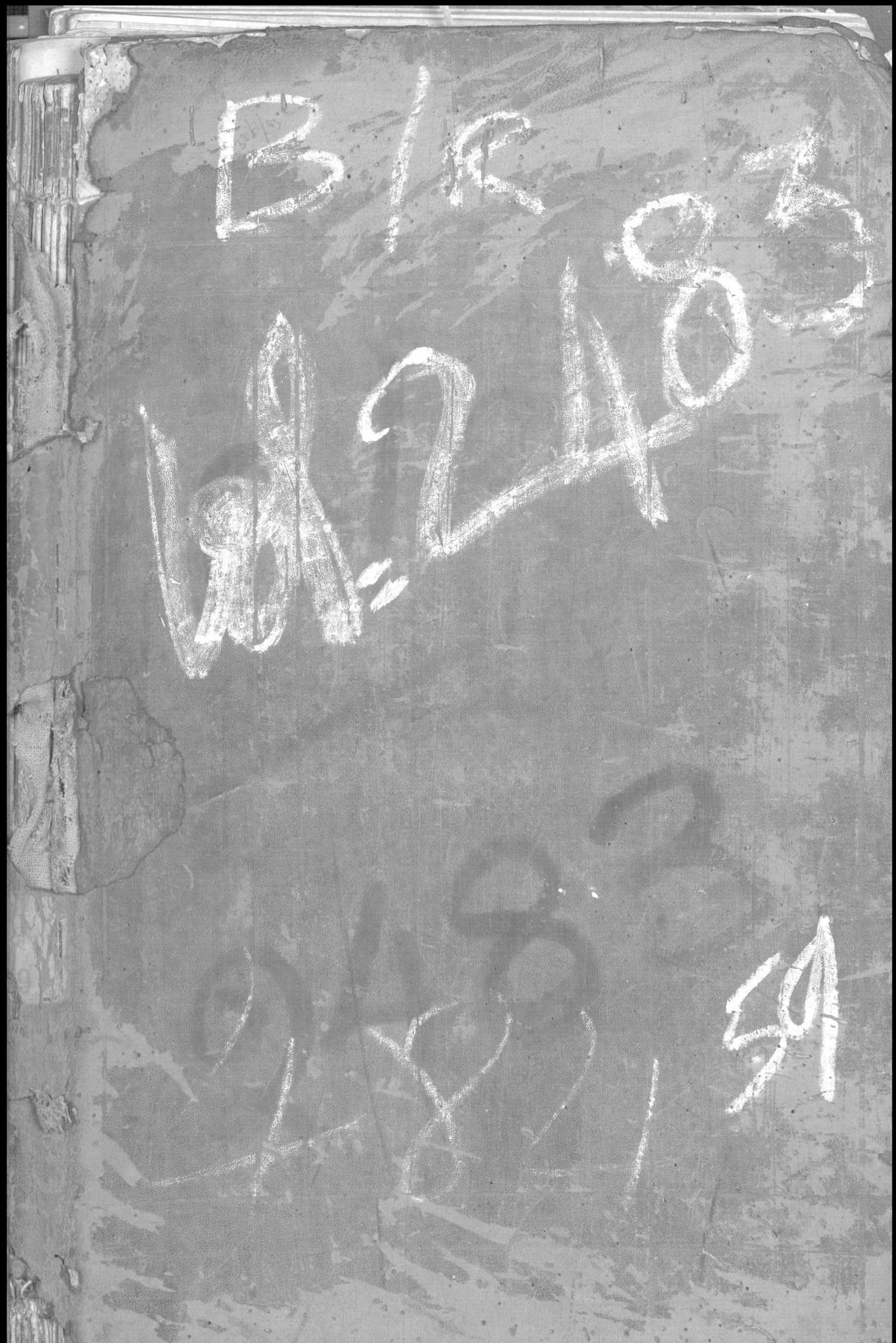


B/R

2483

B/R

2483

Contents

1867	From and to whom	Subject	Page
1789	From Govt	On the subject of raising the Import duty on Foreign Salt	
1754	To ___ Do ___	On the above	11421
1810	From Do	Relative to the measures adopted for diminishing the influence of the Gordon family	11437
1755	Pro ___ Do ___	Regarding the relations of the Gordon family	11451
1829	From Malabar	Translation of Petition dt 2117 of 1854	"
1753	To ___ Govt ___	Forwarding the above	11452
1856	From Nellore	The delay in the transmission of 1906 13 Statt for June/53	11453
1748	Pro ___ Do ___	On the above	11454
1909	From Tinnevelly	On the Sale of the Abkarry Rents of the District for 1726	11455
1749	Pro ___ Do ___	On the above	"
1918	From Malabar	Taxes levied as rent for sifting ashes from the Calcinette furnace	11457
1913	From Rajahy	Statt of the Collections of Customs on Imports & Exports on British and Foreign Bottoms from 1st May 1854 to 30th April/55	"
1546	From Coimbr	Requesty to be furnished with a further Supply of 50 Copies of printed forms of Leases of different description	11459
1808	From Madras	Requesty that the accompanying Indent may be Sanctd	"
1812	To Sc Madras	Indent on the Supt of Stamps for Vellum required for the use of his Office	"
1418	From Supt of Stamps	Statt of Contingent Charges	11460
1867	From Govt	Statt of Charges incurred in the remittance of Treasure by the Commissr of Revenue	11462
1882	From ___ Do ___	The Dismissal of the case of Samorlabadien Son of a deceased Examdar in Trichy	11463
1767	Under Trichy	On the above	11464

Date	From and to whom	Subject	Page
1901	From Govt	Sanctg the discont. and continuance of Reforms arrears to the present incumbent in the District of Madras	
1765	Order Madras	On the above	11464
1904	From Govt	Respectg the Public Works Department	11465
1894	From Do	To institute a strict enquiry into the circumstances of the descrepancy between the quantity of Salt received and delivered as well as into the System followed in Shipping Salt from Cuncul	11466
1756	Order Madras	On the above	11480
1903	From Govt	Sanctg the remission of duty on all articles shipped from this Country as Contributions for the allied armies in the Burmese	11493
1760	Order & Madras	On the above	11494
1731	From Tanjore	The delay in transmitting the 1866 13 Statt	"
1763	Pro Do	On the above	"
1750	From N Arcot	Acknowledging receipt of the Survey articles	11495
1790	From S Arcot	Applying for certain Survey Articles	"
1759	Pro Do	On the above	11496
1799	From Chingleput	Respectg the Sadewarde Statements	11497
1758	Pro Do	Requesting to debit the Revenue and Magisterial Dept Separately with the Sadewarde Charges incurred under Estimate in F 1263	11498
1832	From Rannad	Reporting on the possibility of substituting English for Mahratta	11499
1757	Pro Do	On the above	"
1833	From Salem	Informs certain discrepancy in the Letter from Cuddp	11501
1767	Order Do	On the above	11502
1871	From Cuddalapah	Stating that no deduction will require to be made from the rents of the Sikhary on account of the expiration of the Fasly 1265 on the 30th June 1856	11503
1886	From Madura	Reports the death of the Zemindar of Pulaccottai in the Tirumangalum Taluck of this District	"
1762	From Govt	Motunpha Tax on Goldsmiths	11504
1766	To Do	Requesting permission to forward for translation to the Canarese and Malayalum Translation Some Petitions Recd by the D in their language	11507
1761	To Barrack Mastr	Annual Return of Office furniture	11509
1863	From Govt	Granting Sanction for the paint of Rs 37-13-9 being the proportional value of the produce of Bad Manure in the Guntoor District for F 1267	11510
1884	From Do	Regarding the shipment of Salt	11510

Date	From and to whom	Subject	Page
1657	From Govt	Recording their Opinion that the more Compulsive Sale Returns of the Law for the Recovery of arrears of Revenue ought to be immediately enacted	
1740	From Do	Empowering Tahsildars to decide Summary Suits filed under Reg V of 1822 and according to instruct the revision of this Reg to be effected	11511
1896	From Do	Stating that as the Surveyor Generals Office is now engaged with preparing the Maps of Coimbr Nilgherries and Ramnad Boundary it would be better to hasten the Lithographing of the Maps	11517
1772	Order Tanjore & Chingleput	On the above	11526
1124	From Salem	Reports on the irrecoverable balances of Costs in Suits brought against the public Servants in this District	"
864	From Masulipt	Annexing Copy of an Offl Memo from the Civil Court stating that it is impracticable to remit the amount of Costs due to Govt on Special Appeal Suit No 10 of 1849 to the Collr	11527
1778	From Ganjam	Submits a List of the principle Servants in the District and of their connections in Employ	11529
1797	Pro Do	On the above	11531
1892	From Malabar	The Suspension of the Nos of Police of Betanaad Taluck	11813
1943	From Trichy	Sugar Cane Cultivation and the Assistt Superintendt Trichy Corps	"
1771	To Coimbr	Requesting to explain the cause of the decrease in the Collections of Current Land Revenue for May	11544
			11548

Date	From and to whom	Subject	Page
1901	From Govt	Sanctg the discont. and continuance of Rs 50 pm arrears to the present incumbent in the District of Madras	
1765	Order Madras	On the above	11466
1904	From Govt	Requesting the Public Works Department	11465
1894	From Do	To substitute a strict enquiry into the circumstances of the discrepancy between the quantity of Salt received and delivered as well as into the System followed in Shipping Salt from Cuncor	11466
1756	Order Madras	On the above	11480
1903	From Govt	Sanctg the remission of duty on all articles shipped from this Country as Contributions for the allied armies in the Crimea	11493
1760	Order &C Madras	On the above	11494
1731	From Tanjore	The delay in transmitting the 1856 13 Statt	"
1763	Pro Do	On the above	"
1750	From N Arcot	Acknowledging receipt of the Survey articles	11495
1790	From N Arcot	Applying for certain Survey Articles	"
1759	Pro Do	On the above	11496
1799	From Chingleput	Respecting the Sadewarde Statements	11497
1758	Pro Do	Requesting to debit the Revenue and Magisterial Dept Separately with the Sadewarde Charges incurred under Estimate in P 1263	11498
1832	From Rumnad	Reporting on the Possibility of substituting English for Mahratta	11499
1757	Pro Do	On the above	"
1833	From Salem	Informs certain discrepancy in the Letter from Cuddp	11501
1767	Order Do	On the above	11502
1871	From Chingleput	Stating that no deduction will require to be made from the Pay of the Asharry on account of the Expiration of the Fasly 1265 on the 30th June 1856	11503
1886	From Madura	Reports the death of the Zemindar of Pulaverdal in the Terumangalum Talook of this District	"
1762	From Govt	Moturpha Tax on Goldsmiths	11504
1766	To Do	Requesting permission to forward for translation to the Canarese and Malyalum Translators some Petitions rec'd by the Collr in those language	11507
1761	To Barrack Master	Annual Return of Office furniture	11509
1863	From Govt	Granting Sanction for the paint. of W 37-13-2 being the Compounded value of the Income of Bad Manes in the Cuntor Plotted for P 1263	11510
1884	From Do	Regarding the Shipment of Salt	11510

Date	From and to whom	Subject	Page
1857	From Govt	Recording their Opinion that the more Compulsory Sale Returns of the Law for the Recovery of arrears of Revenue ought to be immediately undertaken	11511
1740	From Do	Empowering Tinnevelly to decide Summary Suits filed under Regn V of 1822 and declining to entertain the Revision of this Regn to Mr Stokes	11517
1896	From Do	Stating that as the Surveyor Generals Office is now engaged with preparing the Maps of Coimbr Nilgherries and Ramnad Zemindary it would be better to hasten the Lithographing of the Maps	11526
1772	Order Tanjore Chingleput	On the above	"
1124	From Salem	Reports on the irrecoverable balances of Costs in Suits brought against the public Servants in this District	11527
864	From Masulipt	Annexing Copy of an Official Memo from the Civil Court stating that it is impracticable to remit the amount of Costs due to Govt on Special Appeal Suit No 10 of 1849 to the Collr	11529
1778	From Ganjam	Submits a List of the principle Zemindars in the District and of their connections in Employ	11531
1797	Pro Do	On the above	11543
1892	From Malabar	The Suspension of the Dfs of Police of Betanaad Talook	"
1943	From Trichy	Sugar Cane Cultivation and the Assessment fixed on such Crop	11544
1771	To Coimbr	Requesting to explain the cause of the decrease in the Collections of Current Land Revenue for May	11548

Date	From and to whom	Subject	Page
1858	From Govt	Authorizing the Actg Regr of Lost Grants to issue a Permission Certificate to Mr Pendhominee for certain extent of Land in the S Arcot district	11549
1784	Order Madras	On the above	"
1978	From Govt	Respecty Printing Press	11550
1783	Order Bellary	Authorizing the Colr to levy as high as 400 Rs for each of the two printing presses & 8 annas per Rs for the new and second hand type offered for Sale	11552
1701	From S Arcot	Respecty the Bungalow at Tindivanum to be sold to Mr Behr	11553
1776	Order Govt	On the above	11556
1726	From N Arcot	Submits explanation of grounds on which the Tabular Statt for the additional Sub Collrs was submitted on the 14th June 1855	11558
1779	Rto Do	On the above	11562
1831	From Tanjore	Stating that the Maund referred to in his letter of the 28th April last was of 60 Lbs or 23 Tolas	11564
1769	To Govt	On the above	11565
1865	From Tanjore	Requesty authority to relinquish some Land unfit for Cultivation and to relieve the Manufrs from the Assessment	11566
1781	Rto Do	On the above	11568
1833	From N Arcot	Forwards a Tabular application for the Appointt of an Addl Sub Colr and our Establishd of Servants to enable him to carry on his duties	11569
1774	To Govt	Regarding Extra Establishment	11570
1889	From Tanjore	Requesty to be supplied with Copies of some Boundary	11589
1785	Order Do	On the above	11590
1899	From Coimbr	Forms of Notification for the Sale of Lands for arrears of Revenue	11591
1778	To Manilpatt of Gudr	On the above	11592

Date	From and to whom	Subject	Page
1825	From S Arcot	Indent for Stationery	11591
1770	Rto Govt	Stationery required for the Museums at Cuddalore	"
1975	From Coimbr	Explanation with reference to the Moturpha Revenue	"
1972	From Ganjam	The introduction of English Sequins	11600
1852	From Chingt	Salt Smuggled in his district	11602
1777	Rto Do	On the above	"
1973	From Tinnevelly	Informing that the Servants deputed to take the next Census will be directed to use especial care and that there are not any great inaccuracies in the last Census	"
1902	From Madras	Advance of Rs 1500 may be granted to the Salt Manufacturers of Poyleon	11603
1780	Rto Do	On the above	11604
1932	From Nellore	Reports that he has made over charge of the District to Mr Minchin	11605
1933	From Do	Explains that he has taken charge of the District and passed his accts to Mr Ratcliff for the balance of Cash remaining in the Treasury	11611
1971	From Malabar	Sugar Cane cultivation	11612
1917	From Dr H Walker Surgeon Cannore	Respecty the great coat	"
1782	Order Capt Campbell	On the above	"
1967	From N Arcot	On the subject of the progress made by Narasinga Row and Seshaiah in acquiring Tamil & English	"
1965	From Cuddapah	Arrears of Revenue	11617
1970	From Tanjore	States that there are no Quarries of Shells &c	11618
1773	To Govt	Regarding Oils and Oleaginous products	11620
1775	To Madras	Respecty the revised Forms of D C B Statements	11621
1940	From Milly Bd	Requests to know whether duplicates of the Milly Shares forwarded and lost by the Sapphire & Pearl are required	11622

Date	From and to whom	Subject	Page
1929	From Govt	Concerning in the views stated by the 15th in case No 554 of the Tabular Statt of lapsed Gramds in the District of N Arcot	11624
1798	Order N Arcot	On the above	"
1695	From Tanjore	On the settlement of the Gundracotta Estate for Fl 1263	11625
1208	From Nellore	Copies of some papers to show the unfairness of allowing Merasidars that do no duty any share on Service Mauiems	11635
1795	Pro Do	On the above	11640
1318	From Bellary	Regarding certain petitions referred to in the 15th Rev dated 3d Inst	"
1786	Pro Do	On the above	11645
1687	From Chingleput	Duty levied on Firewood at Sunhancottah	11646
1790	Pro Govt	On the above	11649
1804	From S Customs	Messrs Parry & Co requesty a remission of Godown Rent on 100 Tons of Rice Sea	11652
1789	Pro Govt	Recommending the above	11660
1961	From Ganjam	Regarding the introduction of a Rupee in this District	11662
1794	Pro Do	On the above	11668
1869	From Tanjore	On Petition No 884 of 1855	"
1799	Pro Do	Passing Endorsk on Petition No 884 of 1855	11670
1915	From Comr Mdu	Forwarding a Bill for Rs 63-7 being a moiety of Mr Burtons Salary and batta to Mr Lyall for travelling from Madras to Vizagapatam States with reference to the 15th Circular No 1256 that the Thasildars were directed to use careful attention in the preparation of the approaching Census	11671
1897	From Coimbo		11672
1793	Pro Do	On the above	11673
1806	From Chingleput	Requesty the return of the Salt accounts of the Chunnabat Pans	11673
1796	Order Do	Return as requisitioned	11674
1982	From S Arcot	States that there are only two instances in which parties are made to pay to Govt for stopping the ashes from the Goldsmiths furnace	11674

Date	From and to whom	Subject	Page
1791	To Govt	Subg a Statt of Salt Wastage in the several Districts for Fl 1263	11678
1787	To Chingleput	Forwarding Petition No 2286 of 1853 and requesty to submit the information called for on the 18th Jany last	11680
1792	To Do	Regarding the establishg of new Villages in the vicinity of Railway Stations	"
1800	To Tinnevelly	Enquiring whether the Assessr on Petitr 258 of 1315 of 54 / lands is higher than in the neighbouring Villages if so to what extent	11681
1857	From Govt	Forwarding Copies of Report by the Calcutta Bd of Rev on the administration of the Salt Dept of the Rev of Bengal for 1853/54 and one Copy of No XII of the Bombay Govt Records	11682
1907	From S C Madras	Indent for Wheel Barrows & 2 Shovels	"
1928	From Govt	On the Subject of the lands of the Tribe of Vannanars	11683
1802	Order Malabar	On the above	11684
1793	From Madura	Report on the present State of the Rammad Zemindary as required by the Board	11685
1853	From Do	Reports that the Rammad Zemindary paid 15000 Rs and also gave a bondie amounty to Rs 7,000	11694
1809	Pro Govt	Recommy that one Extra Sub Collr be appointed to manage the affairs of the Rammad Zemindary	11695
1938	From Rajahy	Requesty instructions whether a repayt of 5 Rs per 100 Maunds of Salt exported to Moulmein brought back and re exported to Calcutta should be made	11699
1807	Pro Do	On the above	11700
1962	From Cuddapah	Advertisemt for the Sale of certain Inchkl Lands	11700
1893	Pro Do	On the above	11702

Date	From and to whom	Subject	Page
1912	From Chingt	The part of the dismissed Memshies of the 1st Regt	11702
1806	Pro — Do	Relating to withdraw what the Bd stated in para 4 of their Proceedings of 10th July 53.	"
1953	From Tuchy	Advertisement for the Sale of lands attached for arrears of Rts	11703
1805	Pro — Do	Authorizing the Sale	11706
1963	From N Accot	Advertisement for the Sale of lands	11707
1804	Pro — Do	Grants authority for the Sale of certain lands	11710
1808	To — Govt	Forwarding for transmission to the Supm Court the Register Sht of the Rts of the Cummgpr M.C. for March 53	11710
1811	To — Salem	Forwarding for delivery a Petition regarding the resumption of the Shekarapuddy Agraharm with an Ordt upholding that measure and requesting his opinion upon the proposal to allow the other Shareholders to redeem the Shares of the defaulters by paying up that portion of the quit rent and also to State the number and value of Estates this will would affect	"
1961	From Govt	Regarding the grant of pensions subject to a confirmation after 12 months	11713
1927	From — Do	Regarding the Appt of the Bands on the Pulney Hills	11715
1820	Pro Madura	Requesting to submit the Tabular Statt for the additional Establishment required for the Pulney Hills	11716
1352	From Nellore	Explaining the circumstances under which he was forced to make the changes in the places of the Village Servants alluded to in the 15th Letter No 973 of the 26th ultimo	11717
1814	Pro — Do	Stating that the 13th will not disturb the Arg Order appointg to the Monseigneurship of Gingee & that they cannot permit the exemptn of any Servants solely because they belong to a particular Cast	11721

Date	From and to whom	Subject	Page
1621	From Bellary	Regarding the rights of the Pundarchers pons	11723
1813	Pro — Do	On the above	11726
1616	From Coimbr	Forwards copies of collections & charges for Fl 1263	11727
1931	From Bellary	Requests the Bd explanation of Rule 111 to which accompanied their Cir Letter of 21st May 53	11731
1812	Pro — Do	On the above	11732
1991	From Tirunel	On the utility of attaching a Printing Press to his Office	11733
1993	From Chingt	States that no Military Guards are employed in the Talooks Treasuries	11734
1926	From Govt	Regarding the Collections of Revenue. The Bd to obtain a report from the Coll of Tuchy relative to the particulars of remissions &c in the 4 dry Talooks and lay it soon before Govt	11736
1823	Order N Accot & Tuchinopoly	On the above	11742
1137	From Vizag	The word "Acres" may be substituted for Cawnies 3.8 & 12 of Statt No 1 & 3 & 6 of Statt No 2.	"
1624	From Bellary	Statt of Service Cranlands destroyed by floods	11743
1818	To — Do	Requests to remodel the Statt of Service Grants rendered unprofitable for which Compensation is necessary &c	11747
1608	From Madras	Stating that the attempt to get Rungapillay to make good his defalcation has proved unsuccessful	11749
1824	To — Govt	On the above	11750
1735	From Tinnevelly	Reports the death of Sepaulasawmy Naick maternal uncle of the deceased Zemindar of Sapteor &c	11751
1836	Pro — Do	On the above	"
1734	From N Accot	On the Subject of Pay & allowances of Apothy Ruyi	11752
1817	Pro — Govt	On the above	11753

Date	From and to whom	Subject	Page
1800	From Canara	Request g permission to draw Extra Tent Allowance while at Mangalore	11755
1840	Do — Do	Mr Fisher is entitled to Extra Tentage	11756
1887	From Madura	On the State of the Season	"
1816	Do — Do	Authorizing him to make the remissions recommended &c	11761
1955	From Tinnevelly	Requesting for reasons withmentioned to procure the Sanction of the Court of Wards for the disbursement of Rs 33 to the 4th Step Mother of the Minor Zemindar of Sauptoor out of the Surplus funds in favor of the Estate amounting on the 30th May last to Rs 13077	
1837	Do — Do	On the above	"
1989	From Madura	Reports on 15th Petn No 1793 of 1853 & forwards the decision of the Sub Collr as also Mr Lisanys original decision and this non Sunt and 2d decisions in appeal	11763
1827	Do — Do	On the above	11764
1948	From N. Acct	The request of the Zemindars of Calastry & Shoolungoor that time may be allowed them for the payt of that Portion of their Peishcush	11828
1838	Do — Do	On the above	"
1935	From Madras	Requesting authority to write off the amount of Dust Rent available on land taken up for a public purpose	11830
1815	Do — Govt	Becoming for Sanction	11831
1825	To — Do	Subg for Dismissin to the Hon Court the Bobbin Set of the 15th Pro for June 1855	11832
1819	Do Tanjore	Regarding the Census in his Future annual	11833
1848	From Govt	Respecting the Estimate of the Cost of Salt	11836
1833	Do — Madras	Respecting the Manufacture of Salt	11838
1810	To the Salt Manufactg Districts	Forming Sl No 6 30th May 1833	"

Date	From & to whom	Subject	Page
1834	To The Chamber of Commerce	On certain points referred to in B No 6 of 31st May 53	11840
1833	To The Supt Govt Gazette	Notifying that Salt for exportation will be put on board till further Orders at Rs 15 pr 1 Lb	11841
1873	From Govt	Authorizing the writing off to Profit & Loss the damaged and deficient Stamp papers and requesting explanation regarding certain discrepancy in the Accounts Current	11842
1839	Order Supt Stamps & to the Sub Treasurer	On the above	11859
1895	From Govt	Modifying the Rules for the Commutations of pensions and requesting to ascertain whether the Regr of Gymnakolars ordered in 1841 is still kept	"
1821	Circular	Publishing Rules for the Commutation of Pensions	11862
1822	Circular	Requesting to report whether the Gomick Register prescribed in B O 18th Sept 41 has been kept	11867
1921	From Govt	Godown Rents	11868
1863	Order to Madras	On the propriety of charging Merchants with Rent for goods kept in these godowns	11869
1925	From Govt	Comparative Statt of Contingent Charges incurred in the Offices of the Presidency	11870
1832	To — Do	On the above	11871
1830	Circular	Requesting to submit the quarterly Statt of Contingent charges for the 4th qtr	11873
1934	From Govt	Regarding the Cultivation and preparation of Tobacco	11874
1842	To — Do	On the above	11874
1150	From S Acct	Explaining the decrease in the Land Revenue Collections	11875
1274	From Masulipatm	Furnishing explanation of the great decrease observable in the Collections under Extra Sources in the D C B for July & Augt last	11876
1309	From Madura	The decrease in the Collections under the Hd of Land Rev arrears	11878
1333	From Chingleput	The decrease in the Collections of arrears of Land Rev & increase under Extra Revenue	11880

Date	From and to whom	Subject	Page
1724	From Gunsor	The causes of the decrease of Rs 109950 in Collections for Samp last	
1831	To Govt	Regarding the fluctuations in Rs noted in the accompanying DCB Statt for Samp	11881
2020	From Madura	Outstanding Balance of Rs 6438 as required by the Bd's Cir of 13th May 53	11883
1936	From N Arcot	Regarding the Commutation rates in Rumjah	11885
1944	From Chingt	Explanation of certain points in the Summabund Report of Fs 1363	11893
2030	From Gunsor	Statt shewing the Arrears of the Extent of Lands cultivated during Fs 1260	11897
2013	From S Arcot	Military Guards employed over the Tobacco Trees	11899
2026	From Tuchy	Military Guards do do	11899
2019	From Madura	Reports that no Tax is raised for any Quantity of Shells sold for the Manufacture of Chunam	11902
2024	From Chingt	Introducing improvements in Towns newly springing up at Railway Stations	11903
1811	Pro Govt	Subg Remarks relative to the Simplification and Revision of the whole Revenue Code &c of the Employt of Shanalars in disposing of Summary Suits under Reg V of 1822	11904
1839	To Coimbr	Regarding the Cultivation of Tobacco plants &c	11906
1453	From Madras	Indent for Stationery for the year 1856	11916
			"

11121

Fort St George 12th July 1855

Bd 116.
Bd 4th 1789

Read the following Papers.

