conoor ... } Signed/ J. C. Throughton.
March 20th 1848 } Principal Collector

Resolution thereon. Resolved that the Survey of Major Minchins land near Conoor be returned to the Principal Collector as requested by him in the foregoing letter.

1-2

Received the following letter

24th March.

To T. Pycroft Esqre

Secretary to the

Board of Revenue

Fort St. George.

3

From the Coll.r of Madras ... } Sir,

I have the honor to acknowledge the receipt of an Extract from the Proceedings of the Board of Revenue

Fort St. George — March 1848.

Revenue dated 16th Instant and to report that the instructions communicated in Para 2 and 3 which are founded on the orders of Government dated 3 idem, have been duly attended to.

2. Mr. D. Tag has presented to me an ap which I shall submit without any unnecessary delay.

3. In obedience to the orders of the Honorable the Governor in Council I have reinstated Mr. Burghall his former situation, but at the same time, in justice myself, I cannot but respectfully submit that the restoration of the individual in question in consequence of my having found him totally unworthy of confid is both repugnant to my own feelings, and in my opinion, injurious to the public service, as likely tend to the subversion of good order, it being the p vince of the head of an office to command the res and control the proceedings of his subordinates.

4. I would beg leave to suggest that the foregoing observations may be submitted for the considera of Government, in the hope that His Honor in Counci will deem the favor to authorize the removal of Mr. Burghall from this Department.

Madras ... 24th March 1848 }

(Signed) J. A. Huddleston
Collector.

To. The Collector of Madras.

To the Coll.r of Madras ... 3 }

Sir,

I am directed by the Board of Revenue

To Rd. 23 July 1847 No. 77 P.G.

(3-4)

Sent the following letter in reply

Fort St. George — March 1848.

Dft. Con. 27 March 1848.

Revenue to acknowledge the receipt of your letter of yesterday reporting your having carried out the instructions contained in Para 2 and 3 of an Extract from the Proceedings of this office dated the 16th Instant, offering certain observations in respect to the reinstatement of Mr. Burghall in his former appointment, and requesting that those observations may be submitted for the consideration of Government in the hope that His Honor in Council will do you the favor to authorize the removal of Mr. Burghall from the Department.

In reply I am directed to inform you that, as the recent orders for the reinstatement of Mr. Burghall were issued by Government after an enquiry not conducted thro' the medium of this Office, and with all the facts and papers connected with the case (including your letter of the 23d July last referred to in the margin of that order) reply before them, as those orders were apparently intended to be final, and there does not seem to be any thing in your present letter of which the Government were not aware when the orders were passed, the Board regret that they are precluded from forwarding your communication to Government.

For

4677 Fort St. George 25th March 1848.

3. For the same reason it will not be in the power of the Board to receive or transmit to Government any address which may be preferred by or Mr D'Vaz on the subject of the orders passed in his instance.

Revenue Board Office
Fort St. George,
25th March 1848.

/Signed/ T. Pycroft
Secretary

(5)

From the Offg Secy to Government

Read the following Resolution
Extract from the Minutes of Consultation
under date the 25th March 1848.

From Board 23d March.

Resolved that the Board of Revenue be requested to lay before Government the Minutes recorded by the Members and referred to in para 3 of the foregoing letter.

/Signed/ J. D. Bourdillon
Offg Secy to Government

(5-6)

To the Offg Chief Secy to Government

Sent the following letter in reply

The Offg Chief Secretary to Government.

Sir

With reference to the order of Government of this date, I am directed by the Board of Revenue to forward copies of the Minutes recorded by the several Members of the Board, and referred to in P. 3 of my letter of the 23d Instant.

Revenue Board Office
Fort St. George
25th March 1848.

/Signed/ T. Pycroft
Secretary

4678 Fort St. George 27th March 1848.

At a Meeting present

Walter Elliot Esqre Acting Senior Member.

J. Maclean Esqre Acting Second Member.

and

J. Goldingham Esqre Acting Third Member.

Monday 27th March 1848.

Minutes of the last Meeting read and approved.

Read the following Extract.

(7) Extract from the Minutes of Consultation.

From the Offg Chief Secy to Government

Under date the 13th March 1848.

The Honorable the Governor in Council proceeds to pass orders on a letter from the Department from the Honorable the Court of Directors dated 31st December 1847 No 330.

Resolved that a Copy of this Dispatch be furnished to the Board of Revenue for their information and guidance and with instructions to call upon the Collector of Chingleput to furnish without delay information on the points adverted to by the Honorable Court and generally upon all matters having reference to the Coonatoor Mootahs. In submitting the report of the Collector the Board will be pleased to consider the subject in all its bearings and suggest to Government the course best adopted for

for giving effect to the intentions of the Honorable Court.

/True Extract/

/Signed/ H. G. Montgomery

Offg. Chief Secretary

7-8

Resolution thereon. Resolved that Copy of the foregoing Extract from Minutes of Consultation, and of the despatch from the Honorable the Court of Directors which accompanies it, be forwarded to the Collector of Chingleput.

Mr. Freese will be pleased to report on the present condition of the Inamdars &c. Mootahs, and particularly whether they are still the property of Government, whether their present proceeds are more than equal to the fixed assessment, and whether any obstacle exists under the survey settlements concluded with the Village communities to their being restored to Rungasawmy Moodelliar as Mootahdar, in the event of that course being ultimately deemed to be equitable. He will also endeavour to ascertain and furnish the Board with any information he can obtain regarding the liabilities of the Mootahs severally either to the late firm of Messrs. Coll Hart & Weston or any other parties, and state whether the restoration of the Mootahs to the heirs of Mallatomby Moodelly would relieve them of the heavy arrears due to Government

Government in March 1824, would not prevent the claim of the representatives of that firm or of any other parties and render any effort in favor of Rungasawmy Moodelliar nugatory.

Mr. Freese is further requested to favor the Board with his opinion as to whether on the whole, but especially in consequence of the particular claim of Messrs. Coll Hart and Weston, it would not be advisable that a moderate pecuniary allowance should be assigned to the family as a compensation for their dispossession in 1824.

Read the following letter.

To The President and Members of the Board of Revenue.

9

Gentlemen,

From the Offg. Secy. to Government...

I am directed to transmit to you the accompanying printed Copies and Translations of Acts of the Supreme Government specified in the Margin.

English 16 & 23 of 1847. one Copy of each
Persian 16 & 23 of 1847. one Copy of each
Telugu 13 of 1843. 4-9-10-15-16-21 & 22 of 1847. 8-10 of 1847. one Copy of each
Canarese 9 & 30 of 1845. 1-2-3 of 1846. One Copy of each
Mahratta 2-9 of 1846. 4-5 of 1847. one Copy of each

ORIGINAL DESTROYED

/Signed/ J. D. Bourdillon

Offg. Secy. to Govt.

For St. George, 14th March 1848.

Ordered to be recorded.

Read

Order thereon.

9-10

4681 Fort St. George 27th March 1848.

11

From the Offg Secy to Government

Extract from the Minutes of Consultation under date the 21st March 1848.

Read the following letter from the Secretary to the Board of Revenue.

/Here enter 13th March 1848 No 15./

Para 1. The Honorable the Governor in Council has perused the foregoing letter with much regret. He is concerned that an officer of Mr Baumerman's long standing and high character should have allowed himself to fall into the continued omission of any part of his duty.

2. He trusts however that after this expression of the sentiments of Government on Mr Baumerman will have no time in repairing the neglect and furnish the reports required without further delay.

3. Ordered that extract of the foregoing Proceedings be furnished to the Board of Revenue as with reference to the letter recorded above; and that a Copy of the Extract and of the letter be communicated to the Collector of Ganjam.

/True Extract/

/Signed/ J. D. Bourdillon

Offg Secy to Government

11-12

Order thereon. Ordered to be recorded.

Extract

4682. Fort St. George 27th March 1848.

From the Offg Secy to Government.

13

Extract from the Minutes of Consultation, Under date the 21st March 1848.

Read the following Extract from the Proceedings of the Board of Revenue.

Relative to the Settlement of Land Revenue in the Vizianagram Zemindary of the District of Vizagapatam for Fusly 1256/1846/47.

/Here enter 28th February 1848 No 97/.

The year under notice in the foregoing Proceedings appears to have been a highly prosperous one for the Vizianagram Estate both as regards the welfare of the occupiers of the land, and the Revenue of the Proprietors. The season was remarkably propitious, the rains having been both seasonable and with extremely small exception in abundant quantity; prices, at the same time, though lower than in the preceding year

Bds Proc 23/9/47 P 1. which was one of an "extremely unfavorable" character were yet very considerably higher than in any

See Statement following report P 3. antecedent year from Fusly 1251 inclusive, and were as the Collector states "remunerating and favorable to the producers".

Report P 3. 2. The advantageous circumstances of the Season caused a materials increase in the Dittam or engagements to cultivate and a still larger addition to the actual cultivation. The remissions

Fort St. George 27th March 1848.

remissions also from the Cultivation Beriz were very much smaller than in the preceding year, as was to be expected from the very different character of the season, and the result was an increase in the Land Revenue demand Rented and Ryotwar to the extent of 2,67,245-5-2 Rs. a. p. and adding the receipts from Agraarums, Mocasah &c. which are not liable to change, and the Moturpha Revenue, which shewed a trifling increase, the total demand on all sources exhibited an increase of 2,67,515-3-10 Rs. a. p.

Shaw Remission F. 1255-1247-30-10-9. F. 1256-426-1-9.

Inter Station P. of the Boards Proceedings.

3. Of the total demand for Land Revenue proper, or Rented and Ryotwar, 8,96,706-0-0-2. the whole was realized within the Fusly with the exception of 4,166-2 outstanding at its close, which was reduced on the 15th November to 4,166-0-0-6 The demand under all heads amounted to 9,48,153-12-6, of which 10,295-5- remained due at the close of the Fusly, and 4,962-12-4 on the 15th November.

4. The Collector notices at some length the means he used to carry into effect the change of system in the Ryotwar Villages, which he notified his intention of introducing in his report on Fusly 1255, and of which the Board expressed their approval. Mr. Smollett appears to have been able to dispense entirely with the system in force of late years

Fort St. George 27th March 1848.

years in the Vizianagrum Estate, of determining the Revenue by Estimate of the Raiyats, and in its place to have introduced the superior plan of fixing the demand by the extent of cultivation.

5. Independently of Collections on account of Current Revenue, the sum of 45,308-1-10 appears to have been realized out of the arrears of former Fusles- as regards the remaining balances still outstanding, the Collector promises an early report upon them, which it is hoped will not be delayed.

6. It is observed that Mr. Smollett likewise proposes to report to Government on the subject of an outstanding arrear under the head of Commission of management, amounting to the large sum of 42,161-12-8. The Honorable the Governor in Council trusts that this intention to will be put in execution at an early period.

7. Including the balance in hand at its commencement the receipts of the Zemindary during the Fusly under review amounted to 10,62,082-2-2. The charges of management came to 1,63,836-0-0-2, Succarry being included in both sums. For Paishcush Current and arrear, was paid 68,650 Rupees 10,000 Rupees was remitted to the Ryots and 33,949-0-0-5 was the charge of interest on the debts. Deducting these outgoings

there

Fort St. George 27th March 1848.

there remained a balance in the Collectors hands at the close of the year amounting to 68646-13. The decrease of expense in consequence of the abolition of the old system of management which the Collector brings to notice in the 30th Para of his report is very satisfactory.

8. In concluding these remarks the Honorable the Governor in Council has only to record his opinion that Mr Sandilands administration of this large and valuable Estate during the year under review was such as to be highly creditable to his diligence and activity, as regards both the introduction of a change of Settlement in a large part of the Estate and the punctual realization of the demand. The Honorable in Council trusts that the young Zemindar who has succeeded to the possession of this fine property will himself very shortly commence residence upon it, and will interest himself in its management and in the promotion of the welfare of the thousands whose happiness directly or indirectly he is capable of largely influencing. The Board should likewise endeavour to press on him, through the Collector, the necessity of strict economy in his expenditure, seeing how small a surplus remained even in this favorable year for the payment of the debt with which the Estate is encumbered.

/True Extract/
/Signed/ J. D. Bourdillon
Off. Secretary to Government.

(13-14)

Resolution thereon. Resolved that Copy of the foregoing Extract from Minutes of Consultation be communicated for the information and guidance of the Agent to the Governor in Vizagapatam.

Mr. Smollett's attention is called to Paras 8 and 6 of the above Extract, and he will be good enough to communicate to the young Zemindar the Sentiments expressed by Government in the concluding Para and to impress upon him the necessity of strict economy in his future expenditure.

Extract

Fort St. George 27th March 1848.

From the Off. Secy. to Government.

(15)

Extract from the Minutes of Consultation, under date the 21st March, 1848.

Read the following Extract from the Proceedings of the Board of Revenue.

Relative to the Settlement of Land Revenue in the District of Chingleput for Fusly 1256. (Here enter 7th Feby. 1848 P. 60)

Para 1. This District was visited in October and November of Fusly 1256 with two violent storms, the latter of which, being the same that raged with such violence at Madras, appears to have done material damage, both by destroying crops on the ground and by breaching numerous tanks. Through the active exertions of the Revenue Officers, however, in executing emergent repairs, the damaged tanks were made to retain some water, while those undamaged were abundantly supplied. The two Southern Talooks also, Carangooly and Cotramalore, suffered little from the storms, while they received a plentiful supply of water, and thus it happened that in spite of the disastrous effects of the double visitation, the cultivation of Fusly 1256 exceeded that of the preceding year by 28,492 Cawnies, of which above half was wet land. The remissions also from the Gross Cultivation Beriz were smaller than in Fusly 1255, In particular, from the plentiful monsoon only 1482 Rupees was remitted for dried up ex wet crops instead

Fort St. George 27th March 1848.

instead of 60,365 Rupees, while the remission for injury to growing Crops by water was only 1,626 Rupees in excess of that granted last year.

2. The following Statement compares the Revenue of the two years from the Ryotwar part of the district.

Fusly 1255.			Fusly 1256.			Net Increase in Fusly 1256.
Gross Settlement.	Remissions.	Net Revenue	Gross Settlement.	Remissions	Net Revenue	
1	2	3	4	5	6	
763317-1-2	101295-3-10	662021-13-4	962397-6-3	3864-12-9	882532-9-6	220510-12-2

3. The Collector states that the price of grain generally was 20 per Cent below what it was in the preceding year. The Board of Revenue remark that this Statement is at variance with the monthly price lists for the best sort of paddy which show a much smaller difference, and they have properly called the Collector's attention to the discrepancy.

4. It was not found possible to rent any of the eighteen Villages under Amany management, in consequence of the injurious effects of the Storm. There is a considerable increase however in the Revenue from them over that of Fusly 1255, but in both years it much exceeded on the whole the Permanent Berij. In the three Mootahs of Nawut,

Berij of Fusly 1255. 13438-5-11
1256. 15276-12-5.
Increase ..... 1838-7-5.
Permanent Berij. 12983-2-2

C. of Pycroft

Fort St. George 27th March 1848.

Coopsoneloy, and Soonnapagoontah the Revenue of the year is below the permanent assessment, this is explained to result from the peculiar circumstances of the season.

5. The total demand under all items of Land revenue amounted to 112,802-10-7 of which 4779-15-10. remained due at the close of the revenue year. Subsequent Collections reduced this arrear to 3549-6 at the date of the Collector's report. The whole of the advances for Tuccavy had been recovered. The Collector has omitted to notice the arrears of former years, which should always have a place in every Summabundy Report.

6. The Honorable the Governor in Council concurs in the remarks of the Board with reference to the Tahsildars noticed by Mr. Freese, and approves of their endeavours to relieve that Officer's establishment, by dispensing with accounts rendered unnecessary by the altered circumstances of the District.

Para 14.

(15-16)

/True Extract/
/Signed/ J. D. Bourdillon
Off. Sec. to Government.

Resolution thereon. Resolved that Copy of the foregoing Extract from Minutes of Consultation be communicated for the information & guidance of

Fort St. George 27th. March 1848.

of the Collector of Chingleput with reference to

Board's Proceedings dated 7th. Ultimo.

Mr. Freese's attention is called

to paras 3 and 5 of the above Extract.

Read the following Resolution

17

From the Off.g Sec.y to Government

Extract from the Minutes of Consultation,

under date the 21st. March 1848

From Board 9th. March.

The Honorable the Governor in Co.

grants authority for writing off in the accounts of

Malabar the wastage of Tobacco in Fasly

1256 amounting to Candies 11 — 28 — Mds. Pts.

the value of Rupees (4731 - 14 - 10) Four

thousand Seven hundred and Thirty one

annas Fourteen, and Pice Ten.

(signed) J. D. Bourdillon

Off.g Secretary to Govt.

17-18

Resolution thereon. Ordered to be communicated

to the Collector of Malabar with refere

to his letter dated 24th. February last.

Read again letter from the Colle

of Vizagapatam dated 21st. Ultimo and enter

in Consultation 15th. Instant.

Ordered

Fort St. George 27th. March 1848.

Ordered that the abovementioned

letter be submitted with the following address.-

To The Officiating Chief Secretary

to Government.

19

To the Off.g Chief Sec.y to Government.

Sir,

Submitting Letter from the Collector of Vizagapatam reporting the institution of a Suit against himself in his Official capacity by the widow of the late Mortgagee of the Condakurlah Zemindary for the recovery of the surplus realized by the sale of that Estate with interest observing that the Board have prepared Draft of the answer and it is proposed to file and requesting that the Collr. be authorized to put in the answer and conduct the defence at the public Cost.-

x 2 Cons 12 July 1844
2 Cons 24 Aug 1844
2 Cons 11 Aug 1848.

Principal	18628	14	6.
Interest	6371	1	6.
	25000	0	0

Para 1. With reference to the correspondence noted in the margin I am directed by the Board of Revenue to submit for the orders of the Honorable the Governor in Council the accompanying letter from the Collector of Vizagapatam of the 21st Ultimo reporting the institution of a Suit against himself in his official capacity by Goday Janeriah widow of the late Goday Soorria Pracasa Row mortgagee of the Condakirlah Zemindary, for the recovery of the surplus realized by the sale of that Estate by public auction on 18th March 1844 above the arrear of public revenue due upon it with interest from the date of sale transmitting also a translation of the plaint filed in the Suit.

2. The circumstances of this case have been brought to the notice of Government in detail in Mr. Acting Secretary White's letter of the 12th. July last and the Government in the Extract on Minutes Consultation of the 9th. August approved and sanctioned the course proposed by the Board of Revenue Vzgt. to resist the claim preferred by Goday Janeriah and to leave the question

as

as to the right of Government to the surplus proceeds of the Condakirlah estate to be brought to issue by a regular Suit before a competent tribunal. Goday Janekiah has in consequence brought the present suit in the Civil Court of Chicacole, and the Collector of Vizagapatam in forwarding translation of the plaint has requested the Board to favor him with a draft of the answer which they would wish to place on record in the case, both because in his judgment there is no legal or equitable Defence, and because he has no Knowledge of the case referred to by the Board in their Acting Secretary's letter of 12th July 1847 in which the Sudr Court is said to have given an opinion under circumstances somewhat analogous, which seemed to make in favor of the claims of Government

3. Under these circumstances the Board of Revenue have prepared the draft of the answer which in their judgment may properly be filed in the case and in which they have supported the right of Government to the Condakirlah surplus in reference to the Provisions of Regulation XXVII. 1802 and to the view taken by the Court of Sudr Adawlut in their Proceedings of 31st May 1833 and I am now instructed to request that this answer may be sent in, and that the Collector may be authorized to conduct the defence of the Suit

From Govt. 14th in Cons. 20th June 1833.

Suit at the public Cost

Revenue Board Office
Fort St. George,
27th. March 1848.

(Signed) T. Pycroft
Secretary

Draft of answer proposed to be filed by the Collector of Vizagapatam on behalf of Government in Suit No. of in the Civil Court of Chicacole instituted by Stree Goda Janekiah inhabitant of Vizagapatam and Proprietor of Anrapilly &c. Estates.

The Plaintiff has represented that the Estates of Condakirlah, Velchoorcoodoor, and Cittoor, in the District of Vizagapatam belonging to the Zemindar Sangby Padmanabharauze, were attached in the month of March 1840, through the Collector and Agent, by the Zillah Court of Vizagapatam, acting under precept from Provincial Court Northern Division in satisfaction of two Decrees passed by the latter Court in favor of her late husband Goday Sooria Prascasarow the total amount decreed in the two Suits being Rupees 39,786. 10. 8 that subsequently the Provincial Court was directed by the Court of Sudr Udalut to review the judgments passed in those decrees and that those decrees were consequently reviewed by the Special Commissioner after the abolition of the Provincial Court, who passed decrees de novo for Rupees 31,673—15—0 under

Dates

dates the 20th and 22d March 1844 respectively that the three estates, Condakerlah Velchoorcodoor and Cottoor were separately settled and assessed with Peishoush, and at the time of their attachment by the orders of the Provincial Court were in the possession of Padmanabharaze, not one of them having been attached by the Collector either for arrears due to Government or on any other account. The plaint next states that these three Estates were, on the 18th March 1844 put up to public auction by the Collector, acting under authority of the Board of Revenue and that the balances due to Government on each estate and the sums realized by their sale were respectively as under.

	Arrears due	Price obtained in sale
Condakerla	11871: 1: 6	30,500
Velchoor Codoor	20364: 4: 0	50
Cottoor	22,570: 4: 11	50.

The price at which Condakerlah sold being in excess of the public demand outstanding against that Hoondah by Rupees 18628: 14 - 6. it is contended that this surplus should have been paid to the Court at whose order the property had been attached, and for the benefit of the party in whose behalf the attachment was made Viz Goday Sooria Pracasarow, whereas on the contrary notwithstanding Plaintiffs remonstrances it was improperly carried to the credit of Government in satisfaction of the balances still due on the unproductive

unproductive estates Velchoor Codoor, and Cottoor and she has thereby been compelled to institute the present action for recovery of the surplus Rupees 18628: 14: 6 with Interest Rupees 6,371: 1: 6 from the date of the sale in all Rupees 25,000.

In reply the Collector begs to admit the general correctness of the Statement made in the Plaint as above given. It is true that the estates were held under separate Summuds, and that after they had been attached by order of Court on behalf of Plaintiffs husband they were sold by the late Collector for arrears of Public revenue, and the surplus accruing on Condakerlah carried to the Government credit in partial compensation of the deficit resulting from the sale of the other Hoondas, but the Collector begs to submit that such course of proceeding was strictly regular and in accordance with the provisions of the Regulations for the security of the public revenue.

The Collector would in the first place submit that although the Condakerlah mootah was sold for arrears of public revenue after that property had been attached by order of the Court, yet that this attachment and the lien upon the estate thereby held by the Plaintiff had prior to the time of the Sirkar sale

been

been virtually set aside by the order of the Court of Sudr Udalut dated December 1841. By that order the decrees passed by the Provincial Court Nos. 41 and 44. 1837, were ordered to be reviewed they were so reviewed and, as admitted by Plaintiff, decrees passed de novo by the special Commissioner which decrees were not given until the Estate had been sold by the Government Officers. There was therefore at the time of the sale, no party save Government who possessed a full and complete claim upon the property. That advanced by the present Plaintiff had not been finally established it might have been rejected altogether as it was in fact reduced in amount by the Special Commissioner.

Under these circumstances the Collector contends that the lien held by the Plaintiff for Condakirlah in virtue of the attachment of the Vizagapatam Court had ceased to have effect before the Government sale was held, and as there was therefore at the time of that sale no claim entitled to take precedence of that of Government to the whole or any part of the proceeds realized by the sale of the estate, the carrying the entire proceeds to credit in satisfaction of its demands upon the whole

Zemindary

Zemindary was altogether legal and regular.

The Collector begs in the next place to remark that[A] none of the three estates in question had been mortgaged by the Zemindar Sanghy Padmanabharauze to the late Goday Soorya Prakasa Row,[B] they were attached in March 1840 in satisfaction of certain sums of money awarded by decrees of Court to this latter party and he would next remark that at the time when the attachment was made the public balances due upon the Zemindaries had already exceeded the sums subsequently realized on their sale. This will appear from the sale advertisement under which the property was brought to auction, from which it would be seen that the balance on the three estates for

Fusly $\frac{1248}{1838/39}$ amounted to Rupees 28,384 and for

Fusly $\frac{1249}{1839/40}$ to Rupees 15,078-10-1 or for the two

Fusslies 1248-1249 to Rupees 43,462-10-1 whereas the Estates were not sequestered by the Court until March 1840, or towards the close of the last of those Fusslies.

The Collector will not now advert to the further balances Rupees 12,177-7-9 which accrued upon the estates after their attachment but he submits that it was at least indispensable that the public demand outstanding against the Hoondahs at the

Note
The Board of Revenue understand this to be the case but if not this passage A B should be omitted.

the time they were sequestrated by order of Court should be satisfied before any portion of the sums realized by their sale could be applied to the satisfaction of private claims.

By Section VI Regulation XXVII of 1802 it is expressly stated that the landed estate shall be regarded as the security of the public revenue" and the following Section shows that the Law contemplates the sale for arrears of that revenue of "the entire estate and personal property of the Defaulter"

In respect to the objections urged that the three Hoonahs were separate estates held under separate Sunnuds, the Collector begs to draw attention to the Extract from the Proceedings of the Court of Sudr Udalut under date 31st May 1833, and the paper received in it which will be filed for the defence.

From this it will be seen that the surplus proceeds of certain portions of the Vasareddy estate in Guntoor having been invested in the public securities to the amount of Rupees 388359-6-- and balances of land revenue having subsequently accrued on the Vasareddy estates both in Masulipatam and Guntoor, application was made by the Collectors of both those Districts for the sale of the Bonds and appropriation of the proceeds in payment of the public arrears. The claim advanced by the

the Collector of Masulipatam was not admitted by the Sudr Udalut on the grounds that the question as to the succession to the Vasareddy property was at the time under appeal to the Privy Council and it was possible that the Masulipatam and Guntoor Estates might be finally awarded to different parties. The application made by the Collector of Guntoor on the other hand was acceded to, and this although it was distinctly stated by that Officer and recited by the Court in their Proceedings that the Guntoor Vasareddy estates were divided in three divisions, that the Chief part of the arrears of public revenue was due on that division, from which no part of the surplus Sum invested had been collected and although the Sudr Court themselves had previously directed that certain judgments obtained against the late proprietor of the estates should be satisfied out of the surplus revenues On that occasion the Court remarked that by the provisions of the regulations, the Public revenue takes precedence of all other demands, and the lien of the Collector upon any surplus which might remain in his hands would therefore appear to carry a stronger claim than that of any private creditor."

In virtue of this decision arrears to the amount of Rupees 386287 were subsequently paid from the funded

property

property of the estate in the years 1833 and 1836.

It is true that the Court of Sudr Udalut on a subsequent occasion 8th December 1840. were induced to qualify the opinion above quoted in regard to the prior lien of Government upon the public securities belonging to a landed estate, but not in respect to its prior claim upon the landed estate itself, for they observed, "the Court as now constituted hold the opinion that in no case do the Government posses any lien upon the Government securities or other property of a defaulting Zemindar excepting only his landed estate superior to that of any other creditor". It should moreover be added that notwithstanding such a modification bonds of the value of Rupees as 136054-11-9 were by order of a late Court made over in 1847 to the Collector of Guntoor on his application in satisfaction of the balances of Peshcush due by the Vasareddy Zemindar.

The Plaintiff has referred to the opinion given by the Court of Sudr Udalut as stated in Pages 71-76 of the Civilians' Vade Mecum as being in support of her claim. The Collector however begs to represent that the dictum therein quoted from the proceedings of the Sudr Udalut 13th June 1835 has in no wise the force attributed to it by the Plaintiff

The

The question then before the Court was whether it were imperative on a Moonsiff selling personal property with a house and other real effects in execution of a decree first to discharge from the Proceeds any arrears of revenue due upon the lands held by the party caste and on this the Court ruled that "the land with its produce is under Section VII of Regulation ~~XXVII~~ of 1802 the security for the public revenue; and with this exception that the Government have no prior claim over the Creditors upon the real and personal estates of a defaulter." The Collector submits that this decision makes directly in favor of the claim of the Government in the present instance. establishing their prior been upon all the lands held by the Sangby Padmanabharauze though not upon his other real and upon his personal property.

Under these circumstances the Collr prays the Court to take all that has been above represented into their careful consideration and to dismiss the Suit with Costs. He would further submit that it is not apparent on what grounds the Plaintiff can prefer a demand for interest on the Condakerlah sale surplus from the date of sale or 18th March 1844 in as much as the first application made by the Court to the Collector on the subject of this surplus was in its

N.B. As the Board understand but if otherwise the last passage should be omitted or modified

Fort St. George 27th March 1848

Proceedings of 18th September 1846.

Read the following letter

To,

J. Pycroft Esqre

Secretary to the Board of Revenue

Fort St. George.

20

From the Sub Collector in charge of Rajahmundry } Sir,

Dated 12th Feby 1847.

With reference to the Collector's endorsement on petition No. 142 of 1847 I have the honor to inform the Board, that the Enam lands in lieu of which an allowance of 20 Rupees was granted by the former proprietor of Moongoodah, are not entered in any permanent account and consequently the allowance has not been paid since the estate reverted to Government in fusly 1254 A.D. 1844/45 and with reference to my recommendation to the favorable consideration of Government of the parties similarly situated in the estates of Colah and Ramachendrapoor in the 10th paragraph of my letter of this days date, I beg to recommend that Petitioner should enjoy the allowance during their lives, with payment of arrears from fusly 1255 A.D. 1845/46 inclusive.

Rajahmundry District — Peddapore 9th Febuary 1848 } (Signed) H. Forbes Sub Collr in charge

Order thereon. Ordered to be sent again in circulation

20-21

Fort St. George 27th March 1848.

To,

J. Pycroft Esqre

Secretary to the

Board of Revenue

Fort St. George

22

From the Sub Collr in charge of Rajahmundry . . . . } Sir,

Reporting on the Enam lands granted by former Zemindars of Colah and Ramachendrapoorum to Pagodas, Brahmins, Mussulmans &c. and sending four Accounts on the Subject.

Para 1. I have the honor to submit the report on the Enam lands granted by former Zemindars of Colah and Ramachendrapoorum to Pagodas, Brahmins, Mussulmans &c. promised in the Collector's report of the 20th November 1847.

2. Many of the lands formerly granted as Enam have been at various times resumed under Jeroyetta at the pleasure of the Zemindar, and a Money allowance granted in lieu, the allowance however was seldom equal to the value of the land resumed and the surplus was retained by the Zemindar.

3 These estates were under the management of Government from fusly 1227 A.D. 1817/18 to fusly 1245 A.D. 1835/36 and the ready money money allowances were paid by a remission on the sist of the Village, and when again under attachment in fusles 1250 A.D. 1840/41 and 1257 A.D. 1847/48 the allowances were paid to the Enamdars from the treasury and the Collections were debited with the Amount The correspondence noted in the margin, will explain to the Board, the particulars of these payments.

To Dr. 15th March 1842 para 12
From Dr. 22nd Septr
Dr. para 7
To Dr. 31st Decr
Dr. para 5

The

4 The two Estates permanently re-
verted to Government in fasly 1250 and
A.D. 1840/41
no payment has been made on account of that
year, in the absence of any Government sanction.

5. On the 12th of November 1816 a Notice
was issued by the Collector requiring the attendance
of all Enamdars, with the Sunnuds under which
they claimed and these documents were examined
and compared with the Accounts of the Office. The
Enams may be classed under three differ-
ent heads - 1st Enams resumed as Jeroyettee pre-
vious to the Permanent Settlement and therefore not entered in
the permanent Accounts - 2d Enams entered
in the accounts of from fasly 1197 to fasly
A.D. 1787/88
1209 which formed the basis of the permanent
A.D. 1799/1800
assessment. - These Accounts contain no Assum
war detail, which is however found in those of
fasly 1221 which are also considered Perma-
A.D. 1811/12
nent accounts in the Collector's Office - All
the lands entered in these Accounts, have been
resumed on condition of a Money allowance
being paid to the Enamdars - 3d Enams
not entered in any Permanent Ac-
count, but in the Accounts of Subsequent
fasles

fasles and also resumed as Jeroyettee and the
accompanying Statements 1 2 3 and 4
contain the detailed accounts of these three
classes.

6 Statement No. 1 shews the allowances
fixed in lieu of Enam lands resumed as Jero-
yettee previous to the Permanent Accounts.

	Pkt.	A.	P.
To Mussulmans for performance of the service of the Mosques	93	—	—
To Mussulmans for their own Maintenance	7	11	6
To Brahmins Ditto	58	11	7
To Village Servants Ditto	16	3	2
Total	9	11	15 3

As the resumption of these lands took place
many years ago, it is not now possible to as-
certain where they were situated nor what
was the Amount of their Cist. On any occasion
of the Zemindar withholding the money al-
lowance, the Enamdars filed a Suit in Court,
and obtained decrees for the restoration of
their land, and one named Padsha Sahib
of Coormapoorum, was actually put in
possession under an old decree, on shewing
the Court that his allowance for fasles
1249 1250 & 1251 -
A.D. 1839/40 A.D. 1840/41 A.D. 1841/42
had been withheld
by the Zemindar; he is still in possession,
and has of course no further claim for allow-
ance. The Enamdars have no other means of livelihood
than

than is derived from their allowances and I request the Board to be pleased to obtain the sanction of Government for the annual payment to them of Rupees 941-15-3 also in arrears for fusly 1256. A.D. 1846/47

7. Statement No. 2 shews the amount of ready money allowances granted to Pagodas in lieu of resumed lands entered in the Permanent accounts as per marginal abstract. These sums have been paid for a series of years, and some of the Pagodas, which they support are held in veneration by the People. Under the Minutes of Consultation of 14th April 1846. I have therefore to request the sanction of Government for the annual payment of Rupees 1413. with arrears for fusly 1256. A.D. 1846/47

No. of institutions ——— 11
Enam lands ——— Poatties ——— 62-18-1
Cist for fusly 1256 Company's Rupees ——— 2033-7-7
Deduct Cuttoobady due to the Circar ——— 16
Remaining ——— 2017-7-7
Amount of allowance payable to the institutions ——— 1413
Cuttoobady to be credited to the Circar ——— 16
Total Company's Rupees 1429 per marginal abstract

8. Statement No. 3 shews the money allowances granted to individuals in lieu of lands resumed as Jeroyetee, and entered in the permanent accounts.

Brahmins

	No. of persons	Quantity of the Enams	Amount of Cist for fusly 1256	Deduct Cuttoobady	Remaining Surplus	Amount of annual allowances	Amount to be credited under Cuttoobady	Total amount to be disbursed
	1	2	3	4	5	6	7	8	9
			P Pr CRs a P	CRs a P	CRs a P	CRs a P	CRs a P	CRs a P	CRs a P
Brahmins	50	33 15	70 10	79 4 "	222 6 11	856 13 1	509 14 2	222 6 11	732 5 1
Bhutrajoo Coo Jeas	2	" 8	8 14	" " "	" " "	14 " "	9 8 "	" " "	9 8 "
Mussulmans	1	1 10	" 70	2 "	17 5 2	52 12 10	11 8 9	17 5 2	28 13 11
Total	53	35 14	2 11	63 6 "	239 12 1	923 9 11	530 14 11	239 12 1	770 11 "

9. I recommend to the Board the restoration of these lands to the Enamdars By retaining them as Jeroyetee and paying a ready money allowance, all the risk of loss from adverse seasons, bad cultivation, or from flood, is removed from the Enamdar, on whom it should properly rest and is taken by the Government. In all these cases therefore I request to be permitted to restore the lands subject to the condition of being liable to any future proceeding the Government may adopt, with regard to Enams in general and to pay Rupees 1061-13-10 to the holders for fusles 1256 A.D. 1846/47 and 1257 A.D. 1847/48 during which Government has rented the lands and collected the Cist The amount of annual allowances to be paid according to the above Statements deducting Cuttoobady due to the Circar will be seen in the following Statement.

As

No.	1	Allowance payable to the Enamdars	Cuttoobady to be credited to the Circar	Total
		2	3	4
		CRs a P	CRs a P	CRs a P
1	As per Statement No. 1 for the lands resumed previous to the permanent Assessment	941 15 3	" " "	941 15 3
2	As per Statement No. 2 for the Pagoda institutions	1413 " "	16 " "	1429 " "
3	As per Statement No. 3 for Lands entered in the Permanent accounts and resumed under Jeroyettee	530 14 11	239 12 1	770 11 "
	Total	2885 14 2	255 12 1	3141 10 3

from which total sum of Rupees 3141-10-3 must be deducted Rupees 770-11-" if the Board should approve of the proposition of returning to the Enamdars the lands including in Statement No. 3, leaving the amount payable for fusly 1258 A.D. 1848/49 - and subsequently, Rupees 2370-15-3. as the lands have all been held as Jeroyettee, the Cuttoobady tax for fusly 1256 A.D. 1846/47 and 1257 A.D. 1847/48 should be remitted in the accounts. for which I beg the sanction of the Board. —

10.

Statement No. 4 shews the amount of money allowances paid in lieu of lands granted as Enam subsequent to fusly 1224 1814/12 - These lands the Board will observe

	No. of Pendams	Land	Amount of Cist	Deduct Cuttoobady	Remaining	Amount of allowance payable
	1	2	3	4	5	6	7
			P	S M CRs a P	CRs a P	CRs a P	CRs a P
For Bramins	13	3	415 80	" " "	" " 80	" " 79 38
For Mussulmans	1	"	15 " 20	" " "	7 4 "	12 12 "	12 " "
Total	14	3	1915 100	" " "	7 4 "	92 12 "	91 38

A.R.

observe are not entered in any Permanent account, and no claims to their retention could be established in a Court of Law, but in consideration of the length of time that they have been enjoyed, and of the absence of any other means of livelihood on the part of the holders, I beg to recommend, that they should be continued during the lives of the present incumbents, and then revert to Government.

Rajahmundry District
Peddapore 18th February 1848

/ Signed / H. Forbes
Sub Collr. in charge

Statement

Parish of St. George 17th March 1848.

Parish Meeting the ready Money allowance in lieu of Grain reduced under 9 & 10 Vict. cap. 99. Notice of the intention of Claimants residing in Each Parish to commute their Tithes.

Name of Landowner.	Name of the Estate in which the Allowance was assigned.	Name of the Occupier.	Extent in Acres.	Estimated Rent.	Amount of Allowance in Money.
Mary Ann Bell, Widow.	Bell Vale, Ballyhaise.	Herself.	2	£ 2	£ 1
Thomas Brady.	Brady's Farm, Ballyhaise.	Thomas Brady.	3	3	1 10
Patrick Cavan.	Cavan's Farm, Ballyhaise.	Patrick Cavan.	4	4	2
Edward Cavan.	Cavan's Farm, Ballyhaise.	Edward Cavan.	3	3	1 10
Peter Cavan.	Cavan's Farm, Ballyhaise.	Peter Cavan.	2	2	1
Michael Connolly.	Connolly's Farm, Ballyhaise.	Michael Connolly.	5	5	2 10
Catherine Connolly.	Connolly's Farm, Ballyhaise.	Catherine Connolly.	4	4	2
Daniel Connolly.	Connolly's Farm, Ballyhaise.	Daniel Connolly.	3	3	1 10
Edward Connolly.	Connolly's Farm, Ballyhaise.	Edward Connolly.	2	2	1
Mary Connolly.	Connolly's Farm, Ballyhaise.	Mary Connolly.	3	3	1 10
Patrick Connolly.	Connolly's Farm, Ballyhaise.	Patrick Connolly.	4	4	2
Thomas Connolly.	Connolly's Farm, Ballyhaise.	Thomas Connolly.	3	3	1 10
Michael Connolly.	Connolly's Farm, Ballyhaise.	Michael Connolly.	2	2	1
Peter Connolly.	Connolly's Farm, Ballyhaise.	Peter Connolly.	3	3	1 10
Thomas Connolly.	Connolly's Farm, Ballyhaise.	Thomas Connolly.	4	4	2
Michael Connolly.	Connolly's Farm, Ballyhaise.	Michael Connolly.	3	3	1 10
Patrick Connolly.	Connolly's Farm, Ballyhaise.	Patrick Connolly.	2	2	1
Thomas Connolly.	Connolly's Farm, Ballyhaise.	Thomas Connolly.	3	3	1 10
Michael Connolly.	Connolly's Farm, Ballyhaise.	Michael Connolly.	4	4	2
Peter Connolly.	Connolly's Farm, Ballyhaise.	Peter Connolly.	3	3	1 10
Thomas Connolly.	Connolly's Farm, Ballyhaise.	Thomas Connolly.	2	2	1
Michael Connolly.	Connolly's Farm, Ballyhaise.	Michael

Transferred | Authority Agnes Gilbert Agnes 38-8-- | Gilbert Agnes 38-8--

Case of Assault Committed | Agnes Gilbert Agnes 38-8--

Town Case | Agnes -- 38-8--

Affray

Jack Cannon | Recognizance &c. | Sarah Jellybye | Gentlewoman | 8 10 7

Misdemeanor | Cove of Cards

Watkin Williams

Appearance: | Recognizance | Hydrogen and Carbon | Flamsteed | 38 8 --

Indictment | Recognizance | Hydrogen and Carbon

Assault | Cove Malcolmes Beam Coal Coal

Gentleman | 11 8 9

Cove of Castle Close

Upstairs | Alexander Glenmorgan Glenmorgan | Yeoman | 7 11 2

Measure Safes

Assault | Elizabeth Glenmorgan Glenmorgan | Yeoman | 7 11 2

Measure Safes

This Affidavit was framed in Lieu of the Oath attached by the late Statute of King Charles the First and sworn before me at the Guildhall London this 7th day of February 1187.

Sworn before me at the Guildhall London this 7th day of February 1187.

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Sworn before me at the Guildhall London this 7th day of February 1187.

Sworn before me at the Guildhall London this 7th day of February 1187.

Chaultie Shaheb | Mosque | 4 | " | " | | | | |

Fort St. George 27th March 1848.

4710.

					Cash.	a	p	
Brahmins								
Cantaiyoo	Aucalah Vence-	Aucalah Venestra	Sow		3	"	"	This allowance has been paid for a long time as acknowledged by a taheed issued by the Manager in 1829 to the Villagers, but the quantity of land resumed is not specified.
	Aramaveedhuloo	moodoo						
Do.	Evatoory	Evatoory Venamah	wife		2	"	"	
Machavarum	Pulliah Cundurpah Coondiah	Cundurpah Boochemmah	Sow		3	1/4	"	
Somadavarum	Poolgoortah Vemah & Chinna Camiah	Poolgoortah Rauya Pearauze &c.	Do.		4	12	"	
Soondara pilley	Reddy Venkata Subbamah Gradulah Lapanah & Subbiah	Reddy Moortinjee Doo Gradhulah Somanah &c.	Brothers		4	"	"	These allowances have been paid for a long time in lieu of lands resumed, the quantity of which cannot be ascertained from want of titles.
Masacapully	Poolavo Padala	Poolavo Lutchmedavy	wife of grand Son		4	"	"	
	Mavara Jo- maya jeloo							
Do.	Potah Rama Chendra Soma jajeloo	Potah Soobanah	Son		4	"	"	

Masacapully Poochah Soggy Somaya jeloo — Poocha Soma yajeloo — Grand Son — 8 " " — This allowance has been paid for a long time as appears by the Doombalahs granted by the former Zemindars

Do. Yanoogadhaty Timmarauze — Yanoogadhaty Hanoomanta rauze — Do. — 2 " " — No titles.

Jagarnadha poorum — Vessapraga dah Ra manah — Vissaprogadah Camarauze — Son — 23 1 7 — This allowance has been paid for a long time as appears by the taheeds of the former zemindars but the quantity of the land resumed cannot be ascertained

58 11 7

Servants

Drachavaram Cutwal — Cuwam Sahib — Heir — 23 1 7 — These allowances have been paid for a long time as the parties are Village Servants, and have no Manieum land for their Services.

Do. Vetty — Jungalu Venkadoo &c. — Do. — 23 1 7

46 3 2

Total — 941 15 3

Rajahmundry District, Peddapore, 18th February 1848. E. E. Wr. / Signed / H. Forbes
Sub Coll. in Charge.

Statement.

4711

Fort St. George

Statement shewing the allowances payable to Pagodas in the

	Names of the present institutions	Names of the Villages.	Names of the institutions entered in the Permanent accounts.
	1	2	3
1	Stree Augustaswara saumy	Ramachendrapoor	Stree Augustaswara saumy
2	Stree Gopalaswamy	Do.	Stree Gopalaswamy
3	Stree Bheemaswara swamy	Dracharam	Stree Bheemaswaraswa mey.
		Saggernaikoolapollem	Do.
		Satapatalo	Do.
		Sevalalo	Do.
4	Stree Casavaswamy	Chodavarum	Seva and Vistnoo
5	Stree Augustaswaraswamy	Do.	
6	Stree Somaswaraswa mey	Somaswarum	Stree Somaswaraswamy
7	Stree Moolastanaswa mey	Yadedalo	Stree Moolastanaswamy
8	Stree Mullaswaraswamy	Masalapully	Stree Mullaswaraswamy
9	Stree Madanagopa laswamy	Chapullay	Stree Madanagopalaswamy
10	Stree Mullaswaraswamy	Do.	Stree Mullaswaraswamy
11	Stree Venkataswara swamy	Do.	Stree Venkataswaraswamy

Total

Rajahmundry

Dist

27th

Enam

Land

July 177

Door

P

7

5

1

12

5

1

3

4

4

1

60

Ch. Ped

4712

Statement shewing the allowances payable to Brahm

Cotah Ramachendrapooram Talook in the Distr

	Names of the persons at present receiving allowances	Names of the Villages	Names of the Original Enamdars entered in the permanent accounts	Relationship between the original Enamdars and the persons at present receiving the allowances	D
	1	2	3	4	
	Brahmins				
1	Indracunty Vencanah	Ramachendrapoor	Indracunty Yegnaroyarialu Somayajooloo	Grand Son	
2	Iyagaury Veeranah and Bapanah	Do.	Vandravoo Camarauzo	Purchased at a public auction of the Court	
		Somaswarum	Do.	Do.	Do.
3	Lokah Bapana	Dracharum	Lokah Venkatasastroloo	Grand son wife	
4	Angara Veeraghava puntooloo and Calabarya Venkatrow Puntooloo	Do.	Angara Bhagana	Great great Grand son	
		Chodavarum	Gunagunu Soolaraw	Grand son	
		Yadedalo	Do.	Do.	
5	Subneeso Iagiah Puntooloo and Venkiah Puntooloo	Dracharam	Subneeso Veniah	Son and Grand son	
		Saggernaikoo lapollem	Do.	Do.	Do.
		Coola Mullavarum	Do.	Do.	Do.
6	Veckalunkah Veeranah and Coorniah	Chodavarum	Veckalunkah Bheemiah	Nephew and Grand son	

Fort St. George

No. 3

...ans and Mussulmans &c.a in lieu of the Enams lands, entered ...

...b of Rajahmundry.

27th March 1848.

...in the Permanent accounts, resumed under Jeroyettee in ...