From the Secy to Government.

Communicating the further observations of Government on the subject of raising the Import duty on Foreign Salt with reference to the Board's letter of 2d June 1855 directing them to carry out the orders contained in E. M. 6. 29th May 1855, and requesting to obtain the sentiments of the Collectors of Malabar and Canara regarding the discontinuance of importing Salt into their Districts, and lay them before Government with their own opinion.

No 784 Extract from the Minutes of Consultation, Revenue Department, under date the 30th June 1855.

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

/ Here enter 2d June 1855. No 1372 /

Para 1 In this letter the Board of Revenue offer some remarks in reply to the order of Government contained in Extract Minutes of Consultation 29th May 1855 No 673 on the Subject of the Salt Revenue. It was directed in that order 1st, that the Import duty on Foreign Salt should be raised from 12 annas to 14 annas the Indian Maund; and 2d, that 1224 Mercals should be the Official equivalent of 120 Maunds, instead of 100 Mercals; and the Board urge reasons against both changes, which the Government proceed to consider.

2 The Board first notice that the original proposal to admit Foreign salt into Canara by sea on payment of duty contemplated its admission into

into that District alone, and that from
no places except Bombay and Arabia;
the object being to foster the trade in rice
from Canara to Arabia, and to enable Gov-
ernment to cease to import salt from
Bombay on Government account - Hence
they argue that the increase of the duty
ordered is injudicious - But the Board
omit to add that the plan of favoring
Arabia and Bombay in particular was
wholly rejected by the Government of India;
and that under the orders of that Govern-
ment the plan actually adopted was to
open all the Ports of the Presidency to salt
on equal terms, and to admit that com-
modity from all parts of the world with-
out restriction. —

Para 3

From Govt of India Jun 1852 in Cons. August 30th

Paras 6 to 8

3d The Board then go on to speak
more immediately of the alteration now
ordered in the rate of duty, and offer
some remarks as to the amount of the cost
price of the monopoly fall to Government
The declared intention in originally fixing the

the amount of duty was that it should
be equal to the net profit of Government
under the monopoly; and with the view
of ascertaining what should be the rate
of duty on this basis, the Board sub-
-mitted a Statement to Government, shew-
-ing the amount of cost and profit res-
pectively. The statement was an Abstract
of Statements procured for the purpose
from the Collectors of the Salt Districts -
In that abstract the cost to Government
on the average of the whole of the Districts
is shown to be 2as 5/8 per Maund, not 4 annas,
as stated in para 6 of the Board's present
letter. The Board themselves raised the
assumed cost to 4 annas, being very nearly
double what the Collectors statements
made it, by adding an enormous rate
of wastage. This is the "data", very, the
Board's own letter and statement of
19th April 1852, on which the Govern-
-ment "assumed" the cost price to be 2
annas and a fraction. —

19th April 1852 Sw C.D. Book. Vol. 2d Page 184

see Paras 6 of the Board's present letter

4th It is true, as the Board
suppose,

Fort St. George 12th July 1855.

suppose, that their salt Memorandum was not referred to in the consideration of the Canara papers* – It appeared to the Government that the Boards' Report* on which the amount of duty was fixed, and of the accuracy or sufficiency of which they at the time expressed no doubt at all, was the proper source to which to refer for the particulars of the estimate – The expression quoted from Para 13 of the Extract Minutes of Consultation that "the calculation made in 1853 has not been revised" was intended to signify, and in the connection in which it stands does alone signify, that in orders now passed by the Board in the case of Canara Salt, they were not guided by a reconsideration of the elements of the cost of the Government Salt, but simply by the desire to make Canara Salt saleable – The expression had no reference to any merely speculative revision, such as that to which the Board now allude as having been made in their Memorandum of 17th June 1854, but to their practical measures –

A

* Submitted with the Board's letter of the 23rd April 1855 No 969.

* That of April 1852, above referred to –

Board's letter ent of Para 6 –

Fort St. George 12th July 1855.

5

A copy of the Board's salt Memorandum was laid before Government on the 21st August 1854; but it was sent back to the Board almost immediately in order to be printed under their superintendence, and it has not yet been completed. The Government have now however procured a copy of the printed Sheets of the Memorandum only, without the appendix which is not yet printed; and after a careful consideration of it, they see no reason to doubt the propriety of the orders already issued. They will briefly notice those parts of the Memorandum which relate to the cost of salt to Government –

6

The Board first express their full concurrence in the views stated by the Board of Revenue at Calcutta as to the rule by which the cost should be calculated; viz.t, that all charges incurred for Revenue should be excluded, and should be borne by the General Revenue; and they quote the very words of that opinion* – They next give a statement in para 181 prepared from

Para 177

* Para 177 & 178

materials

Fort St. George 12th July 1855

materials obtained from the Collectors and stated to be more detailed than those which formed the basis of the statement of April 1852. The charges are divided in this statement into cost price and Revenue charges. The former include (Para 180) the price paid to the Manufacturers, repair of platforms, thatching, hire for measuring, boat hire, and Canal toll; being what the Board consider the strictly manufacturing charges. The other division, viz.t, the Revenue charges, comprises all other charges including the whole cost of establishments. Omitting swamp Salt, the mere manufacturing cost

Para 176

varies from 5 Rupees the 120 Maunds in Ganjam to 32 1/2 in Malabar; but in the latter District as well as in Canara the amount set down includes the cost of import of Salt brought on Government account from Bombay, which properly has no place in the statement. Omitting those Districts, the average cost is shewn to

Fort St. George 12th July 1855

be 9 7 per 120 Maunds, or 1 3 as per Maund. The "Revenue charges" which consist almost wholly of Establishments, range as shewn in the statement from 1 Rupee to 5 3/4 Rupees; but this great variation makes it probable that there is some mistake or inaccuracy; their average is Rupees 3 14 8. The total of cost and charges, omitting the two western Districts for the reason above given, ranges from 7 Rupees 2 Garce to 19 Rupees, and averages 13 8 11 per Garce of 120 Maunds. This is equivalent to 1 10 a Maund. It is clear however from a very slight examination of the statement that it is not to be implicitly relied on, having evidently been prepared on different methods for the different Districts.

After some explanatory remarks

* The Statement is vitiated for the purpose of comparison as it contains the cost of putting on board ship at the exporting places, which is clearly not an item of manufacturing cost.

not be less than 1¼ annas a maund.
Thus there appears to be no reason whatever to reduce the duty below 1¼ annas; but on the contrary, if the cost to Government were really computed with fairness on the principle laid down by the Calcutta Board and approved by this Board, it ought to be raised still higher; probably to 1¾ annas at least.—

9 It may also be remarked that the main effect of the measure now ordered by Government will be precisely that of the course ordered by the Board, Viz.t, both operate to lessen the difference between the import duty and the Monopoly price. The distinction between the two courses is that the Board pursue that object by lowering the Monopoly price, thus favouring Canara, already so highly favored in various ways, above other Districts; while the Government plan pursues it by raising the

the duty, thus treating all Districts alike.

10 The other point dwelt on by the Board is the change in the Official relation between the garce and the maund. Here also they seem to have fallen into error in their present letter through overlooking former proceedings. The Board speak of the proportion of 400 Mercals to 120 maunds in Para 9 as having been in use since 1844, but as having been again at the end of Para 11 they refer to it apparently as having been adopted in consequence of escperiments made in 1852. In point of fact it had been the recognized standard long before either date; though the escact time of its adoption is not clear. The Board object to the Statement of the Government that this standard was adopted without careful enquiry, and that accuracy in it was not aimed at; but this statement was based on the Board's own report. In 1844, after the

x Para 11, beginning

passing of Act VI of that year, the Board investigated the subject carefully; and they then expressed themselves in the following language - "The Board have been unable to discover on what grounds this rate of conversion was adopted; nor does it appear that in fixing it any rigid accuracy was aimed at."*

* Board to Govt. Sept. 19th/54 Paras. 11

It is true, as the Board state, that the exact relation between the maunds and the garce has not been ascertained and even that very close accuracy is impossible from the nature of the material, but it also seems quite clear that the existing Official relation is more wide of the truth than Lieutenant D'Lisle's. In their Proceedings of the 8th March 1852. Para 39, the Board gave the results of a number of experiments which appear to have been made with more than usual care, as to the specific gravity, both of Madras and Bombay Salt - As to the latter, four results are given; each being apparently the average of a number of separate experiments - The mean of these gives .786 as the specific

specific gravity of Madras Salt; being very nearly identical with that obtained by Lieutenant D'Lisle for Bombay Salt; which was .7803 - The Board however preferred (Para 38) to retain the existing standard of 400 Mercals to 120 maunds; which assumes a specific gravity of .8264 -

At the mean rate obtained by the trials with Madras Salt, viz: at 12 a specific gravity of .785, the equivalent of 120 maunds would be a little more than 421 Mercals; at the mean specific gravity resulting from Lieutenant D'Lisle's experiments, the equivalent would be 423-6 Mercals - The Collector of Canara has variously stated the actual result in that District at 428. 444½ and 480 - Mercals* - The variation indicates the uncertain nature of the transactions; but probably it also indicates some want of care in the trials, or in observation of the results - But all these instances tend to shew that the rate fixed by Lieutenant

* Note - The last mentioned quantity however is given by Mr. Maltby only on the authority of common report - see his letter 27th January 1853 Para 7 -

Fort St. George 12th July 1855.

Lieutenant D'Lisle is nearer the truth than that adhered to by the Board. It may well be, as stated by Government in Extract Minutes of Consultation of the 31st May last, that still further change is required, but there seems no doubt that the change already ordered is in the right direction, and that it is not too great. The further trials ordered by the Government in the Extract Minutes of Consultation of the 31st May should be made; and as requested in the Board's letter of the 4th Instant, the Government will appoint a scientific Officer to conduct them in communication with the Board, as soon as a suitable arrangement can be made. —

× No. 652

13 On the whole, the Government see no reason for modifying the order of the 29th May on this point; any more than on that of the rate of duty; and the Board will be pleased to take measures for carrying that order into effect in

Fort St. George 12th July 1855.

in both particulars. If however the Board should be of opinion that it is now too late to make the change on the 1st July, the date fixed in the former order, they are at liberty to postpone it till a later day; perhaps the 1st August may be properly adopted. —

1st One other point in the Board's letter requires notice. In Para 4 they observe that in their orders to the Collector of Canara they guarded against loss to Government through the adoption of the plan of selling by weight, by ordering that salt should be also received by weight. No allusion was made to this order in the Board's report to Government of the 23d April; the Government would observe upon it, that it gives more than the Collector asked for; all that he asked was be allowed to sell by weight. The Board state that by thus sanctioning the change in receiving as well as in selling, they guard against increased loss; but it seems to have escaped them, that whatever loss to Government is thus

× Rec. April 16th 1855.

prevented

Fort St. George 12th July 1855.

prevented must be so at the cost of the manufacturer, by exacting from him more salt for a given price than the regulated quantity, I say for example, 424 Mercals for it may be 445 pr 480, instead of 400. This however would not be fair, inasmuch as the manufacturer's price was computed on the garce by measurement, and has no connection whatever with the relation between the garce and the maund. This order of the Board will be superseded by that conveyed in Para 19. of the Extract Minutes of Consultation of the 29th May.—

15. In the consideration of these papers, the question has occurred to the Government whether it is not expedient under the altered circumstances of the case, to give up entirely the plan of bringing salt from Bombay to Canara and Malabar on Government account. This practice was proper enough when the Government excluded all Foreign salt—except what itself might bring; but now that salt may come in from any quarter on payment of a fixed duty, it seems quite unnecessary for Government to continue to monopolize this trade, for practically it does monopolize it, and it would seem far better to abandon it at once to private enterprize. The trade being now open, it does not appear why Government need bring salt more than it need bring any other commodity. The Board will obtain the sentiments of the Collectors of Canara and Malabar on this point with as little delay as possible; and lay them before Government with their own opinion.—

see Coll^rs. letter January 4th 56. Para 12, and the Postscript of that of January 27th.—

A true Extract,
(Signed) J. D. Boardillon
Secretary to Government

Fort St. George 12th July 1855.

Ordered that the following letter be sent.—

To,
J. D. Boardillon Esqre
Secretary to Government.
Revenue Department.

116-117.

B°. N°. 1754.

Sir,

To the Secretary to Government Revenue Department. } 1.

I am directed by the Board of Revenue to acknowledge the receipt of an Extract from the Minutes of Consultation under date the 30th Ultimo, on the subject of the Import duty on foreign Salt which for certain reasons therein assigned the Government direct shall in future be charged at 14 instead of 12 annas the Indian Maund.—

Expressing a hope that Government will leave the duty on foreign Salt at its present state observing that the safest remedy is that all Salt be sold weight but if that be thought unadvisable requesting Government to await the report of the Asst. Coll^r of Canara as to the N°. of mercals of Canara Salt which constitute the Indian Maund.—

2. The Board direct me to state that they are desirous of laying before the Government certain considerations which appear to them to affect the question but have not before been prominently referred to, and which they think will perhaps modify the views of the Government.—

The

Fort St. George 12th July 1855.

2.

The Board are desirous of dismissing the subject for the present, of any intricate calculations into which some errors appear to have crept and to dwell upon the general subject of the taxation of this article.—

3.

The Board fully acknowledge that an error occurred on their part in stating that at Rupees 11—7 per 100 Indian Maunds the cost per Maund was 2 3/4 annas. For the origin of this mistake they are unable fully to account but on referring to Para 187 of their Salt Memorandum dated 17th June 1854, they observe that Rupees 1—2—9 is mentioned in a note as the cost+ of one Maund, and the last two figures of that sum (2-9 or 2 3/4 annas) appear to have been inadvertently copied into their late letter, without the mistake and the error of calculation to which it led being discovered. In that Memorandum Para

+ A clerical error here occasioned Rupee 1-2-9- being the cost of 10 Mds not of 1 Maund.

Fort St. George 12th July 1855.

Paras 1 and 6 the Board after carefully re-examining the charges of Manufacture and Establishment, and revising the former rate allowed for Wastage fixed on Rupees 11-7- per 100 Indian Maunds, which is equal to 1-10 5/10 per Indian Maund as the real cost; except in Malabar and Canara and they would therefore concur in the propriety of fixing 14 annas as the Import duty if the object in view now was simply to fix a duty equivalent to the clear profit gained by Government at the Monopoly price of Rupee 1 per Maund, and the real cost of Salt in Canara is to be taken at the above rate of Rupees 11-7 per 100 Indian Maunds.—

4.

But as an import duty of 12 annas has been some time in operation and merely places this Presidency in an equality with+ Bombay there appear objections to its enhancement, and to explain how forcibly these apply to Canara the Board must refer

+ The duty of 1 Rupee per Indian Maund in act 16 of 1844. was reduced to 12 annas by a Proclamation in the Bombay Government Gazette of 14th Septr 1844.

one

one step back in the history of its Salt duties - They would remind the Government that at one time the prohibitory duty of 3 Rupees the Maund was in force on the Goa frontier and as a portion of the Canara district intervened between Goa and Dharwar, the Trade of Dharwar was diverted from its natural Course and its supply of Salt sensibly affected - To remedy this the authorities of Bombay were desirous that the intervening territory should be handed over to Bombay so that their trade might not be impeded by the high duties of Madras. But the then Collector of Canara, Mr. Blane pointed out that this could be much more simply effected by reducing the frontier duty in the Madras Presidency to the same amount as that collected on the Bombay frontier - This was done as alluded to in the Margin of Para 2 of the Board's late letter, and the trade immediately resumed

Exc: Mr: of Conv: 18th in Conv: 20th December 1849.

resumed its proper Channel -

5. The Government will percieve that now to raise the duty in the Madras Presidency from 12 to 14 annas is to undo what was then done and to tax the people of Madras more highly than those of Bombay, and the immediate effect will be to divert the trade from the proper Channel which it had just resumed, and drive it to the circuitous route into which it was before forced. It will stop the present fair competition between the Salt of home and that of foreign Manufacture, in as much as the Goa Manufacturer will be able, by the Bombay frontier, to introduce this Salt at a difference of 2 annas in the Maund in his favour, over that of Madras -

6. The orders of Government under date the 20th June 1854, upon which the Collector of Canara acted were precise, Viz^t, to place

In Laws: 6th July 1854.

place the Salt of Goa and that of Canara
in fair competition" by reducing the price
"of the Monopoly Salt to its actual cost to
"Government, plus the profit of 12 annas
"the Maund" and the only question was
what is the actual cost to Government
(not of Madras Salt generally but) of
the Monopoly Salt of Canara. The
question now raised whether the duty shall
be 12 annas or 14 annas is quite distinct.

7. It is observed by Government that the plan which the Board have pursued favors Canara already so highly favored in various ways above other districts, while the Government plan by raising the general import duty treats all districts alike. But the Board would observe that any advantage which Canara enjoys arises from its position near Goa and the influence of this circumstance is so great that Government were led to allow salt

to

to be introduced by its land frontier at a duty of
12 annas, while the Madras import duty was 3
Rupees in other places, not from any design to
favour Canara but simply as a measure of
necessity to place it on an equality with Bombay.
On the present occasion however the Board
would submit that no favor at all is shewn to
Canara. The discussion has arisen with respect
to it solely because owing to its position Goa
Salt is imported into it while it is not brought
into other provinces and the Collectors' measures
would be equally applicable to other Districts
when Goa Salt is imported into them: if their
own Salt resembled that of Canara. The
Collectors measures merely name to the Madras
purchaser what the Bombay purchaser
already receives and what the Canara pur-
-chaser was deprived of by a wrong
calculation of the weight of Canara Salt
that is an Indian Maund of Salt.

8. The proposed measure of raising

the

the duty from 12 to 14 annas although made applica-
ble to the whole presidency actually affects
Canara alone and the result will not be
that of keeping Canara on an equality
with other districts but that of placing it
at a serious disadvantage that of being
undersold by more favoured neighbors
in one of the most important articles of
its manufacture and commerce. Under
recent arrangements the Canara Monopoly
and the Bombay excise have been placed
on an equal footing or rather the Monopoly
almost ceases Bombay Goa and Canara
are on an equality and compete for the
local market and that of the S: M: in
Country and the Deccan. But the Change
proposed disturbs this fair competition,
and the Canara sales will be affected by
the superior cheapness of Bombay and
Goa Salt introduced by the Bombay frontier

The

The effect will be also very unfavorable in
neutralizing much of the benefit that ought to be
derived from the new Ghats and the harbour
improvements of North Canara because the
trade will seek the Ports of Goa via the
Bombay frontier instead of the harbour of
Sedashaghur and Tuddurs which under
equal circumstances would be preferred.—

The Board are led to hope that on
9. this view of the question the Government will
see fit to allow the Madras duty to remain on
an equality with that of Bombay, more
specially as they believe that the Change, if
now made, would probably be of a temporary
nature pending only the decision of Government
on a wider question, the tendency of which
decision is, they believe, likely to be rather
towards the reduction than towards the
increase of taxation now borne by Salt.—

I am directed to observe that
10. while the Board hope that on the above ground
the Government will be pleased to leave the duty
at

at its present state the question regarding the rate of duty is distinct from the peculiar one which arose in Canara. Goa Salt is imported by weight and if in that respect it has an advantage over the Garce as given by measure a remedy is still necessary as Canara Salt is at a disadvantage.-

11. For this difficulty the safest and simplest remedy in the opinion of the Board is that all salt be sold by weight- The Choice is between adopting the system of measure at the Seaports or of weight at the Depôts, and the Board have no hesitation in recommending the latter more especially as the Government appear to be in favor of it.-

Esc: Mr. Conv: 29th May in Conv: 4th June 1855- para 17.

12. The Acting Member of the Board was lately engaged on a series of experiments the result of which was not fully ascertained when he left Canara, but it was sufficiently advanced to show that 400 Mercalls of the large grained Salt of Bombay were almost

equal

equal to 120 Maunds, while of Goa and Canara Salt 420 to 470 (speaking from memory) were required, the Salt of different pans in Canara varying thus remarkably.-

13. Thus while by the proposed order of Government 424 Mercals will be sold at the Government Kotays, the Goa merchants will import a much larger quantity for the prescribed duty.-

14. To sell by weight as in Bengal solves all these difficulties- By this process one hundred and twenty Maunds saline Crystal, whether in large or small bulk, is given-

15- The Board are satisfied that the Manufacturers will not offer the slightest objection to delivering by weight at present prices, the actual value of the Salt is trifling and the price paid is most liberal, nor are the Board aware that the Government is in any way pledged to keep up this price so long as the Government continue to allow them the previlege of manufacturing at these prices

whether

at its present state the question regarding the rate of duty is distinct from the peculiar one which arose in Canara. Goa Salt is imported by co weight and if in that respect it has an co advantage over the Garce as given by measure a remedy is still necessary or Canara Salt is at a disadvantage.-

11. For this difficulty the safest co and simplest remedy in the opinion of the Board is that all salt be sold by weight- The choice is between adopting the system of measure at the Seaports or of weight at the Depôts, and the Board have no hesitation in recommending the latter more especially as the Government appear to be in favor of it.-

Esc: Mr. Cons: 29th May in Cons: 4th June 1855- paras 17.

12. The Acting Member of the Board was lately engaged on a series of expe: =riments the result of which was not co fully ascertained when he left Canara, co but it was sufficiently advanced to show that 400 Mercalls of the large grained Salt of Bombay were almost co

equal

equal to 120 Maunds, while of Goa and Canara Salt 420 to 470 (speaking from memory) were co required, the Salt of different pans in Canara varying thus remarkably.-

13. Thus while by the proposed order of Government 424 Mercals will be sold at the co Government Kotays, the Goa merchants will co import a much larger quantity for the pre: =scribed duty.-

14. To sell by weight as in Bengal co solves all these difficulties- By this process one hundred and twenty Maunds saline crystal, co whether in large or small bulk, is given-

15. The Board are satisfied that the co Manufacturers will not offer the slightest co objection to delivering by weight at present co prices, the actual value of the Salt is trifling and the price paid is most liberal, nor co are the Board aware that the Government is in any way pledged to keep up this price so long as the Government continue to allow them the previlege of manufacturing at these prices,

whether

whether by weight or measure, they will be highly contented, their only fear is lest, the manufacture should be thrown open-

16. The Board will only again express their hope that the above remarks will induce the Government to leave the taxation of Salt on its present equality with that of Bombay rather than at the present time revise the calculation which even if erroneous was happy in its effect of relieving the consumers of Madras from a taxation higher than that of the adjoining Presidency - and further that by allowing the use of the scales instead of the measure they will ensure to the consumers in reality what he is entitled theoretically to receive, an Indian Maund of Salt-

17.- But should the Government still consider the system of weighing to be inadvisable, the Board request that the Government will be pleased to await the

report

report of the Acting Collector of Canara as to the number of Measels of Canara Salt which constitute the Indian Maund as they are assured that the number now proposed* is inaccurate from being founded on only a few experiments.-

* 424.