1	2	3	4	5	6	7	8	9	10	11	12	13	14
...d resumed under Serajettee as per ...unts of fasly 1221 Corresponding with ...the permanent accounts							Amount of Cist	Deduct Cuttoobady	Remaining Surplus	Amount of annual allowance	Amount of Cuttoobady to be credited to the Circar	Total	Remarks.
...mbalah	Cuttoobady		Total										
5			6				8	9	10	11	12	13	14
...	...	...	...	...	...	...	Cur. Rs.	a.	p.	Cur. Rs.	a.	p.	Cur. Rs.	a.	p.	Cur. Rs.	a.	p.	Cur. Rs.	a.	p.	
...	...	...	...	...	...	...																No titles.
12	8				12	8	14						14			17						
																						The present parties have been receiving the allowances having bought the lands at public auction.
					1		40						40			40						
																						This allowance was fixed in lieu of the land granted by a Foujdaur Khalawbkhan under a sunnud dated in Hejira 1156. The party holds also some Doombalahs granted by the former Zemindars.
12	8				12	8	23						23			6	11	9				
10					1	10	33						33			3	13	7				The parties hold some Doombalahs issued by the former Zemindars.
																5						
																3	13	7				
6	4				6	4	10						10			5						
7					7		9						9			3	13	7				
6	4				1	6	4	44	4				44	4		15	6	5				The Purwanah issued by Moodtaumkhan Bahader Navab during the Mogul Government and certain Doombalahs issued by former Zemindars were registered in the Coll.rs Office in 1812 and a receipt granted for the same.
7	8				2	7	8	49					49			38	8					
																						The parties hold Tahseeds from the Managers &c.a to the Villagers during the Circars attachment of the Estate for payment of the allowance as usual.
6					6		12						17			4						
																12						
13	12				13	12	15						15			12						

	Names of the persons at present receiving allowances	Names of the Villages	Names of the original Enamdars entered in the permanent accounts	Relationship between the original Enamdars and the persons at present receiving the allowances	Land [illegible] for resumption [illegible] with the Government	Doombalah	Remarks.
	1	2	3	4	5		
						P S M	
7	Rettecunty Ramaniah Puntolloo	Chodavarum	Rettecunty Nursiah	Grandson		1 0 0	
8	Vancoguntty Madavarow	Do	Ranchoary croostna macharioo	Grandson		0 8 0	
9	Godavurty Nursimhacharloo	Do	Godavurty Venkatachariloo	Son		0 5 0	
10	Saulagramah Nursiah	Do	Moosoonoory Banjaraiah	Grandson		0 3 0	
11	Dhoory Gowrumbhotloo	Do	Dhoory Gowrumbhotloo	Do		0 2 0	
12	Boyanapillay Sashachellum	Do	Boyanapilly Sashachelluno	Do		0 5 0	
13	Subneniso Condulroa Puntooloo	Coondoon	Subneniso Venkataroydoo	Do		0 10 0	
14	Summy Jane Veramachariloo	Manchavarum	Rauchoory Croostamachariloo	Do		0 8 12	
15	Maudavarapoo Seetarandoo	Somasoarum	Saulagrama Surroobhotloo	Do		0 11 8	
16	Vaudravavoo Chelamanah	Do	Godavurty Venkatachurloo	Do		0 6 8	
17	Chaboloo Lutchmiah Somayajooloo	Do	Chaboloo Surroobhotloo	Grandson		0 11 4	

14

Remarks.

...ved under Se... ...of Fasly 12... ...with the Pern...

Cattoo ... body

6

...sed to shew ... titles.

...holds certain Doombalahs from ... Zemindars and Managers during ... attachment.

...lahs issued

...ties have not attended to ... ether or not they hold ... les.

...ndars and

...mbalahs

...mindars and

...conamah issued for this land ... go was registered in the Collector's ... 1811, and a receipt granted for

...holds some Doombalahs issued ... her Zemindars.

...ttended to

...ey hold any

...nce has been paid for a long ... known what titles the Original ... s and the purchaser holds only the ... Bill of sale. ... hold 30 Doombalahs issued by the ... indars.

Fort St. George 27th Ma

Names of the persons at present receiving allowances.	Names of the Villages	Names of the original Enamdars entered in the permanent accounts.	Relationship between the original Enamdars and the persons at present receiving allowances	Land resumed as per accounts corresponding with the permanent accounts. Doombalahs		Cuttoobady		Remarks.
1	2	3	4	5		6		
				P	F M			
28 Auradhoola Syaganry Moota naik & Co.	Yadeda	Auradhoolah Lingiah	Do.	u	u u	7	u 4	Doombalahs issued 60 years ago to the Zemindars.
29 Roona Chinna Venkatacharloo	Do.	Roona Venkatacharloo	Son	u	u u	1	2 u	Doombalahs from the
30 Rauchoory Rungacharloo	Do.	Rauchoory Poornacharloo	Grandson	1	4 8	u	u u	in the year Easwaralsongo Zemindar as well as some other tered in the Collectors Office and on the same - The party holds since issued. -
31 Yalaswarapoo Ramanah and Soobanah	Do.	Yalaswarapoo Venkatarunsimha Sastrooloo and Venkata Ceoastna Sastrooloo	Do.	1	5 u	u	u u	the puttahs granted in the year ago by the then Zemindar rachendraranze. -
32 Mylavarapoo Gungadhara Sastrooloo and Soobana ava dhanooloo	Madea pilly	Mylavara poo Soobiah	Son and Grandson	u	10 u	u	u u	not attended to shew whether any titles. -
33 Mookavilly Amanah Dec chatooloo & Soobana	Do.	Mookavilly Gungadhurdoo	Sons	u	u u	u	12 8	not attended to shew their sub accounts exhibits P. F. M. 1-12-8 of viz. of Rupees 9-12-8 one Dootty at first resumed by remitting other 12½ Soons were subsequently Cowance fixed for the same as ants. -
34 Pullaroomoody Singaracharloo	Madeky	Pullaroomoody Singaracharloo	Grandson	1	10 u	u	u u	
35 Vungepoorum Canakamah	Do.	Paramah ga kantooloo	Daughter in law	1	u u	u	u u	not attended to represent hold any titles. -

Land resumed under Ser of July 1221 with the perm remarks.	Cuttoobady		Remarks.
	6		
	P	F M	
Doombalahs issued 60 years ago to the Zemindars.	u	u u	granted
Doombalahs from the	5	u u	
in the year Easwaralsongo Zemindar as well as some other tered in the Collectors Office and on the same - The party holds since issued. -	5	u u	crown
	5	4 8	
the puttahs granted in the year ago by the then Zemindar rachendraranze. -	2	8 u	titles.
	6	u u	
not attended to shew whether any titles. -	8	8 u	
not attended to shew their sub accounts exhibits P. F. M. 1-12-8 of viz. of Rupees 9-12-8 one Dootty at first resumed by remitting other 12½ Soons were subsequently Cowance fixed for the same as ants. -	u	u 1	10
	5	13 12	10 u
not attended to represent hold any titles. -	1	00 18	th Fe

4713

Fort St. George

27th March 1848

Names of persons presently allowed	Pensioners as per 1221 Correspondence Permanent — Total	Amount of Cistbandy	Deduct Cuttoobady	Remaining Surplus	Amount of annual allowances	Amount of Cuttoobady to be credited to the Circar — Total	Remarks
	7	8	9	10	11	12	13 14
	M. F. Jr. Mn.	C R. a. p.	C R. a. p.	C R. a. p.	C R. a. p.	C R. a. p.	
28 Auraa Syaga nah	1	24		24	38 8	38 8	The former titles were registered in the Collectors Office in 1814 and a receipt granted for the same.
29 Noona Vencata	5				2	2	No titles.
30 Rauc Munga	5	10		10	8	8	The party holds 11 Doombalahs from the former zemindars.
31 Yalasu Soobu.	33 15 10	1079 4	222 6 11	856 13 1	509 14 2	222 6 11	732 5 1
	28	6		6	4 8	4 8	The parties have not attended to represent if they hold or not any titles.
32 Myla Gunga Sastro Soobun dhanu	6	8		8	5	5	
	8 8	14		14	9 8	9 8	
33 Moo Aman chatoo	1 10	70 2	17 5 2	52 12 10	11 8 9	17 5 2	78 13 11
34 Pulle Singen	35 14 2	1163 6	239 12 1	923 9 11	530 14 11	239 12 1	770 11
35 Vunga Cana							

February 1848 C. C. Jr.

/ Signed / H. Forbes
Sub Coll. in Charge

Statement

4717

Fort St. George 7th March 1848.

No. 4.

Statement shewing the allowances in lieu of the Subsi[dy] ... Enam Lands in Cotah Ramachendrapooram ... Talook in the Districk of Rajahmundry.

No.	Names of the Villages	Names of the Enamdars or persons receiving the allowances.	Land entered in the Subsidy accounts prepared from fusly 1242 to 1246.	Amount of annual Cist	Deduct Cultivable body	Remaining Cist	Amount of allowances payable to the Enamdars	Amount of Cultivable body to be credited to the Circar	Total	Remarks
1	2	3	4	4	5	6	7	8	9	10
		Brahmins	P. T. M.	Cl. a. p.	Cl. a. p.	Cl. a. p.	Cl. a. p.	Cl. a. p.	Cl. a. p.	
1	Tantapoody	Govindarauzela Mreenevasooloo, Seetanah and Venkataroydoo Vca.	0 11 0	20 0 0	0 0 0	20 0 0	30 13 9	0 0 0	30 13 9	No title deeds are forthcoming but it appears that these allowances have been paid both during the time of the Zemindar, and since the Estate came under Circar management in Fusly 1227.
2	Somaswaram	Davulah Ammanah and Boochemmah Vca.	0 4 14	3 0 0	0 0 0	3 0 0	0 0 0	0 0 0	3 0 0	
3	Madeky	Zillalah Venkamah attached to Lutchmenarayana	1 0 0	20 0 0	0 0 0	20 0 0	23 1 7	0 0 0	23 1 7	
4	Coolamullavaram	Gamoodaula Seetaraumoodoo son of Ramachendrooodoo	0 4 1	8 0 0	0 0 0	8 0 0	4 0 0	0 0 0	4 0 0	
5	Do.	Davaracondah Sastrooloo son of Soobanah	0 4 0	8 0 0	0 0 0	8 0 0	2 0 0	0 0 0	2 0 0	
6	Do.	Cosoory Venkatacroostamah	0 3 0	3 0 0	0 0 0	3 0 0	0 8 0	0 0 0	0 8 0	
7	Yadedah	Gunjaupoo Raunummah	0 8 0	8 0 0	0 0 0	8 0 0	5 12 4	0 0 0	5 12 4	This allowance has been paid for a long time and the Enamdars hold 4 Doombalahs issued by the former Zemindars.
8	Gendamoor	Mokaraulo Sanchetaramoo Sastrooloo	0 5 0	0 0 0	0 0 0	0 0 0	2 0 0	0 0 0	2 0 0	
9	Cameny	Caundragooloo Linganah Do. Raumanemmah	0 5 0	10 0 0	0 0 0	10 0 0	8 0 0	0 0 0	8 0 0	
			3 4 15	80 0 0	0 0 0	80 0 0	79 3 8	0 0 0	79 3 8	
		Mussulmans								
10	Aroopully	Shakemahammud son of Ganzoola Banwakeahel	0 15 0	20 0 0	7 4 0	12 12 0	12 0 0	7 4 0	19 4 0	This allowance has been paid for a long time and Purwanah granted by a mogul authority named Anavardekhan was produced and registered in the Collectors Office in 1811.
		Total	3 19 15	100 0 0	7 4 0	92 12 0	91 3 8	7 4 0	98 7 8	

Rajahmundry District Peddapore 18th February 1848.

E. E. Fr. / Signed / H. Forbes
Sub Collector in Charge

To

J. Sycroft Esqre.

Secretary to the

Board of Revenue

(23)

Fort St. George.

From the Sub Collr. in Charge of — — Rajahmundry — — Sir, Para 8

With reference to the correspondence noted in the Margin, I have the honor to report, that the amount due to Burkoordar Begum Sahibah, the wife of Private Sillar Cawn of the 13th Regiment N.I. therein alluded to, on account of the produce of the resumed maniam land situated in the Village of Nulloor, has been entered in the Statement No. 1, which accompanied my letter of the 18th instant.

2. The original papers which accompanied the Extract from the Boards proceedings are herewith returned.

From Br. 3d Dr. December 1846.
F. D. 19th July 1847.
to D. 17th aug. D.

Rajahmundry District Peddapoor, 22d February 1848

/ Signed / H. Forbes
Sub. Collr. in charge.

Order on the two foregoing letters. Ordered to be brought forward at future meeting.

Vide ~~from~~ 27th April 1848.

(22-24)

Reads the following letter

To

J. Sycroft Esqre.

Secretary to the

Board of Revenue

Fort St. George.

(25)

Sir,

From the Collr. of Nellore

Submitting proposed answer in Civil suit No. 5 of 1847 on the file of the Civil Court of Nellore for sanction

I have the honor to submit for the consideration of the Board of Revenue a + supplemental Complaint by which I have been made a party to a complaint in which, one Annadavoola Venkataredy is Complainant and Shaik Ismayel & Anjoobee alias Anshabee Defendants.

2. It appears that this suit was originally filed in the Court of the District Moonsiff of Coomaltalpoor for the recovery of a debt due on a Mortgage + Bond, but after Decree the execution was stopped in consequence of the lands being declared to be service lands coming under Regulation VII of 1817.

3 Neither the original Complaint nor Bond set forth the boundaries of the land mortgaged, but the supplemental Complaint does, according to which a + plan has been prepared and corroborated by a + Kyfeat taken on the spot from Complainant which

No. 1 Nellore Civil Court No. 5 of 1847. & No. 2

No. 97 of 1836. + No. 3

+ No. 4

+ No. 5

Fort St. George 27th March 1848.-

which distinctly shows that setting aside the two spots of land named, being the service Lands of the Joanna Braigne at Nellore and of the Moolastamaswerapoo Swamy Pagoda the Batum Garden of the Moolastamaswarapoo Swamy Pagoda is without the limits named in the Supplemental Complaint.-

4.- With these remarks I beg to submit the answer I have prepared and beg to request sanction for the defence of this suit.-

Nellore District, Deavandy pully
Coll.r's Cutcherry 9th March 1848.-

/Signed/ G. A. Smith
Collector.

No. 1

To

The Civil Court
in the zillah of Nellore

Plaintiff.-
Annadavoola Vencatareddy } versus

Defendants.-
1 Shaik Samayah
2 Anjoolahee alias Ashalahee.

Supplemental Plaint.-

For the information of the Court I beg to present this supplemental Plaint to shew that I have included G. A. Smith Esqre. Collector of Nellore a supplemental 3d Defendant to the Plaint and that I have stated the Batum Garden to be bounded on the E. by Kenara Garden, on the

Fort St. George 27th March 1848.-

South by the High road and the House belonging to Chenga Ramasawmy and also a Batum Garden, on the west by Poolavar's Garden and Conaroo / a Tank so called / and on the North by the Vengana Channel.- I therefore solicit the Court will be pleased to admit this supplemental Plaint.-

20th July 1847.-

/Signed/ Vencatareddy
/True Translation/
/Signed/ G. A. Smith
Collector

No. 2

No. 134 of 1841
A. S. No. 5 of 1847 Civil Court's file

To The Adalut Court
in the zillah of Nellore

Plaintiff.-
Annadavoola Vencatareddy a Merchant at Nellore.-

Defendants.-
1. Shaik Esmail
2. Anjoolahee alias Ashalahee subsisted upon lands in the habitants of Moolapetta a hamlet under Nellore

I, the Plaintiff, bring this suit against the said Defendants and beg to state that the District Moonsiff of Toommultalpoor had,

had in Suit No. 97 of 1836, preferred before him against the 2d Defendant in the present Suit, seeking for the recovery of Rs. 334-12-2, being the principal and interest of a Document, instituted an Exparte trial and passed a decision in my favor, for the amount of the Complaint, Costs Vacu, in all Rupees 369-13-9 After the Appeal period limited in the above Decree expired, I applied for a warrant, which was accordingly issued by the District Moonsiff and the following property Viz. the House belonging to the 2d Defendant and the Mattam Garden which was Mortgaged to me by her late husband together with a Mangany Land Cawallie with 3 Loomes of Seed and situated near Rangaola Metta, were sequestered. Of these the houses &c. which were put up to sale fetched an amount of only Rupees 120- instead of Rupees 369-13-9 being the amount decreed by the District Moonsiff. Rs. 120 was paid to me, but the remaining Viz. Rs. 250-9-4. could not be realized in consequence of the District Moonsiff having suspended the sale of the Mattam Garden lands &c. as well as the Well in which were Mortgaged to me, and under attachment in execution

of a Precept having been issued by the Court prohibiting the sale and ordering the release of those lands from Seizure - Against the proceedings held by the District Moonsiff to this effect, I presented appeal Petitions in Extra No. 25 and 80 of 1835 in the late Adalut Court of this place stating that the Mortgage Bond executed to me by the late husband of the 2d Defendant was filed in Court, that the late Register had, upon calling for and perusing the Purwanah relative to the Mooloom Garden and the Mangany land referred to in the said Mortgage Bond, recorded his opinion "that the Mangany land was / but not that the whole of the Mortgaged Lands were / granted for the services of the Mosque;" that it will be manifest that the Mooloom Garden was given as an Inam which plugged should therefore be sold. I had also produced by order of that Court an Extract No. 15 of the Jamma Book. Whereupon, the 1st Defendant has filed a Counter motion in No. 435 of 1837 setting forth among other circumstances that he has a right over the lands mortgaged to me and that the Collector allowed them to him in remuneration of his services in the Mosque - Upon this, the Court were pleased to hold proceedings dated the 22d October 1837 stating

stating that as it appears that the said land
were given for the services of the Brogue, my
prayer could not be complied with. From
these proceedings I appealed to the Master
-patam Provincial Court in Extra Pet. No. 36 of 18
and that Court were pleased to call for the
whole record connected with this case, and
perusing the same, to hold proceedings stating
"that they found no sufficient grounds on
"which they might disturb the lower Court
"proceedings in this case, that if the Petitioner
"was dissatisfied with these proceedings he
"at liberty to establish his right by a regular
"suit to have the property under litigation
"sold in satisfaction of his debt, that an
"Extract of these Proceedings be furnished to
"the Zillah Judge of Nellore for his inform
-tion, together with the Summary Records
"received from that Officer." A precept
accordingly issued to that authority. It
appears from the Taheed dated the 18
November 1836 which was issued to Sum
Naraimapah Peishear of Nellore
that the 2d Defendant, should pay
the required services and as remuneration for
enjoy the lands pledged to me by her

Should be 1st Defendant

(22-47)

husband on conditions of supporting also the
1st Defendant; as the 1st and 2d Defendants
are the legal heirs to succeed to the property of
the latters husband as the summd filed in No. 80
of 1835 as well as the Extract No. 15 of the
Sauree Book are sufficient to establish
that the Mooloom Garden mortgaged to me
by the 2d Defendants husband was really
granted as Surva Enam; and as the 1st
Defendant who is in the enjoyment of the
2d Defendants late husbands property and
continued to support the 2d Defendant is
also liable to pay me the remaining balance
of the Warrant, Enam being this suit against
the 1st Defendant, who under the virtue of
the Provincial Courts Precept, has thrown ob-
-stacles against the realization of the amount
of the Warrant issued in my favor and
also against the 2d Defendant an abettor
of the 1st in his said endeavours. As the
Amount of 250-9-4, which is the balance
due on account of the Warrant
issued by the District Moonsiff,
and the costs of this suit will be
realized if the Court be pleased
to sell the Surva Enam Mooloom
Garden

Should be 2d Defendant.

Fort St. George 27th March 1848.-

Garden and the Well therein situated
excepting the Mangany land granted
the services of Mosque, out of the
of the lands which the 2d Defendant
husband mortgaged to one, I pray that
will after examining my Witnesses
Documents be pleased to order that
of the Suma Ennam Moolom Gar
belonging to the Matum as well
the Well therein situated in
Faction of the said Garden
of Rupees 250-9-4 and
the same to be paid to me
costs of the Suit.-

21st June 1841 /Signed/ B. Venkatasa

Reader

/True Translation/

/Signed/ G. St. Smith

Collector

Fort St. George 27th March 1848.-

No. 3

No. 114 of 1834

No. 134 of 1841

A Bond of Debt executed by Goolam Mo-
: huddeen Saib Son of Mahomed Kasim Saib
to Arumadawoola Vencatareddy and dated 26th
August 1830.-

Being indebted to you in 46½
Pagodahs and half Dooglum already paid
to me up to this date and in 3 Pagodahs and
9 Dooglums this day paid, in all Pagodahs
50 and 1/4 Dooglum or Rupees 200-6-a
I execute this Bond to you with an interest
at 1 per Cent and a Mortgage of my share of
the Matum garden given in Muctah to one
Pannee Veerareddy and also that of the
Mangany Mauniem land situated close
to Mangoola Metta and sawable with 3 Coms.
of Seed. I therefore engage my self to
make over to you the said Garden
and Mauniem lands after the expiration
of the given period of the Muctah and
to continue to credit the produce thereof

under

under your seal. and to receive back this my Bond soon after your debt shall have been duly discharged.-

This Bond of debt is written in the handwriting of Cher Kooma dy Coondramaden in the presence of the Witnesses Mahomad Hhojah of Nellore and Jagunnaud haiks and Syed Hoossain the son of Hhasahasoon Syed Ameer.-

/Signed/ Mahomad Hhaja in Persian characters
/Marked/ Rahamed Hhaja
/Dy/ Hhasaha Soonty

/Marked/ Goolam Mahueeden
/a/ Syed Hoossain
/Signed/ Cancaalaoony Moorty
Rooloo. Witness

Filed 24th January 1835
/Signed/ Sud. Ameen
in Persian Characters

An Authenticated Copy of this Bond to be kept in the Record the Original Bond is rele=ed to the appellant Annadanoola Venkata=reddy agreeably to the Court's order exted in Instant passed on Extra Petition No. 206 of 1836 - 21st Sept.

/Signed/ Register

/Signed/ Kapaty Sashagery row
Acting Civil Record Keeper.
No. 97 of 1837.

Received at Page 114 of the Register. No. 32
This Document is delivered by the Plaintiff 30th Dr of the Suit

/Signed/ Sattaya sametaru Moineff

/True Translation/
/Signed/ G. A. Smith
Coll.

No. 4.

Ground Plan of Woorapaud Pota No. 1984 Standing in the Name of Saik Esmayel on account of the Services of Joonnna Rosque at Nellore.-

N

Garden belonging to Luchanakawan

Vengunnah Calava or a Channel.

Bank of the Channel

(Disputed Garden)
Woorapaud Garden No. 1984
being 3 acres 35 Vissums 9 or 1/4 Garloo
in the Name of Saik Esmayel

Cocoanut Trees

E

Mantapum belonging to Ramanadoo Garden.

Plantain Garden belonging to Ramanadoo Garden.

Mantapum belonging to Ramanadoo Garden.

Mulberry Garden of Moolastana-sweraposawa-mypaar.-

Chenga Rama-swamys House

Pacotta well

House in the Garden

W

S

High road.

Received 23rd February.
Enclosure in Arzee
No. 614
/Signed/ G. A. Smith
Coll.

/Signed/ Vencagalapauty Moortyrazo Cunnuno
Desp. 18th Feby. 1848.
/Signed/ Wm. Greenewapsiah
Sahibdar

Fort St. George 27th March 1848.

No. 5.

Kyfeyel given on 17th February 1848, by Annadoorai Venkataredy an inhabitant of Moolapetta a hamlet under Nellore before the Tahsildar of the above Talook.

2. It is understood that you have prefer a Suit No. 5 of 1847 on the file of the Civil Court making the Collector of this Zillah a supplemental Defendant and Saik Esmayel the Grandson (or Daughters son) of Mahomed Kasim an inhabitant of Nellore as 1st and Sujoobebee alias Asthabee the widow of Mahomed Kasim's son as 2nd Defendant, stating forth that the said Mahomed Kasim's son Goolam Mohaddin had borrowed of you a certain sum of Money, giving you in a Mortgage a Mature Garden situated close to the Pagoda at Moolastanasweroony pettah under Nellore and requesting that the Garden land in question be sold, and the Sale proceeds thereof paid to you in satisfaction of your dues. you are therefore hereby required to state the fact as to what are the lands referred to in your Mortgage Bond and what are their Names?

A. The Maugany field called "Naugoo-goonta" and the Natchery garden attached to the Mature Gardens were mortgaged in my Bond. I cannot extend my claims against the said mortgage

Fort St. George 27th March 1848.

Maugany field which I learn was granted on account of the services of the Mosque. Consequently I have relinquished my claims to it, but I included in my Bill of Plaint only the Mature Garden which has been given in the name of the aforesaid Mahomed Casim as Surva Enam, This land is bounded on the East by the compound wall of Kenasa Garden, on the South by the high road and also by the house of Cheija Ramaswamy and the Mature Garden belonging to Moolastana-sweraroo Swamyvar, on the west by the compound wall of Poolavaur Garden and Conaroo (a Tank so called) of Teerthawar and on the North by the Vengana Channel. as the land located within the aforesaid limits was mortgaged in my Bond, I included it in my Bill of Plaint.

2. I, the Tahsildar of Nellore Talook, came yesterday, the 11th Instant to the Garden situated as within the limits above detailed and got the same measured in the presence of the Villagers of Nellore, the 1st Defendant Saik Esmayel and you. Is the Garden which I got measured the very thing ensued for by you?

A. The Garden which was measured yesterday is the very thing which I included in my plaint.

This

Fort St. George 27th March 1848.

32

This Garden is shown in the Circar accounts to be Metta Veerapandi Sola granted on account the Services of Joomma Mosque but it is not kno Natcheny Garden attached to the Maturu Sola M the case is this, how can you say that this Gar is Named Natcheny Garden belonging to Sawa Maturu Sola? State the fact of the case?

A. I do not know the correct name given to it in the Circar accounts but as certain pe used to call the Garden situated within the abov limits "as Natcheny Garden attached to the Maturu Named ac-

2 according to that practice.

We generally called it Natch Garden belonging to Maturu Garden?

A. I called the above Garden "a Natcheny Garden attached to the Maturu Sola" as it is termed so in the Bond exec to me.

/ Signed / Annadavoola Venkatareddy

Given before me on the above date.

/ Signed / M. Swinton

Collector

/ True Translation /

/ Signed / G. A. Smith

Collr

Fort St. George 27th March 1848.

No. 6

To The Civil Court in the Zillah of Nellore

Answer from G. A. Smith Esqre Collector of Nellore and Supplemental 3d Defendant in Suit No. 5 of 1847 Civil Courts file.

From the whole of the Pleadings and ca Miscellaneous Petitions filed by Annadavoola Venkatareddy Plaintiff in the above Suit, it appears that Goolam ca Mohaddeen the husband of Anjoobebee alias Ashabebee had borrowed of the Plaintiff a sum of Money, executing to him a Bond Mortgaging certain Lands. That for the recovery of this amount he lodged a Suit against the 2nd Defendant in the present Suit in No. 97 of 1836 in the District Moonsiffs Court at Soonnultulpoor, who decided the case in his favor, but when the Decree was being enforced a Summary trial was called for whereby it was established that the Mortgage Lands were not available for sale, because they had been made over by the Circar to Saik Sarnayel the 1st Defendant, as a remuneration for his services in the Joomma Mosque at Nellore, and ca the Plaintiff was in consequence referred by

Fort St. George 27th March 1848.

by the late Provincial Court to a regular Suit. Neither in the Original Bond or complaint are the boundaries of the land Mortgaged set forth, as they are explained in the present supplemental complaint, with reference to which a plan has been prepared and is herewith submitted to the Court from which it will be seen that the land called the Mattum Gardens belonging to the Moolastanaswara poosawmy Pagoda is without the limits described in the Supplemental Complaint and the ground within the boundaries is admitted by complainant ever to belong to the former Mosque as entered in a Hyfeyet herewith submitted taken from him on the Spot with reference to the distinct explanation required from him of the land Sued for.

As thus it is clear that the lands of lands sought to be sold by complainant are lands granted for the support of the former and Moolastanaswara poosawmy Pagoda respectively cannot be sold under the provisions of Regulation VIII of 1817 See V the Collector requests the Court dismiss this Suit with costs.

I Signed G. A. Smith
Collector

Fort St. George 27th March 1848.

Ordered that the foregoing letter be submitted with the following address.

To The Officiating Chief Secretary to Government.

(25-26)

To the Offg. Chief Secy. to Government

Sir, Para 1

Submitting letter from the Collr. of Nellore forwarding translations of certain papers connected with Suit No. 5 of 1847 on the file of the Civil Court in which he has been included as supplemental defendant with his proposed answer supported by a plan of the ground recommending that the Collr. be authorized to file the answer and conduct the defence at the public expense.

I am directed by the Board of Revenue to submit for the consideration and orders of the Honorable the Governor in Council the accompanying letter from the Collector of Nellore, dated 9th Instant, forwarding translations of certain papers connected with Suit No. 5 of 1847 on the file of the Civil Court at that Station, in which he has been included a supplemental defendant; and requesting permission to defend the same.

From these papers it

2.

will be observed that this action has been instituted by one Annadavoola Venkatreddy for the realization of a decree amount by the sale of a spot of land, which is described in the Plaint as a Surva Enam Mooloom Garden, together with a well therein situated, Mortgaged to the Plaintiff by the late Ghoolam Mohedeen the Enamdar.

In his proposed answer the Collector

3.

represents

Fort St. George 27th March 1848.

represents that the land sought to be sold by the
Plaintiff is without the limits described in
the supplemental Plaint, and that the ground
within the boundaries named is admitted by
complainants to belong to the Seemma Mosque
dependently of which both spots are Mosque and
Pagoda landed endowments, and consequently
the provisions of Regulation XI. 1817 inalienable
the institutions to which they are attached.
fence which is supported by a Plan of the ground
drawn up by the Talook authorities seems to
Board to be sufficient; they therefore beg to rec-
mend that the Collector be authorized
file it and to defend the action at the
public expense.

Revenue Board Office,
Fort St. George, - - -
27th March 1848. - -

} / Signed / J. Pycroft
Secretary

Fort St George 27th March 1848.

Read the following letter-

To J Pycroft Esqre
Secretary to the Board of Revenue
Fort St George

(27)

From the Collr of Bellary-
Stating in reply to the 3rd letter of the 17th February 1848 that the defining of the limits is in progress and will be more accurately reported when finished and that such limits need not be detailed in the Notification- stating also that the question of Jurisdiction in Civil Matters should be left for further consideration for the reasons set forth-

Sir,

I has the honor to receive your letter
of the 17th Ultimo, calling for information relative to the
limits of the transferred track and the arrangement
for the administration of Justice in Civil matters
on the Ramanandaly Table land-

2 In reply I beg to acquaint you for the
information of the Board, that the defining the limits
is now in progress, and will take a few days for its
completion. When finished I shall report more accu-
rately giving the names or description of the boundaries
&c- But these limits being mere measurements across
or along the Hill and Jungle, it is not of importance
to specify in the Notification the limits of such loca-
lities - It will suffice if the information is placed
in the Records of the Collectors Office &c and of the
Authorities at the Presidency. To describe in detail
the limitations alluded to would be to enlarge the
Notification unnecessarily-

3 There is not a doubt that causes
of Civil Action may arise and that some arrange-
ment is required for the administration of Justice
in such matters - I considered the question originally,
but it appeared impracticable to provide
for

for the same, as the consent of the Rajah of Sondoor could not be obtained thereto. He still evidently wishes to continue to retain in his own hands, as heretofore, the jurisdiction in Civil Matters. Under this difficulty, I am of opinion that the arrangement, as at present existing in virtue of the Rajah's Sunnud, should be left undisturbed for the present.

4 Whether the Sanatarium is built or not, the Police and Criminal Jurisdiction over the Hill and its limits (about to be defined) should be made over by the Rajah. If after a sufficient experience hereof it be deemed absolutely necessary to adopt some mode in which Civil Matters should be disposed of, then the question may be taken into consideration in communication with the Military Authorities.

5 The Board are aware, that should the Jurisdiction of the Hill be vested in Civil Matters in the Courts, a Creditor might immediately adopt measures to attach the land &c. &c. In fact without entering into details, there are innumerable difficulties and unless an out and out sale could be effected, it hardly appears possible to meet the wishes of the Government; but by carrying out the matter to the extent already specified in the letter transmitted, further opportunity will be offered and an opening made for future arrangements.

Bellary District, Collr's Office.
on Circuit, Ramandroog, 2d March 1848. } (Signed) A. Mellor
Collector

Ordered that the foregoing letter be submitted with the following address.

To

27-28

To the Chief Secy to Govt.

In reply to Minutes of Cons. 2d Nov. last submitting correspondence with the Collr of Bellary, transmitting Statement of the increased Establishment necessary for the Police management of the Ramanamalay Hills, stating the defining of the limits is now in progress, recommending that no steps be taken to found for the administration of justice in Civil Matters and pointing out how the tract might meanwhile be defined in the required Notification.

In Cons. 27 Sept. 1847.

To the Officiating Chief Secretary to Government.

Sir,

1 Para I am directed by the Board of Revenue to acknowledge the receipt of the Extract Minutes Consultation of the 2d of November last, transmitting for their information and guidance, Copy of a Resolution of Government, of the same date, on the subject of the proposed transfer of the Ramanamalay Hills in the Bellary District.

In the above Resolution, the Most

2 Noble the Governor in Council authorizes the arrangements for the transfer alluded to, and requests that the Board of Revenue will issue the necessary instructions for the guidance of the Collector and Magistrate of Bellary, directing him to give effect to the Police measures proposed in his letter of the 30th August last, and to submit for sanction in the prescribed form, an application for the increase of expense involved in them. The Board are also requested to obtain from the Collector information as to the limits of the transferred lands and submit the same to Government in reference to the preparation by the Court of Sudr Adawlut of a Notification of the character pointed out in their Register's letter of 25th October 1847.

In

From Coll.r 2d inl 17th Feby 1848
To Do 17th Feby
From Do 2d inl Con 27th March

To Jud Cons 17th Feby 1848.

3 In reply I am directed to submit, for the information of Government, the further correspondence which has passed upon the subject between the Board and the Collector. It will be seen, that in his letter of the 2d February, Mr Mellor furnished the required Statement of the increased Establishment necessary for the Police management of the Hills, and he at the same time submitted a form of Notification for placing the tract in question under the jurisdiction of the Police and Criminal Authorities in the Bellary Zillah. but as the Notification did not appear to the Board to contain a sufficient specification of the transferred District, they were induced to refer again to the Collector for more definite information in respect to the boundaries of the tract. They at the same time suggested the expediency of provision being made for Civil no less than for Criminal Justice upon the Hills.

In Jud Cons 27th March 1848

4 In Mr Mellor's reply to this reference of March last. he states that "the defining the limits is now in progress and will take a few days to its completion. and that on its being finished he will report more accurately, giving the names or descriptions of the boundaries &c &c. but that the limits are mere admeasurements across or along the Hill and Jungle, it is not of importance that

that they should be specified in the Notification. It will suffice if the information be placed in the records of the Collector's Office and of the Authorities at the Presidency." The Collector also admits that it is desirable that some arrangement be made for the administration of Justice in Civil matters, but represents the difficulty of carrying out any measure for the purpose and recommends that no steps be taken, at least for the present.

5 The further information promised by the Collector shall be laid before Government as soon as received. Accordingly it may perhaps be sufficient for the preparation of the required Notification if the tract to which it refers, be described as the Ramanamalay Hill of the Koodeghee Talook, of the Bellary District. and the Jurisdiction of the Criminal and Police Authorities be declared to extend over the said Hill according to the boundaries which are on record in the Collector's Office.

6 Under the representations made by the Collector, the Board agree with him in

in opinion that the question in respect to the administration of Justice in Civil Matters on the Ramanamalay Hill need not for the present be entertained—

Revenue Board Office,
Fort St George,
27th March 1848.

(Signed) T Pycroft
Secretary.

Read the following letter—

To
J. B. Rowpell Esqre
Acting Secretary to the
Board of Revenue
Fort St George

Sir,

I have the honor to acknowledge the receipt of your letter dated 27th Ultimo, transmitting a petition addressed to Government by Rammakka Widow of Narsimha Naid, late Zemindar of Saputhnootoolah in the Poolevindla Taloek in this District, and directing me to report whether her case comes within the provisions of Regulation IV of 1831. The land to which the Petitioner advances her claims is Jaghire Enam, and falls under one of the classes specified in Section II of the above Regulation as extended by Act XXXI of 1836, having been conferred in lieu of a Zemindary forfeited

29

From the Coll.r of Cuddapah

forfeited or held under attachment—This description of Enam is particularized in the List No 4 of Enclosure No 6, which accompanied my letter dated 4th September 1845, and is not among the Classes specified in the Note marginally inserted in the 4th Para of Mr Pycroft's letter dated 20th October 1845, which seemed to admit of a doubt whether preferible to those specified in the Regulation or not.—

Cuddapah District.
Coll.r's Circuit Cutcherry.
at Wellalah 17th February 1848.

(Signed) J. H. Cochrane
Collector

Ordered that the foregoing letter be laid before Government with reference to their Endorsement on Petition No 1907 of 1847 from Rammakka Widow of Narsemmah Naid, late Zemindar of Saputhnoottoolah in the Poolevindla Taloek in Cuddapah.

It will be seen from the above that the land to which the Petitioner advances her claims is "Saghire Enam" and falls under one of the Classes specified in Section II of Regulation IV of 1831, as extended by Act XXXI of 1836, it having been conferred in lieu of a Zemindary "forfeited or held under attachment".

Read

27-30

Fort St George 27th March 1848

Read the following letter

To

T Pycroft Esqr

Secretary to the Board of Revenue

Fort St George.

31

From the Agent to the Govr of Fort St George at Kurnool

Sir,

Adverting to Extract from the Board's Proceedings dated the 10th January last, conveying the Sanction of Government for payment of Rupees 552-3-8 to the Widow of the late Yeomiah alias Ghoolam Nubbee, an account of arrears of Yeomiah due to him till the date of his death, I have the honor to state that the sum in question being found by a subsequent calculation to exceed the actual amount payable to the party interested, a difference of 4 annas on the sum calculated in the late Agents' communication dated 19th July last has been credited to Government, the remaining amount Viz. Rupees 551-15-8 having been disbursed to the party entitled to receive it.

Kurnool,
18th March, 1848.

/ Signed / W. D. Phillips
Agent to the Governor

Resolution thereon.

Resolved that the foregoing letter be submitted for the information of the Honorable the Governor in Council in reference to Extract from Minutes of Consultation dated 7th December last.

31-32

in pass 10th Jany 1848.

Read

Fort St George 27th March 1848

Read the following letter

To

T Pycroft Esqr

Secretary to the

Board of Revenue

Fort St George.

33

From the Coll.r of Chingleput

Sir,

Para. 1.

With reference to the correspondence noted in the Margin, I have the honor to request sanction for employing the temporary Establishment enumerated in the accompanying Statement for a period of 5 Months during the present season of Salt Manufacture at a Monthly Cost of Rupees 84 which is less than the charge sanctioned last year for the same purpose.

2. The very limited number of Peons on the permanent Establishment of some of the Salt Pans, and the unusually large quantity ordered to be manufactured at Cullaor and Veyalaor for supply to the Collector of Madras, render the proposed additional Establishment indispensably necessary, for the prevention of smuggling and fraud, and I therefore trust that I may be permitted to employ the Peons and Pyguts from the 1st Proximo.

/ Signed / A. Freese
Collector

Statement.

To Board 29th March 1847

From Do 22d Apl 48

From Do 9th March 1848.

Chingleput Districts Collector's Circuit Cutcherry, Veeravalloor, 15th March 1848.

4746

Fort St. George 27th March 1848

A Statement of additional Establishment required for the Salt Pans in the District of Chingleput.

	Year	Receipts Ordinary	Receipts Extra-ordinary	Charges Ordinary	Charges Extra-ordinary	Total Receipts	Total Charges	Net Surplus	Net Deficit
Actual as per receipts and Disbursements	1844/45	419831	409	63496	5784	420240	69280	350960	"
Do Do	1845/46	463378	594	54041	5863	463972	59904	404068	"
Do Do	1846/47	397942	162	71446	2940	398104	74386	323718	"
Estimated as per Sketch Estimate	1847/48	380000	200	50000	3000	380200	53000	327200	"

Office to which the Proposition refers	Nature of charge	Proposition Permanent Increase per Month	Proposition Permanent Decrease per Month	Temporary Increase per Month	Temporary Decrease per Month	Casual or Extra-ordinary	Ground of Proposition
		Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	
Chingleput Collectorate	18 Peons at 4 Rupees each	" " "	" " "	72 " "			In sufficiency of the fixed Establishment to protect the Revenue in consequence of an increased manufacture of Salt in the present year at some of the Salt Pans.
Salt Pans	2 Pygusts at 6 Rupees	" " "	" " "	12 " "			
	Total	" " "	" " "	84 " "			

Chingleput District,
Collector's Circuit Cutcherry,
Tirvallore, 15th March 1848.

E. E. F.

/Signed/ A. Freese
Collector

Fort St. George 27th March 1848.

Proceedings thereon — Resolved that the foregoing letter be submitted for the orders of the Honorable the Governor in Council —

(33-34)

The Employment of an Extra Salt Establishment during the season of Manufacture being usual, the Board beg to recommend that Mr. Freese's application be complied with.

Read.

Fort St. George 27th March 1848.

Read the following letter.

To

J. Pycroft Esqre

Secretary to the Board of Revenue

Fort St. George

(35)

From the Collr of South Arcot

Sir,

25th April 1842

With reference to the Board's Proceedings Have the honor to request that you will furnish me with three Tamil Almanacs for the ensuing year Rasiga for the use of mine the Sub Collectors and Head Assistants Offices.

ORIGINAL DESTROYED

South Arcot,
Collr's Cutcherry,
Cuddalore,
17th March 1848.

Signed W. D. Davis
Collector

Resolution thereon. The Collector is informed that the Tamil Almanac for the Current year has not yet been published, so soon as the work is out of the press, Mr. Davis's present application will be attended to.

(35-36)

Read the following letter.

To

J. Pycroft Esqre

Secretary to the Board of Revenue

Fort St. George

(37)

From the Asst Collr of Trichinopoly

Sir,

With reference to the Extract from the Board's Proceedings under date the 21st Instant, I have the honor to submit herewith

4749 Fort St. George 27th March 1848.

herewith a Statement shewing the total amount of damages and Costs to be defrayed by the 2d and 3d Defendants on account of themselves and the Plaintiff be th in Original and appeal Suits as therein required.-

Trichinopoly ...
Coll.r Office
29th February 1848

Signed W. Elliot.
Acting Collector

Statement shewing the total Amount of damages and Costs to be defrayed by the 2d and 3d Defendants on account of themselves and the Plaintiff in O.S. No.43 of 1843 and A.S. No.69. of 1845.-

	Rs	A	P
Amount of the decree, the value of the Cattle to be paid by the 2d and 3d Defendants	23	8	"
Amount of Cost in O.S.	23	10	"
Stampt Papers used in Appeal for pleadings &c	8	"	"
Total Rupees	55	2	"
Cost incurred by the 2d and 3d Defendants in this Suit on account of Peons Batta	"	9	"
Vakeels fees in both Courts	3	11	2
Total	4	4	2
Grand Total	59	6	2
Value of stampt Papers used in the above Suits as per Account Particulars forwarded to the Board with my letter of the 11th February 1848	50	"	"
Deduct to be paid by the Plaintiff as per Original Decree	5	8	"
Net Amount requiring Sanction	44	8	"
Grand Total	103	14	2

Trichinopoly
29th February 1848.

Signed Wm. Elliot
Acting Coll.r

Resolved

4750 Fort St. George 27th March 1848.-

Proceedings thereon.

37-38

Resolved that the letter above recorded together with the former papers on the subject

From Coll.r 11th inst. 21st Feby. 1848.-
Pro. to Coll.r 21st February -"-
From Coll.r 10th January in Con.n 3d March 1845.
From Coll.r 12th Nov.r in Con.n 8th Dec.r -"-

be submitted for the Consideration and Orders of the Honble the Governor in Council..

2. The Original and appeal Suits adverted to in the papers now submitted were defended by the Collector of Trichinopoly at the public expense under the authority of Government noted in the Margin.- The original suit appears to have been decided in his favor but against the Sahibdar and Peshear of Lanlgoody and the judgment in the Appeal Suit has confirmed the Decree of the lower Court.-

From Gov.t 22d inst. in Con.n 25th Sept.r 1843.-
From Do. 13th inst. in Con.n 17th May 1845.-

3. The total amount of damages and Costs decreed in these Suits against the 2nd and 3d Defendants, to be defrayed on Account of themselves and the Plaintiff, Amount, it will be seen from Mr. Elliot's letter of 29th February 1848, to Rupees 59. 6. 2.

4. This sum is however exclusive of Rupees 50-"-" the value of Stamp Papers supplied by the Collector at the Government expense, out of which Rupees 5. 8-" have to be borne by the Plaintiff in the original suit,

suit, leaving a balance of Rupees 44-8-- to be defrayed at the expence of Government on the above Account, standing retrenched in the Accounts of the Collectorate.

5. It will be perceived from a perusal of the proceedings before the Court that the late Collector Mr. Onslow from the first sought to take upon himself all the responsibility for the Acts which form the ground of the suit and to exonerate the 2d and 3d Defendants, his Official Servants, who he explicitly stated had acted solely under his instructions. The Civil Court has refused to recognize this plea and has condemned the Tahsildar and Peishcar in damages and Costs, but as these Officers have by the admission of their superior simply carried out his orders, and as this conduct does not seem reprehensible, the Board beg to recommend that the Acting Collector may be authorized to disburse on account of Government the Amount of Costs and damages awarded, or Rupees 59-6-2, and also that he may be allowed credit in his Accounts for the value of the Stamp Papers employed in the suit amounting to Rupees 44-8--

Read

Read the following Letter.

To J. Pycroft Esqre
Secretary to the Board of Revenue
Fort St. George

(39)

From the Collr of Madura --- Reporting your Petition No. 1280 of 1847 of Chockalinga Pillay Tobacco Renter of Shevagunga Zemindary.

Sir

I have the honor to acknowledge the receipt of the Proceedings of the Board dated the 15th November last, calling upon me to report what compensation should in my opinion be made to Chockalingom Pillay the Renter of Sayer Duty on Tobacco for the Talook of Madaccolum and on Betel and Tobacco in the Zemindary of Shevagunga for Fusly 1253 on account of the resumption of those Farms on the 28th April 1844 during the pendency of the lease without any previous reservation of this right on the part of Government.-

2. The Amounts for which the several Farms were let to the Renter were as follows.-

Shevagunga	Tobacco	Rupees	9,000--
	Betel	"	14,600--
			23,600---
Madura	Tobacco	"	9999---
			33599---

3- They were resumed on the 28th April up to which time the Renter had paid for Shevagunga.-

Tobacco	4630--
Betel	6800--
	11430---
Madura Tobacco	4865---
	16295---

&c

4- She represents that it was usual for the Farms to yield a loss in the first Months of each Fasly which was made up and a balance of profit obtained from large receipts at the end, owing to the number of feasts and Marriages then prevailing..