18- With reference to the last Para of the Extract under acknowledgment, the Board beg to state that they will call for the opinions of the Collectors of Canara and Malabar, but they fear that the Government cannot suddenly discontinue the importation of Bombay Salt without causing great suffering and loss. The Government has now no Monopoly any private traders being able to bring Salt, but as they do not find inducement to import it at a duty of 12 annas, it cannot be expected that they will do so when the duty is raised to 14 annas. If therefore Government

ceased

Fort St. George 12th June 1855.

ceases to import, the consumers must lose their supply until by the offer of an enhanced price they induce the merchants to import -- The community would therefore suffer while Government would lose a large portion of its present revenue. If the Government has it in contemplation to abandon the supply to private trade this appears to the Board an additional reason for abstaining from raising the import duty for it is clear from the above result of a duty of 12 annas that by raising it to 14 they must raise the cost of Salt to the people much above the present Monopoly price.—

Revenue Board Office,
Fort St. George,
12th July 1855.

(Signed) G. S. Forbes
Acting Secretary.

Memorandum

Comp. HC

(118.)

Bd 2d 1819.

From the Chief Secretary to Government—

Fort St. George 12th July 1855.

Memorandum—

The Chief Secretary has the honor to inform the Secretary to the Board of Revenue that the Board's letter of the 15th February last No. 395 was received, as no orders seemed to be called for—

Fort St. George
2d July 1855—

(Signed) T. Pycroft
Chief Secretary

Bd 2d 1755

Proceedings thereon. From the above memorandum it appears that Government are satisfied with the arrangements of the Board for lessening the influence of the Gotoor Family in the Nellore Cutcherry the Head of that family has now quitted the District and it appears to the Board that their Restrictive orders of the 25th May last may now be modified with safety and propriety. They resolve therefore to Remove the bar to the promotions of those

From Collector
20th January 1855
2d Cons. 15th Feby. "

entered in the acting Collector's list B, whose Connection with that family is so distant and that it can scarcely be termed Relationship. With Regard to those in list B, the Board's sanction will be necessary

Fort St. George 12th July 1855

necessary before they can be promoted in the Nellore District.

2 The Board trust that the local authorities will take care for the future and prevent any family engrossing an undue share of the situations in the Talooks or Hoozoor Cutcherries or acquiring a dangerous degree of official influence.

Ordered that the following Endorsement be passed on Petition No. 2587-2621 & Board No. 67 of 1854-243, 363, 364, 438, 470, 1208, Bd. Rs. 20-21-29-52, 57-58-865 of 1855.

Petitioner is referred to the Collector who has received the Board's final instructions in this matter."

No. 74.

To B. Cunliffe Esqre.
Secretary to the
Board of Revenue
Fort St. George

(120.)

Bd No. 1829

From the Collector of Malabar —

Sir,

In accordance with the request contained in an Endorsement dated 24th April 1855 on the accompanying Petition No. 2117 of 1854, I have the honor to forward

Fort St. George 12th July 1855

translate of the same in English.

2 The dialect in which the Petition is written not being thoroughly understood here the translate was made with considerable difficulty and cannot be considered to be altogether literal.

3 The writer of the Petition is an inhabitant of Travancore and the matter treated on by him refers to that district.

Calicut 28th June 1855 } (Signed) H. V. Conolly
(121.) Collector

Order thereon — Ordered to be Recorded.

The Petition referred to will be transferred to Government to whom it is addressed.

Ordered also that the following Memorandum be sent in Consequence.

(120-122.)

Bd No. 1753.

To The Secretary to Govt. Revenue Department. } The acting Secretary to the Board of Revenue has the honor to forward to the Secretary to Government the accompanying Petition with translation addressed to Government but forwarded to the Board.

Revenue Board office Fort St. George 12th July 1855. } (Signed) G. S. Forbes
Acting Secretary

No.

11454. Fort St. George 12th July 1855

No. 130.

123.

To B. Cunliffe Esqre
Secretary to the
Board of Revenue
Fort St. George

Sir;

B. Rc. 1850.
From the acting Collector of Nellore

With reference to the Board's Circular dated 8th January 1855 No. 70 directing the transmission of the Demand Collection and Balance Statements on the 2d of the Month ensuing that to which it refers I have the honor to state for the information of the Board that as Boozoor examinations are being still made in several cases of perished Crops and other applications for remission the demand cannot possibly be adjusted at earlier than the end of this month when the closing demand Collection and Balance sheet submitted before the beginning of the next I have deemed it necessary to convey this intimation in anticipation of any call for an explanation of the delay in the submission of the Returns.

Nellore Collector's Office
4th July 1855

(Signed) J. Ratcliff
Collector

11455. Fort St. George 12th July 1855

B. Rc. 1748.
Proceedings thereon
123-124

The acting Collector is aware from previous Correspondence that Government attach much importance to the early submission of these Statements the Board rely on his making every exertion to forward his Return at the earliest practicable period with full explanation of the Cause of the demand of the year not being adjusted before its Close.

No. 199

125.

To B. Cunliffe Esqre
Secretary to the
Board of Revenue
Fort St. George

Sir;

B. Rc. 1909.
From the Collector of Tinnevelly

I have the honor to report the sale of 1 Kharry Rents of the district for the Current Fusly 1265 which took place on the 20th May last before me at Tinnevelly.

2 The accompanying State-ment exhibits the amount of the Rents for Fusly 1264 in Comparison with the offers now made for Fusly 1265 with the names of the Renters.

3 The highest offer made by

Fort St. George 12th July 1855

by the individuals named in the enclosed statement for the arrack rent of the whole district amounts to Rupees 26187 and exceeds the sum for which it was sold last year by Rupees 7387

For the general Toddy rents of the District the highest bid is Rupees 8826, which exceeds that of last year by Rupees 1426,

4 The increase under the above two heads is owing to Competition among the bidders—

5 The arrack and Toddy Rents were first knocked down for Rupees 27,000 and Rupees 9100 respectively for a Complete year, but upon the receipt of the Circular from the Board of Revenue dated 9th June 1855, No. 1119, stating that the lease for the Current Fusly should cease on the 30th June 1856 the bidders requested that those amounts should be reduced to Rupees 26,187 and 8826, respectively by deducting the proportional sums for the 11 last days which has been Complied with—

The

Fort St. George 12th July 1855

6 The proposed Renters of the Farms having in addition to a deposit of one Months Rent tendered Security for the due performance of the Contracts, orders have been issued to the Tahsildars to ascertain and Report on the Competency of their Securities Reasonable

I have the honor to request the sanction of the Board for the final acceptance of the proposals now submitted—

Tinnevelly
Streenilly post Noor
4th July 1855

(Signed) C. J. Bird
Collector

Statement

11456

Fort St. George 12th July 1855

No. 1

Statement shewing the highest offers that have been made for the Rent of the Arrakerry &c. Farms of the District of Tinnevelly for Fusly 1265 Compared with the average Rents of the preceding five years.

1	2	3	Highest amount bid for Fusly 1265	4 Rent of the preceding Fusly 1264	5 Difference Increase	6 Decrease	7 Average rent of the five preceding Fusles Viz. 1260 to 1264	8 Remarks
				Rupees	Rupees	Rupees	Rupees	
Arrack Rent of the whole District	Manickanasaguna Pillay Kaulymoottoo Pillay Moottoovanna Pillay Moottia Pillay Sunkaracoonaroo Pillay Vanoorianalay Panickan Poyelan Pundithan Sucksara Panickan	26,187	18,800	7,387	"	20,952		
Toddy Rent of the whole District	Manickanasaguna Pillay Soondralingana Pillay Valasoolamania Pillay Kaulymoottoo Pillay Moottia Pillay	8826	7,400	1,426	"	6,717		
	Total	35,013	26,200	8813	"	27,669		

Tinnivelly Streenilly Poottoor 4th July 1855

(Signed) C. J. Bird
Collector

11458 Fort St. George 12th July 1855

No. 1

List of Certain Items of Motursiha in Malabar proposed to be Relinquished -

Items -	Basis of July 1263 Rupees	Remarks
Tasc on - Braziers	94	
Do. on - Iron founders	118	
Do. on - Copper Smiths	7 as	
Do. on - Granite Stone Cutters	" 10	The people engaged in these professions
Do. on - Laterite Stone Cutters & Brick Layers	196	pay also the House Tasc -
Do. on - Baltars	7	
Do. on - Cotton Cleaners	33	
Do. on - Grinders	26	
Do. on - Papadom / Coarse Cake / makers	189	This trade is generally carried on by women who sell to travellers &c. the people engaged
Do. on - Barbers	69	in this profession pay also the House Tasc -
Do. on - Washerman	55	Pay the House Tasc -
Do. on - Cannafo Looms	17	To encourage manufacture for Exportation
Total per annum	811 10/16	to Europe - Pay the House Tasc -

(127-128.)

Order Thereon To be over

[Signed] H. V. Conolly
Collector

(127)

Read the 1918

From the Collectors of Pulicat -

Board's Proceedings dated the 18th Septr 1855 -

Received -

To be Returned -

Read the 1749

Proceedings thereon -

(125-126.)

Sanction the acceptance of the offers for the Tobacco Farms of the Divisions of Tinnevelly for the Fasly 1265 corresponding with the Year 1855 - 56 -

Letter annexing the Proposal of Rupees 35013 and authorizing the Renter to enter places in Proposal of those Rejected -

Letter and Kists annexing the Proposal of the Renter to be returned -

To the Secretary to the Board of Revenue -

Sir,

I am directed by the Board of Revenue to transmit herewith the 2d Copy of the Proceedings noted in the Margin for such Steps as may be necessary to carry into effect the Sanction conveyed therein -

2 Kists -

With reference to the 3d Para of the Proceedings noted in the Margin I am directed to state that no Sale of Cowries will take place on Ladies and the Proceeds will be remitted to the Collector of Tinnevelly -

I have &c.

Fort St. George 18th July 1855

(Signed) W. Cozens
Collector

11459 Fort St. Georges 12th July 1855

B. No. 1913

From the Collector of Rajahmundry - Read State-
ment of the Collections of Customs
on Imports and Exports on
British and Foreign Bottoms
from 1st May 1854 to 30th April
1855 -

129.

129-130.

Order thereon - Ordered to lie over -

B. No. 1546

From the Collector of Coimbatore - Read letter

131.

Requesting to be furnished with
a further supply of 50 Copies of
Printed forms of Leases of differ-
-ent descriptions -

131-132

Order thereon Ordered to be supplied

B. No. 1808 accordingly -

138.

From the Acting Collector
of Madras Read letter requesting
that

11460 Fort St. Georges 12th July 1855

that the accompanying Indent may
be sanctioned -

133-134.

Order thereon - Ordered that the
original Indent accompanying the
above mentioned letter be passed
and forwarded to the Secretary to
Military Board -

135

B. No. 1842

From the Collector of Sea Customs - Read Indent
on the Superintendent of Stationery for
Vellum required for the use of his office -

135-136.

Order thereon Ordered that the
original Indent be passed and for-
-warded to the Secretary to the
Military Board -

137.

B. No. 1418 -

From the Superintendent of Stamps - Read state-
-ment of Contingent Charges incurred
for the Month of June last -

137-138.

Order thereon - Resolved that the
necessary

11461 Fort St George 12th July 1855

necessary orders be passed-

Received the undermen =

=tioned Miscellaneous Letters and State:

(139)

Mj No. 1145 =ments-

From the Acting Collector of Ganjam - - - - - } Statement of Salt in Store available for Exportation to Calcutta on Government Indent as well as on private trade-

(140.)

Mj No. 1148 From the Collector of Vizagapatam - Informing that the Bullion and Specie Returns for June last are blank-

(141.)

Mj No. 1147 From the Collector of Rajahmundry - Requesting to return the Survey Maps which were sent with his Report of the 27th Ult. February last-

Comp[d] LL

11462 Fort St George 13th July 1855.

B[d] No. 1862. From the Chief Sec[y] to Govern[t]. } Extract from the Minutes of Consultation in the Public Department dated 30th June 1855.

(142.)

Read the following papers.

No. 289.

No. 27.

To J. Pycroft Esq[re]
Chief Secretary to
Government.

Sir

I have the honor to submit for the sanction of the Right Honorable the Governor in Council a Statement as per margin for charges incurred in the remittance of Treasure to the Commissioner of Kurnool which has been duly examined and checked by this Department.

From the Commissioner of Kurnool dated 30th April 1855 for Rupees 198-11-4-

Fort St George, Civil Audt. Office, 23d June 1855. } (Signed) T. Luckington Civil Auditor

The Civil Auditor will adopt the course indicated in Extract Minutes of Consultation of the 4th July 1854 No. 258 and forward the Bill to the Board of Revenue to be passed under the authority vested in them.

(Signed) T. Pycroft
Chief Secretary

(142-143.)

Order thereon Ordered to be recorded.

Extract

Fort St. George 13th July 1855.

Bd. No. 1582.
From the Secy.
to Government.
144.

No. 824.

Extract from the Minutes of Consultation in the Revenue Department under date the 9th July 1855.

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

(Here enter 28th June 1855 No. 163)

In the case referred to in these Proceedings one Zainulabdeen the son of a deceased Dubash at Trichinopoly prayed the Government in Petition No. 799 of 1853 for permission under Regulation IX of 1831 to sue his brother for a share of the Estate. In reply to an enquiry by Government, the Collector reported that there was no objection whatever to the permission being granted but the Board advised that the Collector should be directed to dispose of the case himself and the Government accordingly agreed and passed orders accordingly.—

2 It now appears that after three years delay little progress has been made in the case. The Collector seems to have adopted the dilatory mode of proceeding followed in a regular suit in a Zillah Court, and even the pleading

26th July 1853 No. 316
+ 2nd Sept. 1853 No. 5
1st Board's Revenue 5th July 1855

Fort St. George 13th July 1855.

evidence will still have to be taken. The Collector states that the delay is attributable partly to himself, but mainly to the default of the parties both of whom, besides former delays are now stated to have been absent some months from Trichinopoly.

3 The Right Honorable the Governor in Council is of opinion that it is undesirable that the time of the Collector should be taken up in attempting to bring these parties to proceed with their case and he resolves to direct its dismissal and to authorize the Plaintiff to seek redress in the Courts of Adawlut according to his original request.

To, The President and Members of the Board of Revenue.

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

144-145.
B. No. 1705.

Order thereon — Ordered to be communicated to the Collector of Trichinopoly who will make the decision of Government known to the parties interested, furnishing them with a Copy of para 3 of the Extract Minutes of Consultation —

146.
B. No. 1901
From the Secy. to Govt.

No. 825.

Extract from the Minutes of Consultation in the Revenue Department under date the 9th July 1855.—

(From Bd. 21st June 1855)

This is a Pagoda allowance and Decree of

Extract Minutes Consultation 26th July 1853 No 861 Para 6.

of the small payments from the Salt Cranes in the Madras Collectorate with which Government deemed it unnecessary to interfere. It appears that the allowance has not been drawn since the death of the late incumbent in 1847 owing to his son the present claimant who is now only 20 years of age having been a minor lent the service for which the allowance was granted is stated to have been regularly kept up.—

2 Under these circumstances the Right Honorable the Governor in Council grants sanction for the disbursement of the arrears amounting to Rupees (68—8) Sixty Eight and pice Eight, and for the continuance of the allowance to Visvanada Pundarum the Son of the late incumbent. It is desirable however that this and other similar allowances should be commuted or compounded under the recent orders whenever the recipients will agree in such an arrangement.

By Order
Signed J. D. Bourdillon
Secretary to Government

Bd No. 1765.

Order thereon (146-147)

Ordered to be communicated to the Acting Collector of Madura with reference to Mr. Stokes' letter dated 4 June 1855.

2 Mr. Cunliffe's early attention is called to the latter part of para 2 of the order of Government on the Circular

will shortly be issued from this Office.—

148.

Bd No. 1904.

From the Secy to Government

Directing that from the 1st of August next all the functions heretofore exercised by the Public Works Department and by the Engineering Department of the Military Board be transferred to the central Office of the new Department of Public Works under the Chief Engineer as also the Road Department.—

No. 320

Extract from the Minutes of Consultation in the Public Works Department under date the 9th July 1855.

Read the following letters

No. 628.

To J. D. Bourdillon Esqre
Secretary to Government
Public Works Department

Sir,

1. With reference to Extract from Minutes of Consultation under date 28th Ultimo, forwarding Copy of Paras 4 and 5 of a letter from the Chief Engineer, with a request that the Board will report their opinion on the proposal contained therein for at once transferring the Department of Public Works to the Chief Engineer, I am directed by the Board of Revenue to state that having given the subject their best consideration they beg to express their decided opinion that it is undesirable that any change should take place in the controlling authority until the separation of the Revenue and executive duties can at the same time be effected.

The

Fort St. George 13th July 1855

2 The Board consider that such a change would give rise to much confusion

3 In his letter to Government of the 4th Inst the Chief Engineer observes with regard to the Chief Engineer, the Collector will occupy a relation similar to that in which he now stands to the Board of Revenue, Department Public Works, the difference will be the absence of any authority on the part of the Chief Engineer:-

4 The Board are therefore of opinion that until the arrangements for an entirely separate executive are matured a change in the controuling authority must give rise to perplexity. It appears to them that the partial change proposed would place the Revenue and executive branches in a false position. It would for the time place the Revenue authorities under the direct control of the new executive to branch which it appears is contrary to the intention of Government.-

5 The Board are of opinion that while the arrangement of the Department of Public Works remains on its present footing and the executive consists of the Collector and Civil Engineer it is most desirable that it should remain as under the control of a Board consisting of the combined heads of both Departments and that the separation of the

Fort St. George 13th July 1855.

executive and the change of the controuling authority should be simultaneous.

Department of Public Works. Madras. 5th July 1855.

Signed G.C. Collyer, Captain
Secretary Board of Revenue
Department Public Works.

No. 531.

To
I. D. Bourdillon Esqre
Secretary to Government in the
Department of Public Works.

Sir,

Having been favored with a copy of the letter of the Board of Revenue Department of Public Works, replying to the order of Government on the subject of the proposed transfer of the control of the Public Works to myself as Chief Engineer from the 1st of August next. I am anxious to submit for the early consideration of Government, some further observations on the subject without waiting for the formal communication of the Boards' opinion which the Government might think proper to make to me before finally disposing of the question.-

Dated 28th 1855 No 290.

2 In my letter of the 22d of June I reckoned upon the speedy sanction of the proposed establishment of my new Office, and adducing the further consideration that it would be composed chiefly of servants already experienced

experienced in the species of business about to be assigned to them, I recommended the transfer of the Civil and Military Departments to my control at a date sufficiently in advance for the requisite notice to the provincial officers, and for the preliminary arrangements. I used no other arguments for the transfer because it never occurred to me that after my own appointment and that of my three deputies, and after the plain announcement of the intentions of Government that the alteration of system directed by the Honorable Court should be carried into effect with the least practicable delay, there would be any question of the propriety of placing the whole of the Public Works under the new central authority, as soon as the latter should be prepared to receive the charge.—

3 I was therefore unprepared for the view of the subject taken by the Board of Revenue whose objection to the transfer is based upon a principle not as yet brought forward in the discussions that have taken place.—

4 The Board demur to any change in the controlling authority till the arrangements for an entirely separate executive are matured and they believe that such a partial change would place the Revenue and executive branches in a false position, and give rise to perplexity and confusion, the principle of their dissent being evidently

the inexpediency and impropriety of any subordination of the Collectors as Heads of the executive Department to the Chief Engineer, as exercising that General Departmental control, now professed by the Board. I do not dispute the abstract force of this objection but I must endeavour to shew, that it is inapplicable under the present circumstances of the Department; and this I shall do on two principal grounds. First, there can be no question that the complete transfer of the executive branch of the Public Works to the Officers of the new Department will be a work of considerable difficulty, and that if entered upon without continuous preparation, it will be productive of far more confusion than the arrangement deprecated by the Board of Revenue. The boldest advocate of an immediate transfer of the executive duties would hardly, I believe venture to predict the complete security of the interests of the State and its subjects under the operation of such a measure or even to estimate the degree in which they would be effected. That there must be a transition state of more or less duration, I have taken for granted in all my letters on the subject, and this I have no doubt is the general opinion though perhaps expressed, in different forms, some would commence by placing an Engineer Officer in professional charge of each district, to work with the present executive Agency for a period sufficient to

to supply him with an adequate staff of subordinate and at the same time to assure him of his own ability to assume the sole management of the Public Works. In this case his first position would be experimental and his advance to the next would be dependent upon many contingencies, which could not be precalculated especially that of the number of efficient executive agents which he could command within a given period until after a lengthened trial no considerable change in the executive System could be effected and even then there might be strong reasons for leaving some portion of the works to the revenue Officers for an indefinite period. But as long as the revenue Officers had any concern with the execution of the works, so long would the validity of the alleged objection to the change of the controlling authority continue.

5 In the mean time, either the chief and Deputy Chief Engineers and their Establishments would be in abeyance during the whole period of the transition, or else their control would be exercised over these works only, which had come under the management of the new executive. In other words the new controlling department would be useless for a period of indefinite length or it would be nothing more than a fresh department added to the one, which it has been created expressly to supersede. Such an arrangement

appears to me extremely undesirable. I am persuaded that one of the greatest evils of the present System is its want of unity and that the speedy or immediate removal of this defect would be cheaply purchased by the sacrifice of other seeming advantages.

6 Some again would prefer that the new executive System should be established in the first instance on a limited number of districts taking complete effect at once, and that it should be progressively extended over the Presidency with the gradual increase of qualified executive Agents. It is evident that the remarks above made as to the function of the Chief Engineer and his Department under the first supposition are equally true under the second and that either that function must remain in abeyance, till the new executive System is established over the whole Presidency, or that two controlling Departments must be in operation together for an indefinite time. Secondly while I have thus shewn that the delay of the transfer of the controlling authority to the Chief Engineer would be extremely inconvenient and undesirable, I would submit that the alleged impropriety of the transfer, while the executive System remains unaltered is really when impartially examined, of but little moment.

7 The Government is aware, that the present executive System is the joint

Fort St. George 13th July 1855.

fruit of circumstances and D not of original regulation. The Collector has been the nominal head of the executive Department in the absence of any regularly constituted authority, but he has never been under any personal responsibility, beyond that of appropriating the funds according to the sanction of Government or the standing rules. The planning and estimating of work & excepting of course the operation of the Engineer Department, the regulation of prices, the disbursement of money, and the measurement of work &c. have been wholly in the hands of the inferior revenue servants, every one of whom from the Tahsildar to the Talook Ron as well as every member of the Maramut Establishment has been made personally responsible in various ways. It cannot therefore be said, that the authority of the Chief Engineer would be exercised upon any revenue Officers, but those of the lower grades now these inferior Officers are already in Maramut matters much more subject to the authority of the Civil Engineers than they could possibly be to that of the Chief Engineer. They have been repeatedly made

Fort St. George 13th July 1855.

responsible and have suffered penalties for neglecting the orders of the Civil Engineer and this by the spontaneous action of the Collectors with whom the Board have seldom found occasion to interfere during many years, as the Collectors have been for the most part fully alive to the necessity and importance of supporting the Civil Engineer with an efficient executive. If therefore the Collectors continued, as they assuredly would, to support and carry out the representations of the provincial Engineer Officers, there would be no necessity for the interposition of the Chief Engineer, and the rare exceptions to this state of things could be decided by appeals to the Board of Revenue should such special provision commend itself to the wisdom of Government.

8. I am far from affirming that such an arrangement for the transition state is free from objection, but I cannot see how it can be avoided without very much greater evil than any inherent in the present proposition itself. It is objectionable that the Maramut should be in the hands of the Revenue Officers, it is also objectionable that these Officers should be, as they already are, subject to the orders of the Engineers; both these anomalies will be gradually extinguished by the new system, and it is hardly to be wondered at that the process of extinction should involve other anomalies, yet these must be endured also for the sake of effecting the requisite changes in the most expeditious and advantageous manner. -

For

9. For the practical question is simply whether the proposition now before Government involves more than an infinitesional evil, to be balanced against the specific and undeniable gain of a much more expeditious transaction of business, when no longer subject to the sometimes great delay of circulation, and there is also and at any rate partial obedience to the orders given on the 20th. December 1854 by the Honorable Court, which is further attended by the clear benefit of relieving the Members of the Board of Revenue from extra professional toils, for which their leisure is insufficient, amidst the pressure of their own more immediate labors.-

10. The Board of Revenue are naturally and most properly anxious to guard the rights and privileges of the Collectors from infraction, but I believe that I have shewn that the control of the Chief Engineer over these Officers would be very little more than merely nominal, and I am quite unable to see that under any circumstances the "confusion" which the Board apprehend would be the result of the measure which I propose, the change would indeed as far as the present system is concerned, be so small as not to be felt in the ordinary course of the operations of the Departments, while as regards the future, it would be of not less than vital importance and the sooner therefore that it is introduced the better it will be for the efficiency of public improve-

=ments and the prosperity of the country.-

(Signed) C. E. Faber Lieutenant Colonel of Engineers Chief Engineer in the D. P. W.

Chief Engineer's Office, Fort St. George, 6th. July 1855.

In the former of the two letters above recorded, the Board of Revenue in the Department Public Works reply to the reference made to them on the 28th. Ultimo, requesting their opinion on the proposal of the Chief Engineer that on the 1st. August next the duties now performed by the Board in this Department should be transferred to him as a commence=ment of the change of management of the Department, already resolved on, under the orders of the Government of India, and of the Honorable Court.-

Extract Minutes Consultation 28th. June 1855 No. 296.

2. The Board object to the proposed transfer, deeming it undesirable that any change should take place in the controlling authority, until the separation of the Revenue and executive duties can be carried into effect, at the same time in explanation of this opinion, the Board state that in their view the course proposed would place the local Revenue Authorities under the direct control of the Chief Engineer and so give rise to confusion and perplexity. On the

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(Signed) C. E. Faber Lieutenant Colonel of Engineers Chief Engineer in the D. P. W.

Chief Engineer's Office, Fort St. George, 6th July 1855.

Resolution.-

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the other hand, the Chief Engineer having become acquainted on his place in the Board of Revenue, Department of Public Works, with the resolution of his Civil Colleagues has addressed a letter to Government, which is the second of those above recorded, stating reasons in support of his proposition, and combatting those stated by the majority of the Board against it.-

3. The Government have duly weighed all that is advanced on both sides, and are of opinion that the course recommended by the Chief Engineer ought to be adopted. They fully concur with the Board that the arrangement proposed would be inadmissible, as one of per=manency, but they fail to see that any incon=venience can be likely to result from it if adopted avowedly as one merely of temporary convenience; it is also clearly shewn in Colonel Faber's present letter both that a contemporaneous transfor=ation of all parts of the Department, such as the Board contemplate would be impracticable, and also that the occasions on which there will be even the appearance of the exercise of authority on the part of the Chief Engineer in Communication with the Collectors will be extremely rare, and he justly remarks that in so entire a change of system a period of transition must intervene during which there will probably be some occasions

cordiality and accommodation on both sides.-

4. The Government accordingly resolve to direct that from the 1st August next all the functions heretofore exercised by the Public Works Department of the Board of Revenue and by the Engineering Department of the Military Board be transferred to the central Office of the new Department of Public Works under the Chief Engineer. These Boards will be pleased respectively to give the necessary orders in communication with the Chief Engineer for the carrying into effect of this resolution. In order to make the transfer complete, the Government resolve also to order the transfer of the duties of the Road Department to the Chief Engineer at the same time, and Captain Johnston will be pleased to make the necessary arrangements.-

Ordered that this Minute be com=municated to the Board of Revenue Department of Public Works, together with copy of the Chief Engineer's letter above recorded for their inform=ation and for communication together with their own letter to the Collectors and Civil Engineers also that copy of this Minute be furnished to the Chief Engineer and Extract of para 4 to the Military Board, and to the Superintendent of Roads.-

Ordered also that the following Notification

Fort St. George 13th July 1855.

Notification be published in the Official Gazette.

With reference to the Notification of this Department dated April 17th 1855 at page of the Official Gazette, it is hereby notified for the information of all whom it may concern that the 1st of August 1855 the Chief Engineer will assumes his functions as head of the Department of Public Works. On and after that day all persons connected with that Department will pass through the Chief Engineer, and all letters and other documents which under the existing rules would be sent by local and subordinate officers to the Public Works Department of the Board of Revenue to the Engineering Department the Military Board or to the Superintendent of Roads will on and after the above mentioned date be sent to the Chief Engineer of the Department of Public Works.

(A true Extract)
(Signed) J. D. Bourdillon
Secretary to Govt.

148-149.
Order thereon.-
Recorded.-
Ordered to be re-

Fort St. George 13th July 1855.

No. 829.

Extract from the Minutes of Consultation
Under date the 10th July 1855.

Read the following letter from the Under Secretary to the Government of Bengal
No. 266.

To
The Secretary to the Government of
Fort St. George.

Sir,

I am directed by the Lieutenant Governor of Bengal to forward herewith Copy of a letter No. 1080 dated the 16th Instant from the Officiating Junior Secretary to the Board of Revenue, and to request that, with the permission of the Right Honorable the Governor of Fort St. George, means may if possible be taken as suggested by the Board of Revenue of this Presidency for the prevention of such great difference between the quantity of salt said to be shipped and the outturn.

(Signed) G. E. Morris
Under Secretary to the Govt. of Bengal.

Fort William,
19th June 1855.

3rd Dec. No. 1894.
From the Secretary to Government
Forwarding Copy of a letter from the under Secretary to the Govt. of Bengal and requesting to allow the Acting Collector of Madras to institute a strict investigation into the circumstances of the discrepancy between the quantity of Salt shipped and delivered as well as into the general system followed in shipping Salt from Cannore & report the result
Miscellaneous Revenue Salt.
150.

11481

Fort St. George 13th July 1855.

To

No. 680.

The Secretary to the
Government of Bengal

Sir,

Salt-
W. Dampier Esqr.

I have the honor by direction of the Board of Revenue to solicit that the Government of Fort St. George may be addressed with a view to enquiry being instituted at Madras on the subject of the excessive deficiencies which have appeared since the removal of the Importation of Kurrutch Salt from the Coromandel Coast on account of Government in the outturns at Sulkea of Vessels laden with Salt shipped from Ennore.

2nd. The following list of Vessels with their shipments and outturns shews the result of the importations from the Port of Madras as far as they are known at this Office to have been made.-

Name

11482

Fort St. George 13th July 1855.-

Name of Vessels	Quantity as per advice	Quantity landed	Excess	Deficiency	Per Centage of Defy	Remarks
	Mds	Mds	Mds	Mds		
Amazon	4,800	4,604½	"	195½	4	
Ayrshire	8,200	7,811	"	389	4	
Gloucester	19,500	17,910	"	1,590	8	
Tutty Rohoman	12,000	11,102	"	898	7	
Edward Marquard	9,200	8,536	"	664	7	Under Venkata reddy's contract
Eliza Penelope	4,500	4,038	"	462	10	
Bellairs	14,040	12,614	"	1,426	10	
William Prowse	19,860	15,605	"	4,255	21	
Affghan	20,740	18,371	"	2,369	11	
Total	112,840	100,591½	"	12,248½		
Kamala Prasaud	2,500	2,399	"	121	5	N
Amheka Prosaud	2,640	2,476	"	164	6	N
Balaram Prosaud	3,960	3,466	"	494	12	Under Ordale Charadoss & Co Contract.
Shandi	27,000	21,311	"	5,689	21	
Mahomed Samadanee	6,500	5,826	"	674	10	
Alexander	15,000	14,210	"	790	5	
Total	57,620	49,688	"	7,932		
Violet	12,074	11,407	"	667	5½	
Bholabbadra Prosaud	2,160	2,216	56	"	"	N Chance Vessels.
Marian	6,100	5,312	"	788	13	
Total	20,334	18,935	56	1,455		
Grand Total	190,794	169,214½	56	21,635½		maund.
				Nt Deficiency		21,579½

The

Fort St. George 13th July 1855.-

3. The average net Deficiency shewn in the above Statement is about 11 per cent, which when compared with the authorized allowance (5 per cent) and with the deficiency actually shown in the outturns of Vessel laden at other Ports of the Coast than that of Cuddalore, seems considerable. Although from the explanations of Commanders or agents of British Vessels (which Vessels form the greater number in the foregoing list) it would appear that the Salt shipped at the beach of Cuddalore is peculiarly liable to damage, in consequence of its having to pass through a single surf in its way to the Vessel, yet it will be observed on looking into the list that of the four Country craft comming from that same Port three (3) have shewn a satisfactory outturn; one of them (the Balabadoo Prosadah the Master of which paid the Madras Government for the salt he took) having turned out an actual excess of 2½ per cent and these craft it is to be presumed are

E.G. of the 130700 Maunds brought under Venkata ready's Contract on 29 Vessels (exclusive missing and wrecked ones) taking all at Coringa Mds 128795, were landed at Sulkea shewing a deficiency of a little more than 4 per cent.-

Fort St. George 13th July 1855.-

circumstanced precisely as the square rigged Vessels in respect to damage from the surf in the Madras roads. In addition to this it should be observed that even in the returns of shipments from Coringa before noted, the general average of which is satisfactory, almost all the outturns of British or Foreign Vessels shew a deficiency in excess of 5 per cent thus-

	Shipped Maunds	Landed Mds	Defy Mds
Moulmein Packet	4,800	4,768	32
Lord Elphinstone	3,240	3,067	173
Atalanta	12,000	10,982	1018
Paragon	5,500	5,187	313
Amelia	6,000	5,412	588
	31,540	29,416	2,124

the total quantity delivered from these Vessels shewing a deficiency of nearly 7 per cent. It would be satisfactory therefore, the Board observe, to ascertain whether short weight is not given by the Amlah at the Madras Ports to the Commanders of other than Native craft, and why the difference exists in regard to the two classes of Vessels.-

4. On this point as well as

Fort St. George 13th July 1855.

as in regard to the mode in which the salt is shipped, the Board would draw the attention of the Lieutenant Governor to the following Statement made by the Commander of the ship "Shand" in accounting for the deficiency in the salt delivered from the Vessel. "There appears to me," he writes "to be very great carelessness in the shipment of the salt, each boat was understood to bring to the ship 60 Maunds of salt in 60 bags, but it frequently happened that the bag contained not more than 30 lbs or 40 lbs and on my making enquiry as to the short weight I was told that the bags were filled to suit the strength of the women who had to carry them to the boats."

"Owing to the rough mode of shipping salt through the Surf a large quantity of wastage must occur, the boats frequently ship large quantities of water, and it often happens that on account of the heavy swell the bags are upset in handing them from the boat to the ship and the contents lost overboard - the parties who have charge of

Fort St. George 13th July 1855.

of shipping salt at Cuncre are all natives."

5. In connexion with this subject, I am desired to cite the testimony of the Captain of the Nonpariel "who reports that in course of lading his Vessel" some three boats were swamped and half of their contents were washed out, for which no allowance was made" - the Captain of the "Gloucester" represents that the salt at the "Golakes" was exposed for some time before weighment at a time when it was wet weather, and that it was sent off to the ship in open boats through a heavy Surf. A reason generally alleged for excess deficiency in the outturn of the class of Vessels under remark is the wetness of the salt when put on board which induces excessive drainage.

6. I am to remark that in the case of the "Shand" where the deficiency was great est, the Collector of Customs shewed that the presence of preventive officers throughout the passage up the river prevented any smuggling nor do the Barriporie or Western Choke retail sales indicate by any diminution this as a Cause of the deficient outturn. -

With

7. With reference to the difficulty and inexpediency under such circumstances of making the Commanders of transports responsible for excess deficiency against the terms of their Bills of lading even though 5 per Cent be the authorized allowance by the local rule of this Port as well as to the fact that the Bengal Government is debited in the Madras accounts for all salt said to be shipped notwithstanding any portion thereof should be washed away in transit to the Vessel (the Board would suggest for consideration whether some means could not be devised on the Madras Coast for securing the due receipt on the Vessel of the full amount of salt delivered from the Madras Ports.

8. The Salt could perhaps be more carefully protected in its passage from the Golahs to the ship, and the Commander might be made to keep a tally with the Government Officers on shore of all salt actually taken on board, and where the difference in the tally exceeds 5 per Cent the Madras Collector should advise this Officer.

by

by dak

Fort William,
16th June 1855.

(Signed) H. V. Bayley
Offg. Junior Secretary

(True Copy)
(Signed) G. E. Morris
Under Secy. to the Govt. of Bengal

(True Copies)
(Signed) J. D. Bourdillon
Secretary to Government

1. Ordered that a Copy of the above letter and of its Enclosure be forwarded to the Board of Revenue, with a request that they will call on the Acting Collector of Madras to institute a strict investigation into the circumstances stated, as well as into the general system followed in shipping salt at Ennore, and report the result.

2. The attention of the Acting Collector should be particularly directed to the fact that the outturn is usually far more unfavorable in the case of European than of Native Vessels, and to the explanation of that fact suggested by the Calcutta Board of Revenue, Viz, that short weight is systematically given to the former.

Mr.

Fort St. George 13th July 1855.

3. Mr. Cunliffe will also make careful enquiries as to the practice spoken of by the Commander of the "Shand" and particular to the extraordinary Statement that bags nominally containing a maund of salt (82 2/7 lbs) were sent on board containing only from 30 to 40 lbs, because the Women Coolies could not carry more, being yet charged as full bags, and also to the Statement of the Commander of the "Non pareil" that three boats swamped in coming off and so losing half their contents were yet charged for according to the quantity put into them. But while directing strict enquiry and report as to these allegations, the Governor in Council cannot but remark that where Commanders of Vessels evince the extraordinary carelessness of their own or their employers interests avowed by these Gentlemen, it must be utterly impossible that any vigilance on the part of the Authorities on shore can secure them from loss and plunder.

Para 4

Para 5

4. The practice of shipping salt from Cuddalore has now ceased, but the natural circumstances of the Madras Beach are not greatly dissimilar

Fort St. George 13th July 1855.

dissimilar and future precautions with the object referred to in Paras 7 and 8 of the Calcutta Board's letter should be carefully considered with reference to that Port.

+ Ex. Min. Cons. 31st May 1855. No. 65 P. 15.

In a late order, the Government suggested that it might be better to leave the task of conveying the Salt from the shore to the ship to the Exporter, and it appears to them that under such an arrangement more care would probably be taken against loss, whether fraudulent or accidental. The Government believe that a system of tallies or checks or boat notes is already in use, but the Board will investigate how far it is efficiently worked. It should also be ascertained with reference to the above quoted Statement of the Commanders of the "Shand" and the "Non pareil" whether any exception was taken at the time to the quantities of salt delivered on board those Ships. On the subject of better precautions against waste or theft in the boats as well as on that of the proposed change of system in the mode of shipping salt, the Acting Collector should be instructed to communicate with the Chamber of Commerce. In the Madras Collectorate there is a liberally paid Officer specially maintained

Fort St. George 13th July 1855.

3. Mr. Cunliffe will also make careful enquiries as to the practice spoken of by the Commander of the "Shand" and particular to the extraordinary Statement that bags nominally containing a maund of salt (82 2/7 lbs) were sent on board containing only from 30 to 40 lbs, because the Women Coolies could not carry more, being yet charged as full bags, and also to the Statement of the Commander of the "Non pariel" that three boats swamped in coming off and so losing half their contents were yet charged for according to the quantity put into them - But while directing strict enquiry and report as to these allegations, the Governor in Council cannot but remark that where Commanders of Vessels evince the extraordinary carelessness of their own or their employers interests avowed by these Gentlemen, it must be utterly impossible that any vigilance on the part of the Authorities on shore can secure them from loss and plunder.

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Para 5

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Fort St. George 13th July 1855.

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Fort St. George 13th July 1855.

maintained for the Management of the Salt Department, and in Sanctioning such an arrangement the Government Anticipated a higher degree of efficiency in its administration than is indicated by the facts brought to notice in the papers now before them.-

5. In Para 3 of their letter, the Calcutta Board refer to the Shipments of Salt from Coringa as exhibiting the same result of a material deficit in the case of English Ships as compared with Country Vessels as is found at Cumore. The Right Honorable the Governor in Council resolves to send so much of Para 3 as relates to that Port to the Commissioner in the Northern Circars, with a request that he will call on the Collector of Rajahmundry to explain in detail

Fort St. George 13th July 1855.

detail the course followed on Shipping Salt and the checks against fraud which are made use of. The Government at the same time resolve to recall the Commissioner's re= collection to the case of the "Clairvoyant" and the distinct allegations of fraud connived at by the officers of the Salt Cutcherry at Coringa, which were made by the Commander of that Vessel, and on which no full report has yet been received though called for so long ago as the 12th February and the 20th April last.-

6. In pursuance of the order of Go= vernment of the 31st May No. 651 Paras 14 & 17, the Board will in due time report as to the expediency of leaving it to the Exporter to convey the Salt to the Ship at all the Several Ports on the Coast, as well as

at

11493

Fort St. George 13th July 1855.-

at Madras, and they will at the same time suggest any means which may occur to them for guarding against fraud.-

(A True Extract)
(Signed) J. D. Boardillon
Secretary to Government.

150-151.

No. 1756.

Order thereon.

Ordered that a copy of the foregoing papers be communicated to the acting Collector of Madras, who will make the enquiries ordered by Government and submit a report of their result with as little delay as possible.-

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Extract

11494

Fort St. George 13th July 1855.

152.

No. 837

Bd's No. 1903
From the Secretary to Government -

Extract from the Minutes of Consultation dated 11th July 1855

(From Bd's 5th July 1855)

The Right Honorable the Governor in council sanctions the remission of duty on all Articles shipped from this country as contributions for the allied armies in the Cremia. and grants authority for refunding the duty already levied on this account Amounting to Rupees (23-14-0) twenty three and annas fourteen.

(Signed) J. D. Bourdillon
Secretary to Government.

152-153.

Bd's No. 1760.

Order thereon -

Ordered to be communicated to the Collector of Sea Customs. Madras. with reference to his letter dated 30th June 1855.

No. 78

To

B. Cunliffe Esqr.
Secretary to the
Board of Revenue.
Fort St. George

154.

Bd's No. 1731
From the Collector of Tanjore -

Sir,

I have the honor to inform the Board that as the demand for June can be formed only after the completion of the Summabundy accounts for the current fusly. the transmission of the statement.

Fort St. George 13th July 1855.

Statement of Demand Collection and Balance for that month will be delayed a few days beyond the time prescribed in the Board's circular letter dated 8th January last. Every exertion is however being made to expedite the accounts in question.

Tanjore
Vaduranum, 23d June 1855. } (Signed) H. Forbes
Collector

Dd. No. 1763
Proceedings thereon.
154-155.

The Collector is aware from previous correspondence that Government attach much importance to the early submission of these statements. The Board rely on his making every exertion to forward his Return for June at the earliest practicable period.

No. 178

To

156.

D. Cunliffe Esqr.
Secretary to the
Board of Revenue
Fort St. George

Dd. No. 1750
From the Collector
of South Arcot. } Sir,

In acknowledging the receipt of your letter of the 11th Instant, I have the honor to state for the information of the Board that the articles mentioned below arrived safe, and that I have forwarded them on to Captain Priestley this

Fort St. George 13th July 1855.

this day.

South Arcot
Collectors Cutcherry
Cuddalore, 26th June 1855. } (Signed) A. Hall.
Collector.

1 Theodolite (6 In.) with stand.
1 Prismatic Compass with stand.
1 German silver Beam Compass.
6 Plotting and offset scales.
1 Blue book on revenue survey.
2 Maps of Lambston's Triangles.

(Signed) A. Hall.
Collector.

156-157.
Order thereon

Ordered to be recorded.

No. 133.

To

158.

D. Cunliffe Esqr.
Secretary to the
Board of Revenue
Fort St. George

Dd. No. 1790
From the Collector
of South Arcot. } Sir,

I have the honor to forward Copy of a letter dated 27th Instant from Captain Priestley superintendent Revenue survey, applying for two opisometers, twelve steel one hundred feet chains, and two Copies of Boileaus Traverse Tables for the use of his Establishment.

South Arcot
Collectors Cutcherry
Cuddalore, 29th June 1855. } (Signed) A. Hall
Collector.

To

11497

Fort St. George 13th June 1855

No. 1

To

A. Hall Esqr.
Collector of
South Arcot

Sir,

I have the honor to request that I may be supplied with two opisometers, two Copies of Boileans Traverse Tables (if possible the English edition) and twelve steel one hundred feet chains.

From constant use and the stony nature of this part of the country, the steel chains we have are so much worn as to require continual mending and the brass ones supplied stretch to such a degree as to render them untrustworthy without constant alteration and Calculation.

Comp Perumcoolattoor
27th June 1855 -

(Signed) J. J. B. Priestley
Supt. Rev. Survey

(True Copy)
(Signed) A. Hall
Collector

158-159.
Bd. No. 1759.
Proceedings thereon.

The Board regret that there are no opisometers or Boileans Traverse Tables to be had at present in Madras, but they will endeavour to get the chains indented for, and send them to South Arcot as speedily as practicable.

To

11498

Fort St. George 13th July 1855

No. 149

To

B. Cunliffe Esqr.
Secretary to the
Board of Revenue
Fort St. George

160.

Bd. No. 1799
From the Collector
of Chingleput -

Bringing to notice the circumstances under which two distinct statements for the saderwared Charges in the Revenue & Magisterial Departments cannot be prepared with any degree of accuracy -

Sir,

Adverting to para 5 of the Minutes of Consultation under date the 11th Instant communicated with the Boards Proceedings of the 21st Idem calling for two distinct Statements for the Charges incurred under Estimate in the Revenue and Magisterial Departments for fusly 1263 in lieu of the one transmitted by my Predecessor under date the 11th November last. I have the honor to state that no distinction has ever been made between the saderward Charges of the 2 Departments in this District, nor does the amount sanctioned by Government for the same admit of such a distinction. All Articles required for the use of the Departments are indiscriminately purchased and distributed to the Establishments as Demand for them is made from time to time. Hence the preparation of two Statements for expenditure incurred on one and the same account in the fusly long since expired is not only impracticable; but even, if practicable, would not, I apprehend answer the intentions

of

Fort St. George 13th July 1855

of Government as they would have to be framed on conjectures. should the Board however, in deference to the opinion expressed by Government consider that two distinct Statements are indispensably necessary a portion of the Charges will be debited to the Magisterial Department, and the remainder to the Revenue; but they will neither of them be true.-

Chingleput District Collectors Cutcherry- Sy dispatch 29th June 1855 Bd No. 1758

Signed/ C. J. Shubrick Collector

Proceedings thereon, 160-161.

The Collector is requested to debit what he considers a fair portion of the sadderwared Charges incurred under estimate in July 1263 to the Magisterial, and the remainder to the Revenue Department, and to submit two distinct Statements for the same. a separate account should be kept in future of the articles issued to each Department from which distinct Statements will be prepared and submitted-

No. 35.

162.

To D. Cunliffe Esqr Secretary to the Board of Revenue Fort St. George

Bd No. 1832 From the Agent to the Governor at Kurnool Reporting upon the practicability

Sir,

With reference to the Board's Circular dated

of Substituting English for Mahratta and intimating the progress already made and that anticipated-

dated 30th November last conveying the desire of Government that English should take the place of Mahratta as the language of accounts. I have the honor to inform the Board that immediately on the receipt of their Circular Order measures were taken to forward the Change therein directed and that I am sanguine all accounts may be written in the vernacular language with English figures from the commencement of August next.

2 Adverting to the 2nd Para. I have to inform the Board that prior to the receipt of their Order under reference, only a few of the Servants in the Hoozoor and none in the Talook Cutcherries were acquainted with English figures and notation. and that beyond the aid of the Lithographic copies forwarded by the Board no means were available for acquiring that knowledge- These copies were sent to all the Talook Cutcherries with directions that each Servant was at stated periods to forward to this Office a copy of English figures to enable me to judge of the progress made. For some days past all accounts sent from the Talooks to this Office have been drawn

Out

Fort St. George 13th July 1855

out both in English and Telougoo figures and in a short time I hope to be able with safety to discontinue the use of the latter. But as none of the Talook servants and only a few of the Hoozoor servants have any knowledge of English, unless great alterations are made in the Establishments in this District I cannot say with any degree of certainty when it will be practicable to substitute English for the vernacular in the Headings the Items and Remarks.

3 There are six servants in this District who have only a Colloquial Knowledge of the vernacular and they have now acquired some knowledge of the English figures.

4 I regret the Board's circular under reference has not been replied to at an earlier date, but owing to an oversight until recently I was under the erroneous impression that the required information had been furnished.

Kurnool
Government Agent's Office
29th June 1855

/Signed/ L D Daniell
Agent to the Governor

Bd. No. 1757
Proceedings thereon
(162-163)

The Board request that Mr. Daniell will urge on his Establishment the necessity of their acquiring without delay the requisite degree of

Fort St. George 13th July 1855

of acquaintance with English figures and notation

2 The use of English headings &c. is not contemplated immediately; but every encouragement should be held out to the office servants to prepare for such a change.