5- This is no doubt in some degree true. Hindoo marriages are always if possible performed in the "Uttarayanum" when the sun is moving to the North, and the great Madura feast takes place in the same half year. Moreover it is well known that towards the conclusion of their term Renters always drew large supplies into the market by a reduction of the rates..

6- The Renters claim is as follows:-

Loss in Sheyagunga Tobacco in 9 Months	2045-	--
Belid Rent Dr	4027-	--
Madura Tobacco Dr	2494-	--
	8568-	--
Sibbendy	2668-	--
Profit lost	2300-	--
	13536-	--

7- No dependance can be placed on his accounts or on those of the renters of the preceding year which either exhibit a loss or very little profit; for, if such had generally been the result it is obvious that there would have been no bidders for the succeeding Fasly.-

8- The mode of calculation which I would recommend is to consider the rent as 2/3rds of the Actual receipts the remaining 1/3rd being enjoyed by the Renter for his risk and expenses. The aggregate rent for the 3 items from May to July is Rupees 8725. The profit on the same would according to the above mode of Calculation be 4362-8-0, and this I would recommend being allowed him.-

9- It may be said, that being eased of the trouble and expense of Collecting the rents for the 3 Months the Petitioner was not entitled to the remuneration. And that the renters of Extra Sources of Revenue never expected to obtain 1/2 of the Amount of their rents as profit, but as there was probably little or no profit in several of the first Months of the year, as the Renter may have entered into engagements which could not be cancelled on a sudden without expense and as the contract of Government was no doubt broken by the resumption of the rent, and moreover as the Petitioner has waited for several years without any compensation at all, the amount I propose does not seem to me exorbitant. He should be informed that the Arrangement must be understood to bar all claim to interest..

Madura, - - - -
Sivagunga.
8th March, 1848.

(Signed) P. D. Parker
Collector

ordered

Fort St. George 27th March 1848.

Ordered that the foregoing letter be submitted with the following Address:-

(39-40)

To the Officiating Chief Secretary to Government.

To the Offg. Chief Secy to Govt.

Sir,

I am directed by the Board of Revenue to acknowledge the receipt of an Extract Minutes of Consultation dated 26th October last, forwarding a Petition from Choekalinga Pillay, Tobacco and Betel Renter in Madaccolum and Shevagunga in Madura, and desiring them to call upon the Collector to determine what Amount of Compensation should be made to the Petitioner for any loss sustained by him in consequence of the premature termination of his Lease. And in reply to forward the accompanying letter from Mr. Parker reporting on the subject.-

In Cons. 15 April 1847 No. 1280/1847.

In Cons. 27th March 1848.

The sums at which the several farms were let out to the Renter are shewn below.

The Tobacco Farm of Madura for Rupees 9,999-
That of Shevagunga for Rupees - - - 9,000-
The Betel Farm of Do. for Rupees - - - - 14,600-
33,599-

They were resumed on the 28th April 1844 up to which date the renter had paid up in the aggregate Rupees 16,295-

It is represented by the renter that the Farm is usually a losing contract in the first Months of each Fasly and that the loss then sustained is sometimes made good towards the close of the year and a profit realized from the large receipts during the

Fort St. George 27th March 1848.-

flow to the number of Hindoo festivals at that period. This assertion Mr. Parker admits to be true to a certain extent, as Hindoo Marriages are always performed during the "Dettara-yanum" or the half year during which the sun is to the North of the Equator, and as moreover the renters are known to draw large supplies into the Market towards the conclusion of their contracts by a reduction of the tax.-

The sum in which the renter claims for reimbursement both for the losses which he has actually incurred and the profit which he has foregone Amounts it will be seen to Rs. 13,536-- as indicated in the Margin.-

Loss in Shevagunga Tobacco in 9 Months - - - - -	Rs.	2045--
Do. Betel Rent Do. - - - -		4027--
Do. Madura Tobacco - - - -		2494--
		8568--
Sibbendy - - - - - - - - -		2668--
Profit lost - - - - - - - -		2300--
		13,536--

The Collector, however, is of opinion that no reliance what-ever can be placed on the Renter's accounts, and the mode therefore which he recommends for calculating the sum fairly due to the Renter is to take the amount of rent at 2/3rds of the actual receipts, the remaining 1/3rd being regarded as his profit. The aggregate rent for the three items from May to July is given at Rupees 8,725-; the profit on which on the principle above indicated would be a Moiety or Rupees 4,362-8-- which the Collector recommends may be disbursed to the Petitioner.-

This amount appears to the Board under all the circumstances stated by Mr. Parker to be a fair Compensation both as regards the Petitioner and

and Government and they would therefore beg to recom-
= mend that authority may be granted for its payme
to the Renter Chockalinga pillay on the distinct
understanding, however, that the compensation of h
claims must be held as barring all title to interest

Revenue Board Office
Fort St. George, 27th March 1848 } (Signed) J. Dyecroft
Secretary

Read the following letter.-

(41)

To J. Dyecroft Esquire
Secretary to the Board of Revenue
Fort St. George

From the Pr. Coll.r of Coimbatore } Sir,

I have the honor to acknowledge
the receipt of Extract from the Proceedings of the
Board of Revenue bearing date the 21st Instant

2. The payment of the Monthly allowances
to the several religious Institution in this Distric
having been made to the Trustees severally in every
Month. with reference to the Correspondence noted
in the Margin, no surplus Amount has accrued since
November 1842 and under these circumstances the
sum of Rupees 455-1-11 alluded to in my letter
of the 24th Ultimo No. 6 as appertaining to the Pagoda

From the Br. Dated the 24th Sept.r 1842

E. M. 6. 24th July 1840

at Erode, is included in, and forms a portion of
the Amount of 88,835-6-7 which the Government
have directed should be applied to Educational
and other purposes.-

3. With reference to the foregoing explana-
= tion I propose to pass the following
Endorsement

Endorsement on Petition No. 982 of 1845 if appr.
= proved by the Board.

"The proportion of the surplus Fund of
"this Pagoda being included in the general Fund
directed by Government to be appropriated to
Educational and other purposes, the Principal
Collector is precluded from complying with
the request of the Petitioners."

Coimbatore - - - } (Signed) S. C. Stroughton
25th February 1848 } Principal Collector.

Resolution thereon.-

(41-42)

The Principal Collector is requested
to pass upon Petition No. 982 of 1845 the following
Endorsement which he will observe differs but little
from that proposed by him.-

"The surplus Fund of this Pagoda which
"accrued prior to November 1842 having been included in
"the General Fund directed by Government to be appropri-
= "ed to Educational and other purposes, and the entire
"Funds of this institution since that date having
"been duly paid to the Trustees, the Principal
"Collector is precluded from complying with the
request of the Petitioners."-

From the Principal Collector of Coimbatore.- Read letter

(43)

submitting for Sanction an Estimate of Charges
required to be incurred for binding Books
Amounting

(43-44)

Proceedings thereon.

amounting to Rupees 35- - - - -

The Board authorize the disbursement of Rupees 35- - - - / Thirty five / for the purpose stated in the letter above recorded.-

2. They observe that it is customary for Collectors to submit such Charges as the foregoing and those noted in the margin in their annual Statements of Extra Charges

Supply of new articles of Office furniture.
Repairs of old Office furniture.
Pens Bells and Badges
Country Medicines during any prevalent disease
Rent of a House or Ground for any authorized public purpose
Rewards for killing dogs and Snakes.
Value of Stamp papers given gratis to Treasury Servants for Security deeds
Share and Conveyance Fine from Confiscated Tobacco Fee Fee Fee

RECEIVED 30 DEC 1848

= timate, and all the items of this nature are occasionally exhibited in the yearly Statements of Contingent Charges, but this course should be taken when the same Charge is of frequent recurrence.-

3. To obviate the necessity for a special application for authority to obtain at the public expense every article as may be required during the year the Principal Collectors is requested to follow the Course adverted to in para 2.

Read the following letter

To
J. Sycroft Esqre
Secretary to the
Board of Revenue
Fort St George.

(45)

From the Collector of Canara - - -

Reports for the Boards information the practice hitherto obtained for purchasing the necessary supply of Tobacco for the Monopoly of the district, the effect and the measures adopted in the current year for procuring the same.

Sir

I have the honor to report for the information of the Board some circumstances connected with the supply of Tobacco for the Monopoly in Canara, and the measures which I have found it necessary to adopt in consequence

2. The Board is aware that the practice has hitherto been to advertise for tenders and take one contract for the entire supply required for the ensuing year, the consequences of which has been that the contracts have fallen into the hands of the few persons who could alone command sufficient Capital either as contractors or sureties to undertake so extensive an engagement.- These persons do not supply the tobacco themselves but form engagements with sub Contractors by whom it is brought down and delivered at Mangalore. By this arrangement the Sub Contractors and growers have been placed almost wholly in the power of the principal renters, they could not dispose

Fort St. George 27th March 18[illegible]

dispose of the tobacco required and grown with a view to the supply of Canara as to any one else, and the Contractor was thus enabled in a measure to dictate the price at which he would take the Tobacco from them, and to impose other harassing and annoying terms. Out of this state of affairs has grown up an enmity between the two classes which has given rise to combinations amongst the inferior dealers which in the past season threw the tobacco arrangements into great confusion and threatened to put a stop to the supply of this necessary article altogether.

3 The offer last year which was accepted was nominally that of Budrasspah Chetty an inhabitant of Mysore, but the party having the greatest stake in the transaction is said to have been his uncle Yerasa Pow a wealthy Soukar in Mangalore. Many of the regular tobacco dealers in Mysore had come down and were most anxious to obtain a share in the contract to deal with Government, but they could not make arrangements for taking the whole contract and being inhabitants of Mysore could find securities in Canara to a sufficient amount for the due performance of the contract. They returned much dissatisfied at being unable to

Fort St. George 27th March 1808

within the power of the renter with whom they had former disagreements and they entered into a combination to purchase up the whole available supply of tobacco, and thus force the renter to pay an exorbitant price for the quantity he was bound under heavy penalties to furnish. In this they so far succeeded & that while he had entered into an agreement to deliver the tobacco at Mangalore for 58 Rupees he was in many instances compelled to purchase it at upwards of 70 Rupees in Mysore.

4 The delay occasioned by these disputables and negotiations between these parties had however protracted the delivery of the tobacco beyond the usual periods agreed upon, and the storm which occurred in April and wetted and destroyed a good deal of the tobacco before it had been brought down from Mysore, completed the derangement, and finally while the Monsoon was every day expected it was found that the supply destined for the consumption of the several districts during the ensuing year had either not yet reached Mangalore or could not be forwarded on because the Batteau vessels which usually convey it had mostly left or were about to leave the Coast. By great exertions a supply was afterwards procured

procured for the Northern taluks by way of secrecy and at very enhanced prices, the loss of which was of course thrown upon the Contractors, but the whole affair had created so much confusion and that to say nothing of the risk which had been run of the population of this large province being left during the Monsoon without a supply of this necessary article, that I was induced to turn my serious attention to the best means of obviating it in future.

5 I accordingly entered into a correspondence with Captain Montgomery the Superintendent of the Astagram Division of Mysore in which the principal tobacco growing districts are situated and it appeared evident to both of us that the real remedy for the difficulties I have described was to put it into the power of the smaller Merchants to participate in the contracts by breaking up the whole into smaller portions than this small as to supply the tobacco dealers the Government in place of, through the intervention of a general contractor. It further appeared to us that as the persons by whom the tobacco was always in fact supplied, would be ready to deliver it to the Government at the same rate that they received from the Ryots

the large profits usually made by the latter would be saved, and the tobacco obtained at a cheaper rate, while it appeared to evidently advantageous to free the tobacco growers from the dependence in which they had been hitherto held by one man that the Superintendent was induced warmly to enter into my views, and to promise his active cooperation.

6 Under these circumstances it was determined in place of putting up the contract at Trangalore for the entire quantity that tenders should be taken for smaller lots of not less than 100 Candies from parties willing to supply tobacco from Mysore, and with the view of enabling them to furnish the necessary security that the Contracts should be made by Captain Montgomery and forwarded to me for approval.

7 Unfortunately however the failure of the tobacco crops this year, following as it has upon the very deficient crop of last year, has rendered the supply so extremely scarce that it appears from Captain Montgomerys enquiries that there is not actually the entire quantity required for Canara to be obtained at all, and this has led to so much delay in completing the arrangements that I have not hitherto

Fort St. George 27th March 1848

hitherto been able to make any report to the
Board on the subject. I have lately however
received a communication from Captain
Montgomery informing me that he had taken
contracts for the supply of 1000 Candies at the
cost of between 62 and 68 Rupees per Candy
and that he would probably be able to
supply about 300 Candies more at an average
somewhat in excess of that sum. He has stated
at the same time that from enquiries made
the spot he is satisfied that a great saving
the cost has been made, and that the contra
contract could not have been made under the
old system for a less sum than from 80 to 85 Rupees
per Candy.

8 I trust that the Board will afford
If the arrangements which I have in a manner
been compelled to adopt. I need scarcely observe
that in the peculiar situation of Canara the
penalties leviable from the renter, even if rigi
exacted, will not remedy the deficiency of
supply of Tobacco. It is necessary that this should
be received and distributed to the various dep
before the Monsoon, and if from such
circumstances as I have above
detailed, and which prevented the
being done last year, a failure to fulfil the
terms

Fort St. George 27th March 1848

terms of the contract should take place, no
enhancement of the price to be given renders it
possible to supply the Coast districts during the
rains, become the tobacco becomes so much damaged
in its transit as to be unfit for use. It seems therefore
desirable at all events to give a fair trial
to a system by which the Combinations which
have lately existed may be broken up and the
supply rendered more certain, and if it be not
found to succeed, there will be nothing to
prevent the old system from being resorted
to, that is, if the Tobacco Monopoly be contin
ued, which I am induced to hope from the
views entertained by the Board and Government
will not be the case.

I have now entered into with the Mysore
authorities 15 out of the duty of 20 Rupees
per Candy payable to the Mysore State will
be separately disbursed from this treasury
upon the quantity supplied, in place
of being included in the amount of Contract as
has hitherto been the case. It will make no
difference in the actual cost of the article but
will be a more convenient arrangement for the Contractors

by

Fort St. George 27th March 1848

by preventing the necessity for their advancing in the first instance, and will in their manner probably tend to lower the rates of contract

10 There will still remain a quantity of 200 or 300 Candies deficiency below the estimated quantity required for the consumption of the present year, but I hope that this will not actually be required for consumption until the new Crop of next year will be available, or that if it should, some arrangement may be made for procuring it from the Darwar district

Collectors Cutchery
On Circuit Bellikery
27th March 1848

Signed J. L. Blane
Collector

Resolution thereon
45-46

The Boards of Revenue

approve the arrangements made by the Collector for the supply of Tobacco for the use of the Monopoly in his District for the present year as reported in the above letter

Read

Fort St. George 27th March 1848.

Read the following letter

To
J. Pycroft Esqre
Secretary to the
Board of Revenue
Fort St. George.

47

Sir

From the Collector of Malabar

Reporting on the Petition of Manuel Manuel Complaining of his having been deprived of his proprietary rights in certain lands at Cochin

I fear I can give little more explanation with regard to the petition forwarded for report under date 8th ultimo and herewith returned with its enclosures than is contained in two of those enclosures namely those dated 4th and 23d December 1847

2 The petitioner is of opinion that I have acted illegally and harshly in depriving him of his proprietary rights in certain lands (at Cochin) and Compelling him to erect a Sluice for the benefit of the community generally

3 I have explained in my first enclosure above referred to, that the land in question, a garden or plantation, is the absolute property of Government, having fallen into its hands at the expiry of a defined lease.

4 The Government have always been in the habit of treating these gardens as their absolute property, and putting them up to public auction as they fell in. This the petitioner cannot

cannot deny, though he supposes that the only object of the auction was to find what increased rent the lessee could pay and that it was never intended to take the garden out of his hands however much higher an offer might be. The supposition is more ingenious than true. The auction was a bonâ fide one. The lessee only retained possession of the garden in case his offer was, as was frequently the case, the highest.

It struck me that this plan of letting leases might be advantageously attended

5 The plantations let by the Government to some Europeans were sublet by them to crowds of poor ryots. The Mid Aleman system I thought might be exchanged for a Ryotwar one. But in acting on this impression I was desirous to shew consideration to such of the lessees as were of more peculiar respectability. The petitioner was one, and I resolved therefore that tho' his lease was out, he should continue to hold his garden (at an enhanced rate fixed on inspection) on his agreeing to grant his Sub-Tenants certain privileges. He failed as I thought in his promise as the enclosed letter No. 1 hence my making arrangements with the

the Sub Tenants themselves

6 As for the grievance of the Sluice I can say no more than I have said in enclosure No. 2

7 The petitioner holds a Timber yard from the Government. It is thought to be a cause of disease. To remedy this I propose he should make a sluice, telling him that if he declines there are many others who will willingly take the yard off his hands, and do it at their own expense.

Calicut 4th March 1848 — Signed H. V. Conolly, Collector

Endorsement on Petition No. 238 of 1848.

(47-48)

"The Board of Revenue have received from the Collector of Malabar full explanation on the subject of the Petition and they see no reason to disturb the arrangement made by that Officer in the Petitioners case"

Read the following letter

To J. Pycroft Esqre. Secretary to the Board of Revenue. Fort St. George.

From the Collr. of Malabar. — Sir, With reference to the orders of Government under date the 18th January communicated in the Extract from the Proceedings of the Board of Revenue dated 4th February 1848, I have the honor to submit herewith for the necessary sanction a Statement of certain arrears of peishcush payable to Syed Mohomed Moodaliar Cawdry and Syed Boorahan Deen Cawdry, the only Sons and personal representatives of the late Syed Ally Tirohmed Cawdry. — Signed J. A. Hindleyton, Collector

(49)

Madras 18th March 1848.

Statement

1771

Fort St. George

Statement Showing the amount of arrears due to the

No. of Certificate	Name of the Yeomanhdar	amount of Yeomiah per annum	Date of Govt. authority	Nature of the Grant	Period which arrear is due	Total amount of arrears	Explanation of the cause of suspension - Date of payment.	Remarks & orders of the Board Govt. of Revenue
1	2	3	4	5	6	7	8	9 10
		Pz. Ps.				Pz. Ps.		
70 142 and 29	Syed ally Mohomed Caudery	360 - -	7th February 1848 — Communicated in an Extract from the Proceedings of the Board of Revenue dated 17th of the same month.	Charity	From 12th April to 11th October Both Days 5 Months and 1/2 Days.	169 15 5	It appears by a Certificate dated 11th August 1847 from Captain H. Montgomery Superintendent of Istagramum Division in Mysore that the Yeomahdar Syed ally Mohomed Caudy who proceeded to Mysore on obtaining leave from this Office died thereon the 1st October 1846 The deceased received his yeomiah up to 11th April 1846 His sons Syed Mohomed Hoosain Caudy. and Syed Boorancodeen Caudy. who are his personal Representatives have applied for the arrears remaining undrawn by their father up to the date of his death. It is therefore recommended that the necessary sanction for payment to them of the sum entered in Column 7 - may be obtained —	

Madras
18th March 1848

27th March 1848.

Yeomiahdars in the District of Madras —

Signed J. A. Cudlestone
Collector —

Resolution thereon

(49-50)

Resolved that the Statement which accompanies the foregoing letter be submitted to Government with the Board's recommendation that sanction be given for the payment of the arrear amounting to Rupees 169-15-5. due to the late Syed Ally Mohomed Cawdy to his sons Syed Mohomed Moodaries Cawdy and Syed Bowanoo deen Cawdy whom the Collector represents to be the personal representatives of the deceased

(51)

From the Collector of Madras

Read Statement shewing the Gross Collections charges Net Revenue and the Percentage of the disbursements on the Gross revenue for Fasly 1230

(51-52)

Order thereon

Ordered to be recorded

To J. B. Rowlett Esqr.
Acting Secretary to the
Board of Revenue
Fort St. George

(53)

From the Pt. Judr Ameen of Chingleput

Sir

I have the honor to forward herewith a Copy of the Motion presented to this Court on the 23 of Mch. by the Court Vakeel Sunbarayadoo Moodily on behalf of Plaintiffs Appa saumy Moodily and 4 others applying for Extracts from Surveyor Mr. Dightons accounts shewing the entries of the Meerasee Inhabitants of the Village of Conjeevaram. I have also the honor to enclose herein 2 Stampt Papers for the said extracts to be

be copied and request you will order the same to be prepared and forwarded to me as early as practicable.

Chingleput, 7th March, 1818

Signed D. Boyd Sworn Interpr
Principle Sudr Ameen

Ordered that the following letter be sent in reply.

To The Principal Sudr Ameen of Chingleput

(53-54)

To the Pt. Sudr Ameen of Chingleput

Sir

In reply to your letter of the 7th Instant, I am directed by the Board of Revenue to state that they cannot find on the records of their Office any accounts of Mr. Dighton shewing the entries regarding the Meerasi inhabitants of the Village of Conjeevaram, but an Extract from a register of the State of the cultivation of the Village as furnished by that Gentleman dated 28th January 1789 is herewith transmitted.

Pt. Con. 27th March 1818

The two Stampt papers which accompanied your letter under reply are returned.

Revenue Board office
Fort St. George.
27th March 1818

Signed J. Pycroft
Secretary.

Extract

1848

Phazallee 1197.-

Ld. Comm. Cmd. Ld. Q.	H.M.S. Rodney Sail 9 Guns.	H. Lieutenants	Ploughs.	Seamen	Boys	Marines	Commissioners.	Names.	Victualling Office	Seamen	Ld. Q. Colonies.
3 3/10	9	8	4	8	2	"	"	Government Ploughs	"	265	"

Signed Richard Dighton

Supt. of the Dockyard.

The Board proceed to take into consideration the Statements noted below and to record their remarks thereon

55 From the Collectors of Ganjam } Statement of Extra Charges incurred without Estimate during Fasly 1250

56 From the Collector of Vizagapatam } Statement of Saderwared Charges incurred under Estimates in the Magistrates and Government Agents Department during Fasly 1250

57 From the Collector of Vizagapatam } Statement of Extra charges incurred without Estimate in the Revenue Department during Fasly 1250

58 From the Collector of Vizagapatam } Statement of Extra charges incurred without Estimate in the Magistrates and Government Agents Department during Fasly 1250

59 From the Collector of Guntoor } Statement of Saderwared and Extra Charges incurred under Estimate during Fasly 1250

60 From the Collector of Guntoor } Statement of Extra Charges incurred without Estimate in the Revenue Department during Fasly 1250

61 From the Collector of Guntoor } Statement of Extra Charges incurred without Estimate in the Magisterial Department during Fasly 1250

62 From the Collector of Guntoor } Estimate of Extra Charges proposed to be incurred during Fasly 1250.

63 From the Collector of Nellore } Statement of Saderwared Charges incurred during Fasly 1250.

From

The Board proceeded to take into consideration the Statements noted below and to record their Remarks thereon

55 From the Collectors of Ganjam } Statement of Extra Charges incurred without Estimate during July 1250

56 From the Collector of Vizagapatam } Statement of Sadarwared Charges incurred under Estimate in the Magistrates and Government Agents Department during July 1250

57 From the Collector of Vizagapatam } Statement of Extra charges incurred without Estimate in the Revenue Department during July 1250

58 From the Collector of Vizagapatam } Statement of Extra Charges incurred without Estimate in the Magistrates and Government Agents Department during July 1250

From

59 From the Collector of Guntoor } Statement of Sadarwared and Extra Charges incurred under Estimate during July 1250

60 From the Collector of Guntoor } Statement of Extra Charges incurred without Estimate in the Revenue Department during July 1250

61 From the Collector of Guntoor } Statement of Extra Charges incurred without Estimate in the Magisterial Department during July 1250

62 From the Collector of Guntoor } Estimate of Extra Charges proposed to be incurred during July 1250.

63 From the Collector of Nellore } Statement of Sadarwared Charges incurred during July 1250.

From

4777 Fort St. George 27th March 1818.

64

From the Collector of South Arcot } Estimate of Extra Charges proposed to be incurred during Fasly 1257

65

From the Coll.r of Madura } Statement of Extra Charges incurred under Estimate for Fasly 1256

66

From the Coll.r of Madura } Statement of Extra Charges incurred without Estimate during Fasly 1256

67

From the Collector of Tinnevelly } Statement of Charges incurred without Estimate during Fasly 1256

68

From the Coll.r of Tinnevelly } Estimate of Extra Charges proposed to be incurred during Fasly 1257

Order on the 11 abovementioned Statements } Ordered that the necessary remarks of the Board be inserted in the proper Columns of the abovementioned Statements and the same submitted for the sanction of Government.

Read

4

4778
5032

Fort St. George 27th March 1818.

Sr. Cons.y Let.r 1818.

Read again Extract Minutes Consultation dated 20th August 1818 recording observations on a letter from the Board of Revenue dated 18th April 1818, relative to the operation and effect of the Motarpha and Veerabaddy taxes levied in the Districts subordinate to the Presidency of Fort Saint George and calling for further information thereon.

70

Proceedings Submitting general report on the Motarpha Revenue of the Madras Presidency.

Para 1 The following requisitions are contained in the foregoing Proceedings

1st To exhibit by a per centage the proportion of charge which may be fairly placed against Assessment of Revenue.

2d To develope the peculiar character of the Motarpha in the different Districts and to explain the anomalies in the Statement which accompanied the Board's letter above referred to.

3d To notice more fully the features of the tax upon which the Honorable Court have expressed an opinion that it was liable to many abuses the necessary consequence of the uncertain, arbitrary and wholly undefined nature of the tax on which and other grounds it was deemed that its abolition might be advisable.

4th To submit a Statement of the ten principal items which constitute the Motarpha tax

tax in each district and of the total amount
collected from them with the total of minor
items of collection, pointing out those which
may be considered objectionable such as the
Poll tax on married people prevailing in
South Arcot and Chingleput

5th To state the arrears of Pretursha in
those districts in which the tax is levied
and the proportion which the tax bears in
each district to the land revenue and
whether it operates with hardship on any
particular class of the Community.

2 Before entering upon the discussion
of this important subject as connected
with the information now called for, it may not
be out of place to take a retrospect of the past
condition of the Pretursha revenue

3 The particular attention of the
Revenue Officers was first drawn to this sub-
ject at the time of the Decennial Lease
previous to which the Pretursha had not been
distinguished from the Land Revenue, but
as the Decennial Lease was intended to
merge in a permanent settlement of the
Land Tax, of which scheme it was a funda-
mental principle to reserve all other sources of Revenue

2d March 1812 to the Government, the Board called upon all
Collectors to furnish detailed accounts of the
Pretursha and to afford such explanations and
suggestions as might facilitate their adjustment
on satisfactory principles. The novelty of the
enquiry is apparent from the Proceedings in which
the information thus called for was submitted
to Government. The Board were only
enabled to state that the taxes in question
had hitherto been blended with the
land revenue, that their collection was
regulated by customs only and that the
rates at which the same trade or calling
was assessed differed not only in different
districts but also in different parts of the
same District. There was however nothing
to show whether they should be considered
as a fixed demand, the distribution only
of which required adjustment, or whether
they were liable to be increased or reduced
as the circumstances of those subject to
them fluctuated. Some of the local
Officers reported that in former times
the tax and had always been considered
permanent and not liable to extension
except on the arrival of new subjects.

Proceedings
29th August 1814
From Govt 4th
November 1814

but

but the Board considered that however uncertain the practice the principle had been to assess the profits of industry and of stock and the incomes of professions in common with the produce of the land, and that it would not therefore be difficult to satisfy the people that Government possessed a fair and legitimate right to lower, increase or modify the revenue derived from this source according as the means of the contributors may have undergone or may hereafter undergo a change" The remainder of the report from which the foregoing extract was accepted as the consideration of the Veesabaddy System introduced into the Ceded Districts by Lt. Col. Munro "the first among the Officers of Government from whom the principle of the Farcers Trades &c. obtained due consideration"

The Board contented themselves with proving the principle of this System as applied to the profits of trade, but they found so many difficulties to oppose the regulation of the assessment on crafts and professions or Motupha so called, that they decided on collecting

"as heretofore," with a reservation to Government of the power of extending the principle of the Veesabaddy to particular trades as circumstances might seem to require. Drafts of two Regulations prepared with reference to these views were submitted at the same time, the one for the introduction of the Veesabaddy system and the other for legalizing the Collection of the Motupha. The former was afterwards enacted as Regulation IV of 1818. the latter having been revised by order of Government was transmitted as a direct to the Judge Adalut under date 20th May 1819 where it appears to have been overlooked and forgotten

From Gt. 14th Jan. 20th June 1817
Dt. 7th Oct. 18th March 1818
Dt. 21st Nov. 10th Dec. 1818
To Govt. 16th Feby. 24th Sept. 1819
20th May 1819.

Notwithstanding the provision of Regulation XXV of 1802 which declared the collection of Motupha by the Zemindars to be illegal many of them continued to levy it on their own account. This was brought to the notice of Government by the Judge of Masulipatam in 1812, but though the practice was prohibited by a circular order of the Board, it was not wholly relinquished.

From Govt. 20th August 1812

Circulars 12th November 1813
" 17th Augt. 1820

During the same interval it had been likewise made the subject of legal proceedings

From Rajahmundry 8th in Con. 25th Sept. 1820
also From Govt. 11th Dec. 1806 par. 4th.
From Govt. to Coll. Cuddalore
31st Dec. 1806 para. 13
In Con. 29th Jany 1807

No. 994 of 1805
19 of 1805
6 of 1807 date
of Decree 24th Feby 1808

proceedings. The first to
Commercial Residents had to
appear, exempted the weavers
employed by the Commercial
Factories from payment of the Loom tax in 1798
in the Government Lands and in 1802 in the
Zemindaries. The Vizianagrum Proprietor
resisted this interference and maintained
his right to collect the tax by a suit in
the Zillah Court of Vizagapatam. A decree
was passed dismissing his pleas with Costs
which was in appeal affirmed by the Provincial
Court and Under Ded. but the Judges of the
latter Court declared that they Considered
the Zemindars entitled to ground rent for
the site of the Weavers houses. This unsettled
state of the Law having again attracted
the attention of Government the draft of
another Regulation prepared by the Board
for the purpose of clearing up
the doubt was referred to the
Ludr Ud. Dewany Adawlut & elicited a
declaration of the purport of Sections
Regulation XXV of 1802 in favor
of the rights of Government
which neutralized the force
of this

From Govt. 21st Sept. 1821 Con. 27
para. 11th In Con. 21st Sept. 1821

From Govt. 6th Nov. 1821 In Con. 12 Nov. 1821

From Govt. 30th Nov. 1821 in Con. 6th Dec. 1821

From Govt. 19th July 1822 in Con. 25th July 1822

From Govt. 21st June 1825 in Con. 24th June 1825

Lr Govt. 29th Oct. 1821
Lr Govt. 12th Nov. 1821
Lr Govt. 10th June 1825

opinion of the Judges in favor of the Zemindars
claim to quit rent and removed the necessity
for a new Law. The Court however recommended
the enactment of a Regulation for defining
the rules under which the Mokurpha was
levied on the ground that the collection
of any taxes, except under rules formally
enacted, was inconsistent with the Act of Parliament
conferring the power of local legislation. But
to this the Government demurred assigning
amongst others the following important reasons,
that it would be impracticable on account of the
varying character of the taxes in every district,
that the entire discretion with which Govern-
ment was vested in regard to the collection
of those taxes precluded the necessity of
any declaration of the particular mode
to which the right of Collection should be
exercised, and also that it was of much importance
not to pass Regulations or establish particular
modes of proceeding where they can be
avoided, both that the rules of Office may
not be unnecessarily multiplied and that
questions in which the public interests
are involved may, when they arise, be
discussed

Note These observations appear to explain the ground on which Sir Thomas Munro so long and so steadily refused to legislate on this source of Revenue upon which the Hon'ble Court of Directors remark with surprize in their despatch of 10th December 1833 particularly as Sir Thomas had approved of the reformation of the Motinpha in Rajahmundry and had himself carried out the Ryotwary system in the ceded districts

To Govt 27th March 1818

discussed and decided on the real merits and not on points of form.

Shortly before the above correspondence with the Ludr Udalut the Board had recommended the entire abolition of the Loom Tax as a source of Revenue and soon afterwards they obtained the consent of Government for the exemption from its operation of those weavers who were employed by the Government Factories as had formerly been the case in the Northern Districts. This measure however did not meet with the approval of the Honorable Court of Directors and in 1820 the Weavers were again subjected to the demand. The Board at the same time pressed sanction for interdicting the collection of Motupha by all Zemindars who still exacted it except those of the Dillah in Ganjam and Vizagapatam, the Zemindars of Venkatagherry and Gudoor, Nellore, and the Zemindars of Wodiagherry, resumed in Nellore and the Zemindars of Bamuny

From Govt Mrs in Lit No. 24 August 1835

From Hble Court of Directors No. 34 Ltr 1823 Paragg

To Govt 27 February in Con 15 March 1824

Pro 9 March 1820 Paras 15 & 18

To Govt 18 July in Con 7 August 1820

Pro 9th March 1820

and Calastry in North Arcot who still exercise the right and in the 21st Para of the same paper they observed that "they could not take upon themselves to recommend" (as the former Board had done) "the entire abolition of any branch of the Motupha Revenue, which is in fact an income tax on nearly all not employed in agriculture. They consider its present defects to arise from its not having been properly defined and regulated, chiefly in consequence of its having been hitherto blended with the land Revenue." They recommended, therefore, that the Collector should revise the assessment in each district, reporting such items as were objectionable and extending it to persons and places hitherto exempt and to such others as were proper objects of taxation. But to strengthen the Collectors hands and to legalize these proceedings so as to keep them clear of the interference of the Courts, they advise the enactment of a Regulation similar to that, a draft of which was submitted with their Proceedings dated 29th August 1814. This was followed by the submission of a revised version of the proposed Regulation. But Government were

To Govt 9th Nov. 1814

To Govt 20th March 1820

Still

still unwilling to exercise their legislative powers and observed that Regulation I of 1820 provided for the most urgent of the objections embraced in the Draft, viz. for the enforcement of the demand, and they resolved therefore to await the further information which it was proposed to call for

Honorable Court's Letter 11th Dec. 1833 from Govt. No. in Cont. 27th Augt. 1835

6 Here the matter rested until attention was again called to it by the Honble Court of Directors in a despatch dated 11th December 1833, as a source of Revenue which ought not to be neglected, adverting to correspondence between the Collector of Caddapah and the Board on the subject of the extension of the Veesabidy system in 1829 they observed that the operation of the Tax in the ceded Districts appeared liable to few objections, that the principle of the assessment removed all complaints against its distribution and that the only difficulty seemed in fixing the gross amount. The complaints of the Merchants, they remarked, were directed not against the tax itself but against its partial operation. The subject was again referred for the consideration of the local Officers but though replies were received from all the Collectors

Collectors, no measure was founded on the information thus obtained and the matter has remained undisposed of up to the present time

7 From the above it is evident that the stationary condition of the Moturpha for the last 40 years cannot be attributed to any want of anxiety to encourage reformation but to difficulties inherent in the character of the taxes themselves. The nature of the impost, the objections to it as hitherto collected, the improvements required, were clearly pointed out in the earliest recorded proceedings and in terms scarcely differing from those employed at present. It was described as a tax on income derived from the profits of Mercantile Speculations and the gains of tradesmen and artizans, it was seen to be partial in its application to persons and places, to be wholly undefined and irregular, to be objectionable as levied in some cases and to be fairly demandable in others which appeared to have been overlooked, and on various occasions improvements were suggested for defining the demand, for abolishing improper items and for causing such as were just and fitting to bear more equally on all the parties liable to

From Ganjam dated 28th June in Cont. 7 July 1845
From Vizagapatam 5th July in Cont. 11th July "
To Vizagapatam Dated 1st December "
From Vizagapatam 18th March in Cont. 26th March 1845
From Rajahmundry 26th July in Cont. 4th Augt. 6th 1845
From Rajahmundry 2d in Cont. 11 August "
To Rajahmundry 27th November "
From Rajahmundry 6th Dec. 1845 in Cont. 23d July 1845
From Masulipatam 28th Nov. in Cont. 8th Dec. 1845
To Masulipatam 18th December 1845
From Masulipatam 21st in Cont. 30th March 1846
From Guntoor 23d in Cont. 31st July 1845
From Nellore 8th in Cont. 11th July "
From Bellary 24th May in Cont. 6th June "
From Do. Do. Do. "
From Kurnool 20th in Cont. 30th June "
From Cuddapah 17th in Cont. 24th July "
To Cuddapah 17th November "
From Cuddapah 18th Dec. 1845 in Cont. 8 June 1846
From Chingleput 8th in Cont. 11th July 1845
From Salem 9th in Cont. 11th August 1845
From N. Dt. of Arcot 11th in Cont. 23d July 1846
From S. Dt. of Arcot 25th August in Cont. 4th Sept. 1845
From Tanjore 5th in Cont. 22d May "
From Trichinopoly 18th May in Cont. 2d June "
From Tinnevelly 4th in Cont. 11th Augt. "
From Coimbatore 20th August in Cont. 11th Sept. "
To Coimbatore 18th December "
From Coimbatore 2d in Cont. 12th March 1846
From Canara 28th July in Cont. 7 August 1845
From Malabar 10th in Cont. 17th July "

to them. But herein lay the difficulty The ablest and most experienced Revenue Officers had failed in devising the means of accomplishing these ends

8 The Board now proceed to furnish the information called for in the foregoing Proceedings of Government

9 The Board having by a Circular called for full information on the subject, the several Collectors have in their replies exhibited the practice and the varied development of the Ryotwar in their respective Districts As at present levied it yields a gross Revenue

Dft. of 8th April 1845

× Revenue of Rupees 11 39 768 9 inclusive of Rupees 1 1 179 9 8 improperly classed as Moturpha but referrible to land and other sources of Revenue. Two Statements A & B have been prepared the former shewing under the heads of Tax on Trade. Profession. House, Loom &c. the principal items with the amount of Revenue in each District, and the latter the Demand Collection and Balance for the last 10 years. A third Statement C exhibits the charges of Collection and the proportion that may be placed against this source of Revenue in each Collectorate.

10 The general characteristics of the Tax will be found to be the same throughout the Presidency - It is essentially a tax on income but as it has never been placed under defined rules and as its distribution is to the present day nearly in the state in which it came to us from the Native Government the impost is unequally distributed and is accompanied in individual cases by much hardship. The great number of rates, descending in many instances as low as one anna, has arisen from the same cause. The district of Tanjore is the only exception. There

a

Fort St. George 27th March 1818

a house tax consisting of two very moderate rates and levied under a specific enactment Regulation I. 1816. The following summary will exhibit the anomalies which are apparent in the several districts and will afford a general view of the working of the tax

	Trade		Profession		House		Loom	
	Highest	Lowest	Highest	Lowest	Highest	Lowest	Highest	Lowest
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Ganjam	18 5 4	1 1	18	1	3 12 4	1	0 11	1
Vizagapatam	120	2	100	1	2		4 2	2
Rajahmundry	25 8	2	150	1	1 8	4	15	4
Masulipatam	28 8	1	250	1	7 10	1	2 3	1
Guntoor	32 28	1 8	8	1	4		7	39

Para 11. The highest and lowest rates of tax under the several heads of Trade Profession, House and Loom Tax in the Northern Circars are shown in the Margin.

X a vast number of rates are found to exist between the extremes noted

Ganjam 12 The average collection is about Rupees 10000 and is confined to that portion of the district immediately under the Collector yielding a land revenue of about 3½ Lacs. The principle upon which it is assessed is not uniform but varies in every

Fort St. George 27th March 1818.

every part of the district according to the condition in life of the classes who pay it. The extremes of assessment are striking, particularly in the cases of "A. Bangers" the maximum rate being Rupees 8 and the minimum 2 Annas.

X

Vizagapatam Rajahmundry Masulipatam Guntoor

13 Similar remarks apply to the other districts composing the Northern Circars both as regards the description of persons who are assessed to the tax and the want of an approved and uniform system of assessment.

Vizagapatam Collr's Letter dated 1st Decr 1815

From Collr 18th March 1816

14 In the Statement forwarded by the Collector of Vizagapatam the Board remarked on 2 items of apparently similar import, viz "Trade in Fishery" and "Fish Catchers". The acting Collector explained that the former is the privilege of supplying a large portion of the Zemindary of Pal= conda with Salt fish which was farmed out by the Zemindars to an influential man of the Profession who settles with the Traders. The amount paid by this individual is Rupees 115. The latter applies to the profession of fishing. The

The "Wild Tax" is stated to be a farm for the privilege of cutting Timber in certain parts of the Hill Zemindaries and does not seem to the Acting Collector to be objectionable. Motarpha is collected by the Hill Zemindars of Vizagaptam under the denomination of Quit Rent, the provision of Regulation XXV of 1802 prohibiting its collection by Zemindars not having been enforced but "to a certain extent sanctioned by the Officers of Government in as much as when any of those estates have come under temporary management Motarpha has been realized and credited to the estate." When Estates have reverted permanently to the Government the Tax has been collected and entered in the accounts as a separate branch of Revenue. The amount to be paid by each village is fixed by the Tahsildar and the proportion which each individual is to contribute to the sum is usually a matter of arrangement amongst themselves, and all disputes on the subject are usually settled by Arbitrators, no classification of rates has been

From Collr. 5th July 1825.

been laid down but the amount for each village or estate is generally fixed in reference to the total collections therein

The varied application of the tax as local and accidental circumstances suggested is exhibited in Rajahmundry and Masulipatam.

Rajahmundry

In Rajahmundry Sellers of Fireworks, Manufacturers of Coir, Owners of Dhoneys for hire, Sawyers, Boat people, persons employed in Vessels as Gomastahs, Lascars &c and Gatherers of Gold dust are assessed. In Samulcottah one of the largest Towns in the Pittapore Zemindary Palanquin bearers are taxed, which is ascribed to the constant demand for bearers in that locality during the prosperity of the Zemindars having afforded them larger profits than other of the same calling could obtain elsewhere. The "Grain carriers on Cavadies" are taxed in only 5 Talooks, and in the largest villages in which their occupation also tends to yield large profits. These and other anomalies are traceable, the Collector states, to the peculiar circumstances of the localities. Contingent are

are rated at Rupees 150 and Boat people at Rupees 60, but these are explained as constituting the aggregate amounts levied on each class respectively, a puttah being given to the Head Man who settles as he pleases with the contributing parties.

Masulipatam 19. The varieties in Masulipatam are seen in the rating of the following classes Shop Merchants, Venders of Gingely oil, Measurers of Grain, Rice beaters, Dyers connected with Chintz Manufacturers, Indigo Dyers, Iron forgers and furnaces, and Washermen employed in washing Chintzes. Persons having charge of Sheep or Cattle belonging to others are also assessed. In the Frontier Estates of Moneg'd and Linga gerry no Motursha is collected in consequence of the inroads to which the Merchants, Shepherds and others were subject from the Nizams country. People of the same class taxed in one Zemindary are exempted in another, the Systems of assessment and the mode and rates of assessment not having been based on any uniform principle.

Guntoor 18 The district of Guntoor presents its peculiarities. Two Methods of levying the tax are stated to obtain, called Vecabuddy and

and Curabady, the former being a settlement of the whole tax of a Village at once in one amount to be subdivided by the ryots among themselves, the latter an individual settlement, no fixed principle seems to have been observed in regulating the assessment. Brahmins and Soodras engaged in trade enjoy exemption, the tax being confined to the class of Comitties; — Carpenters and Ironsmiths are exempt throughout the District, Goldsmiths partially so, Shoemakers, Potters and Chucklers are exempt in the Palnad but are taxed throughout Guntoor proper. Fees are collected on all grain brought into the populous weaving Village of Perungalgherry at the rate of one Anah per bag. a Nuzzeranah of Rupees 6 formerly paid by the Weavers of Venkatapolem to the Zemindar of Nuzzampatam, but subsequently levied on behalf of Government is still retained and collected in addition to the ordinary Motursha.

The opinions of the Collectors in the Northern Circars are not unfavorable to the Motursha tax as such, probably on the broad principle that all persons should contribute towards the expenses of the State. The want of an uniform System

system is however noticed by them and they advocate relief, but to a very inconsiderable extent, only to certain classes of acknowledged poverty. The acting Collector of Ganjam observes "The Moturpha tax is paid considerably cheerfully by all classes who by the custom of the Country have been formerly subject to the impost. There is no tax more strenuously resisted or more difficult of Collection when endeavoured to be newly enforced." The Sheristadar of each profession, the Collector of Rajahmundry observes, "are loud in their complaints during the settlement every year." The Collector of Vizagapatam thought insensible to the want of an uniform system for this source of Revenue, considers the introduction of any is nearly impracticable, so long as only a fraction of the district is in the hands of Government.

*Reporting to the Zemindaries

Nellore

20 Nellore as regards the classes assessed does not materially differ from the foregoing districts. The highest and lowest rates are marginally exhibited. Of 2071 Villages 771 only are assessed to this tax

Highest 21-7-7
Lowest " 2 "

Bellary
Cuddapah

21 The Moturpha is known in the ceded districts under the names of Veesabuddy and Baghyr Veesabuddy. The former corresponds with

with that portion distinguished as "Trade" in other districts and the latter includes all classes coming under the several heads of "Profession" House and "Loom". The Veesabuddy is levied under a special Enactment Regulation IX of 1818 The "Baghyr Veesabuddy", the Collector of Bellary observes, "a tax on profession or labor is assessed by the Tahsildars themselves with reference to the annual collections and profits gained at the time by each class subject to it. The classes enumerated under these two heads do not materially differ from those who are rated to the Moturpha elsewhere. Manabant or tax on the Settlements of disputes of Caste is a peculiar item in this district (Bellary). It is levied on 7 different Castes but is confined to 11 Talooks only, not being collected in the other 6 Talooks. In some places the Tax is rented out, in others the parties are rated individually. Of 4728 Contributors assessed at Rupees 3520-13, 3934 persons rated at Rupees 2460-10-10 pay either Land assessment, Sodee or Moturpha or both, the remaining parties 794 in number whose proportion of assessment is Rupees 1060-2-2 do not otherwise contribute to the public revenue. Individual Contributions are raised by fixing a certain annual rate per family

+

+

The

Fort St. George 27th March 1800

The renting is guided by no definite rule
and is open to much abuse of power — among
other items under the head of Moturpha
may be noticed "Earth for the manufac
of Bangles" and the Rent of Balapum Sh
A tax is levied both in Bellary and in
-dapah on Sheep from which the agricult
community are not exempt. This item is
considered objectionable by the Collect
of both districts. Laborers are also a sep
22. The Collector of Bellary does
consider the Moturpha in general to be
objectionable, but he suggests certain cha
mode of collection, the main fea
of which are 1st the Substitution of spe
rates for the present undefined syst
and 2nd the discontinuance of the pr
practice of allowing the Talook Authori
to fix the amount payable by each in
-vidual. He however does not explain
what manner the rates should be det
-mined. The Collector of Cuddapah
that the present mode of levying the
tax is objectionable as involving un
cessary intricacy in the accounts as
as on account of the uncertainty at

Kurnool

1800

Fort St. George 27th March 1800.

time the share to be born by each Ryot
is fixed, of the actual amount he will
eventually have to pay.-

23 In Kurnool the Tax was
farmed out during the time of the late
Nabob but this practice has now ceased.
The rates in this district appear to be
maintained on a level with those in Cud-
-dapah. The ability of the party to pay
is stated to have been the rule which de-
-termined the rate, although instances
are not wanting in which due consider a-
-tion was given to the actual condition of
the individuals called upon to contribute.-
For instance in "taxing Looms" it was very
often the capability of the owner to work
it which was taxed rather than the Loom
itself and in fixing the amount it made
a great difference whether the owner was
a man or a woman, old or young, in sound
health or suffering from some infirmity.-
The Commissioner does not think that the
tax falls very heavy on any but the
weavers and one or two other classes.