(164.)

Bd. No. 1835

From the Collector of Salem

No. 71.

To
B. Cunliffe Esqr.
Secretary to the
Board of Revenue
Fort St. George

Sir

With reference to an Extract from the Proceedings of the Board of Revenue dated the 18th Ultimo passing an Endorsement on Petition No. 381 of 1855 I have the honor to inform you that thro' an oversight in my Office the date of nomination of Petitioner Vasoodaviem as temporary Moonsiff of Daramporry was erroneously entered as 22nd January 1854 instead of 22nd January 1853 and to request you will have this correction made in my letter and the endorsement on the Petition which is herewith returned. Instead of the Petitioner having held the Office for 3 Months it appears that he held it for 15 Months.

Salem Collectors Office
22nd January, 1855

/Signed/ H. A. Brett
Collector

Ordered

11503

Fort St. George 13th July 1855.

Rd. No. 1767
Order thereon
164-165.

Ordered that the necessary alteration be made as requested. The Petitioner having been dismissed for misconduct, the Board's orders are not affected by the error now rectified.

No. 71

166.

To

B Cunliffe Esqr.
Secretary to the
Board of Revenue
Fort St. George

Rd. No. 1871
From the Collector of Cuddapah } Sir,

With reference to the Proceedings of the Board of Revenue under date the 28th Ultimo, I have the honor to state that no deduction will require to be made from the rents of the abkary, on account of the expiration of the fusly 1265 on the 30th of June 1856. This circumstance was distinctly explained to the bidders prior to the commencement of the sale. Had the usual fusly been allowed Viz. to the 11th July the offers for renting the abkary would have been much higher than they are; it was supposed there would have been a further increase of Rupees 3700 according to a rough calculation arrived at by the renters.

Cuddapah District Collectors Office on Circuit Muddenpully 3d July, 1855. } [Signed] M. Murray
Collector

Ordered.

11504.

Fort St. George 13th July 1855.

166-167.
Order thereon.

Ordered to be recorded

No. 118

168.

To

B Cunliffe Esqr.
Secretary to the
Board of Revenue
Fort St. George

Rd. No. 1880
From the Collector of Madura } Sir,

I have the honor to report the death on the 3d Instant of the Zemindar of Heelacotal in the Terroomungalum Talook paying a Peishcush of Rupees 480-2-9 and held on a permanent summud. I will report on the succession hereafter.

Madura 5th July, 1855 } [Signed] R. D. Parker
Collector.

168-169.
Order thereon.

Ordered to be recorded the Board will await the receipt of the further report promised by the Collector.

Resolved that the following letters be despatched.

170.

To

J. D. Pourdillon Esqr.
Revenue Secretary to
Government.

Rd. No. 1762
To the Secretary to Government submitting with reference to Extract Minutes Consultation 7th May 1855 a letter from the Collector of Madura depositing that the Madura tax

In Govt. 6th June 1855

Sir,

In accordance with the instructions contained in para 3 of Extract Minutes Consultation dated 7th May 1855, I am directed by the Board of Revenue to submit for the information of the Right Honorable

Fort St. George 13th July 1855

on Goldsmiths may be continued to be levied until the general question regarding the abolition of the Moturpha is decided.

2d Con. 28 July 1853.

Honorable the Governor in Council the letter from the Collector of Chingleput dated 30th June 1853, regarding certain items of the Moturpha the consideration of which as stated in the Quarterly arrear lists sent from this office, the Board thought it desirable to defer until Government had come to some decision on the general question.

2 The several items referred to in the Collector's letter and list are entered in the Margin. Of these Nos. 1-3-4-5-9 & 10 were recommended for remission in the Board's Report on Moturpha dated 27th March 1848. but the present Board propose to reconsider the suggestion then offered with reference to a recent proposition that such as partake of the nature of Quit Rent be reserved as Municipal Taxes.

1 Cowkeepers & Cowherds	620	—	—
2 Goldsmiths	301	—	—
3 Lake shops	91	—	—
4 Vegetable shops	80	—	—
5 Fish Do	81	—	—
6 Perfumery Do	70	—	—
7 Sweetmeat Do	38	8	—
8 Salee Stone Manufactories	28	—	—
9 Firewood shops	18	—	—
10 Tax on temporary shops established at festivals	42	15	—
11 Tax on bullocks of burden	86	8	—
12 Tax on fishermen & on their Nets	1262	4	—
13 Ladder Tax	1603	4	—
Total	5022	3	—

3 Item No 2 of the Moturpha on Goldsmiths who are a substantial class of Mechanics may they think continue properly to be levied until the general question regarding the abolition of the Moturpha is decided. The

Fort St. George 13th July 1855

4 The Board propose adopting the course adverted to above in para 5 with respect to items Nos 6 7 and 8 as they expect shortly to be able to report on the subject to Government.

5 The items numbered 11 & 12 may at once be relinquished as pressing on indigent classes.

6 Regarding the 13th item or ladder tax, the Collector observes that it is only levied in parts of the district and is in another respect unequal being sometimes collected in addition to and sometimes without a separate tax on the trees. He also observes that it occasionally is a direct tax on labour the toddy drawers being engaged for day wages by the owners of the trees. He therefore proposes to abolish the ladder tax and collect a tree tax at the prescribed rate of the district, where no assessment is now levied either on the trees or the land upon which they stand, and the Board concur in the propriety of this measure.

7 The tree tax it may be observed has lately been reduced, and this will of course affect the Collectors calculation of the loss of

Fort St. George 13th July 1855.

of Revenue; but this can be reported specially if Government approve of the reductions proposed.

Revenue Board Office
Fort St. George
13th July, 1855.

/Signed/ G. S. Forbes.
Acting Secretary.

To

The Secretary to
Government

Sir,

I am directed to request that you will solicit the permission of the Right Honorable the Governor in Council for the Board to forward to the Canarese and Malayalum Translators the few Petitions received in this Office in those languages for translation.

The

171.

Dd. No. 1766
To the Secretary to Government

Fort St. George 13th July 1855.

Malayalum Canarese

No. 1019/55	No. 1579/55	No. 2537/54	No. 633/55
1060	1625	180/55	718
1148	1636	241	778
1343	1870	242	908
1490		336	1260
1554		434	1597

No. of Petitions received in.

Years	No. of Petitions	Received No.	Years.	No. of Petitions	Received No.
1845	1712	Inclusive Northern Circars.	1850	2668	Exclusive Northern Circars.
1846	1812		1851	2924	
1847	2284		1852	2604	
1848	2305		1853	2631	
1849	2490		1854	2721	

Revenue Board Office
Fort St. George
13th July 1855.

/Signed/ G. S. Forbes.
Acting Secretary.

2 The Number of Petitions now on hand is shown in the Margin. The two translators attached to the Board's Establishment are not thoroughly conversant with these languages and are also fully occupied with the many Petitions received in Tamil, Telugu & the Number of which for a Series of years is shewn in the Margin.

Annual

11509

172

Bd. No. 1761.

Fort St. George 13th July 1855.

Annual Return of office Furniture in use with the office of the Board of Revenue for the official year ending 30th April 1855.

	Dimensions				Remaining 1st May	Received during the		Issued during				Remaining			
Camp								11							
Covers of Green cloth Ordinary	"	"	"	"	"	"	"	"	"	"	"	122	"	"	122
" " "	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Couches or Camp Cots	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Counter Tables and Drawers	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Desks, high	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
" Sloping	"	"	"	"	"	"	"	"	"	"	"	1	"	"	1
" Double	"	"	"	"	"	"	"	"	"	"	"	106	"	"	106
" Sliding	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Grinding stone and frame	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Horses, Wooden	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Ladders step	"	"	"	"	"	"	"	"	"	"	"	8	"	"	8
Letter Holders or Clips	"	"	"	"	"	"	"	"	"	"	"	2	"	"	2
Pigeon Holes, Wooden	1	1½	2½	"	"	"	"	"	"	"	"	3	"	"	3
Platform for Plans &c.	3 3/16	1½	3 3/4	"	"	"	"	"	"	"	"	3	"	"	3
Presses	"	"	"	"	"	"	"	"	"	"	"	1	"	"	1
" Screw, for Binding complete	"	"	"	"	"	"	"	"	"	"	"	20	"	10	30
" " Cutting	"	"	"	"	"	"	"	"	"	"	"	3	"	"	3
Punkahs	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Racks for Maps &c.	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Rattan Blinds, Single	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
" " Double	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
" Floor Mats for apartments	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Rat Traps	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Scales Large	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
" Small	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Screens folding	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
" Shutters, folding lined with canvas or serge	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Shades, Table	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
" Wall Single branches	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
" " Double	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Stands Cup for Drawing	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
" Cuglet	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
" Measuring	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Tables with Drawers	"	"	"	"	"	"	"	"	"	"	"	18	"	"	18
" without Drawers	"	"	"	"	"	"	"	"	"	"	"	9	"	"	9
" Folding	"	"	"	"	"	"	"	"	"	"	"	5	"	"	5
" Board table	"	"	"	"	"	"	"	"	"	"	"	1	"	"	1
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
" Troughs	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"

Revenue Board Office Fort St. George 13th July 1855.

Signed. G. J. Forbes. Acting Secretary.

Read.

Fort St. George 13th July 1855.

173.
Dd. No. 1863
From the Secretary to Government (For information)

Read the undermentioned Extracts

dated 5th July 1855. Granting sanction for the payment of Rupees 737. 13. 9. being the commuted value of the produce of Pad Maniems in the Guntoor Disbrict for Fusly 1264

173-174.
Order thereon.

Ordered to be recorded

Dd. No. 1884
From the Secretary to Government

175.

dated 9th July 1855 stating that the Collector of Masulipatam is at liberty to act on the Notification of 5th June 1855 regarding the shipment of Salt until the actual cost of Salt has been fixed at all shipping places.

175-176.
Order thereon

Ordered to be recorded.

Received the Undermentioned Miscellaneous Statements.

177.
Ms. No. 1451
From the Asst Collector of Madras

Comparative Statement of Salt sold for Home and Inland consumption &c. for the years ending 30th April 1853- 1854 & 1855.

178
Ms. No. 1450
From the Collector of Ganjam

Average Bazar Prices of Grain and Memorandum of Iyen Cultivation for the month of May last.

179.
Ms. No. 1449.
From the Asst Collector of Guntoor

Informing that the Bullion and Specie returns for June last are blank.

Capt. H. Fletcher

Fort St. George 14th July 1855.

Read the following Papers.

180.
Bd. No. 1857.
From the Secretary to Government

Recording their opinion that the more comprehensive reform of the law for the recovery of the arrears of the Revenue ought to be immediately undertaken, resolving to commit the task to Mr. Stokes now Sy Collector of Madras and requesting that Officer to state how long the present duty will occupy him.

No. 749.

Extract from the Minutes of Consultation Revenue Department under date the 20th June 1855.

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

(Here enter 1st May 1855 No. 1065).

In their Proceedings of the 9th November 1854 No. 535, the Board of Revenue recommended (Para 7) that the existing law for the recovery of arrears of Revenue in the Madras Provinces should be amended, and in Paras 8 to 10 they sketched out the general bearing of the amendments they would propose, which consisted chiefly in making the land promptly available for recovery of arrears by distraint and sale. The Government fully concurred in the views expressed by the Board, and requested them in Communication with the Government Pleader, to prepare and submit a draft of the act which they would propose. With the letter recorded above the Board accordingly submit a draft of an act directed

Ex. Mins. Cons. Dec. 12th/54. P. 10.

directed to the amendment of the existing law for the recovery of arrears of Revenue.—

2. In their order above refer= red to, the Government contemplated an entire revision of the existing laws for the recovery of arrears and the substi= tution of one single comprehensive Act to contain the whole law on the sub= ject. The Board recognize the desirable= ness of such a condensation but for reasons stated, and particularly in con= sideration of the time that would be occupied in the operation, they forbear to undertake it, and limit their proposition to those parts of the existing law which are most defective, postponing to a future time the more general and comprehensive reform of the laws.

Para 3.

3. The Government cannot but acknowledge in part the force of this reasoning. They admit that the efficient performance of the work in question would involve no little labor and time but it does not appear to them that there is such a pressing necessity for the

immediate removal of doubts on the points provided for in their draft, that it will admit of no delay. On the contrary they think that a prompt and rigorous ad= ministration of the law even as it now exists and is interpreted, as enjoined in the order of the 12th December, will obviate much of the inconvenience now ex= perienced and so forcibly pointed out by the Board in their Proceedings of the 14th November.—

+ Para 4.

4. The Government are of opinion accordingly that the more comprehen= sive reform of the law ought to be under= taken at once. But they are well aware that the task will call for the undivid= ed attention of those engaged in it; and he readily admits that the Board with the constant and multifarious calls on their time always pressing upon them, could not be expected to accom= plish it without considerable delay; while, reduced as they are to only two members, it would be impracticable for any one member to take up this subject to the temporary

exclusion

exclusion of other works. But the Right Honorable the Governor in Council is of opinion that the object is of sufficient importance to justify the nomination of a special officer for the duty, and they resolve to commit the task to Mr Stokes now Acting Collector of Madras, and relieve him from that office while he is engaged upon it.

5. Mr Stokes will obtain from the Office of the Board of Revenue the recent correspondence between the Government and the Board as noted in the Margin: and he will also be allowed free access to the Board's records, and should have the aid of their Establishment in searching out all the information that he may require as well as

Ex: Mins: Cons: 27th Oct: /54 No. 1389.
From Board of Revr 9th Nov: /54 No. 535 with Encls.
Ex: Mins: Cons: 8th Dec: —"— 1602
From Bd of Revr 11th Jany /55 —"— 88 with 3 Encls.
Ex: Mins: Cons: 2d Feby —"— 156.
Ors Bd of Revr 8th Feby —"— 325.
Mins: Cons: 6th March —"— 282 with an Encl.
Bd Bd of Revr 5th —"— —"— 506 with 2 Encls.
Order thereon 12th March /55 No. 295.
Memo: from Bd of Revenue 12th April /55 No. 853 with Encl.
Order thereon 17th —"— —"— No. 1435
From Bd of Revr 12th April /55 No. 864 with Encl.
From Do — 1st May —"— 1065 with 6 Encls.

use — It may be convenient also that a room in the Board's Office should be assigned him, and he will confer with the Board or with individual Members of it as he may find occasion.

6. Mr Stokes' first business will be to ascertain the existing law, next to decide what parts of it are obsolete, what contradictory, and what objectionable or inconvenient, and then to determine the general scope of the enactments to be now adopted. In this part of his labors he will probably obtain useful aid from the Sale laws of the Bengal Presidency, which have been revised more than once within a comparatively recent period. The new act should repeal all existing Regulations and Acts on the Subject, and should contain the whole body of law upon it. It should include the recovery of Government Revenue of all kinds and from payers of all classes, as well as of that due to Zemindars, Mootahdars, Renters, Proprietors, and other intermediate parties. If found —

found convenient indeed the law may be divided into separate acts following the above or some other division of the subject, but all should be parts of one common plan.

7. Mr Stokes will have the Cooperation of the Government Pleader, to whom a copy of this and the preceding Para of this Minute will be sent, but their shares of the work will be different. It will be for Mr Stokes to determine the scope and general provisions of the law, while Mr Norton's part will be to draw up an act or acts so as to embody those provisions in clear and concise language. Mr Stokes will consider himself at liberty to address Government on any point on which he may be at a loss, and should he deem it advisable to submit for approval a brief statement of his views of the general scope and objects of the law, before he proceeds to work them out in detail, or in Communication with the Government Pleader, to throw them into the form of an

an Act. The Government also request that Mr Stokes will state how long he thinks it likely that the present duty will occupy him.

/A true Extract/
/Signed/ J. D. Bourdillon
Secretary to Government.

To The President & Members of the Board of Revenue.

180-181
182
Bd No 1740.

Order thereon. Ordered to be recorded.

No 774.

From the Secy to Government. } Extract from the Minutes of Consultation Revenue Department under date the 27th June 1855.

Intimating that Govt will continue to hold their opinion already expressed in B. M. G. 19th May last relative to empowering Tahsildars to decide summary suits filed under Regulation V of 1822 and requesting to entrust the revision of this Regulation to Mr Stokes who was already directed to undertake the revision of the laws respecting the recovery of arrears.

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

/Here enter 4th June 1855 No 1410/

In this letter, the Board of Revenue offer certain reasons in support of their former recommendation for altering the law so as to enable Collectors to refer to Tahsildars for primary investigation and report summary suits laid before them under Regulation V of 1822 and state objections to the proposal of Government that Tahsildars should be empowered not only to examine but to decide such

cases

cases, subject to an appeal to the Collector.

2. The Right Honorable the Governor in Council, has given his careful consideration to the arguments advanced by the Board, but continues to hold the opinion already expressed in Extract Minutes of Consultation of the 17th May last. With reference to the Board's remark in Para 4 — that the principle involved in their former recommendation, Viz.t that of one tribunal passing judgment upon evidence taken by another is sanctioned throughout our Judicial Institutions, the Governor in Council would remark that the practice of Courts taking evidence by Commission is only used when a Witness is unavoidably at a distance, so that his evidence must be taken in this manner or not at all. As to appeals that if they are to be

* Note — The following passage from Mr. Peacock's speech in the Legislative Council when introducing a Bill for the recovery of small debts may be here quoted. "He thought that as a general rule a judge who had not heard the Witness or seen their demeanour whilst under examination should not have the power of reversing the decision upon a question of fact of a Judge who had both seen and heard the Witnesses." Athenæum June 23rd. The inferior Judges here chiefly referred to are the Zillah Moonsiffs. The passage shews the opinion of this High authority, as to the superior means of judging of the fact possessed by the tribunal actually hearing the evidence. it is obvious

investigated at all, they must be so on evidence before recorded. In respect to criminal trials referred for the decision of the higher Court the only plea for the practice is the incompetency of the local Courts. As regards the Petty Police cases investigated and reported for decision by the Tahsildars, it may well be doubted, as in the cases now under consideration, whether it would not be better to empower those Officers to decide, instead of merely reporting.

3. As regards the objections in Para 6 founded on the variety of the disputes embraced by Regulation V of 1823, some of which the Board think it would not be advisable to place under a Tahsildars Cognizance. The Governor in Council would observe that it certainly seems desirable to remove the ambiguity stated to pertain to that enactment, and no reason appears why it should be so difficult to do so. It is argued by the Board that some of the causes are too difficult for a Tahsildar to decide; but under the

the practise heretofore prevailing in Canara and which it is sought to legalize. the Tahsildar has to report on such cases and to detail his opinion in full, a task which requires the same discrimination as deciding. The anticipation of so large a number of appeals in the event of Tahsildars deciding primarily seems unfounded; but even if every case is appealed a most improbable contingency, the Collector will still have no more work than he has now. It does not appear that any serious evil would follow from allowing twenty days or a month for appeal, prior to the execution of a Tahsildars decree and the Governor in Council is of opinion that even with such latitude and a large proportion of appeals, greater expedition might be anticipated in the final decision of Suits than appears to obtain at present. The Board's explanation (Para 8) as to the existing delays would have been more satisfactory if any information had been given as to the actual

actual duration of Suits.

4- Para 9 as well as other parts of this letter and of the former papers appears to indicate an uncertainty and want of system in regard to the treatment of cases under the Regulations which ought not to exist - Collectors relieved from the detail duty of passing decision on all these cases, so numerous in Canara, all have leisure to exercise the functions of a controlling authority in requiring that the Proceedings under the Regulations shall be regular and systematic, and in watching against delays.

5. On the whole the objections entertained by the Board to the plan proposed by Government, appear to have their foundation in distrust of the Tahsildars. But the District Moonsiffs, a class little above the Tahsildars in emolument, have been vested with much larger powers than are now proposed to be given to the Tahsildars, and even the latter Officers in fact exercise large powers and influence, though often disguised

disguised as in the present instance, under the appearance of subordination to immediate control. It appears to His Lordship in Council that if Tahsildars can be trusted to enquire and report they may certainly be trusted to enquire and decide. It is clearly his opinion that this is in fact the best and safest mode of allotting power: that the true method of raising the character of Public Servants and securing their correct conduct is not to treat them with constant suspicion and distrust but to place confidence in them, and invest them with real power under certain and defined responsibility.—

6. In their present letter the Board again allude twice Viz.t in Paras 6 and 11 to the law in Bengal, as they had in their previous letter of the 1st May last No. 1065. The enactments referred to, as quoted in the last mentioned letter, (Para 11) are Section 13 Regulation VIII of 1794 and Section 13 Regulation VIII of 1831. But the Board appear to be under a mistake in

in regarding them as supporting their argument. The enactment of 1794 empowers Judges to refer accounts concerning rent and revenue to Collectors for report, and that of 1831 empowers Collectors, when it shall seem advisable, from accumulation of Suits or other causes, and with the previous sanction of the Commissioner of the Division, to refer to the Tahsildars for "adjustment and report" Suits regarding rent &c.a.

The former of these enactments can hardly be considered in point to the present case at all; it merely provides for a reference of accounts for examination, verification and report, and this by the Judge to the Collector; not by the Collector to the Tahsildar. The Regulation of 1831 appears to be opposed to the Board's view; it allows indeed the reference of cases by Collectors to Tahsildars, but this not for enquiry and report, but for enquiry and decision, and even this is not allowed without the special sanction of higher authority.—

It

7 It is universally stated that Collectors are over-worked, and this is certainly true - One main remedy will be to relieve them from detailed work, and place them more in the position of controlling and appellate authorities; and such will be in a degree the effect of the alteration of law and practice proposed by Government.

8 It has long been admitted that Regulation V of 1822, needs a complete revision and the Board in accordance with their own offer have recently been requested to undertake such revision of both that Regulation and Regulation XII of 1816 - Their language on the subject however in the letter just referred to does not lead the Government to expect that they will find themselves able to accomplish this within a moderate time, and as the former Regulation in particular is intimately connected with the subject of recovery of arrears, the Government resolve to entrust the revision of both to Mr. Stokes who has already been directed to undertake the revision and

Ex: Mins: Cons: March 29th/55 - No 3750 - 11.

Ex: Mins: Cons: June 20th/55. No 749.

From Bd of Revr 1st March/55 No 482.
Ex: Mins: Cons: 29th " " " 375.
From Bd of Revr 23rd April/55 - 908.
Ex: Mins: Cons 19th May - - 604

and condensation of the laws respecting the recovery of arrears. Mr Stokes will obtain in the office of the Board of Revenue the correspondence noted in the margin as well as any other papers that he may require. He will consider himself at liberty to confer freely with the Board on the subject of the duty now entrusted to him, and in framing the new enactments he will obtain the aid of the Government Pleader. Before proceeding to draw up any draft Acts, it will be better that he should submit a summary of his views as to the purport and scope of the law, on all material points, for the consideration of the Governor in Council.

/ A true Extract /
/ Signed / J. D. Bourdillon
Secretary to Government.

To
The President & Members
of the
Board of Revenue.

Order thereon.

182-183.

Ordered to be recorded. the correspondence which the Government have directed the Board to forward to Mr Stokes has been duly sent to him.

Extract.

11526 Fort St. George 14th July 1855

Bd. No. 1896.

From the Secry. to Government — 184.

No. 316.

Extract from the Minutes of Consultation Public Works Department under date the 7th July 1855.

Read the following Papers.

From the Chief Engineer Department of Public Works — Here enter 2nd 7th & 11th June 1855 Nos. 8-94 140)

Extract from the Pros. of the Board of Revenue — Here enter 14th June/55 No. 1495 & 1496.)

Para 10. "The Surveyor Generals Office is now engaged it is believed, in reproducing a Map of Coimbatore, ordered by Government on the 4th November 1854; also a Map of the Neilgherries ordered for the Collector of the same District on the 5th June 1855; and a Map of the Zemindary of Ramnad for the Collector of Madura, Ordered on the 16th May 1855, and the Government have now received applications from the Board of Revenue for fresh Maps of the Chingleput and Tanjore Districts. It appears to the Governor in Council that, instead of making all these Copies by hand, it will be better to hasten the lithographing of the Maps of the Districts in question."

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

for the use of the Sub Collector.

From the Bd. of Revr. 14th June No. 1495 Dc. ——— 1496

To
The President & Members of the Board of Revenue

Bd. No. 1772.

Order thereon — 184-185.

Ordered to be communicated to the Collectors of Tanjore and Chingleput respectively with reference to their letters noted in the margin.

24th May in Consultation 14th June 1855.

7th in Cons. 14 June 1855.

To

11527 Fort St. George 14th July 1855

No. 48.

To
B. Leuniffe Esqr.
Secretary to the Board of Revenue
Fort St. George.

186.