Chingleput 24th

The rates generally in
Chingleput

Fort St. George 27th March 1848.

Chingleput are low, and the the total
-cenne has increased Considerably, this has
arisen from extension of the tax to parties
who had been previously overlooked or clas
-sed exemption, and not from enhancement of
the amount levied in individual cases
The demand is limited to the highest
which it has been usual to levy on the
leading Members of the different Trades
and occupations, and when any new cla
is brought within the operation of the tax,
the rates of assessment are fixed with
reference to the rates
a Corresponding position. The Acting Col
-lector rests the claims of those who are
engaged in different occupations and clas
to exemption, on what may be determined
in regard to the same classes in other
Districts, and does not think that the
circumstances of this Province present
grounds for a special Consideration
the case apart from the general qu

On account of double assessment — 130 — —
On Petty and temporary Shops — 80 — —
On Shops at Festivals — 209 9 6
Tax on Cowherds — 152 8 —
[illegible] 571 8 6

He is further of opin
that the tax levied
the case stands
there should be

Fort St. George 27th March 1848.

given up. The Loom tax is collected without
difficulty, and the number of Looms has been
progressively improving, 300 new Looms having
been set up in Fasly 1254 - 1844/45

North Arcot 23 The Districts of North and
South Arcot do not present variations from
other Provinces calling for special notice -
Shepherds and Laborers are assessed in both
Districts. In South Arcot owners of Betel
Gardens contribute to the Moturpha as well
as the Land Revenue. The absence of a defined
System is observable in both Districts, and
classes assessed in some places enjoy future
exemption in others. Cattle, Sheep, and Goats
are not liable to Moturpha in North Arcot,
but the Acting Collector thinks, in the event
of this branch of Revenue being retained
generally, that with the exception of Cattle
employed in Agriculture a tax of 1 Pagoda
per hundred on Cattle and half a Pagoda
per hundred on Sheep and Goats might
be levied, which would bring an increase
of 1 Rupees 31000 per annum. This proposition
of the Acting Collector is brought forward
apparently only on the supposition that
a

Fort St. George 27th March 1848

a Revenue is to be drawn in future from
Moturpha in general. He is of opinion that
tax presses with considerable severity on cer
classes and individuals and thinks that
either it should be given up altogether o
that "some new and better defined System
should be established" He is also of opinio
that the levy of Moturpha by the Sayhire
dars and Zemindars of his District bein
open to abuse should be collected on beha
of Government. The acting Collector advoca
the principle of fixing the aggregate amou
for a Village leaving the Contributors to
apportion it amongst themselves. The Coll
of South Arcot recommends that the
"Washermen, Barbers and Pariahs" shou
be relinquished and thinks that a gener
revision of Rates is required.

Salem. 26. The District of Salem does
present any remarkable peculiarities
Collector recommends exemption fro
in the cases noted in the margin, a
which Vazi Jaa on the Heads of Ca
the Settlement of Caste disputes ca
with the "Amanabs of Bellages" gives

Potters
Head Castle Shanbogues
Tamoojacharr
Right Hands
Left Hands
Shepherds
Cumjeegar

Fort St. George 27th March 1848.

Labourers and Cultivators under Enamdars are
assessed because they pasture their Cattle
on Government Lands. The tax on Carts, being a
voluntary Contribution for the repair of Roads,
has been erroneously included in the State-
ment of Moturpha. In the Government Village
of Oravandoo, transferred from Trichinopoly,
no Moturpha is levied, and the omission
appears to have arisen from misapprehension
of the Board's orders. In 21 Surwa Inamens
and 309 Villages held by Polygars, the tax
is enjoyed by several Holders.

Tanjore 27. Tanjore stands altogether distinct
from other District. A Revenue of Rupees
40,134—4—3 is collected in this Province under
the Heads of "House Tax" and "Loom Tax".
The former is levied under the Regulation
I of 1816 at the rates of 1 and 2 Madras
Fanams according to the description of
House, and the Tax on Looms consists of
3 different and very moderate rates and
is fixed with reference to the value of
the Cloth to be worked. In 1836 when
the question of the practicability of in-
troducing the Vesabady into all the

Districts

1805.

Fort St. George 27th March 1807.

Districts generally was under Consider-
the Principal Collector of Tanjore recom-
his opinion that the introduction of the
System into that District would be attend-
with difficulty, and he suggested in lieu
the levy of increased rates of House Tax &c
the rate varying with reference to the Co
of the occupant and other ground measu
-ment of the Houses. It was also pro-
-posed to tax Oil Mills, Cattle not employ
in agriculture, Sheep, Horses, Plantain
Boats, Canoes and Catamarans, at the
same time the Principal Collector expr
his belief that the Motturpha was
always considered a very arbitary and
unequal tax.

Trichinopoly 28

A very inconsiderable Revenue
collected in Trichinopoly from this Bran
The Total demands in Fusly 1253 (1843/44) was R
39971, of which Rupees 3300 is Tax on Loo
Till the period of the decennial Settle
inconsiderable Motturpha Tax which in
cluded also Right and Left Hand Ca
was collected with certain other Taxes
In forming the Decennial Settlement the
Ex

1806

Fort St. George 27th March 1808.

Extra Sources were ordered to be Separated
from the Rents, and from a misconception of
the Local authorities this order led to this branch
of Revenue being given up altogether, except in
a few annuary Villages which are still assessed
and yield the Sum of Rupees 366. This
however is exclusive of the Talooks of Areialore
and Woodiarpollium in which the Tax has
been hitherto collected for the support of the Cool-
-gars. The rates of Tax on Looms in Trichinopoly
and Tanjore nearly correspond. The Looms
in the Fort of Trichinopoly reckoned in 1833
at 784 and some other Looms in the District to
the number of 1339 are exempt from tax. In the
former case before the assumption of the District
but not Subsequently, the Weavers
paid a House Tax for the Support of
the Civil Police. The exemption of the
latter has prevailed since —
Fusly 1223 (1843/44) The Duttahdars in most of the
Villages, it is Stated, collect this Tax from
the Weavers for their own benefit. In
addition to the above the Village Ishes
and Certain Roman Catholics Enjoy Exemption
for the Looms worked by them.—

A.

Tinnevelly 29. A very considerable Revenue amounting to Rupees 9,413-2-3 in Fasli is realized from this Source in Tinnevelly in which the tax on Looms Constitutes nearly half or Rupees 4,467-8-11. The Pull Tax improved on married persons only and assessed to be levied in most instances in addition to a House tax. Thus certain Classes of people are subjected to a double assessment. The Class assessed under the head of Looms are the same generally as in other Districts a Revenue of Rupees 1136-5-0 is realized on sundry persons Enumerated in Statement No 1 which accompanied the Collectors Report of the 4th August 1845. The principal Shops are, Shops where Shanars sell Thread, Bacavil Hutgoolah Sardapoo or Blanket, a tax levied by Poligars for the protection afforded by them, tax on Flocks of Sheep, Tax on person who have the privilege of appropriating dead Cattle, packing up Degries, measuring Paddy, on the Headman of Parahs on Right and Left hand Castes, on Maravas for the income they derive on Markets, and Tax

Tax on Betle nut given for Marriages. It is stated that Cotton Screws and Warehouses of Native Merchants are not assessed in Tinnevelly

Coimbatore 30 A Revenue of above 8,000 Rs. is drawn from this Source in Coimbatore Chiefly under the heads of "Loom" "Profession and House". The amount exhibited under the head of Trade is Rupees 4876-5-11 only. The Rates vary throughout the District and no defined System is to be traced in the levy of the tax. A House Tax is levied on Laborers, according to 16 different Rates.- again in the Case of Washermen no less than 51 Rates exist. Barbers are assessed at 30 different Rates, and Shucklers at 43. a Multiplicity of Rates is also observable in the assessment on Looms. The House Tax under the former Government it is stated, was fixed at Rupees 9-5 a-p to which was added a tax called Sayer vare at Rupees 1-11-5 making an aggregate of Rupees 9-10 which is now levied in one Sum as House tax.- The House Tax on the poorer Classes

the

Fort St. George 27th March 18

From Coll.r 3rd March 1848

the Principal Collector is of opinion that

remittede. He also proposes to limit the

on Looms to Rupees 2-10-0 1-12-0 and

generally and in certain Cases 1-2-0 is

It will be seen that one uniform rate

14 annas is proposed for the House Tax

Malabar 31

In Malabar all classes, agri-

-cultural and other, with a few trifling

-ception, are assessed to the Motorpha and

a Considerable Revenue, amounting in Fa

1233 to Rupees 116,066-12-6 is derived from

this branch. The principal portion of this

amount Rupees 86,22 0

Tax, generally at very low rates, Some

a p/ a p/

not exceeding 4-7, 2-3 and 1-2. The Tax

on Trade yields the inconsiderable Sum

Rupees 10,388-13-3 Bullock Carts, Carria

Bullocks and Grind Stones and some

are assessed, in parts of the District bu

do not appear to be general. The Numbers

or Native Brahmins in Malabar are

only partially taxed, 196 Houses are assess

while 1800 are free. The same remark ap

to the Nairs or foreign Brahmins, and

Collector rather inclines to exemption of

-gether as the proportion which is taxe

forms

Fort St. George 27th March 1848.

forms only a small section of the community.

Canara. 32. The District of Canara yields about 16,000 Rs. as Moturpha. With the exception of a more general extension of the Shop and Warehouse Tax, it does not appear that any alteration has been made in this Branch of Revenue since the annexation of the Province to the British Territories. The great number of rates is a prominent feature in this District. These are adjusted annually as far as necessary with reference to the means of the contributors. Out of 2,281 Villages the tax has never been introduced into 577. The House Tax, comprises no less than 316 rates ranging from 4 Pice to Rupees 24-6-0. The Collector is of opinion that while the Taxes on Warehouses, Retail Shops and Houses from which about 2/15 ds. of the whole Revenue is drawn are retained, those on Shroffs, Fishermen and other classes might be given up as affording room for oppression and corrupt exactions on the part of the petty Revenue Officers. The Moturpha of Canara underwent a partial revision in 1841 when the Tax levied on certain trifling items, and on certain Trades amounting in the aggregate to Rupees 1,373-12-2 was relinquished.

The

Madura.

Fort St. George 27th March 1848..

33..

The circumstances which led to the discontinuance of the Motturpha Tax in Madura are explained in the Boards Proceedings dated 30th April 1827 on the settlement of Fusly $\frac{1235}{1825/26}$:- It was abolished under the orders of Government dated 29th October 1805, on the recommendation of the Board of Revenue and of the then Collector of the District, and arose, as the Board subsequently observed in their Proceedings above quoted, from a misconception of the orders of Government which directed a revision of the Extra sources of Revenue in order that the Ryots might be relieved from all extra demands. They therefore recommended that the Tax should be re-imposed, and the Government in reply observed that they were prepared to sanction the revival of such Taxes as were formerly abolished and were customary elsewhere if the Board on further inquiry were not aware of any objection to the measure. The arrangements for re-imposing this Tax were completed and reported to the Board by the Principal Collector in his letter under date the 9th May 1832, but in consideration of the extremely

In Cons 2d Dec.

From Govt. 25th in Cons 31st May 1827.

In Cons 21st May 1832.

Fort St. George 27th March 1848..

depressed state of the Country at that time after the disastrous season of Fusly 1242 the immediate re-imposition of the Tax was not considered advisable - On a subsequent occasion the Government were pleased to resolve that the Principal Collector should reassess the Motturpha in Madura in the manner suggested in his letter 9th May 1832 - The system proposed in that letter does not materially differ from that of other Districts - The rates it is true were reduced to some order by the introduction of a graduated Scale varying from 24 Chuckrums 2½ fanam, comprising altogether 58 rates exclusive of certain rents which belong rather to the Head of Small Farms - No less than 85 Classes of persons were to be rendered liable to the assessment and the application of the scale of rates would have been altogether arbitrary at the discretion of the assessing Officers - The Revenue expected from the proposed arrangements was Rupees 61455 — 3 — 8. The Board communicated to the Principal Collector instructions for the re-imposition of the Motturpha which were approved by Government - This led to farther representations from that Officer on which

From Govt. 22d in Cons 25th July 1836.

no

no final instructions have been passed, and the order for the re-imposition of the Tax is still in abeyance - The Principal Collector it will be seen, reported that the inhabitants of the Fort of Madura, with whom he first communicated objected to the Scheme in toto because a Tax was already levied under the Head of Customs - and he expressed his concurrence in their reasoning but submitted the revised statements referred to above and stated his readiness to give effect to them..

34. The principle on which they were prepared was as follows..

1st. A Tax on Houses and Bazars fixed at 10 per Cent on the Annual rent of the same. The rates thus obtained were..

R.	a.	P.
"	3	"
"	6	"
"	12	"
1	8	"
3	"	"
6	"	"

2d. A Tax on each which Loom with reference to the value of the Cloth produced at the

the following rates..

R.	a	P.
5	4	"
3	8	"
2	10	"
1	12	"
"	14	"
"	7	"
"	3	6

3d. A Tax of 5 per Cent on the earnings of all laborers and Artisans who at the rate of one Cully fanam per diem were estimated to earn Rupees 50 per Annum for 243 working days, being 2/3ds of the year, this would yield Rs. A. 2 — 8 — each..

4th. A Veesabuddy on the profits of Trade reckoned at 10 per Cent of the Capital employed and the tax was fixed at 5 per Cent on the profits..

35.. It now remains to consider the most desirable course for the future regulation of this tax - A scheme has been proposed by the Acting 2nd and Acting 1st July 1846 inclusive 3d Members of the Board in their Minutes 27th March 1848. recorded upon the subject, which has

for

for its object the remodelling of this source of
revenue on fixed Principles, directly upon the
supposed means of those to be assessed to it.
It has been suggested that the features
which should characterize the present impost
Viz that of its falling upon income should
remain unchanged and that in determining
what classes should be required to contribute
directly out of their income towards the
expences of the State for the protection
they enjoy, the population should be distri-
buted as follows..
1st. Agricultural.
2ndly Non Agricultural. Exclusive of laborers
who subsist by wages whether engaged
in agriculture or otherwise..
3rdly Laborers or Classes who live by wages, or
gain their livelihood by manual
labour, including fishermen but excluding
Artificers, Artizans, Weavers or Manufacturers.

36. It was considered by the advo-
cates of this plan, that although the
Agricultural body is already assessed di-
rectly with a land tax and the income of
laborers is in same measure intercepted
by indirect taxation, these two Classes
should

should not be altogether exempted from the
operation of the Moturpha, but that in
consideration of their having benefited in
common with others by the abolition of the
Sayer duties the imposition of a moderate
house tax as provided by Regulation II of 1816
for Tanjore, would not be a hardship, and
a similar argument was held to be applicable
to the Class who subsist on wages except in
cases of indigence..

37. The non agricultural Class was
defined as consisting of
1. Persons engaged in trade wholesale and
retail..
2. The Manufacturing Classes viz. Weavers
professionally known as such, pariahs and
others who have either taken to Weaving
as a means of subsistence, or work and
loom only for cloths for domestic use..
3. Persons engaged in professions and
handicrafts as Artificers, Artizans &c..
4. Persons living on private income not
included in the other classes enumerated,
and Public Servants of every denomination.

For the whole of the non agricultural
Classes

Classes it was proposed that specific rates of house tax should be fixed.

1st Class Trading Community & Shop Keepers.

38. Two rates say 1 and 2 Rupees for all menor retail Shop Keepers, and specific rates limited in number and on such as might be considered to represent a fair tax on profits, for larger shops and for all wholesale dealers including keepers of Granaries &c., the rates with specification of individuals to be fixed by the Collector for the approval of the Board and subject to review from time to time.-

2nd Class Weavers.

39. It was proposed to discontinue the present practice of taxing the loom as tending to raise the demand to an excessive Amount, to check industry and induce fraud & to fix the tax strictly on the profits or income of the Weavers. The Weavers were distributed into two Classes. 1st those who work one loom for domestic purposes or for eking out a subsistence and 2ndly those who are professionally Weavers and employ a certain amount of Capital a rate of 8 Annas per house appeared to be sufficient for the first mentioned Class and for all others Rupees 2/2 and

Rupees 5 per house was considered a fair Assessment on income whatever number of looms might be worked. If higher rates appeared desirable it would be the duty of the Collector to bring the same to the notice of the Board. Thus the scrutiny into the number and description of looms kept by each individual would cease altogether, and the known condition of each individual would determine the rate he would be called upon to pay.-

3d & 4th Classes artizans &c. Private individuals.

40. For the 3d Class generally two rates as 8 Annas and 1 Rupee were thought sufficient, but it was considered preferable that these as well as the rates to be paid by the 4th Class should be left to be determined in the first instance by the Collector.-

41. In the foregoing suggestions it was wished to confine whatever modification might be deemed necessary to a revision on fixed principles of the existing tax and to keep in view the principles of Section V Regulation I of 1816 which appeared to embrace two points, 1st exemption

of

Fort St. George 27th March 1848.

of the more indigent Classes who gain their subsistence by manual labor, and 2ndly the principle of a moderate rate of general application.

42. Having concisely stated the nature of the measures for the revision of the Mutcurpha tax proposed by the Acting 2nd and 3d Members, it will next be proper to exhibit succinctly the objections urged against it by the Acting Senior Member in the Minute which he has also placed on record on the question.

12th Septr 1846 in Cons 27th March 1848.

43. That part of the proposal which went to tax all persons engaged in trade by imposing specific rates of 1 and 2 Rupees /to be fixed hereafter/ for large Shops and wholesale dealers, Mr. Elliot considered would if adopted perpetuate the main objections which have been urged against the existing system, and the Cess would cease and to be a tax upon income. The only attempt hitherto made to obviate these evils by the introduction of the Veesabadi plan of assessment would be abandoned, and the Government servants having no means of ascertaining the

Fort St. George 27th March 1848.

the comparative incomes of individuals, any enquiries directed towards obtaining a knowledge of their profits would be regarded as inquisitorial - a reproach from which the principle of self assessment is perfectly free.

44. A similar objection appeared to the Acting Senior Member to apply to the second part of the plan - The professional taxes of each trade are equally in principle taxes on profits which must vary infinitely - By adopting as proposed, two fixed rates for looms, whatever their number, this principle is given up - The number of looms or other instruments of his calling worked by each individual presents a tolerably fair criterion of his business - They are known to all his neighbours, are worked openly, are not easily concealed and their registry involves little or no inquisitorial examination or objectionable enquiry.

45. The last mentioned plan of taxing all Classes not enumerated under the foregoing heads, such as the privileged Classes and public Servants of every denomination

Fort St. George 27th March 1848.

denomination though fair in principle & simple in appli
so far at it relates to parties living on their incom
would, Mr. Elliot thought, be unpopular in
practice and would excite a general feeling
of discontent and perhaps of resistance, the
risk of which it would be impolitic to incur
for so trifling an amount of Revenue as the
measure would be likely to realize..

46. Adverting therefore to the variety
of rates of assessment and the conflicting prac
tices which at present prevail in different
districts, it appeared to the Acting Senior
Member that any attempts to enforce
simultaneously one uniform system of assessing
the Moturpha would be injudicious and
attended with great difficulties, and he
was therefore led to the opinion that the
preferable course would be to revise this
source of revenue in each District separately,
due care being taken by a prudent and
systematic course of proceedings to remove
all objectionable and vexatious imposts
and to carry out a general assessment
partaking as nearly as practicable of
the

of the nature of an income or property tax.
If this view of the case be approved the revision
of the Moturpha of each District would con
form the subject of separate proceedings
and the general question would thus be
gradually disposed of.

47. It will now remain for the
consideration and determination of Govern
ment whether the larger and more general
principle proposed by the Acting 2nd and 3rd
Members shall be adopted, or whether the re
form of the Moturpha shall be conducted in
reference to the local peculiarities and cir
cumstances of the several Districts in the
mode advocated by the Acting Senior Member
and on this point the Board beg to solicit the
instructions of Government meanwhile in illus
tration of the course recommended by Mr. Elliot
the Board beg to submit proceedings on the Settle
ment of the Moturpha in Tinnevelly in connection
with which a Minute has been recorded by the
Acting 3rd Member shewing the application of the
Principle advocated by him. This Province has
been selected not only because the revenue
from this source is larger on it than any
other District (with two exceptions) and
bears perhaps more heavily on some of
the classes assessed to it but because the
subject has already engaged the attention
both of this Office and of Govern
ment.

31st July 1847 in Con
27th March 1848.

Salabar
Bellary.

Statement

27th March 1848

under the Madras Presidency for Fusly 1253

Kurnool.			Cuddapa			Nellore.			Chingleput			North Arcot			South Arcot.		
9			10			11			12			13			14		
Rs.	a	p	Rs.	a	p	Rs.	a	p	Rs.	a	p	Rs.	a	p	Rs.	a	p
2308	5	4	9548	"	"	155	13	9	71	8	"	41	3	7	"	"	"
346	8	"	2769	"	"	2494	1	"	508	8	"	1688	15	4	509	15	3
7257	3	8	35085	"	"	3032	10	5	3294	6	6	697	7	2	6958	12	"
378	4	"	1914	"	"	"	"	"	139	"	"	347	15	8	45	4	10
240	2	"	"	"	"	"	"	"	39	"	"	76	6	10	"	"	"
1449	15	"	22879	"	"	1732	2	6	1409	"	"	4657	1	11	235	5	8
11677	6	"	71697	"	"	5179	4	9	5461	6	6	13181	2	6	7750	5	9
7	4	"	35	"	"	"	"	"	34	"	"	18	7	2	3	15	"
406	1	"	1665	"	"				346	"	"	372	12	8	104	14	8
94	10	"	1935	"	"	442	13	"	8	"	"	21	10	2	3	4	1
10948	15	8	58642	"	"	1758	5	"	3988	"	2	1438	1	4	2235	5	10
11455	4	8	97488	"	"	2199	2	"	4350	"	2	1850	15	4	2348	1	4
93	8	"	17358	9	"	"	"	"	"	"	"	918	12	3	23	5	5
224	9	"	"	"	"	"	"	"	"	"	"	127	15	5	"	"	"
2755	15	9	77906			158	2	11	"	"	"	2653	9	1	467	6	
246	7	"	"	"	"	"	"	"	"	"	"	1487	15	9	1205	6	7
4491	12	"	362	"	"	5244	3		2888	12	4	1677	2	9	5758	14	3
37513	9		28853			6831	2		28881	24		6865	7	3	7034	1	9

Fort St. George 7th March 1848.

Salem.	Tanjore.	Trichinopoly.	Tuticorin.	Salem.	Coimbatore.	Canara.	Malabar.	Madras.	Total.
15	16	17	18	19	20	21	22	23	24
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
" " "	" " "	" " "	" " "	" " "	757 " 10	" " "	" " "	" " "	" " "
442 15 3	" " "	" " "	" " "	21 4 6	623 1 1	" " "	" " "	" " "	" " "
6175 2 7	" " "	" " "	206 15 8	9 11 5	3276 7 6	" " "	" " "	" " "	" " "
356 2 6	" " "	" " "	" " "	3 6 "	133 15 2	" " "	" " "	" " "	" " "
" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "
5169 11 8	" " "	" " "	" " "	7 4 "	85 13 4	" " "	" " "	" " "	" " "
12843 15 11	" " "	" " "	206 15 8	41 9 11	4876 5 11	5773 9 10	10388 13 3	" " "	306751 8 8
" " "	" " "	" " "	" " "	" " "	" " "	" " "	1348 10 11	" " "	" " "
1470 4 11	" " "	" " "	" " "	7 8 9	1580 13 2	969 9 7	480 3 5	" " "	" " "
1742 10 4	" " "	" " "	6 8 "	7 10 3	1450 6 8	" " "	584 3 6	" " "	" " "
14008 3 3	" " "	" " "	" " "	35 6 "	28942 8 3	3296 " 7	11680 3 "	" " "	" " "
16921 12 6	" " "	" " "	150 12 8	43 5 11	33349 4 11	4265 10 2	14093 4 10	" " "	207306 10 "
" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "
" " "	" " "	" " "	159 4 5	23 5 6	" " "	385 7 7	1428 7 6	" " "	" " "
" " "	" " "	" " "	" " "	3 " "	16166 9 4	" " "	" " "	" " "	" " "
" " "	" " "	" " "	" " "	" " "	" " "	627 6 9	" " "	" " "	" " "
" " "	" " "	" " "	" " "	" " "	" " "	4905 5 9	85194 1 10	" " "	" " "
" " "	" " "	" " "	" " "	20 5 10	" " "	" " "	" " "	" " "	" " "
13319 12 10	21916 11 6	" " "	" " "	2.3 8 10	16166 9 4	5918 4 1	86622 9 4	" " "	245254 " 3

Fort St. Geo[illegible] 27th March 1828

ame.	Vizagapatam	Rajahmundry	Masulipatam	Guntoor	Bellary	Kurnool	Cuddapah	Nellore	Chingleput. North arcot.	South arcot.
	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p
	" " "	" " "	" " "	" " "	" " "	" " "	" " "	184 5 6	" " "	315 " "	286 1 "	2 12 10
	123 " "	" " "	1637 " "	869 " 9	" " "	6,713 " "	16 " "	5064 12 10	1264 4 7	4897 " "	1251 9 6	4906 11 "
	146 " "	" " "	14525 14 9	6463 7 8	" " "	" " "	2,467 4 "	27434 4 "	11181 14 6	9223 1 4	10350 14 9	19763 12 5
	" " "	" " "	10 4 "	" " "	" " "	" " "	4,750 3 "	27 11 5	" " "	" " "	29 12 "	21 " 6
	" " "	" " "	223 " "	347 1 10	14238 9 11	44 " "	125 1 "	1426 13 11	218 15 "	74 " "	523 15 8	617 2 1
	5 10 9	957 14 2	16396 2 9	7679 10 3	14238 9 11	74675 " "	7716 " "	34137 15 8	12665 2 1	14509 1 4	12442 4 11	25311 6 10
	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "
	" " "	" " "	" " "	" " "	" " "	3543 " "	" " "	" " "	" " "	" " "	" " "	" " "
	" " "	" " "	" " "	" " "	" " "	1428 " "	" " "	" " "	" " "	" " "	" " "	" " "
	" " "	" " "	" " "	" " "	" " "	"

Fort St. Geo. 27th March 1848.

Salem.	Tanjore.	Trichinopoly.	Tinnevelly.	Madura.	Coimbatore.	Canara.	Malabar.	Madras	Total.
15	16	17	18	19	20	21	22	23	
Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p
" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "
16,242 6 7	" " "	" " "	" " "	" " "	2,108 5 1	" " "	115 8 "	" " "	" " "
22,357 10 10	" " "	3,000 11 10	2,963 13 "	" " "	25,851 8 "	" " "	3,824 1 1	" " "	" " "
88 8 "	" " "	2,454 3 3	39,275 9 8	" " "	148 15 6	" " "	" " "	" " "	" " "
2,971 12 4	" " "	45 8 "	58 13 10	" " "	612 9 1	" " "	" " "	" " "	" " "
41,660 5 9	18,217 8 9	5,500 7 1	42,467 8 "	" " "	28,726 5 8	" " "	3,939 9 1	" " "	362,976 12 8
" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	3543 " "
" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	1408 " "
" " "	" " "	133 " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "
" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	29 " "
" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	434 12 "
" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	1437 " 6
" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	1155 1 "
" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	6781 9 9
" " "	" " "	" " "	" " "	" " "	" " "	" " "	1022 8 "	" " "	2558 2 5
" " "	" " "	133 " "	" " "	" " "	" " "	" " "	1022 8 "	" " "	17479 9 8
84,745 15 "	40134 4 3	5997 11 2	105866 13 11	" " "	83118 9 10	15957 8 1	116066 12 6	" " "	1139768 9 "
2,480 5 10	65 Villages of share of Pagoda	D. Manium	7453 11 8				Deduct Remissions		16944 10 8
82,265 9 2			98413 2 4				Net amount		1122823 14 4

Statement

Fort St. George 27th March 1848.

B

and Balance of Revenue from Fasly 1244 to 1253 in the several Districts

Fasly 1244.																							
										Fasly 1245.													
										Demand.			Collection within the Fasly.			Subsequent Collection.			Remission granted.			Remaining Balance.		
egment		Remission			Remaining																		
ction.		Granted.			Balance.																		
a	f	Rs.	a	f	Rs.	a	f			Rs.	a	f	Rs.	a	f	Rs.	a	f	Rs.	a	f	Rs.	a	f
11	5	15	15	6	"	"	"			7560	4	2	4980	15	3	521	7	4	2,057	13	7	"	"	"
10	7	167	15	11	"	"	"			5011	10	2	4956	9	"	52	6	"	2	11	2	"	"	"
62	3	1968	13	10	"	"	"			38434	15	6	31563	2	4	6476	12	6	405	"	8	"	"	"
"	"	"	"	"	"	"	"			13504	8	7	13504	8	7	"	"	"	"	"	"	"	"	"
10	1	601	7	4	"	"	"			32805	13	1	29935	11	11	2424	14	11	445	2	3	"	"	"
9	"	172	15	"	"	"	"			252041	8	"	250844	12	"	496	12	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"			"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
9	8	691	15	9	"	"	"			126250	6	"	124850	12	6	1182	11	10	216	14	6	880	13	6
1	6	"	"	"	978	6	"			16758	11	2	16676	7	2	201	6	6	"	"	"	"	"	"
12	8	52	15	2	"	"	"			15385	6	7	14238	5	7	1201	6	11	145	10	1	"	"	"
"	11	26	11	11	"	"	"			30972	2	"	30800	14	1	138	13	3	32	6	8	"	"	"
5	6	"	"	"	"	"	"			33813	5	10	33284	15	8	228	6	2	"	"	"	"	"	"
3	10	212	3	3	"	"	"			78071	8	5	77221	15	4	670	2	6	170	6	8	"	"	"
4	1	"	"	"	"	"	"			35768	3	6	35759	13	10	8	5	8	"	"	"	"	"	"
12	7	"	"	"	"	"	"			5521	5	3	5468	2	5	53	2	10	"	"	"	"	"	"
3	"	3054	11	11	"	"	"			98036	8	8	75798	14	2	16102	11	"	3134	15	6	"	"	"
"	"	"	"	"	"	"	"			"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
10	6	484	2	3	"	"	"			70310	2	6	69392	14	5	555	13	10	361	10	3	"	"	"
"	"	"	"	"	"	"	"			10571	3	4	10486	8	2	84	11	2	"	"	"	"	"	"
15	7	14	10	11	"	"	"			110476	14	2	110465	5	"	"	26	10	11	2	4	"	"	"
"	"	"	"	"	"	"	"			"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
311	2	7464	9	9	978	6	"			980994	9	9	942220	7	5	30909	7	2	6983	13	8	880	13	6

Fort St. George

1828

under the Madras Presidency.

27th March 1848.—

Demand.	Collection within the Fusly.	Subsequent Collection	Remission granted	Remaining Balance.
Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p
12695 1 5	9706 9 10	2648 2 7	320 5 "	
5602 14 "	5050 3 6	321 14 "	232 12 6	
47256 15 3	39817 13 4	5673 3 "	754 14 "	
14705 5 7	14705 5 7	" " "	" " "	
38733 2 11	34990 9 8	3325 7 3	417 8 "	
250344 2 "	246568 " "	3776 2 "	" " "	
" " "	" " "	" " "	" " "	
127105 11 6	124972 7 3	1912 4 9	220 8 6	
17593 9 3	16568 3 4	209 9 10	" " "	
15430 2 10	14461 7 2	927 7 8	41 4 "	
32295 7 4	32240 5 3	29 8 1	25 4 "	
35544 5 7	35541 9 8	2 12 "	" " "	
70067 13 2	70526 5 8	416 10 9	124 12 "	
37198 9 2	37099 4 7	95 13 7	" " "	
5803 13 2	5539 9 3	264 3 11	" " "	
10362 3 11	8478 12 10	1656 2 1	228 8 "	
" " "	" " "	" " "	" " "	
62078 " 7	45578 4 8	15682 " 11	817 " "	
10644 13 10	10544 9 10	100 " "	" " "	
11402 4 7	11387 4 7	15 " "	" " "	
" " "	" " "	" " "	" " "	
1006121 6 3	923082 4 7	52924 9 8	7208 8 "	

Fusly 1247.

Demand	Collection within the fusly	Subsequent Collection	Remission Granted	Remaining Balance.
Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p
10,355 11 8	14,707 13 4	925 9 6	732 4 10	" " "
6037 15 4	6022 8 8	15 2 8	" 4 "	" " "
47,783 4 9	42,754 9 11	3,455 11 4	1,572 15 6	" " "
15,810 12 9	15,810 12 9	" " "	" " "	" " "
44,621 14 9	40,653 2 2	3,466 13 5	466 " 5	25 14 9
2,55,184 12 "	251,150 11 "	3976 2 8	57 15 4	" " "
" " "	" " "	" " "	" " "	" " "
1,28,277 11 8	1,26,507 13 1	1,660 4 7	109 10 "	" " "
18,423 2 8	17,140 14 11	509 11 7	" " "	772 8 2
13,978 1 2	10,218 " 1	3,752 12 2	7 4 11	" " "
32,862 9 "	32,709 9 9	140 12 6	11 " 9	1 2 "
37,453 7 9	36,955 8 8	497 15 1	" " "	" " "
67,044 8 "	66,610 " "	330 12 6	103 11 6	" " "
37,713 9 1	37,704 15 8	8 9 5	" " "	" " "
6078 5 4	6065 11 7	12 9 9	" " "	" " "
1,05,633 13 1	88,873 12 9	17,019 15 9	740 " 7	" " "
" " "	" " "	" " "	" " "	" " "
65,081 5 7	62,838 7 3	1,913 14 7	927 15 9	" " "
9,928 3 4	9,848 3 4	80 " "	" " "	" " "
111,107 5 4	1,10,782 13 11	299 3 "	10 14 "	14 6 5
" " "	" " "	" " "	" " "	" " "
10,20,985 9 3	9,77,365 7 10	38066 " 6	47401 7	813 15 4

under the Madras Presidency.

Fasly 1246.

Demand.			Collection within the Fasly.			Subsequent Collection			Remission Granted.			Remains Balance.		
Rs.	a	p	Rs.	a	p	Rs.	a	p	Rs.	a	p	Rs.	a	p
12695	1	5	9706	9	10	2648	2	7	340	5	-	"	"	"
5604	14	"	5050	3	6	321	14	1	232	12	5	"	"	"
47256	15	3	39817	13	11	5673	3	"	1764	14	4	"	"	"
14705	5	7	14705	5	7	"	"	"	"	"	"	"	"	"
38733	2	11	34990	9	8	3325	7	1	414	8	4	2	9	10
25034	2	"	24656	"	"	3776	2	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
12710	11	6	12497	7	3	1912	4	9	22	15	6	"	"	"
17593	9	3	16568	3	4	209	9	10	"	"	"	815	12	"
15430	2	10	14461	7	2	927	8	"	41	4	"	"	"	"
32295	7	4	32240	8	3	29	13	11	25	42	"	"	"	"
35544	8	7	35541	9	8	2	11	"	"	"	"	"	"	"
70697	13	2	70526	8	8	416	10	9	124	12	9	"	"	"
37198	9	2	37099	11	7	98	13	7	"	"	"	"	"	"
5803	13	2	5539	9	3	264	3	11	"	"	"	"	"	"
103621	3	11	84785	12	10	16561	2	1	2274	5	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
69075	"	7	48576	4	8	18654	"	1	1845	11	10	"	"	"
10644	13	10	10544	13	10	100	"	"	"	"	"	"	"	"
111402	4	9	111387	9	11	4	"	"	10	92	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
1006121	6	3	943082	"	7	54926	11	2	7295	6	9	818	9	8

Cutcherry Circars

Demand. Collection Balance.

Cutcherry Circars

Demand. Collection Balance.

Ceded Districts

Demand. Collection Balance.

Ceded Districts

Demand. Collection Balance.

Grand Total. 836

Grand Total. 836

4829 | Fort St. George. 27th March 1848.—

Fusly 1248—

Demand			Collection within the Fusly			Subsequent Collection			Remission Granted			Remaining Balance		
Rs	a	p	Rs	a	p	Rs	a	p	Rs	a	p	Rs	a	p
16357	3	11	10458	13	1	3320	6	5	2578	-	5	"	"	"
6047	5	9	5962	2	6	31	14	11	53	4	4	"	"	"
42495	10	2	37296	6	7	3084	11	10	2114		7 9	"	"	"
14735	3	11	14735	3	11	"	"	"	"	"	"	"	"	"
48476	4	2	44411	12	10	4036	6	2	"	"	"	28	6	7
253704	9	"	243479	12	"	10181	3	3	43	9	9	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
133672	9	"	129091	11	6	4175	12	"	405	1	0	"	"	"
18570	14	8	17392	9	1	446	2	5	"	"	"	731	3	2
13619	11	"	10367	8	9	3100	8	7	114	9	8	31	"	"
33915	1	4	33778	8	4	77	12	9	57	11	3	1	2	"
38905	14	5	38063	2	10	842	5	1	"	5	5	"	"	"
70426	2	7	70187	7	5	198	4	5	40	5	9	"	"	"
38740	2	3	38732	6	1	7	12	2	"	"	"	"	"	"
6013	9	3	5996	15	3	16	10	"	"	"	"	"	"	"
106359	9	10	93083	10	1	12746	2	3	529	13	5	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
66486	9	10	66486	9	10	"	"	"	"	"	"	"	"	"
10203	9	7	10133	9	7	70	"	"	"	"	"	"	"	"
111327	12	2	111277	4	10	12	9	7	10	13	9	27	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
1030066	14	10	980935	10	6	42348	9	10	5951	4	2	831	10	

Fusly 1249.

Demand			Collection within the Fusly			Subsequent Collection			Remission Granted			Remaining Balance		
Rs	a	p	Rs	a	p	Rs	a	p	Rs	a	p	Rs	a	p
9319	3	7	6989	5	11	43	4	5	2270	9	3	"	"	"
6245	"	2	6070	13	10	64	13	9	94	11	9	8	8	10
40900	15	3	35908	6	4	2570	2	"	2428	6	11	"	"	"
11712	7	8	11201	3	4	439	8	5	"	"	"	71	11	11
44200	1	7	34092	3	5	10165	3	9	"	"	"	2	10	5
250185	11	"	254188	6	"	1875	4	7	122	3	5	"	"	"
40920	4	1	28770	6	11	4633	7	2	4522	6	"	"	"	"
134583	6	5	131224	5	7	3293	5	5	105	11	5	"	"	"
20493	5	3	18204	1	8	1303	15	"	"	"	"	985	4	7
13339	8	9	9309	12	7	3941	4	2	"	"	"	88	8	"
34236	9	4	34102	8	5	131	3	5	1	11	6	1	2	"
39800	11	3	38272	"	8	1583	4	5	5	3	2	"	"	"
71000	4	3	71210	1	5	357	2	7	24	"	3	"	"	"
39307	6	6	39298	1	4	9	5	2	"	"	"	"	"	"
5214	1	2	5065	13	7	148	3	7	"	"	"	"	"	"
106492	12	10	93508	6	5	12345	2	9	519	38		"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
68095	-	1	68157	6	11	12	5	5	4006	52		58	4	7
10552	6	2	10552	6	2	"	"	"	"	"	"	"	"	"
110580	12	1	110358	3	7	157	1	2	10	139		54	9	7
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
1008582	2	5	1010050	2	1	40014	1	2	10641	-	3	1270	11	11

1830. Fort St George 27th March 1848.—

Fasly 1250

Demand			Collection within the fasly			Subsequent Collection			Remission Granted			Remaining Balance		
RS	a	P	RS	a	P	RS	a	P	RS	a	P	RS	a	P
8,794	14	0	6,559	1	8	224	"	8	654	5	4	1,254	0	4
6,205	9	2	5,963	1	"	42	2	1	"	"	"	180	6	1
40,935	"	1	34,099	13	8	3,581	4	1	2553	11	4	"	"	"
15,864	4	5	15,053	2	4	420	2	4	"	"	"	93	15	4
39,134	"	4	31,485	4	8	4,209	14	4	"	"	"	43	13	4
2,50,589	8	"	2,54,215	10	3	2,163	4	5	210	9	4	"	"	"
37,130	1	3	28,122	9	5	6,171	"	11	"	"	"	2,842	6	1
13,693	15	10	13,43,15	1	1	3,135	8	10	221	4	11	"	"	"
21,322	9	9	19,830	1	"	390	10	8	"	"	"	1109	14	1
13,484	13	1	10038	6	"	3,330	11	2	"	"	"	115	11	1
34,902	6	10	34,713	6	4	188	5	9	"	10	6	"	"	"
39,038	15	1	35,293	6	5	4,334	11	2	10	13	6	"	"	"
41,984	2	3	41,849	15	6	69	4	1	66	11	8	"	"	"
39,841	15	2	39,831	13	4	10	1	10	"	"	"	"	"	"
6,855	5	11	5,936	8	4	118	13	4	"	"	"	"	"	"
100,900	13	"	92,448	15	5	13,734	14	9	499	8	10	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
41,549	9	8	40,379	9	9	522	11	2	534	6	5	112	11	4
10,698	5	2	10,698	5	2	"	"	"	"	"	"	"	"	"
110,924	4	1	110,002	8	3	814	13	5	8	4	4	98	12	1
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
10,94,902	12	10	10,12,131	12	6	4,694	5	3	4,438	12	8	5,884	2	5

Fasly 1261.

Demand			Collection within the fasly			Subsequent Collection			Remission Granted			Remaining Balance		
RS	a	P	RS	a	P	RS	a	P	RS	a	P	RS	a	P
8131	11	0	6,220	"	"	699	"	1	547	4	4	659	4	1
6,211	"	"	5,814	9	4	180	2	"	"	"	"	233	4	5
42,000	11	1	38,088	11	10	3,450	4	11	"	"	"	2,241	10	4
10,020	5	2	15,402	2	6	1004	3	4	"	"	"	210	14	11
39,034	14	6	34,025	10	4	4,494	6	4	"	"	"	214	13	4
2,59,800	11	"	2,57,099	14	10	2,059	13	11	100	14	3	"	"	"
40,420	"	4	34,808	11	"	4,831	12	3	"	"	"	779	9	4
1,38,411	"	4	1,34,524	14	0	3,800	11	4	450	6	6	"	"	"
20,690	10	5	18,963	3	4	455	8	"	"	"	"	909	15	1
13,430	3	4	9,525	14	4	6,015	14	10	"	"	"	188	6	5
35,588	1	"	32,901	14	4	2,594	4	4	31	8	2	1	"	2
39,394	8	4	35,964	8	3	3,405	8	1	4	10	"	"	"	"
4,3134	13	0	42,818	14	5	228	5	5	84	9	8	"	"	"
40,163	13	"	40,154	10	2	9	2	11	"	"	"	"	"	"
5,994	11	3	5,779	14	4	214	12	11	"	"	"	"	"	"
1,05,891	4	4	1,01,884	13	3	5,079	2	8	124	4	8	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
70,130	2	4	45,238	5	4	301	2	3	330	1	10	254	8	8
13,782	3	4	12,104	5	11	1,864	9	5	"	"	"	10	4	4
1,11,855	4	2	1,11,401	15	9	61	5	11	8	4	4	83	12	11
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
10,84,071	4	8	10,34,859	8	3	4,20,421	0	1,315	"	"	"	5,853	10	11

4831. Fort St. George 27th March 1848.—

Demand			Fusly 1252 Collection within the Fusly			Subsequent Collection			Remission Granted			Remaining Balance		
Rs	a	p	Rs	a	p	Rs	a	p	Rs	a	p	Rs	a	p
8,132	5	8	6,754	13	9	513	"	8	"	"	"	864	7	3
6,095	13	9	5,907	2	9	13	4	"	"	"	"	114	12	11
43,232	12	2	38,382	"	8	2,527	11	9	"	"	"	2,322	15	11
15,091	15	3	15,493	15	9	1,139	12	"	"	"	"	80	3	6
35,049	9	2	31,359	14	3	3,523	2	1	"	"	"	166	8	11
2,60,522	8	"	2,58,862	"	2	1,563	15	5	90	8	5	"	"	"
41,940	11	5	30,804	4	9	4,095	10	"	"	"	"	540	12	8
1,39,285	4	10	1,38,419	15	8	808	15	2	"	"	"	"	"	"
20,884	13	9	19,025	9	11	1,144	9	2	"	"	"	513	12	8
21,252	11	1	8,490	11	2	12,351	4	9	"	"	"	410	11	2
35,392	13	11	34,036	13	8	926	9	6	9	3	5	2	5	4
39,439	"	2	30,812	6	9	2,599	2	"	"	"	"	4,9	9	"
79,032	14	2	78,982	"	4	804	"	3	150	3	"	30	10	11
40,494	5	9	40,402	6	1	11	15	8	"	"	"	"	"	"
60,421	1	1	5,401	14	4	340	2	9	"	"	"	"	"	"
1,03,804	6	9	1,01,162	9	3	2,537	6	1	25	6	9	99	2	8
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
80,342	4	6	79,813	15	6	2,484	9	10	"	"	"	84	9	2
14,381	12	9	13,113	"	6	1,206	4	10	"	"	"	62	9	5
1,12,914	5	6	1,12,088	13	2	103	8	9	"	"	"	121	15	9
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
11,05,292	13	2	10,65,135		11	38,941	4	4	279	5	5	5,528	13	1

Demand			Fusly 1253 Collection within the Fusly			Subsequent Collection			Remission Granted			Remaining Balance		
Rs	a	p	Rs	a	p	Rs	a	p	Rs	a	p	Rs	a	p
8,300	14	10	6,667	13	10	680	6	8	"	"	"	1,018	10	4
5,195	12	5	3,944	1	"	"	"	"	"	"	"	131	11	5
47,490	11	4	41,113	10	5	4,557	15	"	"	"	"	1,799	1	11
15,008	13	9	15,841	1	3	698	9	11	"	"	"	99	2	5
34,800	9	11	33,988	13	6	709	12	5	"	"	"	190	"	"
2,01,952	4	"	2,59,908	10	11	1,705	10	2	133	3	3	4	11	8
42,538	3	8	39,594	9	1	2066	3	9	"	"	"	877	9	"
1,40,535	8	3	1,39,934	5	1	592	11	1	"	"	"	8	8	1
20,929	4	"	19,383	4	11	911	4	6	"	"	"	432	10	9
27,205	15	"	21,439	6	4	5,582	4	1	"	"	"	184	4	7
35,614	13	1	33,990	14	8	1,825	3	"	"	"	"	12	11	5
38,303	15	"	36,905	5	8	1,394	12	11	"	"	"	3	12	5
82,205	9	2	80,054	9	"	1,148	15	11	"	"	"	452	"	3
40,134	4	3	40,120	8	4	13	11	11	"	"	"	"	"	"
5,999	11	2	5,989	8	6	"	"	"	8	2	8	"	"	"
98,413	2	3	96,150	"	8	2,134	11	5	96	13	4	22	8	10
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
83,118	9	10	83,055	10	5	35	3	8	"	"	"	27	11	8
15,954	8	1	14,051	8	2	1,844	15	4	"	"	"	61	"	7
1,10,005	12	6	1,15,599	15	11	406	13	11	"	"	"	59	14	8
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
11,22,186	6	4	10,90,205	13	9	20,310	5	6	238	3	3	5,305	15	10

1832 .. Fort St. George 27th March 1832

Total of 10 years or from Fusly 1244 to 1253.