Bd. No. 1124.

From the Collector of Salem — Reports on the irrecoverable balance of costs in Suits brought against Public Servants in his District.

Sir,

Adverting to your letter dated the 22d January last calling upon me to state whether the sums entered in the two first Columns of the Statement of irrecoverable balances of costs in Suits brought against public Servants in my district are deemed irrecoverable or whether their now recovery hitherto is owing to no sufficient Steps having been taken for the purpose, I have the honor to state that a portion of the Sum, viz. 40-4-9, in Col. 1. may be struck off the accounts as irrecoverable, under the operation of the rule laid down by the Sudr Adalut in their C. O. No. 123, dated 12th September 1854 which prescribes that "no decree "shall be executed after the lapse of twelve years unless "the party applying for execution shews by Clear and "positive proof that his application is on one or other of the "grounds specified in Clause fourth Section XVIII Regulation II of 1802, exempted from the General rule of limitation prescribed in that Section".

2. If the amount above shewn which occurred between Fusly 1240 and Fusly 1252 be deducted from the entire balance of Rupees

Col. 1.

Rs 51-12-9 the remainder amounts to Rs 11-8 of which Rs 8 has since been realized.

* Cost due from the Plaintiff in O.S. No 78 of 1845 Sub. Court but not recovered in consequence of the death of the Plaintiff	3	"	"
Value of Stampt paper on which a Miscellaneous Petition was drawn, requesting additional time for feling the Pleadings in O.S. No 15 of 1846 Sub. Court	2	8	"
Do Do O.S. No 65 of 1848	1	"	"
Do Do O.S. No 1490 of 1849	"	8	"
Total irrecoverable balance	7	"	"
Cost due from the Plaintiff in O.S. No 65 of 1846 Sub. Court for which a Miscellaneous petition will be presented to the Court	2	"	"
Do Do O.S. No 10 of 1851	1	"	"
Total	3	"	"
Grand Total	10	"	"

Rupees 7 is irrecoverable, and Rupees 3 recoverable.

The particulars are shewn in the margin.

3 The sum of Rupees 178-" -8 entered in Col. 2 of the Statement has been made the subject of enquiry from time to time, and is believed to be irrecoverable in consequence of the utter poverty of the Plaintiffs — Rupees 139-8-8 of this sum also comes under the operation of the limitation rule alluded to in the Circular already quoted.

Salem, Collectors Office — On Circuit, Hurroor 25th April 1855

/ Signed / H. A. Brett
Collector

Order thereon —

Ordered to lie over Jo

186-187.

No 26.

188.

B/ No 864.

From the Collector of Masulipatam.

To

The Secretary to the
Board of Revenue
Fort St George.

Sir.

With reference to my letter of the 1st Ultimo No 6. I have the honor to annex Copy of the Official Memorandum No 42. dated 9th Instant, received from the Civil Court of Masulipatam from which you will observe that it is not practicable to remit the amount to the Collector pending the disposal of the appeal in question.

Masulipatam Collector's Circuit Cutcherry, Anemgaddah 20th March 1855

/ Signed / J. D. Sushington
Collector —

No 42.

Masulipatam Civil Court

Memorandum

With reference to the Collector's Memorandum of the 1st Ultimo No 47.

11530 Fort St George 14th July 1855.

No 47 requesting the transmission of Rupees 257 - 6 on account of Costs due to Government in special Appl Suit No 10 of 1849. Sudr Courts fo by the late 1st respondent from the Amount forwarded with his retur the 17th February 1854 to this Court Precipt dated 30th September 1851 No

The Civil Judge has the honor to that as the guardian of the 1st Re spondents heir has preferred an Appeal to the higher Court again the Proceedings of this Court, whic refused to divide the liabilities of the parties in the suit, as solicited her, it is not practicable to rem the Amount to the Collector pending the disposal of the appeal in question.

Masulipatam
9th March, 1855. } (Signed) T. J. Cotton
Civil Judge

(True Copy) [illegible]

11531 Fort St. George 14th July 1855.

No. 126.

To,

B. Cunliffe Esqre
Secretary to the
Board of Revenue
Fort St. George.

190.

Bd. No. 1778.

From the Acting Collector of Ganjam.

Sir,

Submitting a List of the principal servants in the district and of their connections in employ with a few remarks.

Ex. Pro: Bd. of Rev. dated 9th March 1855.

I have the honor to submit a list of the principal servants in this District with names and occupations of those of their relations who are in the public service here, and will add a few remarks explanatory of the state of parties as they are not probably as well known to you as to the Commissioner.

2. With the exception of the relations of the Manager, the whole of the native officials may be said to be brahmins, there are but two Mahometans in independant Offices. One is Head of Police of Chokapand, the other is Acting Head of Police of Poornagudda both posts which from their proximity to the Khonds and discomforts of a life among the hills are not sought after by

Fort St. George, 14th July 1855.

by bramins of any character or standing.-

3. For many years past there have been three great divisions in the district the first that of the now suspended Sheristadar, a party small in itself but strong in his influence and in its junction with that of P. Streekrooshnoolo now Manager of Parlah Kimedy estate, who was Manager in the Agents Court an Office which of necessity throws great power into the hands of the holder, and did so still more when the examination of Witnesses in Civil cases could be entrusted to that Officer- It was to the intrigues of this party that I attribute much of the distraction in Kimedy that lately attracted notice- the chance of obtaining the prize of the Devanships to a rich and imbecile Rajah was worth playing for, I am bound however to say that the present Manager tho' not quite as active as could be wished in visiting places where the sowcars are plundering has on the

Fort St. George, 14th July 1855.

whole given me satisfaction both in revenue and police matters as has his cousin the present Manager in the Agents Office I would not however object to get an efficient man unconnected with the district for this very responsible post.-

4. The Sub division sheristadar is the Head of the second party. The ill feeling existing between him and Sooserla Venkatrow was well known to the late Commissioner and is alluded to in his Extract Proceedings dated 15th November 1850. He has lately been tried under Regulation IX of 1822 for taking bribes, but has been acquitted by Mr. Foord, who however recorded his opinion that there were strong grounds of suspicion, and I having looked over the record, concurred and recommended his transfer to another district if my suggestion is approved of by the Commissioner and acted on his party will be sufficiently weakened.-

5 These two parties may be

Fort St. George, 14th July 1855.

be taken as the strangers, the resident party, the third is headed by Gundoomulla Runjiah pun-tooloo formerly Manager of Ko-medy, now appointed Tahsildar of Wadada and officiating Nair Sheristadar, this is by far the largest in number and was in alliance with the Sub Division Sheristadar, to which they were forced to enable them to hold their own, this will ac-count for the numbers of them in the Sub Division to which they natural-ly flocked, and to which the Head Sheristadar seemed to be anxious to have them transferred, so as to have his own de-partment free of all who he thought were likely to intrigue against him. I am now endeavouring to scatter this party more over the district but it is I am obliged to say too strong, for the people distrust it and this I fear, deters them from coming forward when they have cause

Fort St. George, 14th July 1855.

of complaint as they must at times have.

6 I will mention a few of the most prominent Members of the party. The first is Runjiah, a man of great natural ability, and an excellent revenue and police Officer, of whom I have written so much before that I will now only say that I shall be on every account very glad to hear of his promotion which he deserves in some other district he has too many interests to serve and has been to much mixed up with the politics of this district to make it judicious to promote him here, his transfer to another district would, I think be very advisable.

7 There are others of this family well deserving of promotion among these I may mention the two Moonsiffs of Pa-lasah and Berhampore - both very intel-ligent hard working servants, who I be-lieve are respected by their fellow countrymen and I know. Mr. Fraser had the highest opinion of Balaramiah. The Civil Head Goomasta

in

Fort St. George, 14th July 1855

in the Principal Assistant Collector's office - Gundoomulla Venkatrandajs is another whom I would gladly promote, he having been passed over when he expected a step, he conducts the Civil and Criminal business in a very creditable way and would make a good Agency Manager he wishes to be made a Moonsiff and he is very well fitted for the Office - Should there be an opportunity of transferring him, but I have no wish to lose the services of any of these three, as it will be difficult to get as efficient men

8. Nyapaly Streenavasarow who was tried and acquitted by Mr. Foord for taking bribes and whose case I reported on Latterly, you will see one of this family and one whom it would I think be well to transfer. I shall also be happy to exchange the Revenue Javabnevijs Bitchoo Narsinhasawmy for a cleaner sharp

Fort St. George, 14th July 1855

workman, his family are large share holders in an agraharum near Poorshotpore.

Q. I have mentioned these names that you may know who are available in this district for good appointments, should you deem it advisable on a consideration of the reports from other Collectors to direct transfers to be made there are many other younger men in inferior offices whom it would be well to send away from their connections, but to mention them all would make this report too long.

10. The individual marked 7 Woodiagherry Soobarow Head Goomashta, followed, I am told the Sheristadar to this County and was one of that party, his nephew having married the Sheristadars adopted daughter.

11. The Head accountant, an East Indian, is connected with most of the English writers

of

of the same class, they are all Members of old respectable families who have for many generations been located in and about Ganjam.-

12. The present Nail/ officiating Head/ Sheristadar has only one son in public employ. he was very anxious to leave the district and had effected an exchange to Nellore but as it was then expected that the Head Sheristadar would retire, I was obliged to withhold my consent. He is a highly respectable trustworthy servant, but in the event of a vacancy occurring I think he ought for among those quite unconnected with Ganjam.-

Ex. Pro. Bd. of Revl. 20th April 1854 No. 64 dated 29th April 1854.

13. I do not know of any other large family connection in the district. The families in this Office and the Zillah Court

14. In conclusion I have only to remark that this being the extreme district of the Presidency is looked upon as a sort of banishment by parties born in the South, this and the well known strength of the families resident in the district make good servants from other districts very averse to come to Ganjam 2 years ago when I thought it likely I should want a Sub Division Sheristadar, not a man from any Cuddapah who could be recommended would take the appointment.-

Ganjam District,
Collrs & Agents Office
Chutterpore
21st June 1855.

/Signed/ W. Knox.
Asg Collr & Agent

List

11540 Fort St. George, 14th July 1855.

List of connections among Servants in Ganjam

		[illegible]		[illegible]	
5	Brother of Mr. Lavale's brother's wife	Mr. S. Adam		Writer	35.
6	D:	Mr. C. I. Adam		D:	20.
7	D:	Mr. Thos. Adam		English writer paid from the surplus funds of Purlakemedy	20.
5	Pakala Balakrootnooloo Patrooloo —	"	"	Manager in the agents Court	70.
1	Brother	P. Bochana Puntooloo		Sea Custom Goomastah of Munsercottah	14.
2	Cousin	P. Stree Kristnooloo Patrooloo		Manager and Head of Police of Purlakemedy	170.
3	D:	P. Sooria Narrainrow		Criminal Assistant Javabnevis	20.
4	D:	Koka Kondalroo Naidoo		Civil second Goomastah	20.
5	Fatherinlaw	Pokanale Venkia Naidoo		Peishcar of Mokery	30.
6	Nephew	Pokanale Sooria Narrainrow		Criminal assistant Javabnevis	20.
6	Goondoomulla Venkatoo Rungiah Puntooloo	"	"	Tahsildar of Wadadah & Act. Naib Sheristadar	100.
1	Cousin	G. Venkut Raundoo		Civil Head Goomastah & Principal assistant agents Office	30.
2	Son's father in law	N. Streenivasarow		Acting Cash keeper of Chellerpore	50.
3	Brother of the above	N. Narsimhasawmy		Police Goomastah of Ganjam	10.
4	Son-in law	N. Balarmiah Puntooloo		Moonsiff of Palasah	70.
5	Son in law of the sister of Rungiah Puntooloo	N. Ramachendraw D:		Head Goomastah in the Palasah District Moonsiffs Court	12.

Fort St. George, 14th July 1855.

6.	Son in law ———	B. Rungiah Puntooloo	Ameen Goomastah of Tickaby	10
7	Elder brother of the above	B. Nursinhasawmy Puntooloo	Acting Revenue Head Moonshee	35
8	Do. ———	B. Ramasawmy Puntooloo	Revenue Moonshee in the Princ.l assistant Coll.rs Office	25
9	Uncle / Maternal of No 1 / —	B. Gopalum ———	Goomastah in Mohery	10
10	Uncle / paternal / of Acting Revenue Head Moonshee	B. Venkatasawmy Puntoolo	Moonsiff of Tickaby	115
11	Cousin of No. 1 ———	G. Gopalum ———	Criminal Javabneviss	25
12	Brother of the Son in law of No. 1 ———	G. Soobbarow ——	Goomastah of Gomsur	10
13	Brother in law of the Acting Cash Keeper of Chetterpiree	G. Dasiah Puntoolo	Moonsiff of Berhampore	90
14	Brother of the above ——	G. Balaramiah Puntoolo	Telugu Sheristadar of Parlakemedy	30
15	Cousin of No. 13	G. Nursiah Puntoolo	Goomastah of Itchapore	10
16	Father of the Son in law of No. 1 ———	C. Nursiah Puntoolo	Head of Police of Aska	30
17	Son in law of Acting Cash Keeper ———	M. Nursanah ——	Moonshee of Wadadah	10
18	Brother in law of D: ——	M. Seeroomalrow ——	Civil Head Goomastah in assistant Agent and Coll.r Office	30
19.	Brother of the Father of the wife of G. Rungiahs Son	G. Jaganatham ——	Manager of Jaradah	15
20	Brother of No. 13 ——	C. Mooraree Puntoolo	Criminal Head Moonshee	30
21	Cousin of No. 2. ——	C. Luchminarain ——	Goomastah of Poobacondah	10
22	Brother in law of No. 13 —	C. Venkut Raudoss —	Civil third Goomastah —	15
23.	Grand Father of the wife of No. 7 ———	C. Nursiah Puntoolo —	Guardian of Purlah Kemedy —	20.
24.	Husband of the Sister of No. 1. ———	C. Lutchmajee ———	Police Goomastah of Polaky	8.
25	Father in law of No. 7.	P. Balaramkistnama Puntoolo	Moonsiffs Head Goomastah of the Berhampore	12
26.	Husband of the Sister of No. 13 ———	G. Balaramdoss —	Head Goomastah of Poobacondah —	15.

1542 Fort St George 14th July 1855

V. Sobharan	——	——	——	Head Gomastah in the Hospital in charge of the Medicines & Invalid Outstand.	105
The undivided 1/2 the fortune & uncle of V. Subbaroyen Sar.	1	Brother	——	Gomastah of Kennedy	10
Land of the abolished	2	Cousin	——	Civil Gardener in the Civil Agents Office	20
Daughter of S. Venkata Row the suspended Head Moorstadar	3	Paternal uncle of the husband of the niece of V. Subbaroyen	——	Shroffadar of Coimbatore Acting Cashkeeper of Collectory	100
	4	—— Do.	——	Hooger Gomastah	15
	5	Son in law	of No 3	Sea Customs Gomastah	1½
	6	Brother in law	of Do	Hooger Gomastah Head Sheristadar	17½
	7	Son	of the above	Hooger Gomastah Paid from the Peons funds	12
	8	Brother in Law	——	Hooger Gomastah Paid from the Peons funds	12
	9	Father in Law	of the brothers of the above	Hooger Gomastah Cashkeeper Office Acting Cash Keeper Chittoor	1½ 35
	10	Son	of the above	Hooger Gomastah	15
	11	Cousin	of the above	Hooger Gomastah	15

Ramasawmy District
Collector's Kutchery
Chittoor 25th June 1855

[illegible]
Signed W. Knox
Acting Collector & Magt

Recorded

11543 Fort St George 14th July 1855

B. of N. 1797

Proceedings 190-191.

Resolved that the letter recorded above be forwarded to the Commissioner in the Northern Circars on whom its disposal necessarily devolves. Copies of it will also be sent to the Collectors of Bellary, Cuddapah, and Nellore for their information, with a request that they will communicate direct with the Collector of Ganjam regarding any exchange of Servants which they may deem it desirable to effect. The opinions of the Board and of Government have been so strongly pronounced on this question that further remark is unnecessary thereon.

N. 77

To B. Cunliffe Esqre.
Secretary to the
Board of Revenue
Fort St George.

192.

B. of N. 1892

From the Collector of Malabar

Sir,

I have the honor, with reference to

Fort St George 11th July 1855

to the Board's Circular Order dated 27th March 1837, to report that I have considered it necessary to suspend the Head of Police of the Betatnad Taluk, on a charge of having ill used a prisoner.

Nayrathan Kumgra maran.

The proceedings connected with the case will be sent in a few days.

Malabar ____
Collector's Office
Calicut ____
4th July 1855 ____

/Signed/ W. V. Connolly
Collector

192-193.

Order thereon,

Ordered to be recorded. The Board will await the receipt of the Proceedings which the Collector promises to send hereafter.

N° 83.

To G. D. Forbes Esqre
Acting Secretary to the
Board of Revenue
Fort St George

194.

B.2 N° 1943 Sir,

From the Collector

I do myself the honor

Fort St George 11th July 1855

to acknowledge receipt of your Circular letter N° 1597 of the 25th Ultimo requiring information on the cultivation of Sugar cane and the assessment fixed on such crop.

2 On looking back at the returns of Sugarcane cultivation in this District for the past four years I do not observe that there is any material difference in the culture. Almost the same number of Cawnies, are taken up for this crop year by year. And the average land so employed may be set down at Cawnies 1300.

3 This cultivation would seem perhaps not to be checked by the extra charge of two crop tax. But this question can only be rightly determined by taking off the additional cess, and then testing the result. There can be no question that the Sugarcane culture would be more extensive, if the assessment were that of single rice crop only. And I should be glad

glad to see the reduction made, and watch the result.

2 If the quantity of water required be the ruling principle or guide for regulating the demand, then justice would dictate that Sugar ought not to pay an enhanced assessment.

The water required to mature a Crop of Canes is reckoned to be two thirds less than that necessary to mature two crops of rice.

5 Sugar must be grown upon high lands. Lands that do not retain the moisture long, and from which the water quickly subsides - a supply once in 8 or 10 days is ample for the young plants, and as the canes ripen, once in 20 or 30 days is sufficient. I speak from experience for I grew the Mauritius cane at Bencoot for 5 years as an experiment and as a Nursery for cuttings.

of irrigation during the advanced season ever militate against Sugar growing for generally speaking in the river channel watered lands, the rice growers have cut their crops, and the Sugar topes do not trench upon them. In the tank districts, if the supply of water has failed a temporary well affords the water, or a timely fall of rain gives relief. I have never yet heard of Sugar "shewy" But cane destroyed by flood and over water is common, and has obtained remission of assessment in consequence.

7 I advocate a reduction of the two crop assessment both as an act of justice, as far as the actual supply of water is concerned and as encouragement for the extended growth of a valuable crop. Sugar, Jaggery and the cane itself will become cheaper to the benefit and comfort of all classes

Fort St. George 11th July 1855

classes of the people.

Tuticorin Collector's Office 10th July 1855 } /Signed/ J. Bird Collector.

Order thereon. Ordered to be over.

194-195.

Resolved that the following letter be despatched.

196.

To The Collector of Coimbatore

Bd. No. 1771 To the Collector of Coimbatore } Sir,

I am directed to request that you will explain without delay the cause of the decrease in the Collections of current Land Revenue for the month of May last, and also that the report may be returned with your signature where it has been omitted.

Rt. 14.9.95

Revenue Board Office Fort St. George 14th July 1855 } /Signed/ G. L. Forbes Acting Secretary

197.

Received the undermentioned Miscellaneous Statements.

Bd. No. 1455

From the Collector of South Arcot. Statement of Salt in Store available for exportation to Calcutta on Government Indent & on Private Trader

198.

Bd. No. 1454

From the Coll.r of Tuticorin. Statement shewing the average Bazar wholesale Prices of Grain for June 1855.

Fort St. George, 16th July 1855.

199.

Bd. No. 1858. From the Secy. to Government } Read the following Papers.

No. 810.

Extract from the Minutes of Consultation in the Revenue Department under date the 6th July 1855.

Read the following Extract from the Proceedings of the Board of Revenue /Here entered 21st June 1855 No. 1575./

The Right Honorable the Governor in Council authorizes the acting Register of Government Grants to issue a Permission Certificate in the Form A. sanctioned under date the 3d January last to Mr. A. Pudhoumme for one Cawnie, five grounds and eight hundred square feet of land in the Vennarpollam Village new Town, Cuddalore in the District of South Arcot subject to an annual Quit-rent of Rupees 6 5 5.

E.M.C. No.

To The President and Members of the Board of Revenue.

/A true Extract/

/Signed/ J. D. Bourdillon Secretary to Government.

199-200.

Bd. No. 1784.

Order thereon. Ordered to be communicated to

Fort St. George, 16th July 1855.

to the acting Collector of Madras with reference to Mr. Stokes's letter dated 12th June 1855.-

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201.

B.D. No. 1978.

From the Sec.y to Government

No. 848.

Extract from the Minutes of Consultation in the Revenue Department under date the 13th July 1855.

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

/ Here enter 10th July 1855. No. 1721 /

The Government authorize the Collector of Bellary to bid as high as 400 Rupees for each of the two Presses but they observe that the information respecting the type is extremely scanty- No particulars are given as to the number of years during which it has been in use, or as to the correctness and utility of its assortment- Second hand type is often sold in Madras at 4 annas

Fort St. George, 16th July 1855.

per ℔ but the Government are willing however to allow Mr. Pelly to bid as far as 8 annas per ℔ for the new and second hand type now offered for sale, taken together.-

2. The standing Presses and other articles may be purchased at a fair value the apparatus for casting new type does not seem to be at all necessary nor does it seem desirable to take the paper.-

To The President & Members of the Board of Revenue

/ A true Extract /
/ Signed / J. D. Bourdillon
Secretary to Government

Ordered

11552 Fort St. George, 16th July 1855.

201-202.

B.d N.o 1783

Order thereon. Ordered to be communicated with the Board's Proceedings to the Collector of Bellary for his information and guidance.

To,

11553 Fort St. George, 16th July 1855

No. 126

To,

B. Cunliffe Esqre

Secretary to the

Board of Revenue

Fort St. George

203.

B.d N.o 1701

From the Collector of South Arcot ....

States that the Bungalows at Tindevanum could be sold to Mr. Forbes at the value set on them.

Sir,

With reference to Extract from the Proceedings of the Board of Revenue dated 18th May last calling for information regarding the two Government Bungalows at Tindevanum in this District, I have the honor to report that the Bungalows in question are in a tolerably good state of repair, but that the Offices attached to them are much delapidated.

2. The range of these Buildings situated on the Bank of the Tank at Tindevanum, is as follows.-

No. 1 A long building open in front

No. 2 A single roomed Bungalow.

No. 3 A Coach House and stable

No. 4 Offices.

No. 5 A small Bungalow with bath room.

3. I have personally inspected these buildings,

11552 Fort St. George, 16th July 1855.

201-202.

Bd. No. 1783.

Order thereon.- Ordered to be communicated with the Board's Proceedings to the Collector of Bellary for his information and guidance.

To.

11553 Fort St. George, 16th July 1855

No. 126

To, B Cunliffe Esqre
Secretary to the
Board of Revenue
Fort St. George

203.

Bd. No. 1701
From the Collector of South Arcot....

States that the Bungalows at Tindevanum could be sold to Mr. Forbes at the value set on them.-

Sir,

With reference to Extract from the Proceedings of the Board of Revenue dated 18th May last calling for information regarding the two Government Bungalows at Tindevanum in this District, I have the honor to report that the Bungalows in question are in a tolerably good state of repair, but that the Offices attached to them are much delapidated.-

2. The range of these Buildings situated on the Bank of the Tank at Tindevanum, is as follows.-

No. 1 A long building open in front
No. 2 A single roomed Bungalow.-
No. 3 A Coach House and stable
No. 4 Offices.-
No. 5 A small Bungalow with bath room.

3. I have personally inspected these buildings,

Fort St. George, 18th July 1855.

buildings and I have had them valued by the Tahsildar and the Maramut Superintendent of the District.-

4. They must have cost a great deal more than there is any likelihood of realizing by their sale, for from the quality and description of the materials used, it is clear that no expense was spared by General Doveton when improving and adding to the original structures-

5. It appears that he obtained a ten years lease from Government of the old buildings Viz. from June 1832 to June 1842 for the consideration of 1000 Rupees, and that at the termination of that period the lease was renewed for 10 more years.-

x Government order dated 25th May 1832.

6. The chief stipulation of the lease was that the buildings were to be restored to Government with all improvements and additions made to them.-

7. Upon the death of General Doveton, his executor gave up the remainder of the lease by a letter dated 15th November 1848 duly making over to Government all the buildings as they now stand.-

8. Besides the correspondence on this subject

Fort St. George 18th July 1855.

subject, there are no letters on my Records regarding these buildings.-

9. I annex a Statement of the probable cost of each building, and of the sums at which, I think, they might now be fairly sold

	Cost of building Rupees	Estimated present value Rupees
No. 1	300	100-
No. 2	900	450-
No. 3	300	100.
No. 4	200	66.
No. 5	800	400.

10. If let, I think 10 Rupees for each of the Bungalows, and 5 Rupees for the long open building would be a fair monthly rent to demand, but I would recommend that Mr. Forbes should be allowed to purchase such of the buildings, in their present state, as he may like to have at the sum specified.-

11. They are of but little public utility while to save them from falling to ruin, it will be necessary hereafter to expend money frequently in repairing them.-

12 If the buildings are sold, there would, I think be no objection to the Government giving a title to the purchaser by granting him the land on which they stand, upon an application being made in the usual way.-

South Arcot Collector's Cutcherry, Cuddalore 21st June 1855.

/ Signed / A. Hall.
Collector

11556

Fort St. George, 16th July 1855

Ordered to be submitted to Government with the previous correspondence.

(203-204.)

Bd. No. 1776

To The Revenue Secretary to Government.

To,

The Revenue Secretary to Government.

Sir

I am directed by the Board of Revenue to submit for the consideration and orders of the Right Honorable the Governor in Council the accompanying correspondence with the Collector of South Arcot regarding certain Buildings at Tindevanum and recommending that he be authorized to give the Sub Collector the option of purchasing or renting them.

Submitting a letter from the Collector of South arcot regarding certain Buildings at Tindevanum and recommending that he be authorized to give the Sub Collector the option of purchasing or renting them.

1261 From Collector 20th April inclos 21st May 1855.
1207 Board's Proceedings 18th May "
1701 From Collector 21st June " inclos 16th July "

Tindevanum in that district.

2. The Board have recently at the recommendation of the Collector authorized the change of the station of the Sub Collector of South arcot from Verdachellum to Tindevanum. At this place there are two Bungalows with out offices, viz., formerly leased to the late

Proceedings 18th May 1855.

11557

Fort St. George 16th July 1855

late General Doveton but which are now at the disposal of Government. The late acting Sub Collector having proposed to purchase the larger of the two Bungalows the Collector was requested to report upon their present state and value either to rent or sell them.

3. In his reply the Collector states that the buildings are in a tollerably good state of repair. He values them at the prices noted in the margin, and thinks 10 Rupees for each of the Bungalows and 5 Rupees for the large open building would be a fair monthly rent to demand. He however recommends that his acting Sub Collector should be allowed to purchase such of the buildings in their present state, as he might like to have, at the sum Specified

		Rs
No. 1 a long	building open in front	100
2 a Single roomed	Bungalow	450
3 a Coach	house and Stable	100
4 Offices		66
5 Small Bungalow with	Bath room.	400
	Total	1116

The

4 The late acting Sub Collector having since left the district the suggestion of the Collector that the Bungalow should be offered to him for sale will of course hold good in the case of his successor. The Board recommend that the Collector of South Arcot be authorized to give Mr. Mr. Donell the option of purchasing or renting the Tindevanum Bungalows if he is so inclined on the terms specified should he however decline taking them, it will be incumbent on him to provide a Cutcherry and record room to entitle him to Extra Rent allowance which is given on these conditions

Revenue Board Office
Fort St. George
16th July 1855

/Signed/ G. S. Hombes
Acting Secretary

No 69

To
B. Cunliffe Esqre
Secretary to the
Board of Revenue
Fort St. George

I have the honor

205.

Bd. No. 1726

From the Collector of North Arcot

Six

Submits explanation

of the grounds on which the tabular Statement for the additional Sub Collector was submitted on the 14th June 1855

to Extract from the Proceedings of the Board of Revenue dated 23d June 1855. No. 1581 to offer the following explanation of the grounds on which I submitted the Statement for the additional Sub Collector which accompanied my letter of the 14th Idem.

2 I have now under my immediate Management the revenue of 5 and the police of 6 Talooks. This is a greater charge than that of the Sub Collector who has the Revenue and Magisterial Superintendence of only 4 Talooks. The additional Sub Collector will therefore need at least an equal establishment with the Sub Collector if he is to relieve me of all my ordinary Current duties. One important part of the ordinary duties of the Collector and Magistrate will still remain with me, namely the disposal of appeals, which both in Revenue and Magisterial Departments are very numerous. It will be necessary for me therefore, to retain

retain the services of efficient revenue and
Police Moonshees of my existing Establishment
a portion has been detached to the offices
of the Head Assistant and to the two
Assistant Collectors and Magistrates.

3 The Sheristadars Depart-
ment of my Cutcherry will, with a very few
additions, be in my opinion sufficient to
carry out the revision of Assessment, if
that revision is to be confined, as would
appear to me most advisable, at least at
the commencement, to the revision of the
estimated productive powers of each class
of land; the more equitable, as has been
determined division of such produce
between the Government and the Ryots
and lastly the adjustment of the
commutation prices. If a survey of any
Villages, be found necessary, I should
deem it far preferable that it should
be undertaken by a portion of Captain
Priestleys Establishment which would
be by that time available rather than

inefficient manner.

4 As I am busily engaged
in finishing the Summabundy of the
Cauveripauk Talook I propose to post-
pone forwarding a revised Statement for
the necessary Establishment till my return
to Chittoor which will take place in a
day or two. In the meantime I have
thought it proper to put the Board in
possession of the grounds on which I con-
sidered and still consider that a separate
Establishment is required for the additional
Sub Collector. In forwarding the Statement
I shall shew in detail how I propose to
Employ the remainder of the Establishment
which remains to me after providing as I have
before stated for the Cutcherrys of the Head
Assistant and two Assistant Collectors.

5 With reference
to the non requisition of an Establishment
for the additional Sub Collector
in South Arcot, I think it will be
found that the Current business
of

of this District is considerably the heaviest of the two. To mention one source of additional vexations labour to the Revenue authorities in this District I will advert to the common, tho' illegal practice of the sale of Village Enams which entails considerable trouble in investigating and adjusting the frequent disputes that arise between the numerous sharers.—

North Arcot
Collectors Cutcherry
Wallajahpett 25th June 1855
B. of R. 1779
Proceedings thereon.
(285-206)

/Signed/ C. Whittingham
Collector

The concluding remarks of the Collector informs the Board that the practice of selling Village Enams is common in his District.

2 The Board have always repudiated such sales and they have now been expressly prohibited by Law for 24 years.

3 Whenever they have been effected since 1831 without the consent of the Revenue authorities the Collector

make such arrangements for the performance of the service as will best advance the public interest.

4 It would appear also from the Collectors remarks that these Enams are often held in shares. This again is a diversion of the grant and should not be permitted.

5 In the ceded Districts from the Village Enams being so large sub Division has obtained, but even this participation is opposed to the Boards wishes and is now checked to the extent practicable.

6. In other Ryotwar Districts the emolument is only an equivalent for the duties performed and therefore should on no account be alienated from the Service. The Collector will issue a Notice to the effect that sale and subdivision of Enams will not be allowed and whenever the remuneration to the office holder is insufficient the alienated shares should be at once reattached to the service.

Read

11564 Fort St. George 16th July 1855

Ordered also that a copy of the above Proceedings be forwarded to the Collector of South Arcot for information and guidance

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No 134

To B. Cunliffe Esqre

Secretary to the

Board of Revenue

207.

Bde No 1831

From the Acting Collector of Ganjam

Sir

Fort St. George

In reply to your letter of the 18th Instant this day received, I have the honor to state that the Maund referred to, in my letter of the 28th April last — contains 40 Seers each of 23 Tolas equal to 23 lbs. It is the Maund used by Merchants in buying and selling Sugar, saffron bees wax and such like commodities.

Ganjam District
Collectors Cutcherry
Chatterpore 27th June 1855

/Signed/ W. Knox
Acting Collector

Ordered to be Submitted to Government with the following letter

11565 Fort St. George 16th July 1855

To The Secretary to

Government

Revenue Department

207-208.

Bde No 1769

To the Revenue Secretary to Government

Sir,

With reference to your Official Memorandum of 14th June 1855, I am directed by the Board of Revenue to forward for the information of Government the accompanying letter from the Collector of Ganjam dated 27th Ultimo explaining that the Maund referred to in his letter of 28th April 1855 contains 40 Seers of 23 Tolas and is equal to 23 lbs or 2 lbs less than the Board surmised.

With reference to the Boards

2

omission to obtain this information in the first instance, I am directed to explain that the Collectors letter reached the Board on the 7th May and on the 16th Idem they received the Extract Minutes Consultation notifying the intention of the Right Honorable the Governor in Council to communicate to

Forwarding a letter from the Collector of Ganjam explaining that the Maund referred to in his letter of 28th April 1855 is equivalent to 23 lbs or 2 lbs less than the Board surmised and explaining the omission of obtaining this information in the first instance

Ordered 13th June 1855
Ordered 14th July 1855

From Govt 16 inst
28th May 1855

to the Supreme Government their views against the imposition of any restriction on the cultivation of opium in this Presidency It appeared therefore undesirable to make a reference which would involve the delay of at least a fortnight more especially as the quantity of opium used for Maundy was too small to affect the conclusion at which Government had already arrived for even if the Maund had been the Indian Maund of 82 2/7 lbs the total consumption in Ganjam would have been under 18 Cwt while in Rajahmundry the consumption was estimated at first at 40,000 Seers and ultimately at about 8 Tons and the decision of Government was not influenced by this much larger quantity

To Govt 23d April 1855
To Govt 28th May

Revenue Board Office
Fort St. George
16th July 1855.

/Signed/ G. S. Forbes
Acting Secretary

209.

No 80

To B. Cunliffe Esqre
Secretary to the
Board of Revenue
Fort St. George

Bd. No. 1805

From the Collector of Ganjam

Requesting authority

Sir,

In the Village of Tenbaray

Authority to relinquish some land unfit for Cultivation and to relieve the Meerasidar from its assessment.

of the Manargoody Talook there are 40 Valies of Poonjah land wholly unfit for cultivation which the Meerasidars has frequently asked to be relieved from but the request has always been declined as contrary to the principles which the Board are aware obtain in the Oolcongoo villages, the Meerasdars Petition was endorsed to this effect and the order was on appeal confirmed by the Board

The Meerasidars has now

2

requested to be allowed to relinquish this useless poonjah land and to be relieved from its assessment on condition that he takes for punjah cultivation an extent of waste land sufficient to secure the Government from loss and as the request is in itself reasonable and as its principle has been admitted by the Board in their Proceedings dated the 19th of July 1852, I take leave to request that I may be authorized to admit the arrangement proposed

The total quantity of Poonjah

11568 Fort St. George 16th July 1855

Poonjah land is V 80—8—7 In G afsefsed at Rupees 562—6—8- and of this,— V 40—2—8- In G afsefsed at Rupees 251—1—4 are unfit for cultivation and are an annual source of lofs to their owner.

Sanjore
Kodikurray
29th June 1855

} /Signed/ H. Forbes
Collector

209-210.
Bd. No. 1781

Proceedings thereon.

The Board of Revenue see no objection to the Meerasidars of Tenboray being permitted to relinquish 40 Valies of unprofitable Poonjah land and to take up in lieu thereof for Punjah cultivation such an extent of waste land as will yield an equal amount of Revenue.

To

11569 Fort St. George 15th July 1855.

No. 73.

To
B. Cunliffe Esqre.
Secretary to the
Board of Revenue
Fort St. George.

211.

Bd. No. 1833.

From the Collr. of North Arcot. Para 1

Forwards a tabular application for the appointment of an additional Sub Collr. an Establishment of servants to enable him to carry on his duties and an additional Establishment for the Collector for the revision of the assessment points out the necessity of these Establishments and his inability to provide the Establishment for the Sub Collector from the public servants employed in the Collrs. Office.

Sir,

Having with reference to Extract from the Proceedings of the Board of Revenue dated 23d June 1855, No. 1581, I have submitted in my letter to the Board of the 25th Ultimo, the grounds upon which I had formed my opinion that an establishment not inferior to that of a Sub Collector would be required to enable the additional Sub Collector to carry on efficiently the ordinary duties of which it is contemplated he should relieve me in order that I might give my undivided attention to the revision of the assessment, I now proceed to shew

Fort St. George 15th July 1855.

show that I am unable to provide es such an establishment from the public servants employed in my Office, if I am at the same time to retain the services of such of them as would be required to assist me the assessment.

2. The following is the list of Goomastahs employed in my Office es with their salaries and present employment.

		Monthly pay
Head Goomastah	- - -	40
Deputy Do.	- - - - -	25
1 Goomastah	- - - - -	36
2 Do.	— 19 Rupees each	
4 Do.	— 15 3/4 a — each	
4 Do.	— 12 1/2 a — each	
1 Do.	- - - - -	12
2 Do.	- - 10 a — each	
18		

Of these 18 Goomastahs two are attached to the Head Assistant Collectors'

Fort St. George 16th July 1855.

Office and one to the Head Accountant leaving the services of 15 at my disposal. I propose to add 5 more Goomastahs to the 15 available, and I consider that these 20 Goomastahs would not be more than sufficient to prepare the usual revenue accounts, to examine the accounts received from my Subordinates and the Talooks, and to aid me in the revision of the assessment. The Goomastahs necessary for the additional Sub Collector could not be provided out of the above I would es therefore propose for that Officer a separate establishment of 5 Goomastahs.

3. There are five revenue Moonshees on my establishment - as the Head Assistant and Assistant Collectors employ Magistrate Moonshees to conduct the revenue business

business of the Talooks under their charge, I find I could spare two of these for the additional Sub Collector, and I have therefore deducted these two appointments from the Statement. The revenue appeals from my Subordinates and original complaints from the ryots will find ample employment for the three revenue Moonshees whom I propose to retain.

4th These are 8 Moonshees in the Magistrate Department. Two are attached to the Office of the Head Assistant; two to the Assistant Mr. Grenfell, and one to Mr. Sim the 2d. assistant. The remaining three are employed in my Office of these two would be required for the numerous appeals which I receive from my Subordinates; the third might be attached to the additional Sub Collector. I have deducted this appointment from

from the Statement.

5. The writers employed in my office are barely sufficient to ensure its efficiency, and it has been the practice to obtain additional assistance by giving the pay of a peon to an Extra writer. I am not in condition therefore to provide the additional Sub Collector with a writer; in fact additional writers will be necessary for preparing the accounts connected with the Assessment. I propose for that purpose to add 8 writers to my present Establishment.

6. Of the 120 Deloyets and 30 Magistrate Peons, so many are detached that 12 Deloyets and 6 or 7 Magistrate Peons are all that are available by the Collector. The rest are destributed among the Subordinates and assistant Collectors, the Civil Engineer and his numerous Subordinates the Serishtadars, Heads

Heads of Office Vol. - Many are employed in the Talooks on police and other duties - It is absolutely necessary that the additional Sub Collector should have a competent establishment of Delayets and Peons, and I am unable to assist at all in forming it -

7. I have included in the statement 20 Pymashdars and 10 Aymaishdars (which last would also perform the duties of Tarrendiers) in the event of its being considered advisable to put their services into requisition - My own opinion is, as I stated in my letter of the 25th June 1855 No. 69, that at least in the first instance my labours should be confined to a revision of the calculated powers of production of the several classes of land, to settling the proportion of such produce which should be left to the ryot, and to fixing the rate of commutation

commutation for the Government share. Where the classification of lands may be found imperfect, and measurements of areas defective, a partial survey will be necessary; but I should deem it far preferable to have such survey made in the efficient manner in progress in South Arcot, rather than in the comparatively untrustworthy method hitherto employed -

8. In forwarding the accompanying Statement, I should not propose to entertain at once the full establishment sanctioned, but to increase the present one gradually as the work progressed, and to maintain the full complement only when the work of assessment should be in full operation much preliminary enquiry is necessary and when it should be deemed fitting to appoint the additional Sub Collector,

J

11576 Fort St. George 16th July 1853.

I should probably at first be able from my present Establishment, to afford him almost all the means required by him to carry on his duties.

9 At the time of the Head Seristadar will, when the work has commenced in earnest, be entirely occupied by the revision of the assessment, I have added a seristadar to the proposed establishment for the additional sub Collector, but as I had stated in the preceding para I should not advocate the employment of an officer of that description till some time after the appointments of the additional sub Collector. The revised statement herewith forwarded has been prepared in accordance with the views submitted above and in my letter to the Board of the 25th Ultimo

last

11577 Fort St George 16 July 1853

but if it should be considered that the Statement is still more than is required, I request I may be instructed in what particulars it should be reduced.

North Arcot,
Coll.r Cutcherry,
Chittoor,
2d July, 1853.

Signed C. Whittingham
Collector.

Estimate

11570 Fort St. George 16th July 1853.

I should probably at first be able from my present Establishment, to afford him almost all the means required by him to carry on his duties.

9. At the time of the Head Seristadar will, when the work has commenced in earnest, be entirely occupied by the revision of the Assessment, I have added a seristadar to the proposed establishment for the additional sub Collector, but as I had stated in the preceding para I should not advocate the employment of an officer of that description till some time after the appointments of the additional sub Collector. The revised statement herewith forwarded has been prepared in accordance with the views submitted above and in my letter to the Board of the 25th Ultimo last

11577 Fort St George 16th July 1853

but if it should be considered that the Statement is still more than is required, I request I may be instructed in what particulars it should be reduced.

North Arcot,
Collr's Cutcherry,
Chittoor,
2d July, 1853.

[Signed] C. Whittingham
Collector

Estimate

11578

Fort St George

16 July 1855

Estimate of Charges proposed to be incurred on account of the additional Establishment in the District of North Areot

Year.	Revenue. Ordinary.	Revenue. Extra ordinary.	Charges. Ordinary.
1851/52			
1852/53			
1853/54			
1854/55 Estimated			
1261	2958107	10105	280195
1262	2160091	8992	259929
1263	1718537	8185	277564
1264	1800000	8810	270001

Extra Ordinary.	Total Revenues	Total Charges	Net Surplus.	Net Deficit.
3747	2285712	2830412	1921170	"
3831	2169083	2837760	1905323	"
4770	1724222	2823410	1141887	"
4800	1808000	2741801	1533201	"

Extract from Home Department of Government of India.

Office to which the proposition refers.

Nature of Charge.

Present scale

Proposed scale.

Increase for Month

Proposition

Permanent Revenue

Temporary Period

Increase per Month

Decrease per Month

Period

Grounds of proposition

Local Govt's Recommendation

Remarks.

Orders of the Govt of India Financial Department

Remarks.

Orders.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

Additional Sub Collector of North Areot — Salary per Annum 1156 10 8

Tent allowance per Do 97 8 "

1254 2 8

Establishment of the Additional Sub Collector

Revenue

1 Sheristadar			25	" "
1 Head Goomastah			37	" "
2 Goomastahs at 19 Rs each			31	8 "
2 Do at 15½ Do each			31	8 "
1 Moonshee			25	" "
1 writer			5	" "
1 Moo-chee			9	" "
1 Daffadar			63	" "
9 1st Class Peloyetis at 7 Rs each			49	8 "
9 2d Do Do at 5/2 Do Do			5	" "
1 Duftery band			3	8 "
1 Country Cuk water			6	" "
1 Mashlijee			3	" "
1 Sweeper			469	" " " "

Magistrate Department

1 Tewalenavis			23	" "
Establishment for the Revision of Assessment			492	" "
1 Goomastah			41	" "
1 Do			35	" "
2 Do @ 22 Rs each			44	" "
1 Do			19	" "
20 Gymashdars @ 20 - Do Do			400	" "
10 Gymashdars @ 25 - Do Do			250	" "
1 writer			30	" "
4 Do at 22 - Do Do			88	" "
Total			916	" " " "
Contingent charges			100	" " " "
Total Establishment			1016	" " " "
North Areot Collector			482	" " " "
Total			1498	" " " "

Do 11808 " "

Do 2744 " "

Do 2400 " "

Do 35052 " "

Grand Total 66052 " "

1 Year 30100 " " " " " "

The employment of this officer with the Establishment specified herein is required to enable the Collector to Carry out the instructions of Government for the revision of assessment in this District. The increase is owing to there having been no similar Establishment in the preceding year. This addition to the Establishment of the Collector is required for the Revision of the assessment.

Signed J. C. Whittinghame Collector

1855

11579 Fort St George 16th July 1855

Ordered to

be submitted

to Government

with the

following

letter—

To

11580. Fort St George 16th July 1855.

211-212.

To,
The Secretary to
Government.
Sir,

B. No. 1774.

To the Secretary to Government.

Submitting with reference to Extract Minutes Consultation 21st Ultimo a letter from the Collr of North Arcot regarding the Extra Establishment required for the additional Sub Collector and for the revision of Assessment and recommending the same with certain Modifications.

1. With reference to Extract Minutes of Consultation 21st Ultimo, I am directed to submit for the information of the Right Honorable the Governor in Council the accompanying letter from the Collector of North Arcot, forwarding with explanatory remarks a Tabular Statement of the temporary Establishment which he considers necessary for the Additional Sub Collector and for carrying out the revision of assessment in that District.

2. The Charge for the former purpose is set down at Rupees 492 per Mensem and the list included a Sheristadar, 5 Goomastahs. 1 Moonshee, 1 Writer. 1 Jawabneviss, a Duffadar and 18 Peons and several subordinate servants.

3. The Board have carefully considered Mr. Whittinghams explanation with

A

Fort St. George 16th July 1855.

with reference to the remarks of Government in Extract Minutes Consultation above quoted, and they have compared the Establishments maintained in the Districts of North and South Arcot an abstract of which is appended - considering that the Establishments of the two districts are much on a par and that in South Arcot no Establish=ment was specially entertained for the additional Sub Collector, the Board cannot support Mr. Whittingham's proposal; the additional Sub Collector is intended to relieve the Collector of much his detail duties and as these must ordinarily be performed by the permanent Establishment so large an addition cannot, the Board think, be requisite; they have accordingly made such reductions as have appeared to them necessary and proper without in any way endangering efficiency - They propose to attach to the additional Sub Collector, 3 Goomastahs, 1 Revenue and 1 Magistrate Moonshee

Fort St. George 16th July 1855.

1 Goomastah	25	"	"
1 Ditto	17	8	"
1 Ditto	15	"	"
1 Revenue Moonshee	31	8	"
1 Police Ditto	23	"	"
1 Duffadar	9	"	"
3 Deloyets	21	"	"
3 Peons	15	"	"
	157	"	"

1 Duffadar and 6 Peons as shewn in the Margin, and they consider this a sufficiently liberal provision - There are two Sheristadars on the per=manent Establishment and a third seems quite unnecessary as either the Head or Sub Sheristadar will be available to aid the Sub Collector at the Summabundy and on other special occasions. The subordinate servants on the permanent Establishment will also suffice for both offices. The Charge will thus be reduced to Rupees 157. per Mensem -

4. The Establishment for the revision of the assessment under the Collector himself is set down at Rupees 906 per Mensem -

5. The Board are fully aware of the necessity of entertaining an efficient Establish=ment in this Department, but it appears to them that Mr. Whittingham has in this respect

Fort St. George 16th July 1855.

respect also re-estimated what is requisite. The Board propose assigning for this purpose 4 Goo: =mastahs and 2 Writers, in lieu of 5 of each class applied for by Mr. Whittingham. The number of Pymaishelars and Uzmaishelars, the Board will not disturb as the celerity and efficiency of the revision will depend much on this officer and the Collector will of course only Employ the number actually necessary from time to time.

The Charge for this portion of the Exctra Establishment will thus be reduced to Rupees 821 per Mensem.—

Collectors list		906—
Deduct.		
1. Goomastah—	19.	
3. Writers—	66.	85
		821.

6. The Board propose omitting the Contingent Charges entirely, as their amount can only be roughly surmised at present. The Collector can submit such expenses in Monthly or Quarterly bills as Government may please to direct.—

Sub Collector		1,254—2—8
His Establishment at	157	—"—
Collector Do.	821	—"—
	2232	—2—8/12
	26,786	—"—
	2	
	53,572	—"—

7. The entire Charges for which sanction is required will thus be Rupees 53,572 for this

Fort St. George 16th July 1855.

year (exclusive of Contingencies) in lieu of Rupees 66,052 as Estimated by Mr. Whittingham—

8. The Exctra charges in South Arcot (exclusive of course of the scientific survey Department) amounted only to Rupees 17,330 per annum, and from this Statement and a comparison of the Establishment in the two Districts, the Board trust that the revised Establishment now proposed by them will be considered sufficiently liberal by the Government. A Tabular Statement prepared in the Board's Office is appended, and if approved can, to save time, be forwarded direct to Mr. Whittingham for signature.—

Sub Collector		1,254—2—8
1 Sur Turndar		50 " "
4 Turndars		70 @ 17-8/
4 Goomastahs		48 @ 12./
1 Writer		12.
Sanderwared		10.
		1,444—2—8
		12
		17,330—"—"—

Revenue Board Office
Fort St. George
16th July 1855

(Signed) G: S: Forbes
Acting Secretary.