Demand			Collection within the Fusly			Subsequent Collection			Remission Granted			Remaining Balance		
Rs	a	p	Rs	a	p	Rs	a	p	Rs	a	p	Rs	a	
10,1004	4	10	7,7054	9	4	10240	1	9	9202	10	5	3,796	15	
5,8211	3	"	50020	5	9	905	"	1	551	1	7	668	11	
4,28,257	3	11	3,08,804	15	11	40220	1	0	12808	0	4	6,363	12	
1,50,755	5	0	1,40,190	1	"	4003	4	5	"	"	"	562	"	
3,85,745	15	8	3,39,014	10	4	43514	11	1	1927	2	4	689	7	
25,04,495	7	"	25,24,641	15	2	37,910	13	5	937	14	9	4	11	
2,02,901	5	"	1,89,900	9	2	25,398	1	11	4522	0	"	5,140	3	
13,31,445	14	9	13,07,185	0	11	22,144	12	8	2107	3	1	8	8	
1,90,349	12	10	1,40,000	11	0	50088	13	2	"	"	"	8,200	4	
1,00,300	14	1	1,14,494	1	2	41417	"		364	11	10	1,021	10	
3,35,352	14	9	329121	7	2	60194	13	4	194	3	4	19	8	
3,74,249	4	8	3,59,107	12	2	15,115	3	4	21	1	2	51	4	
7,35,994	5	5	7,30,009	7	7	4,512	14	2	9834	6		488	11	
3,84,902	14	0	3,84,562	12	2	200	2	4	"	"	"	"	"	
58884	14	2	57,650	3	10	1,220	7	8	8	2	8	"	"	
1,28,202	10	6	90,570	13	8	11,546	13	9	10977	3	7	101	11	
"	"	"	"	"	"	"	"	"	"	"	"	"	"	
7,19,983	11	5	6,88,582	8	2	25,926	8	4	4,956	15	6	517	11	
11,315	14	11	11,131	10	4	5050	8	9	"	"	"	133	11	
11,218	8	8	11,805	9	5	1800	14	"	85	9	1	460	8	
"	"	"	"	"	"	"	"	"	"	"	"	"	"	
1,14,49,492	9	7	99,61,348	10	9	4,08,266	8	8	49,648	"	3	28,229	5	

Fort St. George 27th March 1848.—

71

Minute by the Acting 2d. & Officiating Members—

Resolved that the following Minutes be recorded in consequence.—

The Acting 2d. and Officiating Members are desirous of recording the following observations on the Nature and operation of the Moturpha in connection with the Minutes of Consultation, dated 20th August 1844.—

His Lordship in Council is desirous that the proportion of charge which may be fairly placed against this branch of revenue should be exhibited.—

That the peculiar character of the Moturpha in the different Districts with explanation of the anomalies which are found to exist should be fully developed.—

That the circumstances under which Madura is exempted from the operation of this tax should be explained, and why the District of Trichinopoly though containing a most populous Town, is subjected to a Moturpha tax of only Rupees 5,997, a sum scarcely worth the Collection.—

That explanation should be afforded of the disparity in the amount of Collection in the different Districts, and whether this disparity

E.B.

Fort St. George 27th March 1848.—

is warranted by difference in population and resources of the Districts.—

His Lordship also observes that the Moturpha in some Districts is not a tax on crafts and Artizans" chiefly, but also as in Guntoor on herds and flocks, subjecting them to a double tax, both a land tax and Moturpha.—

And that one feature of the tax, upon which the Honorable Court had expressed an opinion, had not been sufficiently noticed that it was "liable to many abuses" the necessary consequence of the uncertain, arbitrary, and wholly undefined nature of the tax, and

Court's letter of 10th Sept. 1823 P 49—
From Govt. 27th Feby. 1824—

on these and other grounds it was deemed, that its abolition might be advisable.—

His Lordship in Council is further required that the Board would submit a statement of the 10 principal items which constitute the Moturpha tax in each District, and the Collections with the total of Minor items of Collection, pointing out such as are objectionable as the Poll tax on Married people prevailing in South Arcot and Chinglepat, and also that the arrears of Moturpha in those Districts

in

in which the tax is heaviest should be stated, the proportion which the tax bears in each District to the Land Revenue, and whether it operates with hardship on any particular class of the Community—

Dated 10th April 1845.

2 In furtherance of the order of Government recorded above forms of Statement were circulated to the several Collectors who were required to furnish full information on the subject of this tax— Their replies exhibit fully the operation of the Moturpha in all the Districts— A brief review of these shewing the varied developement of the Tax and the views of the local authorities with remarks suggested by the peculiarities in each District, is exhibited in the Appendix to this Minute— Two Statements A and B have been prepared in the Office, the former shewing the principal items of the tax with the amount of Revenue in each District, and the latter the Demand Collection and Balance for the last 10 years—

3. The Moturpha as at present levied (see Statement A) yields a gross Revenue of Rupees 11,39,768—9—11 collected under the following

following Heads.

Trade	Granaries		
	Cloth Shops		
	Shops for retail of Grain		
	Salt and Sundries	3,06,757—8—8.	
	Shroffs Shops		
	Sweet-meat Shops		
	Sundry items		
Profession	Carpenter		
	Goldsmith	29,306—10—11	
	Blacksmith		
	Sundry items		
House	Shepherd		
	Washerman		
	Labourer	24,254—11—3.	
	Oilmonger		
	Sundry items		
Loom	Silk Loom		
	Fine Cloth Loom		
	Coarse — Do	36,270—12—5.	
	Carpet — Do		
	Sundry Items		
Other items	Manahad	3543——	
	Earth for Bangles	1408——	
	Till Produce	133——	
	Balapum or Soapstone	29——	
	Fishery	436—12——	
	Miscellaneous rents	1437——6.	
	Poollaree or tax upon cattle grazing	455—1——	
	Do upon Shops	6781—9—9.	
	Sundries	2558—2—5.	
		17439—9—8.	
		11,39,768—9—11	

The

Fort St George 27th March 1828.

4. The general characteristics of this Tax will be found to be the same throughout the Presidency. It is ostensibly a Tax on Income but as it has never been placed generally under fixed rules, and as its imposition has rested mainly with the subordinate Revenue Officers the impost is very unequally distributed and is accompanied in individual cases by much oppression and partiality - The great number of Rates descending in very many instances as low as one Anna has also arisen from the same cause. The District of Tanjore is the only exception. There a House Tax consisting of two very moderate rates is levied under a specific enactment. The appendix exhibits the Anomalies which are apparent in the several Districts but a general view of the working of the Tax will not be out of place here.

Regn. 1 of 1810.

5. The highest and lowest rates of Tax under the several heads of Trade, Profession, House and Loom in the Northern Circars are

Fort St George 27th March 1828.

	Trade.		Profession		House.		Loom		
	Highest	Lowest	Highest	Lowest	Highest	Lowest	Highest	Lowest	are shown in the Margin. A vast number of rates are found to exist
	Rs a p.	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	
Ganjam	18 5 4.	" 1 1.	18 " "	" 1 "	3 12 4.	" 1 "	8 11 "	" 1 "	
Vizagapatam	120 " "	" 2 "	100 " "	" 1 "	" " "	" " "	42 " "	" 2 "	
Rajahmundry	25 8 "	" 2 "	150 " "	" 1 "	18 " "	4 " "	15 " "	" 4 "	
Masulipatam	28 8 "	" 1 "	250 " "	" 1 "	7 10 "	" 1 "	23 4 "	" 1 "	
Guntoor	32 2 8.	" 1 "	8 8 "	" 1 "	" 4 "	" " "	7 " "	" 3 9	

between the extremes noted. The very high rates observable in Vizagapatam, Rajahmundry, and Masulipatam, arise from the Tax being rented in the aggregate in certain instances. Thus what is termed "Trade in Fishery" in Vizagapatam in which the rate is Rupees 115. is the rented privilege of supplying Salt Fish to a large portion of the Zemindary of Palconda. The Renter settles with the retail dealers. In Rajahmundry Cap-keepers and Boat people are assessed with an aggregate amount, a general Putta being given to the Head Man, who settles as he pleases with the contributing parties. In Masulipatam a similar practice prevails. A Bilmuetah is fixed for a particular Class who apportion the amount amongst themselves

From Coll.r of Masulipatam 21st in Cons 30th March 1848. Para.

Fort St George 27th March 1848.

themselves but as the Collector justly observes it is no doubt preferable that the fresh Contributory should be taxed separately which would relieve him from the loss and oppression consequent on the Bimetalic system under which Heads of a particular class use their discretion in lowering or raising the demand against each In Guntoor the tax on Sheep and Goats has been carried so far that private individuals, not omitting the more indigent classes who keep a few animals to supply their families with milk are assessed. All are alike liable to this impost but the richer classes from their influence have in many instances enjoyed exemption. In the same District Comities are liable to assessment but Brahmins and Sudras engaged in Trades are free.

5. The disparity in the rates on Looms is equally apparent. In Rajahmundry the highest rate is Rupees 15 for a Loom of coarse fabric, but this high rate is of limited application as the total Revenue from this Cause

Fort St George 27th March 1848.

Cause Looms is Rupees 14323-11-0 only.

7. The highest and lowest rates in Nellore as well as the general working of the Tax do not materially differ from the system observed in the Northern Circars.

8. The most striking feature of the Bagkir Tessaladdy of the Ceded Districts is the Manaiah of Bellary or tax on Marriages and breaches of Caste rules, as Marrying a Widow, Adultery &c.

9. Sheep and Goats are also liable to assessment but the Tax is considered as tending to check the breeding of the Animals so essential to the comfort and well being of all classes more

	Trades		Professions		Handes		Looms		
	Highest	Lowest	Highest	Lowest	Highest	Lowest	Highest	Lowest	
	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	
Nellore	21 77 2 16		2 10 59		2 3 8		4		
Bellary.	291	10 8 11 8	not given						
Cuddapah.	89	9 9	4 3 28		2 27 8		4 14 3		7
Kurnool	98		4 3 27 8		2 4 5 8		1 4 50		2

Laborers — 12½
Bellary — 4333
Cuddapah 8387
Kurnool — 2756.

more particularly of the Ryots and their Laborers. A tax is also levied on the laboring classes and yields a considerable Revenue — In Kurnool the Moturpha was farmed out during the time of the late Nabob but this practice has now ceased. The rates in this District appear to be maintained on a level with those in Cuddapah. The high rate of Rupees 217 as Professional appears to be the aggregate sum paid by Butchers. The rate of Rupees 60 as Loom is probably the entire payment of an individual and not the rate per Loom. The Loom tax in Kurnool is considered by the Commissioner to press on the Weavers —

10. The rates in South Arcot at first sight may be thought to differ materially from those in the Neighbouring

Rates.

Stands.	Land Tax.		Shop Tax.		Looms.		Trades.		Total.	
	Highest	Lowest	Highest	Lowest	Highest	Lowest	Highest	Lowest		
	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.		
Chingleput	5 0 0	8	1 4 8	1	2	1	14 11½	5	3 2	9 5
North Arcot	3 0 0	4½	6	2	8	1 9	2	1	6 9	1 4
South Arcot	1 0 0	33½	1 3	6	4	1	4	1	4	1
Salem	1	2	1 4	2 5½	2	12 8	2	1	4	1 2
Coimbatore	12	2	9½	8	14 8	1 12	2	1	4	1 2
Tinnevelly	9	14	5	7½	1 4	2 3	30	3	5	1
Malabar	2	3	30	3	15	3	15	2	3	1
Canara	14	1	29	3	15	3	30	3	15	3
Madura	12	3	18	4	15	3	30	3	15	3

Neighbouring Districts but this arises from the way in which the settlement is prepared the Cometies and Chetties being included under the head of House in South Arcot while they are exhibited under

under the head of Trade elsewhere. The rates generally in Chingleput are low and though the total Revenue has increased, this has arisen from extension of the base and not from an enhancement of the amount levied in each individual case.-

11. Bullocks of burthen it will be observed have been assessed hitherto to the Moturpha in Chingleput but this item is gradually disappearing from the more extended use of Carts.-

12 Cattle, Sheep and Goats are not assessed to the Moturpha in North Arcot. The advantages to this District in consequence are in marked contrast with the circumstances of the Districts in which a tax is levied. In the latter the tax is stated to operate injudiciously to the rearing of these animals. In North Arcot on the other hand the flocks and Herds are so numerous that the

the Acting Collector is in favor of a tax in future. The Argument in favor of a discontinuance of the tax generally is thus furnished by the actual state of things in North Arcot. Allowances are to be made for local differences rendering one District better suited for Cattle and Sheep than another, but the argument itself is not weakened by this circumstance. It rather acquires strength in behalf of the less favored locality.-

13. Labourers are partially assessed to the Moturpha in the two Arcots, in Salem and in Coimbatore, as in the Ceded Districts and Kurnool already noticed.-

14. Tanjore stands altogether distinct from other Districts. A Revenue of upwards of Rs 40,000 is derived from the low rates of 1 and 2 Madras Fanams per House and 14-1/2 as a tax on Looms. Two higher rates of Loom Tax exist it is true, but the revenue is almost entirely drawn from the rate specified.-

15. Canara presents the usual feature of a great number of rates. The House Tax is rather a ground rent in many cases.-

16. It is now proper to notice the proportion the Moturpha bears to the Land Revenue in the several Districts. The following Statement exhibits this information in detail together with the population in each District.- District

Fort St George

27th March 1848.

District.	Population	Land Revenue of the entire District.	Revenue from Motunpha.	Per Centage of Cols 3 & 4.	Average per Head Cols 2 & 4	Fasly	Remarks.
1	2	3	4	5	6	7	8.
		Rs a p	Rs a p		Rs a p		
1 Ganjam	438174.	895829. 4 6.	8531. 11 6.	15 3	" " 4	1254	Ganjam, Vizagapatam,
2 Vizagapatam	1047434.	1206089. 13 8	7553 8 7.	10 "	" " 1.	Do	Masulipatam,
3 Rajahmundry	574787.	1773183 10 "	47914 6 10.	2 11 3.	" 1 4	Do	Tanjore, and Sir=
4 Masulipatam	524672.	963778. 3 3.	17088 13 3.	1 12 4	" " 6.	Do	=nelly are taken
5 Guntoor	366164.	1067887 14 3.	35702 2 1	3 5 7.	" 1 7.	1253	according to the
6 Nellore.	399805	1919704 1 9	20727 4 "	1 1 3.	" " 10.	Do	Census of Fasly 1240
7 Bellary	112703.	228374 " "	26752 " "	11 7 4.	" 3 8	Do	A.D. 1830/31. being the last
8 Cuddapah.	119472.	205252 " 4	14621. 5 8.	7 " 9.	" 1 11	1254	received from the
9 Kurnool	188255.	575180. 5 1.	4253 8.	7 0 4.	" 3 7	1253	Collectors of those
10 Chingleput	404368.	1085183 2 10	27205 15 "	2 8 1.	" 1 1	Do	Districts the
11 North Arcot	609613	2900711 7 3.	3572 15 9.	1 3 8.	" " 11.	Do	other Districts
12 South Arcot.	611290.	1990593 11 7.	42547 4 2	2 2 2.	" 1 1.	Do	are taken for
13 Salem	946181	1768248 9 10	87445 15 "	4 12 8.	" 1 5	Do	Fasly 1253 A.D. 1843/44.
14 Tanjore	1128730	3339766 12 8.	40134 4 3.	1 1 "	" " 7.	Do	
15 Trichinopaly	594917	1450870. 12 11	5997. 11 2.	" 6 7	" " 2.	Do	
16 Tinnevelly	850891	1982071. 14 7	98413 2 3	4 15 5.	" 1 10	Do	
17 Coimbatore	819522	2306524 5 1	83118 9 10.	3 9 8.	" 1 7	Do	
18 Canara	867061	1870502 10 10	15503 13 4.	" 13 2	" " 3	1254	
19 Malabar	1229645.	1640104 9 3	11606 6. 12 0.	7 1 3.	" 1 0	1253	
Total	3357054		113594. 14 10	3 6 3			

1847. Fort St George 27th July 1848.

17. The great disparity in the Revenue from this source arises from different causes. The several Districts may be classed under 3 Heads viz. where the revenue from Moturpha maintains a high standard 1st Head, where it occupies a Medium position and 3rd Head where the revenue is comparatively little. The different districts may be arranged according to this distribution as follows —

1st Bellary
Cuddapah
Kurnool
Malabar.

2nd Guntoor
Salem
Tanjore
Coimbatore

3rd Ganjam
Vizagapatam
Rajahmundry
Masulipatam
Nellore
Chingleput
North Arcot
South Arcot
Tanjore
Trichinopoly
Madura
Canara.

18. The accidental circumstance of Collr Munro

1848. Fort St George 27th March 1848.

How the circumstances affect the ryot

Munro having been Collector of the ceded Districts and the existence till recently of a Native system in Kurnool will account for the large amount of Revenue obtained in those Districts — In Malabar the Government of Hyder extended the tax to all classes and this general extension of the Moturpha bringing within its operation the whole body of the People though at low rates, furnishes the high Revenue which is now drawn from this Province.

19. The Districts occupying a Medium position exhibit a fair Amount of Revenue partly from the wealth of these provinces & partly from considerable attention having been paid at different times to the subject by the Civil Authorities.

20. Different causes are to be assigned for the disparity in the 7 Districts classed under the 3rd Head. In the Northern Circars the non-collection of the Moturpha in the Zemindary portions of the District will account for the small amount of revenue from this source. In Nellore and North Arcot the Zemindaries of Venkatagherry, Calastry and Bommauze with Sirva Mannium, Shotriums, and Mocassas, occasion the disproportion noticed.

From Govt 18th July 1846. P.C.

In

1848.

Extract Mins Cons: 13th Augt 1840. Para 2

Fort St George 27th March 1848.

In South Arcot the Town of Cuddalore and other places are exempt. In Chingleput the rates are unusually low. In Tanjore low rates are levied under Regulation I of 1826. The Moturpha of Canara is partial in its operation from the law not having been extended to all parts of the District. The exemption in Trichinopoly and Madura arises from two distinct causes. In the former District when the decennial lease was made, the Extra Cesses were ordered to be separated from the rents, and this led from a misconception of the local Authorities to this branch of Revenue being given up altogether except in a few Villages which continued under Annaiel. In Madura the Moturpha and ready money Collections were blended together, and the Ryots frequently exposed to taxation under Extra Heads. In order to relieve the Ryots the Moturpha was separated, but at the same time relinquished apparently from a misapprehension of the intentions of Government. It was subsequently ordered by

1850.

Fort St George 27th March 1848

Appendix Remarks on Madura.

by Government to be reimposed, but this measure has not been carried into execution.

21. Statement B exhibits the Demand Collection and Balance for this branch for the 10 years ending with July 1253. The entire demand during these 10 years amounted to 104,47,492–9–7 of which the entire Collection including Remission was Rs. 104,19,263–3–8 leaving the inconsiderable balance of Rupees 28,229.5–11. due for the whole period. The Districts in which the largest balances appear are Ganjam, Rajahmundry, Trunool & Nellore apparently due for the most part by the poorer contributors, but the amount unrealized in each year is not large. This successful result appears to furnish a fair indication of the general character and working of the tax. The local Authorities generally are not of opinion that it bears with hardships on the people on the whole, but

	Rs	A.	P.
Ganjam	3794	15	3
Rajahmundry	6383	12	2
Trunool	5740	3	11
Nellore	8200	4	2

Collections within the July	99,61,348	10	9.
Do Subsequently	4,08,266	8	8.
	10,36,615	3	5.
Remission	49,648	11	3
Rupees	104,19,263	3	8.

all

all agree in the necessity of defined rules for its imposition, and of giving relief to certain Classes.-

22. The Charges collection specifically incurred under this head Amount to Rupees 12,663-13-9 as shewn in the Margin; but, the Amount of charge more properly preferrible to it, calculated in proportion to the charges incurred for the Collection of the Land Revenue is Rupees 5,73,62-12-3.

Charges Collection-

Vizagapatam	144	—	—
Masulipatam	3,066	—	—
Guntoor	3,084	—	—
Cuddapah	17	8	—
North Arcot	1,089	4	1.
South Arcot	3,034	13	4.
Salem	2,228	4	4
	12,663	13	9

See Statement C. The Collection of Moturpha is generally made by the Agency employed for the Collection of the Land Revenue.

23. The Collection on account of Looms is entered in the accompanying Statement A at Rupees 3,42,970-12-3, being the Revenue for Fusly 1253. A.D. 1843/44. This is the Gross Revenue as are the amounts entered for Fusly 1250- 1251 1252 1840/41 1841/42 1842/43 in Para 9 of the letter to Government on the subject of the Loom tax dated 22nd September 1845. The specific Charge, if any incurred under this head is inconsiderable and

From Con.t 67 A.P.C. 1846. P.3.

is included in the amount Rupees 12,663-13-9 entered in the preceding Para, but the charge preferrible to this branch may be assumed at Rupees 18,329.-

Revenue from Looms £ 367,976. Charges preferrible £ 18329

24. The Moturpha including Veesabady is found in the several Districts under 3 distinct forms- 1st as it exists in Bellary and Cuddapah, 2nd as it is found in all other Districts with the exceptions of Tanjore & Malabar; and 3rd as it is levied in Tanjore and Malabar- In Bellary and Cuddapah the Veesabaddy is levied under a specific Enactment- but the Veesabaddy or Moturpha is as undefined and Arbitrary as the entire Moturpha in all the other Districts- In Tanjore a moderate House tax consisting of two rates only is levied under Regulation I of 1816- and in Malabar a large revenue is collected under an extension of a similar system as obtains in Tanjore; but, with a greater number of rates and without specific Enactment- The system of Malabar is accidental, growing out of the circumstances of the times, but in its main features being the same as that which is found to exist elsewhere, under legal provision, is worthy of distinct

Reg.n N of 1818.

distinct notice particularly as the Collector does not think that "any of the taxes are unfair [illegible] the Government demand is on the whole light [illegible] there is any reason for altering a system which has worked well for so many years- "In revising the Settlement generally & introducing fixed rules for the future it is to be considered how far a principle of assimilation must be sought in the Veesabuddy of Regulation IV of 1828. and in the event of the extension of that system being deemed impracticable or of questionable propriety, whether the principle of Regulation I of 1826, viz. moderate rates limited in number but universally applied to the whole population of a District furnishes a sound rule, conjointly with a tax on profits by which the Management of this branch of Revenue should be regulated.

25. The merits or otherwise of the Veesabuddy are to be known [illegible] from the systems as at present established in Bellary and Cuddapah, and [illegible] from the conclusions to be drawn from the reports of the several Collectors to a Circular in the year 1836 regarding the proposed general introduction of the Veesabuddy system in all Districts-

26. First as regards the Veesabuddy in the Ceded Districts. In a recent communication

Circular to Collectors. 27th June 1836.

T.R.

18th May 1836 communication to Government, the Board observed that the Veesabuddy of Bellary is and always has been collected according to Estimates framed in 1806, that the average collections made up to the time formed the data upon which Estimates have been submitted by the local Officers at the several quinquennial intervals commencing with the year 1830, which was the first time Estimates were submitted after the promulgation of Regulation IV of 1828, and that the amount sanctioned by Government for the three last quinquennial periods did not exhibit any variations. It is thus seen that the provisions of Regulation IV of 1828 have never been specifically acted upon, and that the Estimates of 1806 have invariably constituted the demand at all subsequent times. Mr Gregory, the Collector in 1809, explains in detail in what manner the aggregate Veesabuddy was originally fixed. The Population of the District was classed as follows. 1st Privileged classes, non agricultural, 2d Agricultural or Ryots, and 3d Laborers. The estimated yearly consumption of each class was taken, and a suitable deduction being allowed to each on account of articles which might be considered as not having passed through traders

1240-44-112600
1245-49-112000
1250-54-112,000

From Coll. 25th Nov. 1809 with 2 Abs A and B. Taken in Con. 24th Dec. 1809

	Yearly consumption of an individual		Deductions allowed.
	Pags	Fs	
1st Class	5	9	¼th
2d Do.	3	1 5/12	The whole for Grain and one fourth for Ghee & Oil
3d Do.	2	8 8	3/4ths

Fort St George 27th March 1810

Traders, the remainder and half of such remainder, which last was considered to pass through the hands of Shroffs, constituted the amount on which the tax was calculated. In the Statement marked B, received with Mr Gregory's letter above noticed, which appears to be a copy of the Statement drawn up in 1806 (July 12th) under the orders of Colonel Munro, results as follows are seen.

Population Districts	of the Ceded	Yearly Consumption	Deduction	Remainder	add as paying through the hands of Shroffs	Total	Pagodas Assessment
1st Class	4,73,536	2328218	8	8,582,054	28		
2d	10,32,724	26,97,458	32	30,224,496	033	55	
3d	4,11,114	87,367	10	40,655,212	39	30	
	19,17,376	5089,2948	70	34,822,367	5	24,7050	11,65,12,082	29	55	36,25,587	40	59,2550

27. The amount affording 10 per cent profit to Merchants is thus assumed at Star Pagodas 24,17,050. 11. 65 and the amount supposed to pass through the hands of Shroffs is Star Pagodas 12,08,529. 5. 55. making an aggregate of Star Pagodas 36,25,580 Profit at 10 per cent will amount to Star Pagodas

Fort St George 27th March 1810.

Pagodas 3,62,550. and the Veesabuddy apeppment at 15 per cent on the last mentioned sum is Star Pagodas 54,383.-.- or Rupees 190340. 8.- The present apeppment amounts to Rupees 185,027.-

Apeppment at present - July 1754
Bellary - 112,000
Cuddapah 73,027
Total - 185,027

28. The deductions were liberal. It is seen that Colonel Munro did not employ as data Accounts of Exports and Imports, and his object seems to have been to obtain not a strictly accurate account of the value of trade for the purpose of apeppment, but a "tolerable Estimate of the aggregate income of the Merchants" for "as observed by him" it would be vexatious to attempt to discover the income of individuals."-

From Col. Munro 15th August 1807. In Lion's Letter 4th July 1808 p. 104.

29. Again a peculiar feature of the Veesabuddy of the Ceded Districts, was the determination of the aggregate for a whole District in the first instance, which was afterwards broken up and distributed by the contributors amongst themselves. This appears to have arisen from

from accident rather than from any expected advantage which the system was supposed to afford. The tax in the District of Rayroog was considered to be about 15 per cent upon Income

Rayroog was accordingly opened as a Station and the principal Merchants from the chief trading Towns in the Ceded Provinces being assembled they were informed that the House or Income Tax would be raised and were directed to state not what their income was, but what the rate of the tax upon it was in their respective districts compared with Rayroog. They debated among themselves for several weeks, and at last produced a Statement to which they all agreed as containing the fair rates of their Districts. By a similar process, that is by means of a standard of comparison, Colonel Munro was of opinion that the tax might "be extended to every place where it is not yet established and make a considerable addition to the funds of

30. The History of the Veesabuddy in the Ceded Districts thus presents two distinctive features. 1st the amount of assessment on Profits is approximate, being a "tolerable Estimate" only, and 2d, a Standard of assessment having presented itself in one District, the contributors generally in other Districts were required to fix the assessment to be paid by them with reference to it.

31. It is apparent from the reports of the local authorities that the Veesabuddy system has been administered with but indifferent success in the Ceded Districts. Mr Rose pointed out the imperfection of the system both as regards the mode in which the gross amount had been fixed for each Taluk, occasioning inequalities and the difficulty of a fair and equal distribution individually of the general assessment. The influence of leading persons he thought would always be used for their own benefit and "to put a stop to it altogether would be impossible." Mr Rose however was of opinion that "the principle of allowing a body of men to assess themselves

Letter from Mr Rose 22d Dec. 1812. Para 86 & 93. Bd Con. 28th Dec. 1812.

Fort St. George 27th March 1818

themselves is so good, that for the benefit, we may put up with some of the evils resulting from it." Mr Chaplin has adverted to an unequal bearing, "the lower classes from not being sufficiently acquainted with the system still permit" he observed, "the higher classes to escape with a much lighter share of the general burthen than they ought to contribute". Mr Chaplin was so unprepared with the difficulties of a fair distribution of the assessment that he considered it preferable to discontinue the tax, if the Collector were not to have full power to regulate the allotment. Mr Cahzell Principal Collector of Madura in 1823 observed that the tax "falls heaviest on the small Merchants, and the wealthiest traders do not bear their proportionate share," and in a subsequent letter he enumerated certain classes as Sukars, wholesale Merchants as well as Petty dealers and others, who were not subject to the Veesahuddy at all. Mr Casamajor the Acting Principal Collector of the same District in

From Mr Chaplin 18th April 1812 f. 3. Rd 5th May 1812.

From Mr Chaplin 27th May 1813 para 27. Rd 27th May 1813

Report on the Extra Sources of Revenue for Fasly 1237 1827/28 para 6. dated 24th Oct 1828.

From Pyn. Collr 28th Decr 1828. paras 2 & 3

From Actg Pyn. Collr 10th Decr 1836 para 3 in Lr. Rd 4th Jan 1837.

Fort St. George 27th March 1818

in submitting a revised Estimate of the Veesahuddy assessment for the quinquennial period commencing with Fasly 1245 A.D. 1835/36, besides pointing out the fact that past receipts and not the specific data required by Regulation IV of 1818 had always regulated the demand remarked, "it is certain the Veesahuddy is now and always has been extensively evaded. At the Settlement by Colonel Munro it was supposed that only about 1/3rd of the proper contributors, were assessed. the other 2/3rds escaped the tax altogether. and a large portion of them have continued exempt." Of late years also Mr Casamajor goes on to observe "a new class of dealers has sprung up who ought to pay Veesahuddy, but do not, and whose traffic till they engaged in it, was carried on by other Merchants, many of whom do and always did pay Veesahuddy. I allude to Ryots who carry for sale their own produce and that of other Ryots which they collect in payment of loans or by contract, to places where it sells higher than at Home". The exemptions

from

from imposts noticed above, proceed in some instances from claims resting on prescriptive grounds, but the imperfect working of the system generally is perhaps to be attributed to the principle which requires the contributors to apportion the tax among themselves. In theory this course appears just and calculated to ensure an equal and fair distribution, in practice, as is seen, the weak and the strong are brought together on unequal terms and in all similar struggles the former are obliged to yield to the latter. It is true that the Law provides for the settlement of disputes by arbitration, but if the more influential of the body are sufficiently powerful to regulate the distribution according to their pleasure it is obvious that the Law must remain pro tanto inoperative. This appears to be the great defect of the present Veesabuddy system its extension to other Districts undesirable.

Section VII.

32

Having shewn the origin and working

working of the Veesabuddy as at present established, the sentiments of the several Collectors in regard to its extension to their respective Districts is now to be brought under notice. Their replies to the Circular addressed to them in 1836 are generally against the proposed extension, while in many instances the opinion expressed is of a very decided character. A brief notice of the views of the local Officers will suffice.

Ganjam

The Collector of Ganjam was of opinion that the introduction of the Veesabuddy into the small tracts of Government land in his District was not desirable and would not add much to the present revenue. The only place in which the Collector of Vizagapatam would introduce the system would be the populous Town of Vizagapatam, where no tax except Jemaun is contributed towards the expense of Government by the numerous wealthy inhabitants and traders. The Collector of

Vizagapatam

Rajahmundry

Fort St. George 27th March 1848

Rajahmundry was in favor of it as it would bring within its range certain "Ship Merchants and wholesale dealers" who had always escaped the Moturpha. The Collector of Masulipatam saw no difficulty in the proposed measure but was averse to its introduction in the then depressed state of the District. The Collector of Guntoor was decidedly opposed as the Mercantile community were already taxed and were moreover affected by the Stationary condition of the agricultural body arising from a high land tax. The Principal Collector of Nellore was opposed and thought that the tax would create great dissatisfaction, from its being new and of a highly inquisitorial character. He thought that the contributors could never be brought to apportion the tax amongst themselves. On this point he observes "whatever may have taken place in the Ceded Districts, I feel quite assured from what I know of the people of this District that the same result would not follow here."

The

Fort St. George 27th March 1848

The Collector of Ishingleput thought that the Veesabuddy might be introduced, but that the Moturpha, under which head the parties then paid, should be relinquished. He was of opinion that it should be confined to the more populous places as Conjeveram, and that the experiment should be first made in one Town, "in order to try the success and test the feeling with which its introduction will be viewed by those on whom it is proposed to impose it." It did not appear to the Collector that much additional revenue could be looked for and that there was "some reason to think that if the Merchants be left to distribute the aggregate amount of Tax amongst themselves, the weight of the imposition will fall on those least able to bear it, viz. the inferior Tradesmen." The Principal Collector of North Arcot states that having proposed the change to the Ryots of Wallajahpet, they manifested decided opposition, but that there would be no essential difficulty to the introduction of the plan under an enactment. The Principal Collector of Salem and the Collector of Trichinopoly did not think that the revenue would be much benefited by the introduction of the proposed measure, and the latter

Trichinopoly Estimated by the Collector as the probable Revenue.
Veesabuddy — 1800
Bajhyr Veesabuddy — 5100
29700

Officer

Officer considered that no Veesabuddy should be levied where the rate would fall below Rupees 2. The Collector of Tinnevelly thought that the introduction of the tax would be attended with much difficulty. The Principal Collector of Coimbatore considers that the introduction of the proposed measure would have the advantage of making each merchant contribute a fairer proportion of tax to Government. The Principal Collector of Malabar expressed his opinion against the proposed measure in very decided terms. The Principal Collector of Tanjore to meet what appeared to him to be the intentions of the Board on this subject submitted an extension of the existing Tax on Houses, taking the house tax as the basis of his proposition "with the threefold view of avoiding the introduction of an entirely unknown tax, an indefinite tax and a tax of which the contributors are to be the apportioners." I am of opinion". Mr Kindersley observed "that in Tanjore at least, the time is gone by in which the Merchants and Traders of a Taluk could be assembled together with any hope of their consenting to apportion upon their individual selves accord-

to their supposed Income, a given Sum, however reasonable in the manner contemplated in Regulation IV of 1818, and I confess that I cannot conceive that any enactment obliging them to do so could be enforced. A definite tax may be enforced by distress of property and restraint of person, but it does not appear how one could set about enforcing the imposition or apportionment of a tax."

33. Viewing then the operation of the Veesabudy in the Ceded Districts and the sentiments of the local Officers as exhibited in the foregoing Paras, we are drawn to the following conclusions.

Firstly. That the system of fixing the aggregate for a district and of leaving its apportionment to the several contributors, is defective and not suited for general adoption.

Secondly. That a main defect of such a system consists in the contributors being required to fix what each has to pay. The principle presupposes that each individual of the entire body will meet his fellow contributors on equal terms and thus ensure a fair distribution; this has never practically been found to exist even in small bodies, still less can it be expected in Masses as the whole

whole Traders and retail Shop keepers of a District. In small bodies the requisite supervision and check to counteract this natural tendency may perhaps be imposed, but it is otherwise where numbers prevail. the knowledge possessed by the general body as to what each individual ought to contribute is distinct from the principle of the Veesabudy which confers the power of distribution. The former is a valuable source of information to the Revenue Officer. The latter cannot be reconciled suitably with justice to all.

Thirdly. That the tax on each Individual should be defined.

Fourthly. That it is not desirable that the scrutiny into private Income should extend further than is necessary to shew the approximate amount thereof.

34. The most desirable course for the future imposition of this Tax is now to be pointed out. In the first place the distinctive feature of the present impost, Vizt. a tax on private Income should remain unchanged and its present appellation of Moturpha which literally signified artificers, but practically as it

is seen embraces Tax on the Profits of Trade as well as Moturpha in general, and is a term familiar to the people throughout the Provinces should be continued. It is then to be determined what classes should be required to contribute directly out of their private income towards the expenses of the State for the protection they enjoy and under what rules the tax should be imposed. The Population may be distributed as follows.

1. Non-Agricultural, excluding Laborers whether Agricultural or otherwise who subsist by Wages.
2d Agricultural.
3d Laborers, or Classes who live on wages, or gain their livelihood by manual labor including Fishermen. and not being Artificers, Artizans, Weavers or Manufacturers.

35. As the Agricultural body is already taxed directly with a heavy land tax and as the income of laborers is more properly intercepted by indirect Taxation, it may appear proper that these two Classes should be altogether exempted from the operation of the Moturpha, but when it is considered that the agricultural Classes in general have benefited in common with others by the abolition

of

of the Sayer duties, the imposition of a mo-derate House tax as provided by Regula-tion I of 1816 for Sayer would not be a hardship. A similar argument applies to the Class who subsist on Wages, except in case of indigence. a merely nominal payment would suffice for declaring the Principle to be increased hereafter according to the im-proved circumstances of the Contributors.

36. The Non-Agricultural class is com-posed of.

1. Persons engaged in Trade, wholesale and retail.

2nd The manufacturing Classes who consist of Weavers, professionally known as such, Dyers and others who have either taken to weaving as a means of subsistence or work one Loom only for Cloths for domestic use.

3d Persons engaged in professions and hand-crafts as Artificers, Artizans &c.a

4. Persons living on Private Income not included in the other Classes enumerated and public Servants of every denomination.

37. For the whole of the non-agri-cultural Classes it appears desirable that Specific

specific rates of tax should be fixed.

1st Class. Trading Community also Shop Keepers.

Two rates, say 1 and 2 Rupees for 38. all minor retail Shop keepers, and specific rates, limited in number, and such as may be considered to represent a fair tax on Profits for larger Shops and for all wholesale deal-ers, including granaries &c.a. The rates with specification of individuals to be fixed by the Collector for the approval of the Board and subject to revision from time to time, the data upon which the rates are fixed to be explain-ed by the Collector.

2d Class. Weavers

The present practice of taxing 39. the Loom should be relinquished. Its tendency is to raise the demand to an excessive amount, checks industry, and induces fraud. The tax should be strictly on the Profits or Income of the Weav-ers, but the Vecsabuy Principle of fixing an aggregate and requiring the contributors to apportion it amongst themselves appears objec-tionable for reasons already stated. The Weav-ers may be viewed under 2 Classes. first, those who work one Loom for domestic purposes or for eking out a subsistence, and 2ndly, those who are professionally Weavers and employ a certain amount of capital. A rate of 8 Annas per House appears to be sufficient for the first mentioned Class.

For

For all others, Rupees 2½ and Rupees 5 per House appear to represent sufficiently, with reference to present rates, what may be consider-ed a fair assessment on Income whatever number of Looms may be at work. If higher rates appear desirable, it will be the duty of the Collector to bring the same to the notice of the Board. The scrutiny into the number and description of Looms kept by each individual will of course cease alto-gether. The known condition of each individual will determine the rate he is to be called upon to pay.

3d and 4th Classes. 40. Generally for the 3d Class, two rates 8 Annas and 1 Rupee appear to be sufficient, but it is better to leave these as well as the rates to be paid by 4th Class to be determined in the first instance by the Collector.

41. In these suggestions it is wished to confine whatever modification may be deemed necess-ry to a revision on fixed principles of the existing Taf, and to keep in view the principle of Section V. Regulation I. of 1816, which appears to embrace two main objects. 1st. the exemption of the more indigent classes who gain their subsistence by manual labor from the Moturpha Taf and, Secondly, The principle of a moderate rate generally applied. By extending the lower rates of eight Annas and 1 Rupee proposed above to the agricultural classes and to those who subsist on Wages, a considerable

Revenue

Revenue would be realized as in Malabar.

The present proposition is irrespect-

42. -tive of the arrangements to be introduced in connec-tion with the proposed abolition of the Tobac-co monopoly. If the principle enumerated above for the revision of the Moturpha be approved, it appears desirable that the Collectors of certain Districts should be required to specify the rates they would pro-pose for the several classes enumerated, with a clear and full explanation of the da-ta upon which they have fixed them, accom-pained by Statements shewing the probable amount of Revenue to be effected. a Revision having been made in one or two Districts under the most intelligent Collectors in the first instance, and the possibility of any misconception as to the intentions of Government being obviated in this manner, the taf in the remaining Districts may be modified according to Both Madura and Trichinopoly as well as all classes and individuals in the Dis-tricts generally as well as portions of a District which have hitherto enjoyed exemption

exemption will of course fall within the operation of the Tax. The Zemindaries in Nellore and North Arcot and elsewhere, ex-cept where special reasons exist, as well as all the Shotriums, Mokassas and all Villages held under favorable assessments should be included, compensation being given to the hold-ers where justice requires it.

43. It is further proper that the Col-lectors of the Ceded Districts should be required to report what modification of the Veesabady in their respective Districts is called for, and their sentiments on the applicability of the principle of the proposed revision to the Classes who pay Veesabady at present.

44. It only remains to notice that a general abolition of the Moturpha tax has taken place in the Bombay Presidency. His Lordship in Council will determine how far the proposed revision for the Madras Presidency should be affected by that measure.

Act XIX of 1844.

1st July 1846.

/Signed/ A. Maclean
" J. Goldingham
/A true Copy/
/Signed/ T. Pycroft
Secretary

Compd MM

Minute by the Acting Senior Member. I have carefully read all the papers connected with the Moturfa question, both those to which our attention has been directed by Government and the voluminous Minutes prepared by Mr. Goldingham. I should have preferred con-fining our attention to the measures indicated in Extract Minutes Consultation 20th August 1844 which appear to me to indicate generally the most practicable course that can be taken under the circumstances. Mr. Goldingham's propositions, however valuable, if we had to deal for the first time with a totally new source of revenue, are likely I fear to occasion opposition and to create more difficulty than the object warrants. There is also a third view broached by the Collector of Bellary which requires us to consider the propriety of abolishing this item of taxation altogether, a concession which the higher Powers have already made to the territories of Bombay.

72

Before stating my opinions on those points I wish to take a short review of the past con-dition and circumstances of the Tax which I think will assistant us materially in coming to a right conclusion.

The particular attention of the revenue Officers was first drawn to the Moturfa at the time of the Decennial Lease, previous to which it had not been separated from the Land Revenue

Revenue - The Decennial Lease was intended to em-
merge in a permanent Settlement of the Land Tax,
of which scheme it was a fundamental principle
that all other sources of revenue should be reserved to
the Government. In furtherance of this purpose, the
Board issued a circular order to all Collectors with
their Proceedings of 2d March 1812, requiring them to
furnish detailed accounts of the Moturfa accom-
-panied by explanations and suggestions for its a
adjustment on satisfactory principles -

The novelty of the inquiry thus in-
instituted, is apparent from the
the information was submitted to Government. The
Board were only enabled to state that the taxes
question had hitherto been invariably blended with
the Land Revenue, that the Collection of them was
regulated by custom alone and that the rates at which
the same trade or calling was assessed varied, not
only in different districts, but in different parts of
the same district. There was nothing however, they
observed, to show whether they should be considered
in the light of a fixed demand, of which the distribu-
-tion only required adjustment, or whether they
were liable to be increased or reduced, as the
circumstances of those subject to them fluctuated

some of the local Officers distinctly affirmed that
in former times the demand had always been
considered permanent and not liable to extension,
except on the arrival of new subjects. But the
Board rightly concluded that however uncertain
the practice, "the principle had been to assess the
"profits of industry and stock and the income of
"professions in common with the produce of the
"land, and that it would not therefore be difficult
"to satisfy the people that Government possessed a
"fair and legitimate right to lower, increase or
"modify the revenue derived from this source
"according as the means of the contributors may
"have undergone, or may hereafter undergo, a change."
The remainder of this report was occupied with a
consideration of the Veesabuddy system introduced
into the Ceded Districts by Sir Thomas Munro,
"the first among the Officers of Government from
"whom the principle of the Taxes on Trades &c.
"obtained due consideration." The Board con-
-tented themselves with recording their
approval of the principle of this latter
system as regarded the trading or mer-
-cantile classes, but they found so many

difficulties

difficulties opposed to the regulation of the assess-
=ment on crafts and professions (or Moturfa co
properly so called) that they decided on collecting
it "as heretofore," with a reservation to Government
the power of extending the principle of the Veesabad
to particular Trades, as circumstances might require
Drafts of two Regulations prepared with co
reference to these views were submitted at the same
time, the one for the introduction of the Veesabad
system, the other for legalising the collection of
Moturfa - The former was after-wards enacted co
Regulation IV of 1818, the other having been
revised by order of Government was transmitted
direct to the Suder Udalut on the 20th May 1819
where it was overlooked and forgotten -

From Government 19th June 1817 4th March and 24th Nov. 1818.
To Government 18th Feby and 24th Sept. 1818 - 20th May - 1819 -

Notwithstanding the clause in
Regulation XXV of 1802 for establishing the Perma
=nent Settlement which declared the Collection of
Moturfa by the Zemindars to be illegal, many Pro
=prietors continued to levy these taxes on their
own account - This was brought to the notice of
Government by the Judge of Masulipatam in
1812, but tho the practice was prohibited by
the Circular orders of the Board, it was not

Section IV Regulation XXV 1802.

Note - In several Estates Settled before the passing of the Regulation the Moturfa had been included in the assessment. To these compensation was afterwards awarded.

From Government 14th August 1812.

Circular to all Collectors 12th Nov. 1813 - 7th Aug. 1820 -

not wholly relinquished - During the same interval
it had been likewise made the subject of legal co
proceedings - In 1793 the first Commercial co
Residents in the Northern Circars had exempted
the weavers employed by the Commercial Factories
from payment of the Loom - Tax in the Govern
=ment lands and in 1802 in the Zemindaries - co
The Vizianagrum Proprietor resisted this interfer
=ence and sought to maintain his right by
a suit in the Zillah Court of Vizagapatam - co
A decree was passed dismissing his plea with
costs, which was affirmed in Appeal by the co
Provincial Court and Suder Udalut, but the latter
tribunal declared that it considered the Zemindars
entitled to ground-rent for the site of the Weavers
houses - This doubtful state of the law again attracted
the notice of Government and the draft of another co
Regulation prepared by the Board for clearing up the
doubt was referred to the Suder Udalut and elicited a
declaration of the purport of Section IV Regulation
XXV of 1802 in favor of the rights of Government,
which neutralized the former opinion in favor of the
Zemindars' claim to quit-rent and thus did away
with the necessity for a new law - The Suder Udalut
however recommended a Regulation to be framed
for

From Collector of Rajahmundry 8th September in Cons: 25th 1820 - also - To Government 11th December 1820 - P 44
From Govt. to Coll. of Cuddalore 31st Dec. 1806 - Para 13 -

No. 994 of 1805
19 of 1805
6 of 1807
Date of Decree 24th Feby — 1808

From Government 21st Sept. Encl. 1 Para 14 - 5th Nov. 30 Nov. 1821 - 19th July 1822 and 24th June 1825 -

To Government 29th October 12th Nov. 1821 - 16th June 1825 -

for defining the rules under which the Moturfa was levied, on the ground that the collection of any taxes without rules formally enacted, was incon= =sistent with the Act of Parliament conferring the power of local legislation - But to this the Government demurred, because it would be impracticable on account of the varying character of the tax in every district - because the entire discretion with which Government was vested in regard to the collection of these taxes precluded the necessity of any declaration of the particular mode in which the right of Collection should be exercised - and lastly because it was of much im= =portance not to pass Regulations or establish particular modes of proceeding where they can be avoided, both that the rules of Office may not be un= =necessarily multiplied and that questions in which the public interests are involved may, when they arise be discussed and decided on their real merits and not on points of form - These observations appear to explain the grounds on which Sir Thomas Munro so long and so steadily refused to legislate on this source of Revenue, an omission which the Honorable Court remark with surprise, in their despatch of

From Government 11th August 1835.

of 11th December 1833, particularly, they observed, as Sir Thomas had approved of the reform of the Moturfa in Rajahmundry and had himself carried out the Veesabuddy system in the Ceded Districts -

To Government 29th May 1820.

Shortly before the above cor= =respondence with the Sudr Adalut the Board had recommended the entire abolition of the Loom Tax as a source of Revenue and actually procured the consent of Government for excempting from its operation those Weavers who were employed by the Government Factories, as had formerly been the case in the Northern Districts - This measure did not meet with the approbation of the Honble Court and in 1826 the Weavers were again subjected to the usual demand - About the same time the orders interdicting the Collection of Moturfa by the Zemindars who still exacted it, were repeated, exceptions being made in favor of those of the Hill tracts in Ganjam and Vizaga= =patam, the Zemindars of Venkatagherry and Sydapoor (lapsed) and the Jageerdar of Woodia= =gherry (resumed) in Nellore and the Zemindars of Bomraj Pollam and Calastry, and some others in North Arcot, who still exercise the right. And

Dept. 10th Septr 1823. from Government 27th February 1824. P. 49. Proceedings 9th March 1826 Paras 15-16.

From Government 18th July 1826.

in

Para 21. in the 21 Para of the same paper they observed that "they could not take upon themselves to recommend" (as the former Board had done) the entire abolition of any branch of the Moturfa revenue, which is in fact an income tax on nearly all not employed in agriculture - They consider its present defects to arise from its not having been properly defined and regulated, chiefly in consequence of its having been hitherto blended with the Land Revenue - They therefore recommended that the Collectors should revise the assessment in each district, reporting such items as were objectionable, and extending it to persons and places hitherto exempt and to such others as were proper objects of taxation - But to strengthen the Collectors' hands and to legalize these proceedings so as to keep them clear of the interference of the Court they advised the enactment of a Regulation

Regulation similar to that of which a Draft had been submitted with their Minutes of 29th August 1814 - This was followed by the submission of a revised version of the proposed Regulation - But Government were still averse to legislative interference and observed that Regulation 1 of 1826 provided for the most urgent of the objects embraced in the Draft, alluding to the power of enforcing the Demand -

To Government 20th March 1826.

Here the matter rested until the Court of Directors in a dispatch of December 1833, adverting to a correspondence between the Collector of Cuddapah and the Board on the subject of the extension of the Veesabuddy system in 1829, observed that the operation of the tax in the Ceded Districts appeared

See Court to Revenue despatch No. 5 of 1833 dated 11th December 1833 From Government 14th August 1835.

appeared liable to few objections; that
principle of self- assessment removed
complaints against its distribution and
that the only difficulty lay in fixing
the gross amount. The complaints of
merchants, they remarked, were direct
not against the tax itself, but
against its partial operation, and
they concluded by remarking that
it was a source of Revenue which
ought not to be neglected. This led

Circular to all Collrs except Bellary and Cuddapah 27th June 1836.

to the issue of a Circular order
to all the Districts but

no

Note
In 1828 a Holder
Zillah of Rajahs
mundry obtain
a decree in the
Adawlut
Court (C.S. 1080)
against the Collr
on the ground that
the Government had
reserved the right
of collecting Mutur-
pha that had not
legalized it by any
Regulation nor
had they delegated
their right to any
other person. This
was affirmed in
the 1st Court
on the 30th Septr
28 in appeal Suit
and it was
also affirmed in
the S.C. 5 Apr
but on totally
different grounds.
The judgments
of the lower Courts
were pronounced
erroneous with
reference to Sec. IV
Reg XXV 1802 Sec. VI and
XXXII 1803 Reg II and
Reg I 1822 but it was
laid down that
in the absence of
any law to the
contrary, the Tax
could only be de-
manded "according
to custom" and as
the Plaintiff had
always been exempt
he could not be
subjected to it now
This led to the
passing of Reg VII of
1832.

no measure was founded on the information furnished in consequence, nor has the subject engaged attention until the recent renewal of the discussion.

From the above it is evident that the stationary condition of the Moturpha for the last 10 years has not arisen from unwillingness to reform, but from difficulties inherent in the subject itself. The nature of the taxes, the objections to them as hitherto collected, and the necessity for improving them, were as clearly pointed out in the earliest recorded proceedings (and in terms hardly differing) as at present. much has been done in every District to correct the more glaring defects. The most objectionable items have been abolished, wherever satisfactorily represented. But the only general measure hitherto introduced with any success has been the Vespabady mode of assessing the profits of trade applied by Sir Thomas Munro in the Ceded Districts.

Before discussing the two most obvious plans of proceedings for the future regulation of the Moturpha, I will notice shortly the proposition for abolishing it altogether.

AP

Fort St. George 27th March 1828.

principles. The rate a Loom will turn does not necessarily depend on the value of the fabric turned out, which seems to be the principle that regulates the old native rates. The length of time required, the number of hands employed, the price of the material, the selling price of the stuff when finished, the regularity of the Demand must all be taken into consideration. A Manufacture of cheap Cloth rapidly thrown off and always in demand, may realize larger profits in reality than the production of costly fabrics remaining long in the Looms, and rarely purchased and liable to spoil.

In offering these observations to the consideration of the Board, I have been chiefly influenced by the consideration that any radical change in the mode of assessing the Moturpha, especially if it shall assume the character of a House tax, will be received with jealousy and dislike, and that it is not worth while to excite a general feeling of discontent and perhaps of resistance for so trifling an amount of Revenue as 10 or 12 Lakhs of Rupees. For such would be the effect eventually, I think, as the Hindus are essentially creatures of habit.

Fort St. George 27th March 1828.

They submit without a murmur to exactions and privations however severe, that are sanctioned by Manool. But they never fail to resist attempts at innovation - averse to all change, they are more particularly sensitive to alterations of the Municipal taxes - The emeute occasioned by the House tax at Benares is a matter of history and the opposition manifested to the reimposition of the Chingleput Loom Tax is fresh in our recollection. Similar instances of resistance to the extension of this Tax occurred in Madura in 1829 and 1837, in South Arcot in 1827, and in Mangalore in 1828/9. and more might be adduced if search were made for them. The Collectors of Ganjam and Canara apprehend the same difficulty in their replies to the Circular, and the opinions of some of the ablest and experienced revenue Officers are recorded to the same effect. Mr. Chaplin in writing of the Bagheir Veevaluddy remarked

From Principal Collector of Madura 10th January 1829
Do - Do 18th inclosure 25th August 31 Para 8-
Do Do 21st January 1837
From Principal Collector of South Arcot 23d inclosure 31st April 1827
Do Do 21st inclosure 28th July 1827 Para 9-

From Coll. of Ganjam 4th July 1845
From Do Coll. Canara 26th July 1845 Para 9-

From Coll. Bellary 15th April 1812 Para 5
27th May 1813 Para 48

Fort St. George 27th March 1818.

remarked, "I see no possible mode of regu-
"lating it upon any fixed plan that w
"not by militating against Native habits
"and prejudices, create clamor and reduce
"the Revenue" &c. "I think it would be
"expedient to proceed cautiously and gra
"-dually on the old ground - work with
"introducing any radical change which
"might be of ambiguous utility." The
course of proceedings indicated by the Bo
in their Proceedings of the 29th August
1814, and quoted again with approbation
in those of 9th March 1821, was devised in a
similar spirit. "The Board" they observe
"have reason to believe that when the
"Moturpha, the personal and professional tax
"by whatever designation they may be know
"shall come to be carefully investigated in
"the several Provinces, many items will be
"found which are objectionable either in
"their nature or in the mode of collecti

Fort St. George 27th March 1818.

"It will of course be desirable that
"what is oppressive or amiss in any
"respect, should be corrected, but in
"pursuing the object of reform, substitution
"not abolition, is the principle which
"ought to be kept in view - It should
"be remembered that it is far easier to
"destroy than to create - If all the items
"which might be considered to be vex-
"-ations were at once to be abolished,
"those by whom they had been paid
"might afterwards oppose the institution
"of a new assessment in lieu thereof; but
"if while the vexatious impost exist, an
"improved method of assessing the amount
"is offered in the way of commutation
"it is not likely that the same degree
"of difficulty would be experienced in
"carrying the arrangement into effect.

By

Fort St. George 27th March 1848.

By a prudent and systematic conta
proceeding on these principles, it may
hoped that an assessment partaking
of the nature of an income a
property Tax, which is already estab
:ed to a considerable extent in so
Provinces, and of which the germ
visible in all
improved and extended in particular
those classes of the people who derive
all the advantages resulting from a well
ordered Government, but who at present
contribute little or nothing directly to the
support.

/Signed/ W. Elliot
2nd Member of the Board
Revenue

/True Copy/
/Signed/ T. Pycroft
Secretary

S.R.

Fort St. George 27th March 1848

Ganjam
26th June in Cons.
7th July 1845

Appendix

Statement No. 1 which accompanied the Acting Collectors letter exhibits the operation of the Tax in that District under the fourfold distribution of Trade, Profession, House and Loom. The average Collection is about Rupees 10,000 and is confined to the portion of the District (Government Estates) immediately under the Collector; yielding a land Revenue of 3½ Lacs of Rupees. The condition of the contributor, it is stated, regulated the demand against him but the Assessment is deter: mined without fixed principles and varies in every part of the District. The extremes of assessment are striking particularly in the case of "Oilmongers" under the Head of Profession, the maximum rate of Tax payable by this Class is Rupees 18 and the minimum falls as low as 2 Annas.

The contribution under the Head of Trade is a Tax on Profits.

The Classes generally enumerated under the Head of Profession and House are more properly met by indirect taxation and it seems desirable for the most part that

Fort St. George 27th March 184

that they should be relieved from the pay
of a direct tax altogether, or declared liable
in certain cases only, in which the condit
of the party will warrant the imposition
a Tax - most of the Classes specified under
the Head of House subsist on wages. -

By Oilmongers is intended either
the owner of a Mill for expressing Oil or the
Vender of the Article when expressed. In the
former case a direct Tax appears improper, as
tendency will be either to check the free erect
of Mills or throw an additional burden on
consumer. In the latter case it partakes of
character of a tax on profits and will fall
perly under its appropriate head of Trade

It appears undesirable that the
should be taxed as at present on the Numb
of Looms he has at work. Its effect is to render
the tax burthensome and falls directly on Indu
It is better that the impost should be a mo
rate tax on Profits. -

The Moturpha would thus resolve itself
A tax on the Profits of Trade
A tax on the Profits of Manufacture
A House tax to be applied generally
or to certain Classes only. -

Similar

Fort St. George 27th March 1848.

Vizagapatam
Rajahmundry
Masulipatam
Guntoor.

Similar remarks apply to the other Dis:
tricts composing the Northern Circars, both as
regards the description of persons who are assessed
to the Moturpha and the want of an approved
and uniform system of Assessment Whatever
system is finally ordered for Ganjam might
also be made common to the other Circars. -

To Coll.r 1st Dec.r 1845

In the Statement from the Collector
of Vizagapatam the Board remarked on 2 items
of apparently similar import Viz.t "Trade in
Fishery" and "Fish Catchers". It is explained by
the Acting Collector that the former is the

From Do. 18th in Cons.s 2th March 1846

privilege of supplying Salt Fish to a large
portion of the Zemindary of Palcondah, which
was farmed out by the late Zemindars to an
influential man of the profession who settles
with the Traders. The amount paid by this
individual is Rupees 115. The latter applies
to the profession of fishing. It is desirable
that the Monopoly in the case first mentioned
should be discontinued and the dealers left
free. The propriety of making Fishermen liable
to a direct tax of this description is questionable

The Acting Collector advocates the
retention of the Tax on Shepherds, or Owners
of

of Sheep and Goats whether holding land under cultivation or otherwise In Guntoor and the Ceded Districts where a similar Tax exists, parties occupying land under cultivation, are in some degree exempted - As the land is already heavily assessed the impolicy of adding to the burdens of the occupant by a further direct Tax on his Flock is obvious The owner of Sheep and Goats, who do not also occupy cultivable land should be placed among those Classes whose private income as a general rule is sufficiently intercepted by indirect taxation - They are either the owners of large or small flocks or private individuals who keep a few animals only for domestic purposes - If the flocks are large the owners pay directly for the land required for pas- turage - In the other cases experience has shown that the Tax is oppressive - Thus under any circumstances a direct Tax fixed with re- ference to the number of Sheep and Goats is impolitic -

See remarks below on Guntoor

The Acting Collector is also of opinion that Village Musicians may be assessed to the

the Moturpha, but as this Class subsist on Wages and are known to be poor, a direct tax as here proposed would be improper.

Certain rented items are enumerated in the Statement No. 1 which accompanied the letter from the Collector who was called upon to report further upon the propriety of re- taining them - The requisite explanation has not been afforded by the Acting Collector re- garding each of the items pointed out, but sufficient information is before the Board for the disposal of the general question now under consideration - The "wild Tax" is stated to be a farm for the privilege of cutting timber in certain parts of the Hill Zemmundaries and "does not" it is observed by the Acting Collector "seem to me objectionable". The remaining rented items regarding which as already observed explanation has not been afforded will fall severally under further consideration when the general principles for the management in future of this branch of Revenue shall have been approved by Government.

Low Loom Tax
Market Do.
Goldsiling Tax
Fishery Do.
Bunions - Do.
Wild Tax

From Actg Collr 18th. in Cons 26th March 1846 -

Moturpha is collected by the Hill

Fort St. George 27th March 18

From Coll.r of Vizagapatam 5th in Cons.n 14th July 1845 Para 2

Will Zemindars of Vizagapatam under the denomination of Inst. Rent. Under the propriety enactment (Regulation XXV of 1802) the Collector of Moturpha by the Zemindars is specially prohibited, but this provision of the Law has not been rigidly enforced" in as much as all any of these Estates have come under temporary management, Moturpha has been realized & credited to the Establishment." On the resumption of Estates to Government the Moturpha Tax is collected and entered in the accounts as a separate branch of Revenue. A simple, but undefined and Arbitrary, mode of

Ibid Para 3

determining the aggregate amount to be paid under this head is stated to prevail. "The amount to be paid by each Village is fixed by the Thasildar, and the proportion which each individual is to contribute towards this sum, is usually a matter of arrangement amongst themselves; and all disputes on the subject are usually settled by the appointment of Arbitrators." The Tahsildar does not appear to be guided by any definite rules; the distribution of the aggregate amount by the parties themselves is essentially

To Coll.r 1st Dec.r 1845 Para 6
From Coll.r 7th March 1846 Para 5

Vesabady

Fort St. George 27th March 1848

Vesabady in principle, but from the absence of definite data for determining the total amount, the practice as here brought to notice does not suggest rules which would facilitate the further consideration of the subject, having in view the introduction of an uniform and approved system. -

The varied application of Tax as local and accidental circumstances suggested is exhibited in Rajahmundry and Masuli= =patam. In the former District, sellers of Fireworks, Manufacturers of Coir, Owners of Dhoneys for hire, Sawyers, Boat people - Persons employed in Vessels as Goomastahs - Lascars &c. and Gatherers of Gold Dust are enumerated - In Samulcotah, a large town of the Pittahpore Zemindary, the Palankeen Bearers are= assessed to the Moturpha, which had its origin in the constant employment of this Class during more prosperous times when the expenditure of the Zemindar was large. Also in the largest Villages of five Talooks of the District the "Grain Carriers on Cara= =dies" are Taxed. The rates in some instances as exhibited in the Statement which

accompanied

accompanied letter from Collector appear high
Thus Cow keepers are rated at Rupees 150 and
Boat people at Rupees 60. This is explained
by the Collector to be the aggregate amount
To Coll.r of Rajahmy. 27th Nov.r 1845 — From Do. 6th Dec.r 1845 — in Con.n 23d July 1846
levied on the whole Class. A general Pottah
is given to the Head man and the contributors
distribute the total sum amongst themselves.
The Boat people are also engaged in making
Furniture and in the finer sorts of car:
:pentering. The Sheep and Cattle of Cow:
:keepers are rated as follows

Goats each	1 Anna
Sheep - - - - -	Do.
Lambs - - - -	Do. Rice
Half grown	Do. 9 Do.
She Buffaloes -	8 Annas
Cows - - - - - -	4 Do.

The varieties in Masulipatam are seen in
the rating of the following classes, Ship
merchants, Venders of Gingely Oil in the
Town of Masulipatam, measurers of Grain,
Rice Beaters, Dyers connected with the Chintz
manufactures, Indigo Dyers, Iron Forges and
Furnaces, and Washermen, employed in washing
chintzes, who are assessed at Rs. a. p. 2-10-6 per
100 Pieces - The House Tax in the District
appears

Note - For "Shipiers" in Statt.t No.1 which accompanied letter from Collector of Masulipatam dated 28th Nov.r 1845 read Shep: herds as per letter from Do. dated 21st March 1846 Para 8. — Shepherds

appears to be confined exclusively to Shepherds,
Persons having charge of herds of Sheep and
Cattle belonging to individuals are also
assessed to the Moturpha:-

The Frontier Estates of Monegal and
Lingagerry have always been exempted from
this tax in consequence of the inroads to which
the Merchants, Shepherds and others were
subjected from the Nizams people, and
several individuals in other parts of the
District who are liable to be taxed under
the present system, have hitherto enjoyed
immunity, chiefly in consequence of the
From Coll.r 28th Nov.r 1845 — Para 9 —
absence of a defined and regular system but
partly because the local authorities, abstained
from extending the Moturpha to the parties
in question without special orders. The Collector
is of opinion that these persons should be
assessed in common with others in similar
occupations.-

The District of Guntoor presents
its peculiarities. Braumins and Soodras engaged
in Trade enjoy exemption, the tax being
confined to the Class of Comitees, Carpenters
and Ironsmiths are exempt throughout
the

Fort St. George 27th March 1848

the District, Goldsmiths partially so, Shoe:
=makers, Potters and Chucklers are not assessed
to the Moturpha in the Paliad but the
tax is levied on these descriptions of persons
throughout Guntoor proper.

Fees are collected in all grain
brought into the populous Weaving Village
of Pata (old) Mungalagherry at the rate of
1 dub per Bag. This Tax does not appear to
be strictly on the Grain though it will ul:
=timately fall on the Consumer, but is in:
=tended to be a tax on the carriers as in Ra
=jahmundry and other parts. It is however
objectionable from its falling directly on the
Class who subsist either by wages or the
hire of their Bullocks. These fees, averaging
annually about Rupees 150, were originally
collected for the benefit of the Pagoda
in Mungalagherry, a place of much celebrity
and resort.—

A Nazarannah of Rupees 6 formerly
paid by the Weavers of Ventapolem to
the Zemindar of Nizampatam but sub:
=sequently levied on behalf of Government
is still retained. It is levied in addition
to

Fort St. George 27th March 1848

to the ordinary Moturpha, and is obviously
from being a double payment objectionable
The rent of Rattoms at Ekoorpolem is rather
a Land Revenue item.—

From Coll.r dated 23d Sept.r 1839 Para 38 reporting on the Extra sources of Revenue for Fasly 1248
1838/39
Extract Minutes Cons.s 20th Jany 1840 Pa.s 4
to 23d March 1841
Para 7.

The Tax on Sheep and Goats in Guntoor
formed the subject of discussion in the
correspondence noted in the Margin. It
was formerly levied on all parties indis:
=criminately, whether in occupation of
Land or otherwise at the rate of 6 Rupees
per 100. The Government were pleased
to allow a reduction of the Tax from
Rupees 6 to Rupees 3 3/4 to relieve the
pressure complained of, and to assimilate
the rates to those prevailing in Cuddapah
With the further previlege of allowing
to all classes, with the exception of Shep:
=herds, exemption from the tax when the
number of animals did not exceed 10, and
to Ryots, whose prosperity was bound
up with the flocks at their command,
the demand was limited to 1/4 Rupee when
the number was within 50, after which
they became liable as others to the regu:
=lated Tax of Rupees 3-12-0 per 100—On
the

Fort St. George 27th March 1848

the case of Shepherds the Tax was obviously intended to be professional - its extension to the other Classes is oppressive and in the case of the agricultural community impolitic. As observed already in the remarks on Vizagapatam Shepherds and private individuals who keep Sheep and Goats are more properly met by indirect Taxation. -

The opinion of the Collectors in the Northern Circars is not unfavorable to the Moturpha Tax as such, probably on the broad principle that all should contribute towards the expenses of the State. - The want of an uniform system is however noticed by them and they advocate relief, but to a very inconsiderable extent only, to certain classes of acknowledged poverty - "the poorest of each profession" the Collector of Rajahmundry observes (Para 3) are loud in their complaints during the settlement every year. The Acting Collector of Ganjam observes that "the Moturpha is paid I consider cheerfully by all classes who by the custom of the Country have been formerly subject to the impost - there is no tax more strenuously resisted or more difficult of collection" when

Fort St. George 27th March 1848

when endeavoured to be newly enforced. "He" Collector of Vizagapatam is not insensible to the want of an uniform system for this source of Revenue, but "I consider" he says "the introduction of any is nearly impracticable so long as only a fraction of the District is in the hands of Government" This remark has reference to the Zemindary Tenure of that District. The proprietors of Estates would entice shopkeepers and artizans into the Villages of their Estates it is thought, if these were rendered liable in the Government Villages to a heavier demand than they have hitherto paid. -

Nellore

Nellore, as regards the Classes assessed to the Moturpha, does not differ from the 5 Circars - The items enumerated in the Margin amounting to the inconsiderable sum of Rupees 29 - 2 - " - have been given up under the orders of the Board

Chucklers
Chetty Kutcum paid by Cheties
Jungle Tunnos
Tax on Polwars
Leaves
Persons who keep Bullocks for hire
Shoemakers

The District contains 2071 Villages of which 771 only are assessed to the Moturpha which will account chiefly for the small amount of the Revenue from this source in this District compared with its extent and Population

Demands for 22 Fusly 1258 - 29727
1848/44

population. The remaining Villages in which the Moturpha is enjoyed by the holders respectively are distributed as follows

	Villages
Polipits	14
Venentagherry Zemmundary	971
Mootyalapandoo	3
Surva Maniems	18
Shrotriem Mokhasah	294
	1300

Bellary Ceded Cuddapah Districts Kurnool.

The Tax under consideration is known in the Ceded Districts as Veesabady and Baghya Veesabady. The former corresponds with that portion of the Moturpha distinguished as "Trade" in the other Districts of the Madras Presidency, and the latter includes all classes coming under the several Heads of "Profession" "House" and "Loom". The Veesabady is levied under special provisions (Regulation IV of 1818) but the Baghya Veesabady both as regards the Classes who are brought within its operation as well as the mode under which it is levied is open to great objection in common with other Districts. The 2nd item Baghya Veesabady "the Collector of Bellary observes" "a Tax on Professions or labor is assessed by

by the Tahsildars themselves with reference to the usual collection and profits gained at the time of each Class subject to it" To regulate or modify the existing system "he adds" is not an easy matter, and therefore it is advisable to abandon it altogether."

The Classes enumerated under the two heads of Veesabady and Baghya Veesabady do not materially differ from those who are rated to the Moturpha elsewhere but certain miscellaneous items, of which Manabab or tax on the settlements of disputes of caste is one, are peculiar and call for notice in this place

1. Coonchetty a class of Cultivators.
2 Brass smiths
3 Shepherds
4 Betumakers
5 Washerman
6 Right Hand Caste (Pariahs)
7 Left hand Caste (Chuckleys)

The Manabaub is levied on 7 different castes but is confined to 11 Talooks only, no tax of this discription being collected on behalf of Government in the other 6 Talooks. In some places it is rented out, in others the parties are rated individually. Of 4,728 contributors assessed at Rupees 3,520 — 13 — 1, 3934 persons rated at Rupees 2,460 — 10 — 10 pay either land assessment, Jodee or Moturpha or both, the remaining individuals 794 in number, the proportion of assessment on whom is Rupees 1,060 - 2 - 2 do not contribute directly to the Public Revenue. The particulars of the Tax, where it is

is rented are described as follows -

From Collr of Bellary 24th May 1845 Para 4-

	Rs	a	p
On 154 Marriages	176	13	-
On 31 Marriages with a Widow separated from a living Husband	61	1	-
On 27 Cases of adultery settled	19	8	-
On 24 cases of breach of rules of Caste	21	1	-
	278	7	-

Where parties contribute individually a certain annual rate per Family is fixed; the aggregate amount levied in this way is Rupees 3242-6- and forms the principal portion of the entire Revenue obtained from this source The rented portion is thus inconsiderable The objectionable character of the Tax calls for its immediate abolition, whether the parties respectively are assessed or otherwise under other heads - where rented it is open to much oppression and abuse - The Renter is not guided by definite rules and has the power of exacting any sum, limited only by the ability of the parties to pay in cases in which it is wished to avoid publicity. Whether rented or under another the character of the Tax is the same -

Heads of Castes where Government

do not draw a Revenue under this head exercise the privilege of taking fees for settlement of Caste disputes but the custom is not sanctioned by any Regulation, and the demand would be disallowed on the parties complaining.

The other miscellaneous items alluded to above are Earth for the manufacture of Bangles, the rent of Balapum† stones and sundry rents. These do not properly belong to the Head of Moturpha and should be separated from it.

† Balapum is used for Lamp-stands Sundry Vessels &c. and the softer kind for writing on Brands as a Slate Pencil.

A Tax is levied in Bellary and Cuddapah on Sheep from which the agricultural community also are not exempt. The Collectors of both Districts justly view this item as objectionable. The Acting Collector of Cuddapah is of opinion that the present rates tend to check the rearing of sheep to the injury of the agricultural community and proposes a reduction of Tax. The Collector of Bellary advocates its total abolition so far as regards those engaged in agriculture.

Tax on Sheep Fusly 1254.

	Rs	a	p
Bellary	13135.	10	-
Cuddapah	1916.	8	3

Tax on Laborers.

In Bellary Laborers are assessed to the Moturpha and in Cuddapah the same item appears under the head of Baghy Kusab or Tax

	Rs	a	p
Bellary Fusly 1254.	4333.	10	-
Cuddapah -"- -"-	2837.	14	-

Tax on the servants of cultivators, Labo
and Coolies. The Acting Collector of the
mentioned District considers that the imp
of a Tax on the classes in question ought
be discontinued.

The Collector of Bellary does
consider the collection of a Motarpha Ta
general to be objectionable. The abolitio
the Inland Customs has afforded genera
great relief, and the people of the Dist
being for the most part consumers of
Salt are not affected by the high price of
Salt. These circumstances confinedly fur
grounds in the opinion of the Collect
for the continuance of the Tax. He sug
however certain changes in the mode
Collection, the main features of which
1st. the substitution of specific rates for
present undefined system and 2d. the
continuance of the present practice of
lowing the Talook authorities to fix
amount which each individual is requir
to pay. The Collector confines himself to
enumeration of the Principle of fixed
but does not say in what manner
rates are to be determined.

As regards Looms Mr. Ba
recommends a reduction of the present amount

of Tax and a classification of the individuals
rated to it, each class to be assessed at a
specific rate, and not less than 10 Classes to each
Talook. In his letter reporting on the state
and condition of the weavers of his District
Mr. Mellor urges the necessity of a change
of system in taxing looms and suggests the
Veesabady Principle, which was recommended
by Mr. Chaplain in 1813. "The only mode that
occurs" Mr. Chaplain observed "to remedy the
"defects of the present system of fixing the Loom
"Tax is to extend to the weavers the principle
"of the Veesabady plan which I before sug-
"gested in my letter to the Board under
"date 18th April 1818. The amount to be as-
"sessed on them should be fixed by the Collector
"on consideration of the extent of the manufac-
"ture, the number of individuals and Looms,
"the amount of former collections, and of
"circumstances of local nature. The sum
"being determined for each Talook the
"weavers might be collected together at
"the Amildar's Cutcherry and be made to
"distribute the tax amongst themselves upon
"the plan laid down for the settlement of
"the Veesabady amongst merchants."

31st July 1844

From Mr. Chaplain 1st May 1813

The

The system advocated by Mr. Chaplin is open to the important objection that it requires the contributors to assess themselves a practice, which, as will be seen more at large when the Veesabady itself falls under consideration, has always ended in disappointment.

31st July 1844

Mr. Mellor seems to think that the system of Taxing Looms in Cuddapah is under more efficient check. It does not appear however that there is any very material difference between the system of the two Districts.

Kurnool Shepherds 7,250 Rs. Laborers 2756 15 9

The items Tax on Shepherds and Laborers are to be found also in Kurnool. In other respects the general features of the Tax are the same as are observable in other Districts. The ability of the party to pay is stated to have been the rule which determined the rate, although instances are not wanting in which due consideration was given to the actual condition of the individuals called upon to contribute. Under the late Nabob of Kurnool it was customary to farm out these taxes, but this system was discontinued

on the assumption of the District.

The Commissioner does not consider that the tax falls very heavily on any class. He excepts however the weavers whose profits have been much diminished of late. He also recommends the relinquishment of the Tax in the case of Woodders and Tank Diggers.

Toddy Drawers are separately taxed in Kurnool and have the privilege of vending Toddy, this practice is considered to be injurious to the interests of the Abkarry Renter whose sales are reduced in consequence of the lower prices asked by the former. The Commissioner thinks that the sole privilege of vending spirits should be enjoyed by the Abkarry Renters, but the necessity for this arrangement is not sufficiently explained. The subject does not belong properly to the Moturpha, and should be referred in a separate communication to the Collector for further consideration and report.

Chingleput

The collections on account of this source of Revenue in the District of Chingleput have arisen from Rupees 3,804. 2. 2 in fusly 1230 / 1820/21 to Rupees 27,205. 15. " Of this sum Rupees 13,837. 8. " belonging to the recently imposed

imposed Loom Tax, making Rupees 9,564: 4:0 to be the actual increase levied on the commercial and laboring classes. This increase has arisen from extension of the Tax to participants had been previously overlooked or claimed exemption as residing on Inamiems, Devastanums, Pattahs and Chutrums Lands, and not from enhancement of rates.

The demand is limited to the highest rate which it has been usual to levy on the leading individuals of the different Trades and occupations, and when any new class is brought within the operation of the Tax, the rates of assessment are fixed with reference to the rates paid by a class of correspondent means and station.

The rates paid by persons engaged in Trade are low and the majority are assessed at the lower rates. The Acting Collector thinks (Para 13) that the Tax may not be suited to the District under his charge in consequence of the small extent of commercial dealings.

The Acting Collector rests the claims of those who are engaged in different occupations and labor to exemption or what may be determined in regard to the same class

Persons	Rates As
57	at 12: ...
55	" 9: ..
13	" 8: ...
1	" 7: ...
53	" 6: ..
21	" 5: ...
69	" 4: ..
3	" 3: 8:
211	" 3: ...
90	" 2: 8:
619	" 2: ...
6	" 1: 11:
473	" 1: 0:
1	" 1: 2:
2432	" 1: ...
272	below one Rupee
4406.	

classes in other Districts. The circumstances of his district do not suggest grounds for a special consideration of the case apart from the general question. It is however to be inferred from the remark of the Acting Collector in Para 11 that "the Artificers and laborers feel it to be a Tax on their industry "especially the poorer orders who depend on "their daily labor for subsistence" and from the recommendation of the Acting Collector in favor of a general exemption from taxation to all the poorer orders who do not possess capital, that he is of opinion that the Tax on occupations and laborers should be given up altogether. The several rates and the numbers assessed to each are shewn in the margin. The higher rates are levied on Oil mongers and Toddy Drawers.

It is seen on reference to Statement A which accompanied the letter from the Acting Collector that the Tax on Trade is shewn in the accounts in certain cases as "House Tax" but this appears to be an arrangement of account rather than a distinction in the principle of assessment.

The Tax on Bullocks of Burthen engaged

Persons	Rates As
1	at 8: 0: 0
10	" 6: ..
2	" 5: 12: 0
1	" 5: 4: 0
40	" 5: ..
2	" 4: 8: 0
28	" 4: ..
4	" 3: 8: 0
75	" 3: ..
53	" 2: 8: 0
4	" 2: 6: 4
49	" 2: 2: 4
254	" 2: ..
5	" 1: 15: 0
192	" 1: 8: 0
3	" 1: 2: 0
2634	" 1: 0: 0
63	passing between Rupees
3420.	

See Statement A which accompanied Letter from the Acting Collector

engaged in Trade is gradually disappearing in consequence of an increasing use of Cash

The Acting Collector is of opinion that the tax in the following cases should be given up

Para 15 & 18 On account of double assessment - 130 : : :

On Petty and temporary Shops. - 150 : : :

On Shops at Festivals - - - - 1509 : 9 : 1

1789 : 9 : 1

Para 21. To which add Tax on Cowherds - - 652 : 11 : 3

2442 : 4 : 4

The Cowherds are in some instances servants of the Farmers and in others owners of a few Sheep and Cattle, which for the indifferent pasturage of the District are small and of little value. The shops set up at Festivals are temporary only and farmed out but whether the collections are made by Renters or the petty servants of Government the parties who pay are exposed to much oppression and extortation.

The Loom Tax is collected with difficulty

difficulty - the number of Looms has been progressively increasing and 300 new Looms were set up during fasly 1254 / 1844-45

The Districts of North and South Arcot do not present varieties from other Districts to be especially noticed. Shepherds and Laborers are assessed in both Districts. In South Arcot Sweetmeat Shops are not taxed and in the same District Owners of Betel Gardens contribute under this Head. The absence of a defined system is observable in both Districts and classes assessed in some places enjoy entire exemption in others.

North Arcot
South Arcot.

N. Arcot 12 : 4 : 0
Shepherds 918 : 12 : 3
Laborers. 2853 : 9 : 1

South Arcot
Shepherds 23 : 5 : 5
Laborers 46 : 7 : 6

From Coll.r N.th Feby 7th 1846. Para 3

Shepherds in North Arcot in some Villages are assessed to the Moturpha and in others they are free and enjoy Enams. In the former case they receive payment from the Ryots for the use of their Flocks when required for manuring the

Fort St. George 27th March 1848.

the land. In the latter the Ryots h
the privilege of using the flocks. It appe
desirable that Shepherds should be exempt
from Motarpha every where, and that they
should not be compelled to furnish the
flocks for the use of the Ryots in Villages
where Enams to this class have been grante
without full reciprocal benefit. The attent
of the Collector might be called to this po
question of Motarpha under consideration.

Cattle, Sheep and Goats are
liable to Motarpha in North Arcot
the Acting Collector thinks in the eve
of the Motarpha being retained
generally, that with the exception
cattle employed either in agricult
or the conveyance of the Pro
from place to place a Tax
of one Pagoda per Hundred

D.G.

Fort St. George 27th March 1848.

on Cattle and half a Pagoda on sheep and Goats might be levied with an increase to the Revenue from this item of Rupees 31,000 per annum. The proposition of the Acting Collector is based on the circumstance that lands of considerable extent and value are held for many years together for purposes of pasture, the assessment on which is remitted, and on the tendency of this system to extend the quantity of land thus appropriated, "there is no doubt" it is observed "that the "leading Members of the Village community in many "cases exert their influence very effectually to keep up "and extend the Village common waste by which "land is frequently left waste which might be pro- "fitably cultivated." In Districts as Cuddapah, Bellary and Guntoor where a tax is levied on Sheep and Goats it is stated that the rearing of these animals is checked to the injury of all classes, particularly of the agricultural community, and a repeal in toto or a reduction of the Tax is recommended by the Collectors of those Districts. In North Arcot on the other hand where the Tax is unknown, large flocks are spread over the District and fresh land is constantly required for pasturing them. A stronger argument in favor of exemption from Taxation could hardly be adduced. The results in North Arcot suggest the course which it will be right to

to pursue in the 3 Districts above mentioned.
The remedy in North Arcot, if any modification
of the present practice is called for is to levy the
assessment of the land taken up for pasturage
but to such an extent as not to interfere with
the increase of flocks of Goats and Sheep. Similar
reasoning applies to the proposition of the Acting
Collector to tax the larger Cattle.

The proposition of the Acting Collector
is brought forward apparently only on the suppo-
sition that a Revenue is to be drawn in future from
the Moturpha in general. That Officer is of
opinion that the Tax presses with considerable
severity on certain Classes and individuals &
thinks that this branch of Revenue should be
given up altogether or that some new and better
defined system should be established. He is also of
opinion that the Moturpha from its being
so open to abuse in the Soghurs of the
Zemindaries of the District should
be collected on behalf of Government.
The amount enjoyed by the owners of
these Estates including the Allowances
Swamaniems and Shotriems is given at Pags

The Acting Collector advocates the
principle of fixing the aggregate amount for

From Collector 11th February 1818 Para 5.

2d Para 6.

Arnee
Swelendah
Calasty
Cavelnuggur
Sungoondy
} Soghurs

Zemindaries.

Statement No. 2 which accompanied Letter from Acting Collector, date as above.

Village, the contributors being required to distribute it amongst themselves.

For 22 Pullaputtadah Villages in North Arcot out of 28 in which with the exception of 7 Rupees 130. 2. 2, no Land Revenue is collected, the Monegars and Curnums employed for the collection of the Moturpha receive a fixed remuneration.

Statement No. 1 received from the Acting Collector with letter, dated 11th February 1818, contains the following items.

	Rs.	a	P.
Land Seerwah ...	320	1	6
Petty Tax	797	5	9
Sundry Fees &c	212	5	6.

The 1st item belongs properly to the head of Land Revenue, and the 3d is included in the report on Sundry Small Farms. The second is entered as Moturpha and consists of items which should be immediately relinquished. These are.

Farm of daily Tolls for vending Vegetables and other articles in the principal Towns.

Do for Shops at Festivals.

Tax on Weavers in Tripatty in consideration of Pilgrims residing in their Houses when resorting to the Temple. Tax at Ranepet on loads of

Cocoanuts
Potatoes
Mangoes
Oranges
Grass Patties
Sundry articles.

Settlements

Settlements of Cast Disputes, Land Tax &c by Monegars and Talianes, and Annual Pattahs

The Collector of South Arcot reports that the Moturpha on certain Castes as Washermen, Barbers, Shakery &c should be given up and thinks that a general revision of rates is req

Salem.

The District of Salem does not present any peculiarities to be noticed in this report. Collector properly recommends exemptions from the

On Potters Collected in the Jaghire and Denkenottah Talooks only Tax on Heads of Caste as

Samiyakar	210. 2. 11	
Right Hand		
Left do		
Shepherd	951-2-6	
Conjegar		

on the cases noted in the margin, one of which Viz: the Settlement of Caste does not corresponds with the Manner of Bellary. Laborers of Ryots and cultivators and Holders of Manieums are assessed to the Moturpha as they pasture their Cattle on Government Lands. For reasons already stated, this Tax appears objectionable.

The Collector has erroneously included the Tax on Carts in the Statement of Moturpha. This is a voluntary subscription, the proceeds of which are appropriated towards the repair of roads and is not an impost paid by the State.

In the Government Village of Ponnamalee

Oravandoor no Moturpha is levied. This Village was transferred from Trichinopoly and the omission arose from misapprehension of the orders of the Board, to be more fully noticed in the remarks on Trichinopoly. In 21 Surva Inamiens and 509 Villages held by Poligars, the Moturpha is enjoyed by the several Holders.

Tanjore.

The District of Tanjore differs altogether from those reviewed above. The Moturpha in this District exists in a very simple form under two Heads, Viz: "House Tax" and "Loom Tax". In both the Tax is defined and in the former case it is very moderate. The House Tax is levied under Regulation I of 1810 at the rates of 2 Madras Fanams if the House is covered with Tiles, and 1 Madras Fanam if covered with Thatch. The Tax on Looms consists of 3 rates and is fixed with reference to the value of the Cloth to be worked. In this simple form, Rupees 40,134-4-3 are collected in Tanjore.

Cloths within 1 Pagoda	"	4	11¼
" 5 "	"	1	13 - 10½
" 10 "	"	2	12 - 9¾

of 15,955 Looms, 12,573 are assessed at the lowest rate.

A House Tax was collected formerly in aid of the Cavelly Police Funds but resumed together with other contributions under Regulation I of 1816. By that enactment the Tax was extended to all Houses, Bank. Shalls, Store houses, Shops and all other descriptions of Buildings appropriated

to

Section V

to the private use of individuals: all who earn their livelihood by Manual labor, "not being artificers, artizans, Weavers or Manufacturers" are exempt and "in such circumstances and possessed of such a House as would render them liable to the payment of the said Tax." The tax is declared to be liable to remission at the discretion of the Governor in Council, with the limitation that the rate shall not exceed 5 per cent upon the rent at which Houses and Buildings are let to hire.

The practicability of introducing the Cessabady into all districts generally was some time ago (1835) under consideration. On that occasion the Principal Collector of Tanjore was of opinion that the introduction of this system into that district would be attended with difficulty, and in order to avoid the levy of what would be deemed a new Tax, he suggested

From Princ. Collector 30th May 1837.

Classes of Persons.	Rates per annum
Mers. Judges Public Servants &c. at	Rs. a. p.
	" 4 "
	" 5 "
	" 8 "
	" 10 "
	" 12 "
	" 14 "
	1 " "
Carpenters, Smiths, Bakers, Washermen &c.	1 4 "
	1 8 "
	1 12 "
	2 " "
Oilmongers and Toddy Drawers as above from 1 4 to	2 4 "
Potters, Dyers, Shucklers &c. 4 rates from 12 Annas to	1 8 "
Shops 7 rates from 2 Rupees to	5 " "
Retail Do. 3 rates from 1 8 to	2 8 "
Butchers &c. 4 rates from 12 to	1 2 "
Looms at 3. 12, 2. 8 and	1 4 "
Do. for Gunnies and Mats 8 Annas.	

increased rates of House Tax

rate varying with presumed

the calling of the occupant

to the ground measurement

the Houses. The ground measurement was assumed as a tolerable

index of the means of the occupant

and the distinction between

and thatched Houses, it was

should be given up. All

were included in the scheme proposed by the Principal Collector with the addition of a tax on Oil Mills. Cattle not employed in agriculture, Sheep, Horses, Palankeens, Boats, Canoes, and Catamarans. Animals and Cattle were to be assessed without reference to the other liabilities of the owners, the wealths of this Province probably suggesting grounds for this double taxation. An increase of Rupees 185000 to the Revenue was expected, making the aggregate Moturpha of the Province Rupees 1424421.

Mr. Kindersley remarked that he submitted the proposition with the "utmost diffidence" and expressed his belief that the Moturpha was always considered a very arbitrary and unequal tax.

The principle on which the proposition of the Principal Collector was based, Viz. an extension of the House Tax with increased rates is worthy of consideration, but its application in the manner suggested appears objectionable from the great number of rates proposed which would be inconvenient in Practice, and from its including classes, who, if directly taxed, should be assessed with a very moderate rate only. For reasons already stated Cattle, Sheep, and Goats are not fit objects for direct taxation. The propriety of taxing Palankeens, Boats, Canoes, and Catamarans is also questionable.

A

Fort St George 27th March 1848.

The Pole Tax is imposed on Married persons only, and appears to be levied in most in addition to a House Tax thus, Vallalars, Shepherds, Shanars, certain classes of Weavers, Fishermen, with some others, are subjected to Double assessment. The cultivators of Rice gardens are assessed to the House Tax as in some other Districts and pay also a Poll

The slopes assessed under the Head of Trade are the same generally as in other Districts.-

A Revenue of Rupees 1150 5 is realized on sundry persons who are summed at the foot of Statement No 1, quoted in the margin above. The principal items are thus where Shanars sell thread. Casaccani, Hodge Sundries or Tax levied by Poligars for the protection afforded by them, and Tax on of sheep, tax on persons who have the privilege of enjoying dead Cattle, on persons pack up Cotgrus, on persons who mend hardy, on the Headman of the Parish right and left Hand Castes, on Shanars for the income they derive in Toddy

Fort St George 27th March 1848.

Tax on Betel-nut given for marriage - The last mentioned item is Rupee 1:7:9 only and like most of the items enumerated, belong to certain localities only, and owe their origin to peculiar circumstances but not explained.

From Collector 31st October 1845.

It is stated that Cotton Screws and Warehouses of Native Merchants are not assessed in Tinnevelly.

On a former occasion the Board were desirous to place the levy of Motorpha in this District on a more equitable and simple footing, and the result of their communication with the then Collector Sir H. Montgomery is embodied in their Proceedings dated 3d August 1843. The modifications suggested by the Board on that occasion were approved by Government and in ordering them to be carried out, His Lordship in Council was pleased to lay down two principles for the adjustment of the several rates. 1st That the trading and Weaving community might be advantagously employed in adjusting the rates to be paid by each individual of their respective slopes, and 2d that the

Mins. Con. 30th Sept. 1843.

House

To Collector 5th Oct. 1843.

From Collector 4th Dec. 1843.

House Tax should have reference to the description of Buildings. The attention of the Collector was specially called to the suggestion of His Lordship in carrying out the proposed arrangments. The proposed changes have not however been carried into effect Mr Thomas who succeeded Sir H. Montgomery pointed out that it would be difficult to give effect to the modifications which had been ordered, in consequence of the aggregate demand being maintained at the average Revenue of former periods notwithstanding the abolition of some items and of the high rates fixed by the Board in their calculations. The community in general would not only not derive any alleviation from the proposed arrangments, but would be called upon to pay higher rates than before, and this in cases in which it was necessary either to reduce the present tax or to abolish it altogether. Mr Thomas urged that the proposition of his Predecessor might be confirmed & that the rates as established at the time should be adhered to, and in the

the event of the Board not being disposed to accede to either, he submitted a modified arrangment which would yield a Revenue of Rupees 7535 above that proposed by Sir H. Montgomery. Mr Thomas justly urged that the rates should not exceed 4 or at the most 5 as where a multiplicity of rates obtained, the local authorities would apply them as they pleased.

According to the arrangment proposed by Mr Thomas, a distinction is drawn between Town and Village Shops. a Shop Tax, he observes, is a difficult one to apply, as much business may be carried on in a small building, and in the case of Looms where each Loom must be counted, the Weaver will endeavour to conceal the actual number he has at work, rendering much inquisition necessary and affording facility for corruption and evasion of the Tax.

Both Mr Thomas and his predecessor propose that the Houses of public servants and of all persons of wealth and means without any profession should be taxed: and the first mentioned Officer

Fort St. George 27th March 1848.

Officer advocates the extension of the tax to the Godowns and Warehouses on the Sea Coast who do not contribute any thing under the present system. The probable Revenue, Rs. 100 from the last mentioned source, with rates varying from Anpees 5 to Anpees 50, is not included in Mr. Thomas' proposed estimate.

Persons carrying on trade in their Houses are to be assessed according to Mr. Thomas' arrangement at 3 times the amount of tax to be levied on a House according to its class without traffic, and the classes enumerated in the margin are rated at different amounts according to their supposed earnings.

It will be useful in this place to exhibit the rates proposed by Sir H. Montgomery, the Board and Mr. Thomas

		Mr. Thomas's rates	Sir H. Montgomery's rates	Board's Rates
House Tax	Upstair Houses with tile or brick roofs	1 4 —		
	Tiled or Terraced Houses of one story	1 4 —		
	Upstair Houses with thatched roofs	— 10 —		
	Thatched roofs of one story	— 8 —		
	Houses with Traffic at 3 times the above rates	— 5 —		

1. Carpenters
2. Blacksmiths
3. Goldsmiths
4. Braziers
5. Dyers
6. Sea Fishermen
7. Oil Mongers
8. Washermen

Fort St. George 27th March 1848.

		Mr. Thomas's rates	Sir H. Montgomery's rates	Board's Rates
Home Tax.	Gold smiths	1 4 —		
	Carpenters	— 8 —		
	Iron Smiths	— 8 —		
	Braziers	— 12 —		
	Sea Fishermen	1 4 —		
	Oil Mongers	1 8 —		
	Dyers	1 12 —		
	Washermen	1 — —		
Tax on Shops	Towns	10 — —		7 — —
		7 — —		6 — —
		5 — —	5 — —	5 — —
		2 8 —	3 — —	4 — —
		1 — —	1 8 —	3 — —
	Villages	2 — —		2 — —
		1 — —		1 — —
Tax on 1st Sort Looms	Town	3 8 —		5 4 —
			3 8 —	3 12 —
	Villages	2 8 —		
— — 2d Sort Do.	Town	2 8 —	2 8 —	2 4 —
	Village	2 — —	1 8 —	1 8 —
— — 3d Sort Do.		1 — —		

The sanctioned (Board's) arrangements do not partake of the simplicity of the practice which obtains in Tanjore in which the House Tax is levied under the Provisions.

Provisions of Regulation 1 of 1816 - These 2 rates only obtain one for Houses and Building of an inferior description, and a higher rate for those of Superior order -

The capital embarked in Trade in Tinnevelly has been assumed at 65 Lacs of Rupees and the profit at 10 per Cent. Taking 5 per cent of the profits at Veesabudy to be paid to Government the Revenue would amount to Rupees 32,500 only - The introduction of the Veesabudy would not thus be attended with any benefit to the Revenue - a Moderate House Tax generally applied throughout a District with higher rates in certain cases would yield a large aggregate Revenue as in Jaffnapore - The Adult male Population of Tinnevelly in July 1239/1827/30 amounted to about 3 lacs of persons - Allowing 1,50,000 persons exemption from taxation as being too poor to contribute or as not occupying separate Houses - A tax on the remaining 1,50,000 would probably yielded a Revenue of Rupees 100,000 -

	Rs.
50,000 Houses at 1 Rupee	50,000
100,000 Do. — at 1/2 Rupee	50,000
Rupees.	100,000 -

From A.J. Sub Coll.r in charge 7th February 1839 -

It is thus worthy of consideration whether a moderate Tax easily paid and of universal application is not preferable to the more circuitous, less simple, and less productive principle of Veesabudy - Where a tax per House is fixed at 1 Rupee and half Rupee as exhibited in the Margin of the preceding Para it is open to the Government to fix the rates on the Houses occupied by Traders, opulent persons and by weavers, at twice or three times those amounts or at any other definite rate -

Coimbatore Revenue of Jusly 1253 -

	Rs. A. P.
	83118 - 9 - 10
Deduct Ferry men -	3137 - 9 - 11
	79980 - 15 - 11
Trade ———	4876 - 5 - 11
Loom ———	28726 - 5 - 8
Profession ———	30211 - 11 - 4
House ———	10166 - 9 - 4
	5 - 11 - only -

A Revenue of about Rupees 80,000 is drawn from this source in the District of Coimbatore chiefly under the Heads of Loom, Professional and House - The amount exhibited under the Head of Trade is Rupees 4876 -

A defined system is not to be traced in the levy of this Tax - The rates vary throughout the District - A House Tax is levied on laborers and 16 different rates obtain again the case of Washerman

Fort St. George 27th March 1848.

Washermen no less than 51 rates exist - Barbers are assessed at 30 different rates, Cheklers at 43 and so on - A multiplicity of rates is also observable in the assessment on Looms, Coarse cloth Looms having 15 rates. -

The Tax on Tenyanen is the Rent of Tenies and does not properly belong to the head of Motursha -

The House Tax under the former Government it is stated was fixed at Rs a — 9 5 — to which was added a Tax called Sayer Varie at 3 p Cantery Tax = rams or Rupee 1 — 5 making an aggregate of Rupees 1 — 9 — 10. which is now levied in one sum as House Tax. This rate prevails in the Northern Division of the District. different rates as Rs A P 1 — 12 — 2 — 4 — 1 and still lower rates for the inferior classes obtain in the Southern Talook The House Tax on the poorer classes the Principal Collector is of opinion should be remitted. -

The

Fort St. George 27th March 1848.

To Principal Collr 18th Decr 1845 From Dy 2d March 1848

The Principal Collector having been called upon to furnish explanation in regard to the revision of the rates of Moturpha which he had proposed submitted three statements A B and C It will be seen from Statement A that it is proposed to limit the rates on Looms to Rupees 2 — 10 — 1 — 12 and Rs A P 1 — 12 — 0 generally and in certain cases 1 — 2 — 0 is suggested - The proposition involves a reduction of the former rates but still retains the principle of taxing each Loom separately instead of the Tax falling on the general profits of the Weaver - The tax assuming the profits shewn in Column 10 of the Statement to be correct amounts to about 18 per Cent on the Weavers Income - Each Loom being taxed on this principle makes the aggregate payment required of each individual very large.

Statement B reduces the number of rates considerably on a few classes but maintains the amount

of

of former Revenue in the aggregate. By this arrangement the tax individually is considerably augmented in most cases, and will form just grounds of complaint. The only advantages are a simplification of account and a reduction of the highest rates which are paid by a few only.

Statement C exhibits the House Tax as at present established and the proposed rates. It will be seen that one uniform rate of 1¼ annas is suggested. The lowest classes as Pariahs and Chucklers it is thought should be exempted. the loss to the Revenue in consequence of the proposed reduction of rates to one uniform rate of 1¼ annas (by which also the Tax hitherto collected as Sayer Wasil is altogether got rid of) and in consequence of the exemption recommended in behalf of the inferior classes is calculated at Rupees 5,436—10—5.

Malabar. In Malabar all classes of agricultural

agricultural and other with the trifling exception to be noticed, are assessed to the Moturpha, and a considerable Revenue amounting to Rupees 11,066-12-6 in Fusly 1253 / 1843/44 is derived from this branch. The principal portion of this amount or Rupees 8,622-9-4 is collected as a House Tax generally at very low rates, the high rates being applied to the Houses of the wealthy. The principle is practically an extension of the system which obtains in Tanjore, and suggests a mode of Taxation for general adoption if the principle is approved. A small rate universally applied is found to yield a large amount of revenue while the impost in each case is not felt. The rates of House Tax in Malabar are as low as a p a p 4-7-2-3 and a p 1-2. The Tax on Trade specifically as such yields the inconsiderable sum of Rupees 10,388-13-3.

	Rs	a	p.
Nairs	23,733	13	5
Maplas	26,751	2	11
Jeers	22,346	2	5

	Rs	a	p.
Bullock Carts	40	12	10
Carriage Bullocks	1825	2	4
Buffaloes	42	4	7
Grinding Stones	21	7	"

Bullock Carts Carriage Bullocks and Grinding stones are assessed to the Moturpha. These items appears to be peculiar and not

Fort St. George 27th March 1848

not general in the District - It is
haps desirable that they should be
=linquished altogether..

Betel Nut Dyers
Seyatooram
Manam Jenman
Avaka.

Similar remarks apply
to the 4 Items enumerated in the
Margin. The first mentioned item
(Betel nut Dyers) is a Tax on
Merchants exporting Betelnuts from
Malabar to Coimbatore - Origin-
ally the Merchants were restricted to one
road through Pealghaut and were
required to have the nuts coloured, whe-
ther they desired this process or not -
Subsequently in the year 1839 the
part of practice which rendered
it compulsory that the Nuts
should be dyed was rescinded by

From Collr of Malabar 22nd Novr 1843

Fort St. George 27th March 1848

the then Acting Collector Mr Underwood. In
Fus by 1250 (1849-44) the Merchants were further permitted
to use the road by Cullingode where the renter of
this item has established a Warehouse. Palghaut and
Cullingode are the principal lines of Communi=
=cation from Malabar to Coimbatore. The "Seya=
toor arn" is the sum formerly paid by the
Teers to the Rajahs for the performance of
certain Ceremonies on the occasion of Marri=
=ages, Deaths &c." "Maran Jemman" is the Co=
Contribution paid by Washermen from their
Profits to the former Rajahs and "Anaka"
is the Contribution paid by Proprietors &c
who have a large number of Slaves -
The tax on Betel Nut Dyers tho entered
on the Statement of Mothurpha received
from the Collector does not belong to
that head and has been recommended
to be abolished in a Separate Report
to Government on the Branch of Revenue
derived from Sundry Small Farms. &c
A House Tax is levied on the Contributors
of the remaining 3 items, and the Collector
recommends that they should be abolished

The Numbarries or Native
Brahmins in Malabar are only partially
taxed - 196 Houses are assessed while 1800 Houses
are free. The Collector rather inclines to
exemption

From Collector 10th July 1843 Para 3

exemption altogether, as the proportion who are taxed form a small minority only, but where a Tax is universal as the House Tax in Malabar, the Board are not disposed to yield to the claims of this small section of the Community for exemption from taxation. The same remark applies to the Potters or foreign Bramins who enjoy exemption in Palghaut and Trimulpooram while in other parts of the District they are liable to taxation

The History of the House Tax in Malabar is as follows. It was originally a Poll Tax paid by the Peers. The Government of Hyder converted it into a House and Shop Tax, and extended it to all Classes, but apparently with much partiality. The rates were fixed with reference to the Size and Construction of the buildings but Mr. Sheffield revised the assessment taking into consideration the Circumstances and extent of Trade of the occupants, so that the Tax might fall on all according to their means. The data on which the revision was made do not appear to be on record nor does it appear that Mr. Sheffield's Successors made any further report on the subject.

Canara
Fusly 1253-1957

The District of Canara yields about Rupees 16,000 as Moturpha. With the exception of a more general extension of the Shop and Warehouse Tax, it does not appear that any alteration has been made in this branch of Revenue since the annexation of Canara to the British Territories. The great number of rates is a prominent feature of the Tax in this District. These are adjusted annually as far as necessary with reference to the means of the Contributors. The necessity for this obviously places great power in the hands of the Taloor executive. Out of 2,281 Villages the Mohturpha has never been introduced into 577: the Province was formerly under the rule of several petty Chieftains and as in some places the Chiefs did not levy the tax, no change has been made since as regards these.

Dates	
Warehouses	37
Retail Shops	102
Shroffs	49
Houses	316
Potters	14
Rice Beaters	12
Oilmongers	18
Barbers	11
Washermen	10
Gold Smiths	22
Brass Smiths	9
Copper Smiths	6
Umbrella makers	11
Toddy Drawers	6
Sandal Makers	11
Musicians	10
Jaggery Manufacturers	10
Turners	7
Saddler	1
Fishermen	75

The House Tax ranges from 4 Rice to Rupees 24-6-0 with three higher rates at Rupees 31-10-0 Rupees 60-0-0 and Rupees 71-14-0 respectively, and comprises no less than 316 rates. The higher rates appear to owe their origin to the peculiar character of the Tax which is rather in many cases a ground rent than a House Tax "Some of the grounds" the Principal Collector states" are

Fort St. George 27th March 18[illegible]

are planted with Trees and it would be profes-
to transfer such spots to the Head of Land Reven-

The Principal Collector is of o-
-nion that while the Taxes on Warehouses, Retail
Shops and Houses, from which about two
thirds of the whole Moturpha revenue is
drawn are retained, the Tax on Shroffs.
Fishermen and other classes might with adv-
-age be given up, as the people are scattered ab-
the Country and do not reside in Towns generall
and are thus more exposed to the oppression
and corrupt exactions of the petty Revenue offi-
-cers. The objections of the Principal Collector holds
good as regards the want of a defined system of
taxation but where the assessment is fixed
and moderate as the House Tax authorize
by Regulation I of 1816, it does not
appear that the rural inhabitants would
be more exposed to exactions than the resid
in Towns.

From Pt. Colln. 24th September 1841
Board's Proceed-ings 28th octr.
From Government 24th December

The Moturpha of Canara underwent a partial revision in 1841 and a few trifling items of Tax on Tailors, Weavers, Tape makers, Turners and some others yielding altogether an Revenue of Rupees 755-4-1, were struck off. Also Rupees 618-8-1 levied on the 5 Trades. Viz. Gold-smiths, Carpenters, Coppersmiths, Blacksmiths and Brass

Fort St. George 27th March 1848.

Madura

Brass smiths -

The circumstances which led to the discontinuance of the Moturpha Tax in Madura are explained in the Boards Proceedings dated 30th April 1827 on the settlement of Fusly 1235. The Tax was abolished under the orders of Government dated 29th October 1805, on the recommendation of the Board of Revenue and of the then Collector of the District and arose as the subsequent Board observed in their Proceedings above quoted - from a misconception of the orders of Government which directed a revision of the Extra - Sources of revenue in order that the Ryots might be relieved from all Extra De-mands. In pursuance of this view the Board in 1827 recommended that the tax should be re-imposed and the Government in reply observed that they were prepared to sanction the revival of such Taxes as were formerly abolished and were customary elsewhere if the Board on further enquiry were not aware of any objections to the measure. The arrangements for re-imposing this tax were completed and reported to the Board under date the 9th May 1832, but in consi-deration of the extremely depressed state of the Country, at that time the immediate re-imposition

Fort St George 27th March 1848.

†23d June 1836

re-imposition of the Tax was not considered advisable - subsequently the whole subject was brought† to the notice of Government and the Government were pleased to resolve that the Collector should assess the Moturpha in Madura in the manner suggested in the letter from the late Principal Collector to the Board of Revenue dated 9th May 1832.

The Systems under which it was proposed by the late Principal Collector in his letter quoted above to levy the Moturpha does not materially differ from the practice of other Districts - The rates were reduced to some order it is true by the introduction of a graduated scale varying from 2½ Chuckrums to ½ Fanam and comprising altogether 58 rates exclusive of certain cents which belong rather to the Head of small Farms - Nevertheless than 85 Classes of persons were to be rendered liable to the assessment and the application of the scale of rates would have been altogether arbitrary at the discretion of the assessing officers.

The Revenue expected from the proposed arrangements was Rupees 61,456-3-8.

From Govt 22d July 1836

The Board transmitted instructions for the imposition of the Moturpha to the Principal Collector which were approved by Government; further correspondence

Fort St George 27th March 1848.

From Pl Collr of Madura 24th January in Cons 6th February 1837

From Dy Sr 18th in Cons 28 September

From Dy Sr 23d March in Cons 5th April 1838

correspondence then took place with the then Principal Collector on this subject who transmitted revised statements of Moturpha in his letters noted in the Margin. Final orders have not been passed on these, and the orders for the re-imposition of the Tax is still in abeyance.

The Principal Collector it will be seen reported that the inhabitants of the Fort of Madura, with whom he first communicated, objected to the re-imposition of the Moturpha, because a Tax was already levied under the head of Customs.

The Principal Collector concurred in the reasoning of the Merchants and expressed himself opposed to the Tax but submitted the revised statements referred to above and was prepared to give effect to the orders of Government. The Principal Collector was desirous that the rates should be uniform throughout the District and these were fixed, he states, "On a consideration of the "rates in the adjoining districts and the "information, suggestions and objections of "the Merchants of the Fort reduced "to Form by a Sanctioned former "of my most able Cutcherry servants "and the Tahsildar of the Taluk of "Mandalcolum". In regard to the Fees already the

the Principal Collector added "it is a novel tax "in this part of the Country and to my mind "one of a most inquisitorial and impolitic "nature— One likely to add to demoraliz= =ation of character one that cannot "be levied with any confidence in its justice "and impartiality, and one that I fear will "only be suffered where the data are taken "beyond doubt within the truth and where "the per Centage on such calculation is light"

The principles upon which it was proposed to levy the Tax were as follows.—

1st A Tax on Houses and Bazars fixed at 10 per Cent on the annual rent of the same— The rates thus obtained were.—

Rupees	A	B
"	3	"
"	6	"
"	12	"
1	8	"
3	"	"
6	"	"

2d A Tax on each Loom with reference to the value of the Cloth produced. The rates were

Rupees	A	B
5	4	"
3	8	"
2	10	"
1	12	"
"	14	"
"	7	"
"	3	6

Laborers

3d Laborers, Ironsmiths, Goldsmiths Bricklayers &c. were supposed to earn at the rate of one Cully fanam per day or Rupees 50 per annum for 243 working days, being 2/3 22 of the year— The Tax on those at 5 per Cent would be Rs 2 — As 8 — P —

4th A Veesabady on the profits of Trade; these were taken at 10 per Cent of the Capital employed, and the tax was fixed at 5 per Cent on the Profits.—

In this way almost every individual in the District exclusive of the Agricultural Community were made liable to assessment.—

It will be seen that no less than 110 Classes are enumerated in the Statement of Veesabady which accompanied the letter from the Principal Collector dated 15th September 1837— The Classes — include Shops of every description, Hawkers, Bamboo workers, manufacturers of umbrellas and looking Glasses, Vendors of Vegetables, persons who let out Horses and Bullocks and Palanqueens for Hire, venders of Honey, Fowls and Eggs &c.—

	Rs	As	P
Amount Collected in Fusly 1214	48,282	12	3
Do proposed by the former Principal Collector in Fusly 1238	64,707	8	5
Present Proposition	68,270	9	2

The entire Revenue expected from all items was Rupees 68,270-9-2.—

The

4957 Fort St. George 27th. March 184

The objections to the proposed
of the Principal Collector noticed above
are. —

1st. Hause Tax in the manner
proposed, with several rates varying
with the Amount of rent, is not
sufficiently simple to be adapted
to the State of things in India. It
It also leaves the application of the
rates as well as the valuation of
Houses to the discretion of the Tax
executive

2d. The Loom Tax is proposed
to be levied on each Loom, whose
the imposit should be fixed, as
before observed, with reference to the aggregate
Profits of the weaver. —

3d. The proposed Tax on Laborers is a
direct tax on wages

4th. The proposed Vessalady embraces many
classes who would be more properly met by
specific rates under a regulated Hause Tax.

(Signed) A. Maclean
J. " | J. Goldingham
A true Copy
(Signed) T. Sycroft
Secretary

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73

Minute by
G. D. Drury Esqr

On the subject of the Moturpha Revenue of the Madras Presidency.

Fort St. George 27th March 1848.

It is desirable that the Board should meet and determine how the Moturpha matter may be disposed of. It seems to me that we should furnish Government with a Statement in the form required in Para 9 of the Extract Minutes Consultation dated 20th August 1844. A Statement is now under preparation in the Office under my direction and will I think be useful in enabling the Board to judge what classes of the present parties paying Moturpha may be relieved, and what items may be modified. All Laborers engaged in agriculture and trade as Coolies whose poverty is not to be questioned seem fit objects for exemption, as well as all shepherds, herdsmen and all persons whose labours contribute to the improvement of cultivation without personal advantage to themselves. Among other classes of the community there are none upon which Moturpha bears so unequally as Weavers. the tax imposed upon their Looms was fixed when they had a flourishing trade which has

has now been superseded by British manufactures. The greater portion of Loom tax in every District is collected from the Weavers of Coarse Cloths which are used by the agricultural and lower classes of the people. It would be well to consider if the Loom tax might not be entirely abolished, and a moderate house tax be substituted for it. The sacrifice of Revenue would not perhaps exceed half the Collection at present made on account of Looms. If the resources of the State would admit of the intire abandonment of the Moturpha, the generab substitution of House tax might perhaps be recommended but it does not appear to be the wish of Government to do more than abolish all items of an objectionable nature, and to afford relief where it can be rendered to those classes who have invariably paid Moturpha demand upon those who have always been exempt would not be expedient on politic and as the object is to modify existing inequalities and evils, it is desirable to avoid

avoid any changes which would interfere with prescriptive privileges, and create clamour and distrust.

With respect to Veesabuddy in the Ceded Districts, I see no other course but that which has always been pursued. The time is gone by for its introduction generally. No distinction could be made between Native and European Merchants and the latter could never bear a tax upon their profits.

30th September 1846

/Signed/ G. D. Drury

27th March 1848.

for Fusly 1253.

Rajahmundry.

Amount	No.	Rates	Highest	Lowest	Amount
1153 6 4	227	" " "	22 8 "	" 1 "	562 8 "
" " "	4989	" " "	25 8 "	" 2 "	9184 15 "
32 8 "	"	" " "	" " "	" " "	" " "
71 3 "	661	49 " "	16 " "	" 8 "	2339 14 "
2 4 "	97	13 " "	5 " "	" 1 "	86 3 "
158 8 "	"	" " "	" " "	" " "	" " "
" " "	"	" " "	" " "	" " "	" " "
" " "	"	" " "	" " "	" " "	" " "
" " "	"	" " "	" " "	" " "	" " "
" " "	"	" " "	" " "	" " "	" " "
" " "	"	" " "	" " "	" " "	" " "
" " "	"	" " "	" " "	" " "	" " "
" " "	82	16 " "	7 " "	" 4 "	142 12 "
34 12 "	151	15 " "	3 " "	" 2 "	109 14 "
" " "	87	24 " "	10 " "	" 4 "	281 12 "
13 11 "	60	14 " "	13 " "	" 4 "	76 12 "
" " "	"	" " "	" " "	" " "	" " "
6 2 "	65	" " "	3 " "	" 4 "	62 6 "
" " "	125	" " "	13 " "	" 8 "	302 6 "
" " "	1	1 " "	20 " "	" " "	20 " "
2 " "	111	12 " "	4 " "	" 4 "	153 4 "
" " "	250	" " "	8 " "	" 4 "	298 14 "
" " "	11	6 " "	4 " "	1 4 "	28 4 "

Masulipatam

No.	Rates	Highest	Lowest	Amount
54	31	6	4	110 63
3567		28 8	1	2632 26
9	8	15 8	3	76 12
1	1	10		10
72	20	26	2	40 410
43	2	11	10	8 12
47	8	112	2	14 4
64	13	1	2	30 11 4
19	4	5	2	49
7	6	112	6	7
50		412	2	69 27
5	5	2	3	55
16	6	112	4	201 4
1	1	8		8

Total 4690

Guntoor

No.	Rates	Highest	Lowest	Amount
45	2	11	10	45
204		5		51

Total 32 2 8 1

Chinglepat

No.	Rates	Highest	Lowest	Amount
27	6	4	1	71 8
2586	8	5	8	3294 6 6
111	14 2			646 8
141	10	12	1	
15	2	2	1	18
61	2	2	1	75
19	4	12	3	29
30	3	3	1	39
45	1	1	1	45
164	9	6	1	508 8
30	6	12	2	65
12	4			
187	8			

Total 8153 11 5

Fort St. George

27th March 1848.

Salem.									North Arcot.								
No.	Rates	Highest	Lowest	Amount	No.	Rates	Highest	Lowest	No.	Rates	Highest	Lowest	Amount	No.	Rates	Highest	Lowest	Amount
"	"	"	"	"	"	"	"	"	82	"	165	13	9	99	"	42	12	514	10
2979	"	19	4	6175	27	3101	153	13	2	"	2,651	13	10	4107	"	16	3	6683	2 3
177	"	12	8	290	11	8	"	"	"	"	"	"	"	29	"	3	"	96	4
76	"	3	4	81	6	4	"	"	"	"	"	"	"	25	"	3	1	2	7 1 4 9
"	"	"	"	"	"	"	"	"	"	"	"	"	"	157	"	3	3	6	123 6 9
"	"	"	"	"	26	3	"	"	4	"	8	12	"	24	"	5	7	"	36 5 7
"	"	"	"	"	"	"	"	"	"	"	"	"	"	24	"	11	9	14	107 9 1
"	"	"	"	"	"	"	"	"	"	"	"	"	"	28	"	7	1	94	132 15 5
"	"	"	"	"	"	"	"	"	"	"	"	"	"	52	"	210	1	12	100 13
"	"	"	"	"	"	"	"	"	"	"	"	"	"	17	"	16	3	10 14	49 12 7
"	"	"	"	"	"	"	"	"	"	"	"	"	"	24	"	315	12	40 3 1	
"	"	"	"	"	"	"	"	"	"	"	"	"	"	8	"	38	3	22 8 3	
"	"	"	"	"	"	"	"	"	"	"	"	"	"	81	"	44	7	136 15 10	
"	"	"	"	"	"	"	"	"	"	"	"	"	"	145	"	1012	7	347 15 8	
106	"	12	8	356	25	"	"	"	"	"	"	"	"	26	"	10 12	7	76 6 10	
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	14	"	2159	44	16 21	
"	"	"	"	"	"	"	"	"	"	"	"	"	"	351	"	18 8	7	11 1954 15 8	
"	4	"	"	2494	1	"	"	"	"	"	"	"	"	130	"	14	7	268 13 4	
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	125	"	7	7	2344 6 9	
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
652	"	20	8	1970	6 5	67	37	13										

1961.

Fort St. George

27th March 1848.

South Arcot.									Tanjore									Trichinopoly								
No.	Rates	Highest		Lowest		Amount			No.	Rates	Highest		Lowest		Amount			No.	Rates	Highest		Lowest		Amount		
39	14	"	7	"	1	1	8	7 4 7	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
3858	191	"	9	15	2	"	3	9 6 9 5 11 6	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
2	2	"	30	3	"	5	10	7 35 10 7	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"

Fort St. George

27th March 1848

Tinnevelly

No.	Rates	Highest	Lowest	Amount
215	15	"	"	581 14 6
4,097	67	"	"	8,333 11 5
"	"	"	"	"
1	1	"	"	1 4
"	"	"	"	999 1 4
"	"	"	"	"
"	"	"	"	"
"	"	"	"	2 8 9
"	"	"	"	"
"	"	"	"	161
"	"	"	"	65
"	"	"	"	"
"	"	"	"	"
"	"	"	"	63 10 4
"	"	"	"	147
"	"	"	"	120 9 6
"	"	"	"	88 4
"	"	"	"	"
"	"	"	"	44 9 5
"	"	"	"	508 13 3
"	"	"	"	"
"	"	"	"	"
"	"	"	"	3,620 9 2
"	"	"	"	"

Cuddapah

No.	Rates	Highest	Lowest	Amount
809	347	" "	54 11 2	" 12 8 9,548 6 2
"	"	"	"	"
7,058	616	" "	42 10 4	" 4 9 35,085 15 2
"	"	"	"	"
"	"	"	"	"
660	200	" "	13 13 4	" 4 9 2440 " 2
573	93	" "	24 3 4	" 5 2 1,557 6 3
"	"	"	"	"
"	"	"	"	"
"	"	"	"	"
"	"	"	"	"
246	179	" "	57 " 3	" 6 9 2,282 " 4
"	"	"	"	"
"	"	"	"	"
344	48	" "	11 14	" " 6 4 788 1 11
"	"	"	"	"
268	176	" "	89 9 9	" 7 9 4,410 13 8
"	"	"	"	"
"	"	"	"	"
"	"	"	"	"
113	86	" "	70 " "	" 15 6 1,914 14 6
"	"	"	"	"
"	"	"	"	"
"	"	"	"	"
"	"	"	"	"
275	160	" "	61 10 5	" 7 9 2769 " 11
"	"	"	"	"
"	"	"	"	"
324	107	" "	19 " 4	" 4 10 1,544 14 9
"	"	"	"	"
"	"	"	"	"
"	"	"	"	"

Billay

Highest

Lowest

Amount

Rates

No. emigrants objected to being no detailed rate for unused years &c

Total rates entered in the Cuddapah Abstract

1966

Fort St. George

27th March 1818.

Coimbatore						Canara						Malabar.					
No.	Rates	Highest	Lowest	Amount		No.	Rates	Highest	Lowest	Amount		No.	Rates	Highest	Lowest	Amount	
245	11	10	4	6	14 2	757	10	666	39			280		28	2	1,855	13 4
1,232	29	11	12		14 1	3,276	7 6	6,465	102			8,821		4	23	8,316	27
275		29			9 5	853	6 7										
3	1	215		215		513											
57	10	5	14		14 1	133	15 2	474	49								
106	20	13	15	2	11 2	623	1 1										

1967 ||

Fort St. George

27th March 1848.

Kurnool

No.	Rates	Highest	Lowest	Amount	No.
285	" " "	73 8 "	" " 8 "	2,305 5 4	"
1290	" " "	98 " "	" " 4 "	7,257 3 8	"
"	" " "	" " "	" " "	" " "	"
"	" " "	" " "	" " "	" " "	"
40	" " "	36 " "	" 1 4 "	295 4 4	"
"	" " "	" " "	" " "	" " "	"
"	" " "	" " "	" " "	" " "	"
"	" " "	" " "	" " "	" " "	"
"	" " "	" " "	" " "	" " "	"
"	" " "	" " "	" " "	" " "	"
"	" " "	" " "	" " "	" " "	"
4	" " "	12 " "	" 3 " "	31 " "	"
1	" " "	12 " "	" 1 " "	19 " "	"
6	" " "	7 12 "	" 1 12 8	32 12 8	"
26	" " "	57 " "	" " 12 "	378 4 "	"
19	" " "	40 " "	" " 5 "	240 2 "	"
10	" " "	12 8 "	" " 4 "	63 " "	"
15	" " "	40 " "	" " 12 "	175 14 "	"
57	" " "	25 " "	" 1 8 "	346 8 "	"
"	" " "	" " "	" " "	" " "	"
"	" " "	" " "	" " "	" " "	"
"	" " "	" " "	" " "	" " "	"
"	" " "	" " "	" " "	" " "	"
1	" " "	4 " "			

Statement

Rates	Highest	Lowest	Amount	
			34,990 10 5 1	No particulars have been entered from No. 1 to 4 the aggregate amount is included with No. 2 in Guntoor.
			1,62710 12 3 2	
			1,349 10 3 3	
			9,827 " 7 4	
			6,325 13 " 5	
			917 10 7 6	
			110 1 10 7	
			4,444 15 6 8	
			1498 3 7 9	
			837 14 6 10	
			4482 " 9 11	
			274 10 7 12	
			634 9 8 13	
			5,876 4 6 14	
			1,605 " 11 15	
			64 8 " 16	
			1115 9 6 17	
			31,854 13 3 18	
			294 2 4 19	
			1,751 6 9 20	
			11,188 9 11 21	
			32 4 " 22	

March 1848.

Rajahmundry.

Amount			No.	Rates		Highest		Lowest		Amount		
1	12	"	"									
"	"	"				1	12	"	8	35	4	"
"	"	"	25	4	"							
152	1	"	"							3	"	"
			8	1	"	1	"	"	"			
"	"	"				8	"	"	12	106	"	"
			46	"	"							
"	"	"				2	"	"	"	4	"	"
			2	1	"							
"	"	"										
			2	"	"	"	"	"	"	4	"	"
"	"	"										
				"	"	"	"	"	"	"	"	"
"	"	"	"									
				"	"	6	4	"	8	276	4	"
77	"	"	130	13	"							
"	"	"	"									
				"	"	"	"	"	"	"	"	"
183	8	"	"									

1969.

Fort St. George 27th March 1848.

Masulipatam

No.	Rates	Highest	Lowest	Amount
6	2	1 4	3	5 3
60	17	6 8	6	180 6
1	1	1 8		1 8
52	14	4	2	29 4
251				283 94
4325				3520 1210

Guntoor

No.	Rates	Highest	Lowest	Amount
33		8		

Chinglepute.

No.	Rates	Highest	Lowest	Amount
63	2	1 8	1	63 8
38	4	3	1	67 8
41 14	2			
106	10	8	1 8	356 8
9	1	1	1	9
266	2	8	4	91 8
4	2	3	1	10
1			2	1562 94
8529 510				7062 710

1970

Fort St. George 27th March 1848.

Salem. Nellore. North Arcot.

No.	Rates	Highest	Lowest	Amount	No.	Rates	Highest	Lowest	Amount	No.	Rates	Highest	Lowest	Amount
										31		3 8	3 6	33
												5 12	7 9	422 8
					8	2	12			102				
					5	3	3 8					1 8	1	9
					446	77	5 3 6			7				
					39	30	21 7 7					13 8	7	547 2 5
										132		7	1	44 8
										11		4 6	7	71 5 5
										60				
2049		3 8	2	2025 1 3										
272		31 4 7	12	269 7										
70		14 3	29	3614 5										
8		1 8	8	6								5 10	1	34 9 6
										9				
												7 8	9	76 11
										50		42	4	1209 9 3
632		4 12	25	49210 8 7 8 3						842				
				11703 8 4										13603 6

4971.

Fort St. George 27th March 1848.

South Arcot						Tanjore						Trichinopoly					
No.	Rates	Highest	Lowest	Amount		No.	Rates	Highest	Lowest	Amount		No.	Rates	Highest	Lowest	Amount	
1	1	2	2	2	0												
10	1	1	1	8	12												
1	1	1	1	1	4												
1	1	8	8	8	12												
																14	2
97	12	6	9	7	13013											350	7 8
				7	862149												

FR

172

Fort St. George

27th March 1848

Finneveldy					Bellary					Cudda pah				
No.	Rates	Highest	Lowest	Amount	No.	Rates	Highest	Lowest	Amount	No.	Rates	Highest	Lowest	Amount
				1385 4	205									
				15 -										
				1151 14 5										
				6,471 0 6	591									
				16,464 14			136		291 10 8					3,240

27th March 1848

Fort St. George

Coimbatore

No.	Dates	Highest	Lowest	amount
12	1	1 12 2	1 12 2	21 3
17	2	5 14 a	2 15 "	55 13 4
2,170	20	8 13 "	" 14 1	3,285 9 10
414	14	8 13 "	" 14 1	864 11 10
1,748	10	2 10 4	" 9 4	1,698 7 7
				14,716 3 8

Canara

No.	Dates	Highest	Lowest	amount

Malabar

No.	Dates	Highest	Lowest	amount
273		7 2 3	" 4 7	216 13 4
1268		3 6 10	" 4 7	1,326 " 7
				1022 8 "
				12739 10 5
				5773 9 10

4974

Fort St. Georgi

27th March 1848

Hurnoob

Potab

Number	Rates	Highest	Lowest	amount	№
120	"	217 8 "	12 "	3,3224 "	
17	"	25 " "	12 "	385 15 "	
4	"	36 " "	12 "	385 15 "	
11	"	29 8 "	12 "	144 " "	
			12 "	85 1 "	
				15,085 10 "	

Rates	Highest	Lowest	amount	
			247 6 4	23
			11 2 "	24
			47 2 4	25
			356 8 "	26
			3 " "	27
			7,675 2 4	28
			4 " "	29
			25 12 "	30
			1,134 15 1	31
			5,158 5 11	32
			1,532 13 11	33
			68 8 "	34
			254 12 5	35
			6,462 9 6	36
			10037 3 10	37
			1,735 6 "	38
			6 " "	39
			449 6 10	40
			385 15 "	41
			2,201 1 "	42
			10835 5 7	43
			813 "	44
			32,975 14 6	

27th March 1818

Rajahmundry

amount		Number	Rates		Highest			Lowest			amount		
		1154	26	"	6	8	"	2	"		1237	13	"
214	"	106	13	"	4	"	"	4	"		120	12	"
"	"	153	10	"	2	"	"	4	"		145	8	"
6	14	268	8	"	2	"	"	4	"		213	8	"
127	6	12	8	"	8	"	"	4	"		6	4	"
"	"		"	"	"	"	"	"	"		"	"	"
"	"		"	"	"	"	"	8	4		23	8	"
4	4	22	8	"	1	"	"	"	"		"	"	"
"	"		"	"	"	"	"	"	"		"	"	"
"	"		"	"	"	"	"	"	"		"	"	"
"	"		"	"	"	"	"	"	"		"	"	"
"	"		"	"	1	8	"	"	"		3	"	"
"	"	2	1	"	"	"	"	"	"		"	"	"
"	"		"	"	"	"	"	12	"		1	12	"
"	"	2	2	"	1	"	"	"	"		"	12	"
"	"		"	"	"	"	"	"	"		"	12	"
"	"		"	"	8	"	"	"	"		"	12	"
"	"	1	1	"	"	"	"	"	"		1115	"	"
"	"		"	"	"	"	"	"	"		"	"	"
"	"		"	"	"	"	"	"	"		"	"	"
"	"	4	"	"	"	"	"	"	"		"	"	"
"	"		"	"	9	8	"	2	"		121	14	"
"	"	123	15	"	32	—	"	8	"		3571	5	"
8	6	1130	49	"	"	"	"	"	"		7	"	"
266	10	10	"	"	"	"	"	4	"		54	4	"
"	"		"	"	3	"	"	"	"		"	"	"
2	8	77	"	"	"	"	"	"	"		"	2	"
"	"		"	"	1	"	"	"	"		"	"	"
"	"	2	1	"	2	"	"	2	"		62	8	"
"	"	129	9	"	2	"	"	4	"		40	4	"
1	12	76	7	"	"	"	"	"	"		"	"	"
1	4		"	"	"	"	"	"	"		"	"	"
"	"		"	"	"	"	"	"	"		"	"	"
"	"		"	"	"	"	"	"	"		"	"	"
642	"		"	"	"	"	"	"	"		"	"	"
218	"		"	"	15	"	"	"	"		15	"	"
"	"	1	1	"									
208	1												

4976

Masulipatam

Fort St. George

Gundoor

27th March 1848

Chingleput

Number	Rates	Highest	Lowest	amount	Number	Rates	Highest	Lowest	amount	Number	Rates	Highest	Lowest	amount
513		6 4	1	247 4 4	14							2	1	376
43	10	4 8	9	95 13										8
102	5	5	1	11 1						348	3	1	1	28
						12				8	1	2	1	34
										23	3	1	1	120
										36	1	1		
										120			1	45
												1	1	84 8
1	1	3 4								45	1	2		
			3 4							78	3			
														12 8
												1 8	1	
										10	2	2 4 6	5 6	165 3 3 2
										961				
														17 8
					1				8 8			2	1	96
										2	168 12			
											1 12	3	1	
										8		2		
											76 15	3		
										81				
											974 11 10			
											11 4			
											910 15			
											63 6			
														651
												8	1	
											13	8		
										372				
											115 8			

4977

Fort St. George

27th March 1848

North Arcot

Salem					Nellore				Salem					Nellore			
Number	Rates	Highest	Lowest	amount	Number	Rates	Highest	Lowest	Lowest	Amount	Number	Rates	Highest	Lowest	amount	Number	Rates	Highest	Lowest
1235	"	"	4 8	"	4	1470 4 11	478	"	"	"	324	"	"	1 —	372 12 8				
1341	"	"	13 5 5	"	24	1742 10 4	"	"	"	"	30	"	"	4 6 2	21 10 2				
57	"	"	8	"	"	28 8	3	2	"	8	"	"	"	1 7 7	" " "				
731	"	"	11 14 1	"	4	817 10 8	"	"	"	"	26	"	"	4 4	18 7 2				
5	"	"	1 8	"	5	15 13	"	"	"	"	7	"	"	2 "	4 10 8				
"	"	"	"	"	"	"	"	"	"	"	5	"	"	1 3 3	7 10 5 12 —				
"	"	"	"	"	"	"	"	"	"	"	"	"	"	1 12	" " "				
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	7 6 187 1 5				
"	"	"	"	"	"	"	"	"	"	"	"	"	"	1 13 4	14 — 30 9 10				
"	"	"	"	"	"	"	"	"	"	"	"	"	"	3 4 6	" " "				
"	"	"	"	"	"	"	"	"	"	"	118	"	"	" " "	" " "	2	"	38	"
"	"	"	"	"	"	"	"	"	"	"	20	"	"	" " "	7 10 129 3 6			10 8	
"	"	"	"	"	"	"	"	"	"	"	"	"	"	3 15 11	" " "				
"	"	"	"	"	"	"	"	"	"	"	"	"	"	" " "	" " "				
"	"	"	"	"	"	"	"	"	"	"	45	"	"	" " "	" " "				
"	"	"	"	"	"	"	"	"	"	"	"	"	"	" " "	15 9 3 15 9				
"	"	"	"	"	"	"	"	"	"	"	"	"	"	1 8 "	" " "				
"	"	"	"	"	"	"	"	"	"	"	"	"	"	" " "	15 9 15 6				
"	"	"	"	"	"	"	"	"	"	"	3	"	"	" " "	2 10 "	44 187 3 10			
"	"	"	"	"	"	"	"	"	"	"	"	"	"	3 8 "	6 67 4 3				
"	"	"	"	"	"	"	"	"	"	"	10	"	"	2 4 "	" 30 1 8				
15	"	"	3 "	"	"	"	51	"	"	"	"	"	"	" " "	11 8 103 11 2				
"	"	"	"	"	"	"	"	"	"	"	"	"	"	" " "	" " "

4978

South Arcot — Fort St. George. — Tanjore. — 1st March 1843 — Trichinopoly

No.	Rates	Highest	Lowest	Amount	Number	Rates	Highest	Lowest	Amount	Number	Rates	Highest	Lowest	Amount
100	12	" "	3 6 8	" 5	163 8 9									
11	3	" "	" 9 7	" 3 6	3 14 1									
"	"	" "	" " "	" " "	" " "									
11	2	" "	" 7 "	" 1 6	3 15									
"	"	" "	" " "	" " "	" " "									
"	"	" "	" " "	" " "	" " "									
21	2	" "	4 10 8	" 10 6	17 13 2									
"	"	" "	" " "	" " "	" " "									
"	"	" "	" " "	" " "	" " "									
"	"	" "	" " "	" " "	" " "									
7	3	" "	3 8	2 10	23 9									
"	"	" "	" " "	" " "	" " "									
531	38	" "	3 9 [illegible]	[illegible]	863 5 9									
"	4	" "	" " "	" " "	" " "									
"	"	" "	" " "	" " "	" " "									
10	8	" "	17 "	" 8 "	49 13 3									
"	"	" "	" " "	" " "	" " "									
"	"	" "	" " "	" " "	" " "									
2	1	" "	1 5 "	1 5 "	2 10 "									
321	33	" "	2 10 "	" 7 "	389 3 4									
"	"	" "	" " "	" " "	" " "									
8	2	" "	" 14 "	" 3 6	4 6 "									
"	"	" "	" " "	" " "	" " "									
"	"	" "	" " "	" " "	" " "									
22½	6	" "	1 5 "	" 3 6	15 11 9									
"	"	" "	" " "	" " "	" " "									
"	"	" "	" " "	" " "	" " "									
5	1	" "	1 12 "	1 12 "	8 12 "									
266	34	" "	2 6 "	" 11 3	637 7 "									
10	4	" "	1 5 "	" 3 6	4 3 5 "									
8	4	" "	1 5 "	" 3 6	4 9 "									
"	"	" "	" " "	" " "	" " "									
						7	2 " "	1 2 "	12 "	6 "				
						"	" " "	" " "	" " "	" "

4980

27th March 1848

Fort St. George

Coimbatore

Canara

Malabar

No	Rates	Highest	Lowest	Amount	No	Rates	Highest	Lowest	Amount	No	Rates	Highest	Lowest	Amount
1211	19	4 6 6	141	1588 13 2	1778	22	2 8			875		1	47	480 3 5
1039	16	5 14	141	1450 6 8	19	6	3			969 9 7		2 4 7	47	584 3 6
					116	9	3			1070		2 4 7	47	87 15 7
973	18	4 6 6	141	1375 8 10						129		1 6 10	47	1348 10 11
										2460		92	47	97 14
										195				
12	2	4 6 6	1 122	49 15 8										
					1035	11	1							
196	6	9 8 9	141	241 4										
70		7 10	141	81 15 3										
3656	43	5 11	94	4497 13 8	509	11	1 8							
65	2	1 7 6	141	58 1										
					700	6	1 4							
307	18	6 12	119	852 13 9	1408	18	4							
2380	31	5 10 5	141	3410 14 11	1122	10	2							
1694	30	5 7 3	95	2187 8 10	908	11	2							
					1154	10	3							

Rates	Highest	Lowest	Amount
5	969 9 7		
4	12 4		
2	80 11 7		
10	271 9 10		
2	215 7 2		
4	422 2		
1	627 6 9	379 1	
2	385 7 7	206	
2	305 11 11	112	
1 8	295 1 11		

Fort St. George.

Kurnool

Number	Rates	Highest	Lowest	Amount	Number
120	" " "	15 " "	" 8 "	406 1 "	
25	" " "	9 " "	" 4 "	94 10 "	
7	" " "	12 " "	" 6 "	18 14 "	
7	" " "	4 " "	3 4 "	7 4 "	
6	" " "	8 4 "	1 " "	12 4 "	
6	" " "	18 " "	1 " "	58 8 "	
27	" " "	12 " "	" 4 "	108 4 6	
"	" " "	" " "	" " "	" " "	
24	" " "	2 " "	" 8 "	19 " "	
12	" " "	10 15 "	" 4 "	60 12 "	
3	" " "	6 " "	1 " "	8 " "	
"	" " "	" " "	" " "	" " "	
6	" " "	11 8 "	1 " "	31 " "	
4	" " "	1 14 "	" " "	7 8 "	
2	" " "	1 " "	" 8 "	1 8 "	
9	" " "	7 8 "	1 " "	61 " "	
33	" " "	7 " "	1 10 "	139 10 "	
58	" " "	8 " "	" 4 "	128 " 7	
431	" " "	56 14 "	" 2 "	1786 15 6	
420	" " "	40 " "	" 8 "	1674 14 "	
29	" " "	8 4 "	" 4 "	171 8 "	
44	" " "	9 " "	1 " "	195 12 "	
29	" " "	2 " "	" 8 "	26 4 "	
9	" " "	2 12 "	" " "	24 12 "	
31	" " "	2 " "	" 4 "	30 4 "	
9	" " "	12 " "	" " "	76 " "	
382	" " "	55 " "	" 4 "	1263 4 "	
3	" " "	45 " "	5 " "	95 " "	
59	" " "	31 12 "	" 4 "	246 7 "	
"	" " "	" " "	" " "	" " "	
"	" " "	" " "	" " "	" " "	
"	" " "	" " "	" " "	" " "	

27th March 1848.

Total.

Rates	Highest	Lowest	Amount	
" " "	" " "	" " "	17747 4 7	1
" " "	" " "	" " "	5081 6 10	2
" " "	" " "	" " "	1186 2 10	3
" " "	" " "	" " "	4321 8 1	4
" " "	" " "	" " "	379 4 5	5
" " "	" " "	" " "	64 4 "	6
" " "	" " "	" " "	2210 11 8	7
" " "	" " "	" " "	1946 1 5	8
" " "	" " "	" " "	123 13 10	9
" " "	" " "	" " "	60 12 "	10
" " "	" " "	" " "	381 14 2	11
" " "	" " "	" " "	271 9 10	12
" " "	" " "	" " "	2048 4 11	13
" " "	" " "	" " "	34 8 4	14
" " "	" " "	" " "	2 4 "	15
" " "	" " "	" " "	1562 2 3	16
" " "	" " "	" " "	5921 2 4	17
" " "	" " "	" " "	815 10 8	18
" " "	" " "	" " "	3127 7 3	19
" " "	" " "	" " "	24303 13 1	20
" " "	" " "	" " "	474 2 10	21
" " "	" " "	" " "	7900 4 5	22
" " "	" " "	" " "	26 4 "	23
" " "	" " "	" " "	26 12 "	24
" " "	" " "	" " "	532 8 4	25
" " "	" " "	" " "	195 2 9	26
" " "	" " "	" " "	1685 6 "	27
" " "	" " "	" " "	644 15 "	28
" " "	" " "	" " "	14289 14 6	29
" " "	" " "	" " "	13335 1 3	30
" " "	" " "	" " "	4433 13 6	31
" " "	" " "	" " "	578 2 11	32

1 to 32 details have been given under these heads in Bellary
The total amount is included under head Goldsmiths

Rajahmundry

Amount.	Number	Rates.	Highest.	Lowest.	Amount.
" " "	"	" " "	" " "	" " "	" " "
" " "	"	" " "	" " "	" " "	" " "
" " "	"	" " "	" " "	" " "	" " "
" " "	"	" " "	3 " "	1 " "	24 8 "
" " "	9	4 " "	" " "	" " "	" " "
" " "	"	" " "	" " "	" " "	" " "
" " "	"	" " "	" " "	" " "	" " "
" " "	"	" " "	" " "	" " "	" " "
" " "	"	" " "	" " "	" " "	" " "
" " "	"	" " "	" " "	" " "	" " "
" " "	2	1 " "	1 " "	" " "	3 " "
" " "	"	" " "	" " "	" " "	" " "
" " "	"	" " "	" " "	" " "	3885 11 "
" " "	"	" " "	" " "	" " "	" " "
" " "	1254	154 " "	150 " "	" 1 "	3097 8 7
34 4 "	"	" " "	" " "	" " "	" " "
" " "	"	" " "	" " "	" " "	" " "
1366 15 "	19	" " "	" " "	" " "	26 8 "
152 10 1	"	" " "	" " "	" " "	" " "
" " "	58	7 " "	3 " "	" 8 "	1 8 "
" " "	1627	" " "	60 " "	" 4 "	2343 10 "
" " "	364	33 " "	6 2 "	" 4 "	492 3 "
" " "	159	" " "	4 14 "	" 4 "	137 12 "
" " "	"	" " "	" " "	" " "	" " "
" " "	"	" " "	" " "	" " "	" " "
" " "	"	" " "	" " "	" " "	" " "
" " "	"	" " "	" " "	" " "	" " "
" " "	"	" " "	" " "	" " "	" " "
" " "	"	" " "	" " "	" " "	" " "
" " "	"	" " "	" " "	" " "	" " "
" " "	"	" " "	" " "	" " "	" " "
2354 14 11	"	" " "	" " "	" " "	16802 7 7

Professional Tax (contd.)

49
50
51
52
53
54
55
56
57
58
59
60
61
62
63

Fort St. George 27th March 1818.

Items.	Ganjam					Vizagapatam					Rajahmundry				
	Number	Rates	Highest	Lowest	Amount	Number	Rates	Highest	Lowest	Amount	Number	Rates	Highest	Lowest	Amount
makers															
ey or Carvers of wood															
Repairers															
makers															
vandy Vaanloo															
Vary and Puliculvary															
left hand caste															
varam or Emoluments															
Fullers earth															
Brazyers Hammers															
nd Brick makers											9	4	3	1	
anufacturers															
s and weighers															
er or a cast so called															
s or bow Keepers Shepherds &c.	76			4							2	1	1		
	9					2	77								
	688			2		12	270	11			1254	154	150		1
											34	4			
	419			5		18			2		1366	15	19		
	102			4		1	495	4			152	10	1		
ne sellers (Pariahs)						4	268	3	4	173			58	7	3
											1627			60	
ks and Lascars on the Ships										250	364	33	6	2	
ta cum or											159		4	1/4	
nly &c. drivers and Labourers															
or Toddy drawers															
gers															
or Sawers															
or Oodaver caste															
ers															
Manufactory.															
Total					2309	1	8				2354	14	11		

1983. Fort St. Geo

Masulipatam. Gunt

Number	Rates.	Highest	Lowest.	Amount.	Number.	Rates.	Highest
15	3	27	1 11	38 11			
20		1 4	4	11 10	709		
5	2	6	3	1 5			
939		15	2	1,503 15	377		
48				48 2	118		
161	11	11 11	2 2	140 3 10			
				3092 5 10			

27th March 1848.

Chingleput.

Number	Rates.	Highest	Lowest.	Amount.	Number.	Rates.	Highest	Lowest.	Amount.
2		394 6							
1		8,760 4 6		550	5		2	8	652 11
2		556 14 6		104	5		3	14	118 14
8		118 8	1		1		2	2	2
					11		5 12	1	1,194 12
					1		1	1	2
				12,186 6 10					1,356 2

4984

For St. Georg

Salem.

27th March 1848.

North Arcot

Number	Rates.	Highest	Lowest.	Amount.	Number	Rates.	Highest	Lowest.	Amount.	Number	Rates.	Highest	Lowest.	Amount.

4,985.

Fort St. George

South Arcot.

Tanjore.

Number.	Rates.	Highest.	Lowest.	Amount	Number	Rates.	Highest.	Lowest.	Amount
2019	176	4 4 9	" 7 -	3538. 6 5					
533	22	4 1 3	" 7 -	957 11 "					
15	8	9 3	" 6 -	23 5 5					
15	5	1 12	" 11 5	18 1 8					
344	17	3 3 8	" 3 6	130 10 5					
9	1	" 14	" 14 -	7 14 "					
				7,168 2 8					

27th March 1848.

Trichinopoly.

Number.	Rates.	Highest.	Lowest.	Amount
				7 13 8
				3 11 9
				8 - 7
				94 13 7
				146 12 5

4986.

Fort St. George

Tinnevelly.

Bellary.

Number.	Rates.	Highest.	Lowest.	Amount.	No.	Rates.	Highest.	Lowest.	Amount.
				111 14 9					
				2 11 8					
				279 12 8					
				101 1					
				656 6 7					
				12 11 8	455				
				2347 1 2					

27th March 1848.

Cuddapah.

Lowest.	Amount.	No.	Rates.	Highest.	Lowest.	Amount.
	13439					
	6745					
				28 6	8	17388 12 9
		8302	10			
	5528					

27th March 1848.

Coimbatore					Fort St. George					Canara.					Malabar.				
No.	Rates.	Highest.	Lowest.	Amount.	Number.	Rates.	Highest.	Lowest.	Amount.	Number.	Rates.	Highest.	Lowest.	Amount.	Number.	Rates.	Highest.	Lowest.	Amount.
															2		297 11 7		
					836	10		1							1		179 8		
					28	7		12											
177	5		1 12 2		1,310	14		2											

1988.

Fort St. Geo

Kurnool.

Number.	Rates.	Highest.	Lowest.	Amount.
"	" " "	" "	" "	" "
"	" " "	" "	" "	" "
1	" " "	1 8 "	" "	1 8 "
"	" " "	" "	" "	" "
"	" " "	" "	" "	" "
"	" " "	" "	" "	" "
"	" " "	" "	" "	" "
"	" " "	" "	" "	" "
"	" " "	" "	" "	" "
"	" " "	" "	" "	" "
34	" " "	15 "	" "	17½ "
"	" " "	" "	" "	" "
"	" " "	" "	" "	" "
"	" " "	" "	" "	" "
14 11	" " "	63 6 "	" "	7306 3 9
"	" " "	" "	" "	" "
10	" " "	81 ½ "	8 "	241 " "
"	" " "	" "	" "	" "
"	" " "	" "	" "	" "
"	" " "	" "	" "	" "
"	" " "	" "	" "	" "
59	" " "	6 8 "	1 8 "	197 4 "
"	" " "	" "	" "	" "
"	" " "	" "	" "	" "
"	" " "	" "	" "	" "
"	" " "	" "	" "	" "
282	" " "	20 "	" "	" "
115	" " "	272 "	4 "	762 9 8
72	" " "	2 5 "	1 4 "	1155 1 "
"	" " "	" "	1 "	163 11 "
"	" " "	" "	" "	" "
"	" " "	" "	" "	16755 " 5

27th March 1848.

Total.

Rates.	Highest.	Lowest.	Amount.	
" " "	" " "	" " "	297 11 7	33
" " "	" " "	" " "	292 14 9	34
" " "	" " "	" " "	1 8 "	35
" " "	" " "	" " "	1343 9 " "	36
" " "	" " "	" " "	24 8 "	37
" " "	" " "	" " "	35-86 6 7	38
" " "	" " "	" " "	3 11 9	39
" " "	" " "	" " "	8 - 7	40
" " "	" " "	" " "	86 13 11	41
" " "	" " "	" " "	29 2 3	42
" " "	" " "	" " "	1930 11 11	43
" " "	" " "	" " "	8619 6 9	44
" " "	" " "	" " "	3887 3 -	45
" " "	" " "	" " "	4 8 "	46
" " "	" " "	" " "	3769 9 "	47
" " "	" " "	" " "	3435 10 10	48
" " "	" " "	" " "	495 14 "	49
" " "	" " "	" " "	8282 3 10	50
" " "	" " "	" " "	152 10 1	51
" " "	" " "	" " "	429 15 "	52
" " "	" " "	" " "	2501 " 3	53
" " "	" " "	" " "	492 3 "	54
" " "	" " "	" " "	11433 12 4	55
" " "	" " "	" " "	1262 1 11	56
" " "	" " "	" " "	184 89	57
" " "	" " "	" " "	115 8 "	58
" " "	" " "	" " "	11 10 "	59
" " "	" " "	" " "	2634 4	60
" " "	" " "	" " "	1155 1 "	61
" " "	" " "	" " "	222 6 9	62
" " "	" " "	" " "	443 15 6	63
" " "	" " "	" " "	229385 13 8	

V 13485:10:10

1988.

Hurnood.

Fort St. Geo

Number.	Rates.	Highest.	Lowest.	Amount.
1,30	11	4		

27th March 1848.

Total.

Rates.	Highest.	Lowest.	Amount.
2			
1			
1	4	4	4 2
9			
17			
1	8	4	2 3
22			
1,30	11	4	6 7

Rajahmundry.

ount.	Number	Rates	Highest	Lowest	Amount
					2
	2	1	1		
430	11	4			
	4				
	4				42
	47	9	1	4	
					23
	22		1	8	
430	11	4			67

4992

Fort St. George

27th March 1818.

South Arcot

Tanjore

Trichinopoly

No.	Rates	Highest	Lowest	Amount	No.	Rates	Highest	Lowest	Amount	No.	Rates	Highest	Lowest	Amount
589	62	35	3 6	868 7 5										
646	55	16	3 6	1,205 6 7										
51	11	2	1 3	249 5	2,16,376	2			2 11/11	1 7/11	21916	11 6		
				2,903 7 5	2,16,376	2			2 5/11	1 2/11	21916	11 6		

4993.

Tinnevelly.

Fort St. George:

27th March 1848

Bellary.

Cuddapah

No.	Rates	Highest	Lowest	Amount.	No.	Rates	Highest	Lowest	Amount
"	"	"	"	12 1 5	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"
"	"	"	"	23 2 10	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	853	"	"	"	"
"	"	"	"	"	329	"	"	"	"
"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"
"	"	"	"	1371 7 5	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"
"	"	"	"	1337 . 9	"	"	"	"	"
"	"	"	"	1274 . 6	"	"	"	"	"
"	"	"	"	3.579.10 6	1,705	"	"	"	"
"	"	"	"	407 7 10	"	"	"	"	"
"	"	"	"	9116.4 10	"	"	"	"	"
"	"	"	"	370 . 2	"	"	"	"	"
"	"	"	"	1331.4 10	"	"	"	"	"
"	"	"	"	66 2 2	"	"	"	"	"
"	"	"	"	"	182	"	"	"	"
"	"	"	"	"	"	"	"	"	"
"	"	"	"	169 12 7	"	"	"	"	"
"	"	"	"	4.1154.	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	3212	"	"	"	"
"	"	"	"	23463 6 10	"	"	"	"	"

Lowest	Amount	No.	Rates	Highest	Lowest	Amount
"	"	"	"	"	"	"
"	"	"	"	"	"	"
"	"	"	"	"	"	"
"	1629	"	"	"	"	"
"	349	"	"	"	"	"
"	"	"	"	"	"	"
"	"	"	"	"	"	"
"	"	"	"	"	"	"
"	"	"	"	"	"	"
"	"	"	"	"	"	"
"	"	"	"	"	"	"
"	"	"	"	"	"	"
"	"	"	"	"	"	"
"	"	"	"	"	"	"
"	13669	"	"	"	"	"
"	"	"	"	"	"	"
"	"	"	"	"	"	"
"	"	"	"	"	"	"
"	"	"	"	"	"	"
"	"	"	"	"	"	"
"	"	"	"	"	"	"
"	1069	"	"	"	"	"
"	"	"	"	"	"	"
"	"	"	"	"	"	"
"	"	"	"	"	"	"
"	"	"	"	"	"	"
"	"	3363	38	27 8	4	3626 12
"	6339	"	17236	19	7	4	7796 7 6
"	23055	"	"	"	"	"	114233 6

Fort St. George 7th March 1848.-

Coimbatore					Canara					Malabar.				
No.	Rates	Highest	Lowest	Amount	No.	Rates	Highest	Lowest	Amount	No.	Rates	Highest	Lowest	Amount
												2 47	47	428 10 3
										749.				
												3 6 10	2 3	2 100 4 1
										4596.				

4995

Fort St. George

27th March 1848

Burnod

No.	Rates	Highest	Lowest	Amount	No.
86		11 6	8	224 9	
332		15	1 4	2,756 15 9	
				29818 9	

Total

Rates	Highest	Lowest	Amount	
			440 11 8	1
			891 7 5	2
			2,338 11 3	3
			1,709 8 4	4
			678 7 5	5
			470 8 6	6
			248 4 7	7
			3 8	8
			2	9
			5	10
			1	11
			1374 7 5	12
			66 8	13
			2	14
			1,387 9	15
			1,274 15	16
			20,903 2 10	17
			407 7 10	18
			9125 15 2	19
			1,575 6 9	20
			2,819 14 7	21
			66 2 2	22
			2891 15 11	23
			522 3 1	24
			3,673 13 6	25
			2,645 1 9	26
			21,709 11	27
			140,322 4 11	28
			217,614 9	

27th March 1848

Rajahmundry

Amount			No.		Rates		Highest			Lowest			Amount		
													4		
			895		29		6			8			1637		
987	14	2	10514		56		15			4			14525	14	9
			4		2		24			2			10	4	
			11		4		28			1			15		
153	14		216		12		4			4			198	8	
			11				3			4			9	8	
1141	12	2											16396	29	
67199													47470	114	
67199													47470	114	

4997

Masulipatam

Fort St. George

Guntoor.

No.	Rates	Highest	Lowest	Amount	No.	Rates	Highest
2		2	1	6	1	1	2
703		18	1	10	4	869	9
6146			2	3	1	2	6
289		22	2	1	2726	10	67
15		6	1	8	4	13	6
		1		6	26		
					37		
7155					7	99	10
68133					16	68	137
					16	68	137

Sundry

27th March 1848.-

Chingleput.-

Lowest	Amount	No.	Rates	Highest	Lowest	Amount
		70	1	4	4	315
		1255	3	4	3	4897
	14095	14	3909	6	3	1
10	6	51				
		70	2	1	1	72
4	6	8	2	1	1	2
		1949				
		14238	9	11		14509
		350251				272544
Farms		149	13			
Total		357621	1			
		89582				954
		348669	11			272051

Fort St. George

27th March 1848.

Salem

Nellore

No.	Rates	Highest	Lowest	Amount	No.	Rates	Highest	Lowest	Amount
3440	"	"	4	2	16,242	67	611	21	38
7953	"	"	3	8	22,357	10	8,799	51	36
23	"	"	5	2	88	8	"	"	"
255	"	"	1	43	4	171	3	"	"
1474	"	"	2	2	6	2,040	134	26	5
541	"	"	2	44	8	714	39	179	9
"	"	"	"	"	"	"	"	"	"
55	"	"	1	"	"	8	45	11	"
"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"

4999

South Arcot

Fort St. George

Tanjore.

27th. March 1848.-

Trichinopoly

No.	Rates	Highest	Lowest	Amount	No.	Rates	Highest	Lowest	Amount	No.	Rates	Highest	Lowest	Amount
2	1	1 6 5	1 6 5	2 12 10										
1215	33	0 6 9	1 5	4906 11						3236	11	2 10	11	2½ 3000 11 11
9725	173	4 6	10	4 19763 12 5						2422	9	1 12	5	7 24543 3
6	3	3 15 3	3 1	21 6						45	2	1 12	14	458
278	21	1 15 6	10	6 335 2 9										
78	8	2 5 2	10	6 109 8 11										
1	1	1 6 5	1 6 5	1 6 5										
190	13	1 15 6	7	171						14	11	18217	8	9 5500 7 1
3	1	1	1	3 15955	3		2 12 9¾			14	11	18217	8	9 5997 11 2
				25146 10	15955	3	2 12 9¾			4	0	1344	3	
				4244315 8										
Moturpha of the Mootahs under Muctah rates				1054 6										
			Total	4245942										5997 11 2
				424552										
				38303 15						4	0	1344	3	

5000

Seminelly. Fort St. George Bellary 449 27th. March 1847.-

Cuddapah.

No.	Rates	Highest	Lowest	Amount	No.	Rates	Highest	Lowest	Amount	No.	Rates	Highest	Lowest	Amount
											73	12	9 8	15 184 5 6
											60713	2,007	55 14 13	7 5,064 12 10
											21639	53	12 15	7 27434 4
											19	3	1 13	15 27 11 5
											44			
											13803	986	15 2 6	7 961 14
											115	212	13 2 6	9 212 6 9
											43	11	4 2	7 70 15 2
											98	11	3 12	10 146 14 2
											40	3	1 6	11 34 11 10
				42,678 11							74675			34,137 15 8
				105,866 13 11							26,752			14,239 5 14 9
				7,453 11 8										1,860 6 6
				9,841 3 2 3							26,752			14,053 5 8 3

5001 Fort St. George 27th March 1848.-

Coimbatore							Canara							Malabar.							
No.	Rates	Highest	Lowest	Amount	No.	Rates	Highest	Lowest	Amount	No.	Rates	Highest	Lowest	Amount	No.	Rates	Highest	Lowest	Amount		
1340	7	"	"	3 85	"	141	2,108	51													
															132	"	"	1	"	92	1158 "
16018	15	"	"	5 48	"	95	25856	8 "							4,537	"	"	1	24 "	47	38241 1
126	4	"	"	2 57	"	95	148	156													
39	2	"	"	1 122	"	111	35	3 10													
564	4	"	"	1 124	"	95	4103	"													
226	5	"	"	1 122	"	95	1672	3													

5002

Fort St. Geo[rge] 27th March 1848.

Kurnool.

No.	Rates	Highest	Lowest	Amount
2	" " "	12 " "	3 " "	15 " "
659	" " "	60 " "	8 " "	246743 "
2166	" " "	54 " "	2 " "	478639 "
31	" " "	2 10 " "	14 " "	1251 "
116	" " "	12 " "	13 " "	32276
				7716 " 6
				425383 8 "
				425383 8

Total

Rates	Highest	Lowest

7th March 1848.-

rge 27th March 1848.

nute.-

ating 2d and Officiating Mem.
the following observations on the
Member.-

It is desirable to notice with pre.
which a difference of opinion
the subject under discussion.
tax on Profits or Income in
Papers originally put into circu-
appears undesirable to apply
in order to raise a fair Re.
tax on the Principle of Regu.
recommended the 3d Member
on Income to be in unison
the country, but is opposed to
es on the main feature of the
of the Maturpha Vizt the Prin.
ne Tax there is no difference
mode of applying the Principle
is found. Fixed rates such as
to represent a fair and moder.
Income of different classes
e Papers put into circulation.
Principle of self assessment
3d Member.-

It does not appear that self
extent obtains in any District
besides

Note.
In the ceded Districts the aggregate Demand for the District of Rairdroog was taken as a standard and all the other Districts were required to fix an aggregate with reference to it.

besides Bellary and Cuddapah. The few exceptions in the Northern Circars do not bear with any weight. In the former case its adoption was accidental and in the latter it appears to be owing to there being no defined rules of assessment. The Principle presupposes that an aggregate has been first fixed. Thus self assessment requires 1st a true aggregate and 2dly an impartial distribution. The difficulties in both cases are fully represented in the Papers which have been circulated and the Minute of the 3d Member does not shew in what manner the total demand is to be determined. If an aggregate is fixed for each class separately in a Village and not for a whole Talook, the difficulty is perhaps increased as an infinite number of aggregates must be formed. The application of fixed rates, few in number and moderate, is easily carried out. The relative consequence of individuals arising from Income is generally known, there can thus be no difficulty in applying the rate which each has to pay. The Principle of self assessment, it must be borne in mind, is known only in the instances of

noticed. It is opposed to, and not in accordance with, as the 3d Member infers, the Sentiments

V. Report Page 910

Nat. Under the system of

Sir T. Munro thought there was a saving of time and less room for malversation

as an expedient only till superseded by fixed individual rates. Fixed individual rates then it is to be concluded, are the usage of the Country departed from only when the administration was defective or convenience required it. Allowing fixed rates to be the distinctive feature of the institutions of the Country it does not follow that that rule should be blindly followed. The system which from its intrinsic excellence is the best, should have the preference. Experience seems to point out that the influential members of a community from self interest cannot be entrusted with the distribution of a Tax, and this strikes at the root of the Principle of self assessment.

The proposition of the 3d Member to continue "the ancient practice of assessing Looms and implements of trade" is in fact a perpetuation of the present system. A scheme of fixed rates based on uniform Principles is as advocated in the papers which have been in circulation. The similarity of the tax throughout all the Districts shews that uniformity of Principle as well as of practice is of easy attainment. The differences observable are not in principle but spring from lax and varied administration of the principle without

without definite rules to guide the Revenue Officer. It is left to the discretion of the Tahsildar as observed by the Collector of Bellary.

Classes, as Brahmins, Mussulmans and others who do not contribute any thing at present are to continue exempt under the arrangements proposed by the 3d Member. This exemption appears unjust in principle. The claims of these individuals were admitted at the time under the peculiar constitution of the existing ruling Power. Claims of this description should hereafter be admissible only under the circumstances of each case and will in reference to the feelings of former Governments. The opposition, should such manifest itself, is a contingency which the Government, if satisfied of the justice and reasonableness of the measure, will doubtless be prepared to meet. The propriety or otherwise of a fiscal arrangement of this kind determined upon after mature deliberation, ought not it is obvious, to be dependant on the mere hesitancy or acquiescence of those who are called upon to contribute.

A House tax, as proposed in the Collector's circular, accords with existing usages and the enactments of the Legislature formerly [illegible]

exhibits no variation from the practice which now obtains, and it is wished that these rules should, as far as the case will admit, approximate in amount to what the several parties who are fairly assessed now contribute.

The total Veesabady and Motharpha Revenue amounts to about 11 lacs of Rupees only, viewed in this light the retention of this branch of Revenue is certainly unimportant, and if the Government are prepared to forego this amount of Revenue, the entire abolition of the tax would be preferable to the proposed modification. On the other hand it must be remarked that the tax is easily and willingly paid, that under a sound administration of it, there will be an increased Revenue, that the parties would not contribute any thing to the State if the tax were abolished and no other substituted, and that the relinquishment of the sayer duties has relieved all classes from a considerable amount of indirect taxation.

Revenue Board Office
Fort St. George
30th October 1846

/Signed/ A. Maclean.
" J. Goldingham.

Read

Fort St. George 27th March 1848

Read again the following letters from the Collector of Tinnevelly.

Inbon 12th Feby 1844.

14th December 1843. Reporting the difficulty of introducing the high rates fixed by the Board for the Moturpha Revenue of Tinnevelly, and recommending for adoption a modified arrangement, in case the Board cannot accede to the one proposed by Sir H. Montgomery, and forwarding a Statement shewing the result of the proposed arrangement in comparison with former Estimates.

(Here enter No 194)

Inbon 18th March 1844.

2d March 1844. Recommending, for reasons assigned, the Collection and Settlement of the Moturpha Revenue for Fusly 1250 on the old and usual system.

(Here Enter No 46)

75

Proceedings thereon. The nature and effects of the Moturpha Revenue of Tinnevelly have already been fully discussed in the correspondence noted in the Margin. From these papers it will be observed that Sir Henry Montgomery, when Collector of the District in 1842, recommended an entire revision of the whole system, and that the Board, whilst they approved generally of the principle of remission suggested by that Officer, did not agree with him in all the

Proceedings Submitting report on the Moturpha Revenue of the District of Tinnevelly.

From Tinnevelly 25th Augt. in Bon 29th September 1843.
Board's Proceedings 3d August 1843

Fort St. George 27th March 1848

the details. They were of opinion that his rates were unnecessarily low in some instances and that on the whole they involved too large a sacrifice of revenue, and they accordingly suggested certain modifications of his plan. The following figured Statements will shew at one view the state of the Moturpha revenue for the last seven years, the rates suggested by Sir H. Montgomery, and those proposed by the Board.

No 1

Gross Moturpha Collections from Fusly 1250 to Fusly 1256 inclusive

Fusly	Amount Rupees	Cs	P
1250	105403	14	11
1251	114636	10	7
1252	106391	7	8
1253	98883	5	4
1254	102653	12	11
1255	101912	15	5
1256	98960	8	4
Total	729042	10	10
Average	104148	15	3

Sir

5010

Fort St George 27th March 1848

No 2.

Sir Henry Montgomery's Estimate.

		Numbers	Proposed rate of Tax	Estimated Revenue	Total
			Rupees As	Rupees	Rupees
Looms	Producing cloths of above 5 Rupees Value	2270	3 8	7945	
	Do from 2½ to 5 Rupees Do	5,000	2 8	12,500	
	Do under 2½ Rupees Do	7,333	1 8	11,000	
		14,603	" "	"	31445
Shops	1st rate	900	5 "	4,500	
	2nd rate	1200	3 "	3,600	
	3rd rate	3,043	1 8	4565	
		5,143	" "	"	12665
Houses	Upstair houses	1,000	1 4	1250	
	Tiled stone or Brick ed roof Do	1,500	" 10	937	
	Thatched Do	75,380	" 6	23556	
		77,880	" "	"	25743
Additional tax on houses on which Traffic is carried on or owned by persons following the 7 trades		"	" "	"	8600
			Total		78453

Estimate

Fort St George 27th March 1848

No 3

Estimate of the Board of Revenue

Sill

Loom Tax				House Tax			
Number	Rate	Amount	Number	Rate	Amount		
	Rupees	Rupees		Rupees a°	Rupees		
2270	3,500	1,000	7,945	7 " "	55,615		
5,000	3,000	1,500	12,500	6 " "	75,000		
3,000	2,500	2,500	7,500	5 " "	37,500		
1,333	1,000	2,500	3,333	4 " "	13,332		
"	2,400	25,380	60,912	3 " "	182,736		
"	2,000	"	"	2 " "	"		
"	144.3	"	"	1 " "	"		
14,603		10,443	77,880	" " "	364,183		
		or 13,000					

Shops					
Number	Rate	Amount	Number		
	Rupees a°	Rupees			
900	5 "	4,500	38,720		
1200	3 "	3,600	"		
3,043	1 8	4565	15,000		
5,143	" "	"	38,720		
			or 38,000		
			15,000		
			4,000		
			Total 60,000		

Houses					
Number	Rate	Amount	Number		
	Rupees a°	Rupees			
1,000	5 4	5,000	11,917		
1,500	3 12	5,000	18,750		
75,380	2 14	500	6750		
"	1 8	400	6499		
"	"	800	"		
"	"	1000	"		
"	"	1443	"		
"	" "	5143	43917		
			or 42000		

Additional Tax					
Number	Rate	Amount	Number		
	Rupees a°	Rupees			
2270	5 4	1,000	7,945		
5,000	3 12	1,500	12,500		
3,000	2 14	2,500	7,500		
1,333	1 8	2,500	3,333		
"	" "	1,600	6399		
"	" "	2,400	"		
"	" "	2,000	"		
"	" "	144.3	"		
14,603	" "	10,443	77,880		
		or 13,000			

From Government 15th July 1845

2. The Government, in Extract from Minutes of Consultation dated 30th September 1843 approved and sanctioned the arrangement proposed by the Board, and in Para 23 of their despatch dated 7th March 1845, the Honorable the Court of Directors stated that they highly approved of the Moturpha in Tinnevelly. In consequence, however of the communications entered at the head of these Proceedings, received from Mr Thomas the Successor of Sir Henry Montgomery pointing out the difficulties which presented themselves to him in carrying out the orders of the Board, no change has, as yet, been introduced into the Moturpha of the District.

3. It will be seen that the object of the Board in laying down the scale entered in their Proceedings of 3d August 1843, was to modify the rates proposed by the Collector so as to adopt them more nearly to the means of the various classes of contributors, and to make them correspond in a greater degree with the grades which must necessarily be found in the population of a whole province. With this purpose was combined the grant of a large measure of relief to the people at large, while the sacrifice of revenue, though still

still considerable, would be less than that contemplated by the original plan.

4. Mr Thomas is however of opinion that the amount and rates proposed by Sir H. Montgomery are as high as the community can well bear and would adhere to the old arrangement in preference to that suggested by the Board. He explains that their calculations are not founded on correct data, and that their modifications if adopted, would increase the tax on the great body of contributors, whilst the relief afforded by it was but partial. Should the Board however not be disposed to continue the old system, or to introduce that of Sir H. Montgomery, the adoption of which Mr Thomas strongly urges, he has in deference to the wishes of the Board, submitted a proposition of his own which falls short of their scale by nine thousand and odd Rupees, but exceeds that of Sir H. Montgomery by Rupees 7,535 — and which he states is framed on as high a standard as consists with the means of the people, and the welfare of the District, and with a due regard to the interests of Government.

5. The following table exhibits the scheme proposed by Mr Thomas.

No.

Roll No. [illegible]

Page 25 of Abstract 1818

Counties	State	Description	Richard & P	Rupees	Annas	Pice
Houses Tax	Houses Tax	Houses Tax				
Houses Tax	Houses Tax	Houses Tax				
Houses Tax	Houses Tax	Houses Tax				

Fort St.George 27th. March 1818

6. It is not necessary to remark upon the question of the relative amount of this item of revenue in comparison with that derived from other Districts, nor with reference to the alleged pressure of the tax on the population, to observe on the punctuality with which it has been collected for a long series of years, notwithstanding the objections to which it was justly open of inequality and partiality in its general bearing. It was the wish of the Board by modifying the scale of rates, to apportion them more fairly between the two extremes of society, and so to grant relief without any large sacrifice of revenue. They observe however that the proposition now submitted by the Collector is in accordance with the principle already approved by them and sanctioned by Government and the Honble Court, and they will not object to waive the amendments originating with themselves in deference to the united representations of all the local Officers. They beg therefore to recommend the adoption of the scheme proposed by Mr Thomas in all its details, to have effect from the commencement of the ensuing Fusly.

In

Fort St.George 27th. March 1818

7. In the 11th para of his letter Mr Thomas proposes to consider the privileged classes hitherto exempted from the tax as liable to the operation of the modified rules, from which he estimates that an increase of Rupees 12000 will be derived. he does not however conceal that the innovation will be met by objection and perhaps by resistance, and the Board are doubtful how far the realization of the anticipated addition to the revenue will compensate for the revocation and dissatisfaction produced by the abrogation of an immunity which has been enjoyed under all previous Governments.

8. To the measure proposed in the 13th para there can be no objection. The addition derivable from the Godown rent is reckoned at about 1000 Rupees and will increase the aggregate of the Estimated Collections to nearly 87.00 Rupees.

9. In communicating to the Collector the final decision of Government, the Board will intimate to him that as a general rule no ryot paying land revenue should be required to pay Moturpha.

10. The arrears of Revenue under this head in Tinnevelly up to Fusly 1255 outstanding

Fort St George 27th March 1848.

ing at the close of Fasly 1255 amount to the sum sum of Rupees 230-12-7 The average Revenue collected from the Land from Fasly 1250 to 1255 inclusive, was Rupees 207,676-2-8p- Consequently by the proportion which the Motupha bore it for that period is a fraction above 5 per cent- There are no separate charges of Collection, the duty being performed by the Establishments of the Land Revenue; certain ready money Enams however appear to be deducted from this item, but as the general question of payments from the Kistbundy Berij is now under the Board's consideration these charges will be scrutinized and reported upon shortly.

11- It should be added that the Acting 3rd Member has recorded a Minute showing the application of the Principles advocated in his Minute on the general question of Motupha referred to in Proceedings of the Board of Revenue dated 27th March 1848, to the modification of the Tax in Tinnevelly now proposed.

Ordered that a copy of the foregoing Proceedings be submitted to Government.

31st July 1847
Inborn 27th March 1848-

A.R.

Fort St. George 27th March 1848.

Resolved that the following Minute be recorded in consequence.

75-76

Extract of a Minute recorded by the 3d Member

Extract from a Minute recorded by P. Goldingham Esqre Acting 3d Member-

Para 11- Sir H Montgomery's report dated 25th August 1842 contains a full report on the subject of Motupha. The nature of the Tax is fully developed in the enumeration of items 68 in number, contained in the Statement which accompanies the report. The principle on which the Revision of the Tax was proposed to be regulated is enunciated in Paras 18 and 23. "I would suggest," it is observed in "Para 18, "the relinquishment of all the items entered "in the Statement from No 6 inclusive and the substitution "of a regulated and moderate Loom Shop, and "Shop Tax under which three Heads the first five "items may be classified," and in Para 23 it is stated that the proposed arrangement is "calculated to include "all Looms and Shops in all Villages without any "claim of Caste or locality to exemption. Though allowing the Minimum hitherto authorized, and also "to include the houses of all persons not engaged "in Agriculture and climbing Palmira Trees, the "Huts of Pariahs and Pucklers excepted." It appears

Fort St. George 27th March 1848.

appears from this that in conformity with the Principle of the Motwipha which requires that all classes should contribute to the State, it was not intended that any portion of the Community should be exempt, except persons in absolute poverty as Pariahs and Chucklers and Ryots who pay largely under the head of land assessment. The specific denominations as enumerated in the Statement from 1 to 8 inclusive as well as the practice of imposing the rimand under the several heads were to be abolished, but the payers themselves would still be liable to contribute a modified Sase under one of the three heads retained.-

Loans Shop House.

11. The Board in their Proceedings dated 8th August 1844 approved of the Principle of revision, but suggested modified rates of taxation. These received the sanction of Government. The rates proposed by Sir H. Montgomery involved a sacrifice of rather more than Rupees 20000 on a Revenue of about Rupees 100000, while those suggested by the Board were estimated to produce Rupees 95,000. thus keeping the Revenue at about its ordinary standard. Mr. Thomas, Sir H. Montgomery's successor, has pointed out the impracticability of giving effect to the rates suggested by the Board. The arrangements

Fort St. George 27th March 1848.

arrangements ordered by the Board were based on the Principle of abolishing the very high rates and of keeping up the Revenue not much below its ordinary amount, but as the excessive rates, it is explained by Mr Thomas, are levied at present in a few instances only, the effect of the arrangement is to enhance considerably the payments generally, and to this in cases in which the present demand is found to be burdensome and the parties clamorous for exemption altogether. Mr Thomas earnestly urges the adoption of the rates proposed by Sir H. Montgomery which he says [Para 3] "are as high as the community can bear", or that the present impost, to which the people are accustomed may be continued. In the event of the Board not acceding to either proposition, Mr Thomas suggests certain modified rates as not involving so large a sacrifice of Revenue as would follow the arrangements proposed by his Predecessor.-

Para 4-

12. The rates proposed by Sir H. Montgomery and those suggested by his successor, as well as the rates ordered by the Board, are shewn in the following Table.-

House

Fort St. George 29th March 1848.

			Ist Class rates	2d Class rates	Boats rates
House Tax	Upstair Houses with tile or thatched roofs		1 4 -	- - -	6 - -
	Tiled or Terraced Houses of one Story		- - -	1 4 -	3 - -
	Upstair Houses with Thatched roofs		- 8 -	- 10 -	- 8 -
	Thatched roofs of one Story		- 6 -	- 5 -	- 6 -
	Houses with Traffic at 3 times the above rates		- - -	- - -	- 4 -
Ditto	Gold Smiths		1 4 -		
	Carpenters		- 8 -		
	Ironsmiths		- 8 -		
	Braziers		- 8 -		
	Sea Fishermen		- 12 -		
	Oil Mongers		1 4 -		
	Dyers		1 8 -		
	Washermen		1 4 -		
			1 - -		
Tax on Shops	Towns		10 - -		7 - -
			7 - -		5 - -
			5 - -	3 - -	3 - -
			2 8 -	2 - -	2 - -
Tax on first sort Looms	Villages	3	1 - -	1 8	2 - -
	Towns		2 - -		1 - -
			3 8 -		5 4 -
" " 2nd Sort D°	Villages			3 8 -	
	Towns		2 8 -		3 12 -
	Villages		2 8 -	2 8 -	2 8 -
" " 3rd Sort D°			2 - -	1 8 -	1 8 -
			1 - -		

Fort St. George 27th March 1848.

In Minute of the 23d inst.

It was proposed by Sir H. Montgomery to impose besides the rates enumerated an additional "Tax" on Houses in which Traffic is carried on or owned by persons following the 7 Trades. This still leaves the regulation of the Tax in these cases undefined, and it's imposition in the same degree open to abuse as the principle that the party occupying the House should contribute in proportion to his traffic is right, it is perhaps desirable to include these classes also under the rates already fixed. Following this view and substituting as probably better adapted to the circumstances of the parties to be brought within these rates 8 annas and 4 annas as the lower rates of House Tax for 12 annas and 5 annas respectively, and omitting the rate of Fishers 1-4- the arrangements will be thus—

Rs. A. P.		
5 — " — "	For House or Shop to be paid by Shopkeepers, Weavers and generally all Classes not coming under the denomination of the lower class of Householders.	
3 — " — "		
1 — 8 — "		
0 — 8 — "	To be paid by the lower class of Householders.	
" — 4 — "		

The

Fort St. George 27th March 1848.

The income or supposed Capability of the occupant determines the rate of Tax and not the description of House alone. but this will generally be found to be an index of the income of the tenant—

14— I have included Weavers in the above, as the highest amount of Tax paid by any individual Weaver is 9 Rs a 0 — 5. and this is deemed excessive. The Principle of counting the looms is not only open to abuse but produces, where fraud is not practised, a high aggregate demand which acts in reality as a Tax on industry. These are additional reasons, I think, for including this class also under the proposed rates. It remains with the Collector to see that the rates are applied generally according to the income or profits of each individual. Each Village will do this for its Members under the supervision of the Talsildar. The details will be scrutinized in the Boozer and checked by the Collector during his tours.

15. If labourers or such persons as subsist on wages are so poor as to be unable to contribute, exemptions under the special sanction of the Board might be accorded.

The

Fort St. George 27th March 1848.

16. The foregoing observations are based on the opinions and recommendations of Sir T. Montgomery, and his successor. In certain instances higher payments prevail, perhaps therefore it will be desirable that the District scale should embrace some higher rates not to be enforced now, but to be applied as circumstances require, after reference to the Board. If Rupees 5 is considered the Maximum District rate now, it will not be easy to introduce a higher demand hereafter. We had better therefore enter the high rates in the District scale. This should be done by the Collector.

A District scale

17.

having been finally approved for Tinnevelly, it will not be difficult to

Fort St. George 27th March 1848.

to proceed to the revision of the Motunpha in the other Districts, such modifications in each being adopted as its usages require.—

/Signed/ J. Goldingham.

Acting 2d. Member.

/True Extract/

/Signed/ J. Pycroft

Secretary.—

Fort St. George 27th March 1848.

Resolved that the following letters be despatched.—

(77)

To the Collector of Vizagapatam
Nellore
Guntoor
Cuddapah
Chingleput
Salem
Tanjore
Canara
Malabar

To The Collector of Vizagapatam.—

Sir,

I am directed by the Board of Revenue to request the early transmission of your Return of Persons charged under Regulation IX of 1832 for the half year of 1847 ending 31st December last.—

ORIGINAL RECEIVED

Revenue Board Office
Fort St. George
27th March 1848.

/Signed/ J. Pycroft
Secretary.—

(78)

To the Collector of Masulipatam

Nos. 1.90. 548. 549. 550. 551. of 1848.

To The Collector of Masulipatam.—

Sir,

I am directed by the Board of Revenue to transmit to you the accompanying Petitions from certain inhabitants of your District, and to request that you will be so good as to report on the subject at your early convenience.—

Revenue Board Office
Fort St. George
27th March 1848.

/Signed/ J. Pycroft.
Secretary.—

(79)

To the Collector of Masulipatam

No. 547 of 1848.

To The Collector of Masulipatam.—

Sir,

I am directed by the Board of Revenue to transmit to you the accompanying Petition

5034 Fort St. George 27th March 1848.

Petition from Canoory Pauf Ranje and others Cummums of Bezowada in your district complaining of certain alleged acts on the part of your Head Sheristadar and to request you will be pleased to report on the Statements made by the Petitioners.

Revenue Board Office,
Fort St. George,
27th March 1848.

/Signed/ J. Pycroft
Secretary.

To The Collectors of North Arcot and Madura.

80

To the Collrs of N. Arcot and Madura

Sir,

I am directed by the Board of Revenue to observe that the Statement noted in the Margin does not appear to have been received from your District, and to request that you will hasten its transmission.

The same to Madura
Statement of Quantity of Salt sold for Home Consumption for the Quarters ending 31st January 1846-47-& 48.

Revenue Board Office,
Fort St. George,
27th March 1848.

/Signed/ J. Pycroft
Secretary.

To The Acting Collector of Trichinopoly.

81

To the Acting Collr of Trichinopoly

Sir,

I am directed by the Board of Revenue to call your attention to the Proceedings

5035 Fort St. George 27th March 1848.

24th Decr 1846. 5th Jany 1847.

of the Board under dates noted in the Margin relative to Petition from Kristniengar late Record Keeper of your Office, and to request that you will submit your Report on the case without further delay.

Revenue Board Office,
Fort St. George,
27th March 1848.

/Signed/ J. Pycroft
Secretary.

To The Collector of Madura.

82

To the Collr of Madura

25th May 1847. 31st July 1848.

Sir,

With reference to the letters from this Office noted in the Margin, I am directed by the Board of Revenue to request that you will be pleased to furnish as early as possible the information therein called for regarding the proposed reduction of Peishcush on certain Pollems in your District.

Revenue Board Office,
Fort St. George,
27th March 1848.

/Signed/ J. Pycroft
Secretary.

To The Principal Collector of Coimbatore.

93

To the Pl Collr of Coimbatore

Sir,

I am directed by the Board of Revenue to forward to you the accompanying Petition

Fort St. George 27th March 1848.

No. 231 of 1848. Petition from One Ellien residing at the Cutcherry of the Errode Talook in Coimbatore, and to request with reference to your Endorsement thereon that you will be so good as to report whether the poorer classes experience any hardships from the present system of ferrying and what amount of Revenue has been usually derived from this source annually.—

Revenue Board Officer
Fort St. George,
27th March 1848.— } /Signed/ S. Pycroft
Secretary.

Received the undermentioned

84 Miscellaneous letters and Statements

From the Collector of Bellary. Return of Persons charged with offences under Regulation IX of 1822 during

84-85 the Month of February last.

Order thereon.— Ordered that the Collector of Bellary be informed that the cases of Boochayoondan Potail of the Village of Garagoondanapully, and Venkanah Curnum of the Village of Agully entered in the abovementioned Return are cases of embezzlement coming under Class 3. Clause 2 Section X Regulation IX of 1822 the entire amount awarded against the offenders whether as refunded or fine should have been adjudged under Clause 1 Section of that Regulation and not in part under that Clause and in part under Clause II of the following

86 From the Collector of Bellary.— Return of Persons suspended and

Fort St. George 27th March 1848

and dismissed under Regulation XI of 1831 during the Month of January last.—

87 From the Civil Auditor.— Indent for Blue cloth required for Peons Belts.

88 From the Superintendent of Stamps. Indent for Blue Cloth required for Peons Belts.

87-89 Order on the 2 abovementioned Indents. Ordered that the Original Indents be passed and transmitted to the Secretary to the Clothing Board.

90 From the Collector of Chingleput. Abstract Statement of Demand Collection and Balance for the Month of February last.—

91 From the Collector of Madura. Abstract Statement of Demand Collection and Balance for the Month of February last.—

92 From the Collector of Nellore. Abstract Statement of Demand Collection and Balance for the Month of February last.—

93 From the Collector of Rajahmundry. Abstract Statement of Demand Collection and Balance for the Month of February last.—

94 From the Collector of Rajahmundry. Statement shewing the average Bazar wholesale prices of Grain and Salt for the Month of February last.—

95 From the Collector of Chingleput. Statement shewing the average Bazar wholesale prices of Grain and Salt for the Month of February last.—

96 From the Collector of Madura. Statement shewing the average Bazar wholesale prices of Grain and Salt for the Month of February last.—

From

5038 Fort St. George 27th March 1848.

98 From the Collector of Madras.— Statement shewing the average Bazar wholesale prices of Grain and Salt for the Month of February last.—

99 From the Collector of Nellore.— Statement shewing the average Bazar wholesale prices of Grain and Salt for the Month of February last.—

100 From the Collector of Masulipatam.— Stating that no persons were charged with Offences under Regulation IX of 1822 and that no persons were suspended and dismissed under Regulation VII of 1831 during the Month of February last.—

101 From the Collector of Nellore.— Statement shewing the quantity of Salt in store and ready for exportation on account of the Chittagong Indent for 1847/48 at the Ports of his District up to the 15th of March last.

" Walter Elliot

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" Bowringham

Compd Thos Ritchie—