Comparative

11585

Fort St. George 16th July 1855.

A.

Comparative Abstract Statement shewing the Establishments maintained in the Dpistricts of North and South Arcot

North Arcot.				South Arcot.			
No.	Employment.	Amount of Monthly Pay.	Total.	No.	Employment.	Amount of Monthly Pay.	Total.
	Land Revenue Department.						
1	Head Serristadar	42 7 8		1	Head Serristadar	52 5 0	
1	Naib — Do.	17 5 0		1	Naib — Do.	17 5 0	
1	Head Goomastah	4 5 0		1	Head Goomastah	4 5 0	
17	Goomastahs 36 to 10 Rupees	27 9 0		13	Goomastahs 28 to 17½ Rupees	30 1 0	
2	Dufterbunds at 5¼	10 8 0		4	Sumpruttys 28 to 17½ do	9 1 0	
1	Masalgee	5 0 0					
			95 2 0				113 7 0
1	Cash Accountant	100 0 0		1	Cash Keeper	100	
1	Deputy Do.	45 0 0					
4	Goomastahs 22 to 15¾ Rupees	75 12 0		5	Goomastahs 35 to 24½ Rupees	147 0 0	
1	Head Shroff	40 0 0		1	Head Shroff	60 0 0	
2	Assistant Do. 21 to 17½	38 8 0		3	Shroffs 24½ to 14 Rupees	56 0 0	
2	Gollahs at 5¼ Rupees	10 8 0		4	Gollahs at 7 Rupees	28 0 0	
			309 12 0				391 0 0
	English Department.				**English Department**		
1	Acting Head Accountant	100 0 0		1	Head Accountant	100 0 0	
1	— do — Deputy Do.	49 8 0		1	Deputy — Do.	70 0 0	
10	Writers 45 to 10 Rupees	231 8 0		6	Assistants Do. 40 to 17½ Rupees	155 8 0	
1	Translator	70 0 0		1	Head Writer	55 0 0	
1	Head Record keeper	63 0 0		6	Writers 28 to 10½ Rupees	116 8 0	
3	Moochies 12½ to 8 Rupees	30 0 0		1	Translator	70 0 0	
3	Duffadars at 5¼ — 4	15 12 0		1	Record Keeper	70 0 0	
1	Mussalgee	5 0 0		1	— Do. Gollah	10 0 0	
			564 12 0	2	Moochies 18 to 12 Rupees	30 0 0	
				3	Masalgees at 7 Rupees	21 0 0	
							698 0 0
1	Head Javabneviss	50 0 0		1	Head Javabneviss	50 0 0	
2	Javabneviss 31½ to 23 Rupees	54 8 0		4	Javabneviss at 28 Rupees	112 0 0	
2	Assistant Do. at 15¾ Rupees	31 8 0		2	Goomastahs at 14 — do	28 0 0	
2	Dufterbunds at 5¼ Rupees	10 8 0					
			146 8 0				190 0 0
	Carried forward		1973 0 0		Carried forward		2416 0 0

11586

Fort St. George 16th July 1855.

No.	North Arcot.	Amount of Monthly Pay.		Total.		No.	South Arcot.	Amount of Monthly Pay.		Total.	
	Brought forward			1973	0		Brought forward			2416	0
1	Sudder	35	0								
1	Moosheruff	24	8								
1	Goomastah	15	12								
				75	4						
1	Hindoovee Recordkeeper	25	0			1	Hindoovee Recordkeeper	24	8		
1	Deputy Do.	17	8			1	Deputy Do.	21	0		
2	Dufterbunds at 5 1/4 Rupees	10	8			2	Dufterbunds at 7 Rupees	14	0		
				53		1	Inkmaker	21	0		
1	Country Ink Maker	7	0			1	Jamadar	17	8		
2	Duffadars at 12 1/2 Rupees	25	0			3	Duffadars at 10 1/2 Rupees	31	8		
40	Deloyets from 7 to 6 Rupees	265	0			50	Deloyets at 7 Rupees each	350	0		
1	Sweeper	3	8			10	Tappal Peons at 5 Rs. each	50	0		
				303	8	3	Sweepers at 7 to 5 1/4 Rupees	17	8		
										547	0
	Total Collectors Hoozoor Cutcherry Magisterial Deptt Hoozoor			2404	12		Total Collectors Hoozoor Cutcherry Magisterial Deptt Hoozoor.			2963	0
1	English Writer	31	8			1	Writer	35	0		
1	Head Scrobneviss	31	8			1	Javabneviss	35	0		
1	Javobneviss	25	0								
1	Head Goomastah	15	12								
5	Goomastahs 14 to 9 1/2 Rupees	61	0			2	Goomastahs at 17 1/2 Rupees	35	0		
5	Mustasurs 14 to 9 Rupees	63	8								
30	Peons at 5 1/4 Rupees	157	8			26	Peons at 5 Rupees each	130	0		
				385	12					235	0
	Tank Department Hoozoor						Maramut Deptt Hoozoor				
1	English Writer	21	0			1	Accountant	30	0		
2	Goomastahs 14 to 12 Rupees	31	0			2	Writers at 15 to 10 Rupees	25	0		
1	Head Maramut Superintendent	50	0			3	Goomastahs 15 to 5 Rupees	27	0		
1	Deputy Do.	28	0			1	Superintendent	50	0		
				130	0					132	0
							Salt Department Hoozoor				
						2	Goomastahs at 17 1/2 Rupees			35	0
							Sayer Department Hoozoor				
						3	Goomastahs at 17 1/2 Rupees	52	8		
						1	Sumpetty	14	0		
						2	Overseers at 10 Rupees	20	0		
						6	Pygustias at 5 Rupees	30	0		
										116	8
	Grand Total of Collectors Hoozoor Cutcherry			2920	0		Grand Total of Collectors Hoozoor Cutcherry			13487	8
	Carried forward			2920	8						

11587

Fort St. George 16th July 1855.

No.	North Arcot.	Amount of Monthly Pay.	Total.	No.	South Arcot.	Amount of Monthly Pay	Total.
	Brought forward		2920 . .		Brought forward		3481 8.
	Sub Collector's Cutcherry.				Sub Collector's Cutcherry.		
1	Serristadar	175 . .		1	Serristadar	200 . .	
1	Head Goomastah	25 . .		1	Head Goomastah	30 . .	
4	Goomastahs 19 to 15 3/4 Rs.	69 8.		4	Goomastahs 24 to 20 Rupees	88 . .	
1	Sawbnevis	31 8.		3	Sumpratties at 14 Rupees	42 . .	
1	Deputy Do.	15 12.		1	Sawbnevis	28 . .	
1	Royasagar	12 8.		1	Coomkey Do.	14 . .	
1	Writer	25 . .		1	Writer	35 . .	
1	Moochy	5 . .		1	Moochy	12 . .	
1	Country Ink maker	3 8.		1	Ink maker	10 . .	
1	Dufterbund	5 . .		2	Massaljees at 5 Rupees	10 . .	
1	Massaljee	5 . .		2	Duffadars at 10 1/2 Rupees	21 . .	
1	Duffadar	9 . .		31	Deloyets 7 to 3 1/2 Rupees	176 . .	
18	Deloyets	112 8.		1	Sweeper	4 . .	
1	Sweeper	3				670 . .	
		497 4.					
	Under Joint Magistrate.				Under Joint Magistrate.		
1	Sawbnevis	23 . .		1	Sawbnevis	28 . .	
1	Goomastah	12 8.		1	Do. Goomastah	14 . .	
		35 8.				42 . .	
	Total Sub Collector's Cutcherry	532 12.			Total Sub Collector's Cutcherry	712 . .	
	Grand Total of Collector's and Sub Collector's Hoozoor Cutcherry	3453 4.			Grand Total of Collector's and Sub Collector's Hoozoor Cutcherry	4193 8.	

11588.

Tabular Statement

1851/52
1852/53
1853/54
1854/55 Estimated

Extract from Department of Government of India.	Office	Proposa	Local Government's Recommendation	Orders of the Government of India. Home Department	Financial Department	
No.	Date		Remarks	Remarks	Orders	
1	2		14	15	16	17

Additiona
of Nort

Establishment

1 Goomastah
1 Do
1 Do
1 Revenue Pu
1 Police
1 Duffadar
3 Delayetwa
3 Peons at 5

Establishment

1 Goomastah
1 Do
2 Do at
20 Pymasholar
10 Kizmaisha
1 Writer
1 Do

1780

8th December 1843 in the Financial Department.

11589 Fort St. George 16th July 1855

No. 85

To

B. Cunliffe Esqre

Secretary to the Board of Revenue

213.

Bd. No. 1889
From the Collector of Tanjore.

Sir,

Fort St. George

I have the honor to request that in lieu of four the Board will be pleased to supply me with five Copies of each of their Circulars in future and that they will, if possible now allow me to have a fifth Copy of the circulars noted in the margin.—

Nos. 494-717-855
902-1091-1103-1218
1229-1256-1282-1331
1336-1407-1411-1484
1510-1553-1597.—

Tanjore
Kodicurray
5th July 1855.

/Signed/ H. Forbes
Collector

Bd. No. 1785
Order thereon.—

213-214.

Ordered that an additional Copy of the Boards Circulars be in future sent to the Collector of Tanjore and that Copies of those required by him be furnished as requested.—

No. 75

To, B. Cunliffe Esqre

215.

Bd. No. 1899
From the Collector of Coimbatore.

Sir Secretary to the Board of Revenue

Two parcels directed to the address of

Fort St. George 16th July 1855

of the Collectors of Guntoor and Masulipatam respectively have been brought to my Office together with the one to my address containing Tamil and Teloogoo Notices on the Sale of Lands for Public dues, and on torture—

I have the honor therefore to state that I have returned the above parcels by the same coolies.—

Coimbatore.
Collectors Office
5th July 1855.

/Signed/ E. B. Thomas
Collector

Ordered that the following letter be sent in consequence.—

215-216.

Bd. No. 1778.
To the Collector of Masulipatam
The same to Guntoor

To The Collector of
Masulipatam

Sir,

I am directed by the Board of Revenue to inform you that a parcel containing Tamil and Teloogoo Notices respecting the Sale of land for Public Revenue &c.a was forwarded to your address on the 31st May last, But in Consequence of some misunderstanding on the part of the cooly it was carried to the Collectorate of Coimbatore. The

Fort St. George 16th July 1855

Parcel is now on its way back to this office, and will be transmitted to you on its receipt.—

Revenue Board Office
Fort St. George
16th July 1855.

/Signed/ G. S. Forbes
Acting Secretary.

237
No. 1125.
From the Collector of South Arcot.

Read letter submitting an Indent for Stationery required for the use of the Government Museum at Cuddalore.—

Bd. No. 1770
Proceedings thereon.—

217-218.

Resolved that the letter above recorded with its enclosure be submitted for the orders of the Right Honorable the Governor in Council.—

2. The Board request to be informed whether it is the wish of Government that Indents for Stationery &c.a required for the Provincial Museums authorized to be established in Extract Minutes of Consultation dated 16th Frebruary 1855.

Indent 9th March 1855

should be submitted for the Boards Sanction.—

Read the following Papers

219.

Bd. No. 1975
From the Collector of Coimbatore.
Affords

No. 77

To. B. Cunliffe Esqre
Secretary to the Board of Revenue

Sir

I have the honor to acknowledge the

Fort St. George 16th July 1855.

explanation called for by the Board with reference to the Motturpha Revenue in the Coimbatore District.—

To Board 5th July 1854 No. 346 Exct. Minutes Cons. 19th Sept. 1854.

Receipt of Extract from the Proceedings of the Board of Revenue bearing date the 26th October 1854, with Copy of Correspondence noted in the margin requiring me to report what portion of the Motturpha Revenue has the form of a quit rent and would be available for municipal purposes.

2. The Motturpha Revenue of Coimbatore amounts to Rupees 74,426 with reference to the accounts of Fusly 1263 / 1853/54 and is distributed into 21 items as will be seen from the annexed list: none of them are of the nature of a quit rent. most of them press hard upon the Contributors, who are generally poor, and hardly capable of affording payment. they induce fraud and discourage improvement.

3. The item of House tax, the retention of which is proposed by the Collector of Canara, amounted to Rupees 11,923 9 " in Fusly 1263. It was not levied generally, but from certain classes and chiefly in reduced circumstances — rich

Fort St. George 16th July 1855

class evading payment, when they were able to secure the good will of the Village Curnum and Monigar — It is not strictly speaking a tax on Houses but an impost on matrimony, the Contributor being bound to pay it whenever he gets married, but not when when he owns a mere hut.—

4. There are different rates of taxations — on throughout the Northern Division, it varies — from " 7 " to 1 9 10 and in the South — from " 11 4 1 " to Rupees 3 8 5. The low rates were intended to apply to Common labourers, and the high to those who owned a plough and a pair of Oxen — but this distinction is not now practically observed; the application of either one of these rates being left to the discretion of the Village Officials whose abuses it is difficult to detect. Under these circumstances it would be better to dispense altogether with the levy of House tax, in common with the other items of Motturpha, so far as this District is concerned — at the same time

Vide Statement No. 8. forwarded with the Extra Revenue report for Fusly 1263.—

Fort St. George 16th July 1855

there seems less objection to its continuance upon more sound and just principles. I would suggest the adoption of one uniform rate, or a few fixed rates to be applied generally, to all dwelling Houses of certain size and description omitting the smaller tenements. The adoption of such a system besides the relief afforded to the poorer classes, will still secure an adequate revenue to meet the object in view.

5. The Shop Tax Rupees 10715 — 8 — 6 Consists of 5 different items as shown in the following Memorandum.

Fort St. George 16th July 1855

Talook	Shop Tax or Tax on trading No. 1	Coodavary or Tax on trading Baskets	Folcut: chadavary or Tax on trading bags	Bilecut: chadavary or tax on trade conveyed upon Bullocks	Tax on Ghee trade	Total.
Coimbatore	1228 12 2	515 4 9	179 12 6	60 3 6	" " "	2014 " 11
Suttimungalum	128 8 3	166 6 5	98 4 7	7 " 8	" " "	400 3 11
Danaikencotta	41 2 "	45 12 5	17 5 7	38 7 9	" " "	142 11 9
Collegal	1109 1 4	377 7 6	226 8 3	" " "	" " "	1713 1 1
Pullachy	189 8 "	4 6 6	252 8 10	156 12 9	33 12 2	637 " 3
Perindoray	44 1 "	65 12 "	111 2 3	22 5 2	80 12 6	324 " 11
Andioor	72 8 11	103 11 1	38 5 10	8 13 2	29 6 "	252 13 "
Errode	156 5 6	114 15 9	99 9 "	9 15 10	75 3 8	456 3 9
Cheyoor	80 7 10	34 14 11	75 12 7	75 5 1	5 4 8	271 13 1
Pulladum	132 3 7	46 8 3	500 9 5	192 13 10	52 9 6	924 12 7
Neilgherries	" " "	" " "	" " "	" " "	" " "	" " "
Dharapoorum	359 5 3	35 4 3	44.6 5 1	" " "	64 " 8	604 15 3
Conghiem	62 4 10	47 10 8	44.6 7 4	92 4 1	81 10 8	430 5 7
Carroor	463 14 6	7 14 11	156 12 11	114 7 7	129 13 5	872 15 4
Chuckragherry	415 15 1	77 8 11	1,159 14 4	" " "	17 " 9	1,670 7 1
Total	4,484 2 3	1,673 10 4	3,209 6 6	778 9 5	568 12 "	10715 8 6

Fort St. George 16th July 1855.

6. Of the above 5 taxes No. 2 falls principally upon poor women, who having no other means of livelihood, sell, Betel, Tobacco, and such sundry articles of small value, in Baskets by the Road side. this appears an undesirable tax, and the amount derived is also small being only Rupees 1673—10—4. It has been brought to notice more than once that whilst the husband pays land rent, his wife is charged with "Coodavury" and the son with House tax. I would recommend that this tax be also abolished the others are not liable to objection, although the rates which regulate their imposition require revision deducting this item, the net amount under the head of Shop tax, would be Rupees 901—11—2 there are ten rates for "Coodavury" varying from 3—8—5 to "—9—5 which afford ample room

Fort St. George 16th July 1855.

for fraud.—

7. I am of opinion that the Shop tax (exclusive of Coodavury) and tax on carts, might be retained, and applied as proposed to municipal purposes, or retained for Government if required. I would give up all the other items, on looms, on trades and professions &c.

8. If this large sacrifice in all Districts trench too much on the resources of Government, I would supply the deficiency by a "Teesabuddy" or Income tax on the profits of trade, as laid down in Regulation 4 of 1818. I have always thought this a fair and equitable tax, falling on those who can best afford to pay; who enjoy most of the benefit and protection of Government; in security of property and trade, Roads, canals &c. and who now nearly escape all taxation. I believe it to be perfectly practicable to apply it— a little difficulty, as with all new taxes, might occur at first; but Competition and full and free enquiry would

soon equalize the tax on the right Shoulders: and amid all the liberal concessions by Government to the people in the present day, I see no other means of meeting the necessities of the State - extended Cultivation from liberal measures and encouragement I will no doubt take place, but the process must depend on population and Capital and will be unavoidably gradual and slow.

9 I have included in the list referred to in para 2 two other items which although properly appertaining to Moturpha, have hitherto been included in Land Revenue. the first is House tax paid by labourers employed in the Cultivation of land - It is of the same nature as the House tax entered in the Moturpha account, and requires likewise to be given up - the 2d is the tax on cattle owned by land-holders. It does not appear fair that the Ryot should pay both for the land, and for bows and sheep to be found in his farm; its abolition will therefore be a great relief.-

Coimbatore 6th July 1855 } /Signed/ E. B. Thomas

List of items composing the Moturpha Revenue in the District of Coimbatore.-

No.	Items	Heads	Amount.
	Moturpha		
1	House tax	11,411	11923 9 "
2	Loom tax	17,918	26,972 13 "
3	Shop tax	6547	10715 8 6
4	Tax on Carpenters	1088	1449 6 3
5	Do on Iron Smiths	1125	1475 13 9
6	Do on Gold Smiths	1241	1564 " "
7	Do on Paper Manufacturers	5	19 1 6
8	Do on Dyers	72	74 5 3
9	Do on Chucklers or Cobblers	3891	4592 2 3
10	Do on Barbers	1916	2290 13 6
11	Do on Washermen	2547	3365 15 1
12	Do on Oil Press	340	891 " 1
13	Do on Pack Bullocks	3098	3950 7 6
14	Do on Salt Pans	1425	2271 11 2
15	Do on Manufacturers of Iron ores	148	189 9 11
16	Do on Indigo Manufacturers	74	54 1 3
17	Do on Shanars	179	120 9 2
18	Do on Arippootottee	19	33 12 7
19	Do on Carts	1041	2137 13 8
20	Do on Beaten rice Manufacturers	24	33 7 11
21	Do on Basket Makers	2	1 12 2
			74426 " 9
	Moturpha but included in Land Revenue		
	House tax 962 7 "		
	Tax on Cattle 5829 1 3		6791 8 3
		Total Rupees	81217 9 "

Coimbatore 6th July 1855 } /Signed/ E. B. Thomas Collector.

Ordered thereon.- Ordered to lie over.-

Fort St. George 16th July 1855

No. 11.2

To

B. Cunliffe Esqre

Secretary to the

Board of Revenue

Fort St. George

221.

Bd. No. 1972

From the Acting Collr of Ganjam . . . .

Sir

In reply to your Circular under date 30th November last I have the honor to state that the knowledge of English in this district is but small and the means of acquiring it still smaller, there are no good english schools open to all classes escept the Onslow Institution which is still in its infancy.—

2. The number of persons who know english is shown in the Marginal Statement compiled from the returns sent in from the talooks in reply to the Circular issued on the receipts of your letter under answer. I gave notice that the use of english figures was to be the rule and warned all parties to prepare themselves for the change and

	Acquainted with English			No. of men acquainted with Teloogoo	No. of men acquainted with Teloogoo and Coreya
	Translators No. of men	Copyists No. of men	Figures No. of men		
Hoozoor Servants	"	6	10	35	13
District Servants	1	8	13	118	76
Total	1	14	23	153	89

Fort St. George 16th July 1855.

that in 3 months from this the change may be made without difficulty as I will again call attention to the Subject by a Circular Order.—

3. Mahratta has never been used in this District the accounts are in teloogoo tho' in the northern parts Coreya is the vernacular language the only one the Curnums know.

4. I very much regret the delay that has taken place in this Office it was partly owing to the delay in getting in the information from the talooks and also to the dilatoriness of my own establishment tho' some allowance is to be made for the want of a Head Sheristadar and the absence of the Officiating Naib who was for some time under trial for abuse of authority; I should also add that the Sub division Sheristadar being under Suspension my Head Goomastah has been sent to take charge of the Principal Assistant Collectors Office.—

5 I confess the Subject escaped my memory but I hope I shall be excused when it is remembered that I have not only the revenue and Magisterial but also a very large share of the Civil and criminal Judicial business of this large district to attend to.—

Ganjam District Collectors cutcherry
Chatterpore 7th July 1855.

/Signed/ W. Thorpe
Actg. Collector

11602 Fort St. George 16th July 1855.

223.
Mds. 8. R. 52
From the collector of Chingleput. } Read Statement of Salt Smuggled in his district during the month of June 1855.—
Bd. No. 1777
Proceedings thereon.— Under the circumstances re-
223-234. presented in the foregoing Statement, the Board of Revenue authorize the Confiscation and Sale of the 17 Mds. 11 m. alluded to therein and the payment of 1/4 of the Sale proceeds to the Village Moonshiff thro' whose instrumentality the Salt was discovered.—

Read the following Papers

225. No. 205

To. G. S. Forbes Esqre.
Acting Secretary to the
Board of Revenue
Fort St. George

Bd. No. 1973 Sir,
From the collector of Tinnevelly. } With reference to Extract from the Proceedings of the Board of Revenue dated the 11th. May and to the orders of the Honorable Court of Directors therewith circulated, I have the honor to inform you that the Servants deputed to take the next census will be directed to use especial care and that I am not aware of any greater inaccuracies in the last census.—

Tinnevelly Tencausey
10th July 1855. } (Signed) C. I. Bird
Collector

225-226. Order thereon. Ordered to lie over.

11603 Fort St. George 16th July 1855.

No. 136.

To. I. D. Sim Esqre.
Sub Secretary in charge

227.
Bd. No. 1902 Sir
From the collector of Madras. } A large quantity of Salt, the manufacture of this year, is now lying at Vyalore in Consequence of a want of Storing room, and as it is not the practice to discharge the Coodjwarum before the Salt is stored, the manufacturers are kept without their dues.—

2. For the discharge of their Kists for which they are now pressed by the Revenue authorities of Chingleput the Meerasidars have applied thro' the Superintendent of Salt, for an advance upon the Salt prepared by them.—

3. As under Ordinary Circumstances their Salt would have been taken, and their Coodivarum settled by this time and as the delay, tho' unavoidable, has not been occasioned by their own act, I beg to recommend that I may receive permission to advance them the Sum of 1500 Rupees to be recovered from

11604 Fort St. George 16th July 1855.

from their first receipts of Coodiwarum.

4. Their Share upon the Salt already manufactured by them and now at the disposal of this department is about 13,000 Rupees and of which the advance requested is above 1/8th.—

Madras. 10th July 1855 } / Signed / B. Leanliffe
Acting Collector

B/ No 1780
Proceedings thereon.— The Board authorize the Acting Collector to make the proposed advances amounting to one thousand and five hundred Rupees and to adjust the same when settling with the Salt manufacturers on account of their Coodiwarum—

227-228.

11605 Fort St. George 16th July 1855

No. 135

To J. D. Sim Esqre
Sub Secretary to the
Board of Revenue
Fort St. George.

229.

B/ No 1932.
From the Acting Collector of Nellore }

Sir.

Pursuant to my appointment in the Fort Saint George Gazette of the 3d instant, I have the honor to inform you that I have this day delivered over charge of the District to Mr. J. J. Minchin Acting Sub Collector and herewith transmit the Duplicate of the Receipts passed by him to me for the balance of cash remaining in the Treasury amounting to Rupees 5,15,254-4-8

Nellore, Collector's Office, 11th July 1855 } / Signed / J. Ratliff
Acting Collector

Received

11606

Fort St. George 16th July 1855

Duplicate

Received from J. Ratliff Esqr. Acting Collector of Nellore in the undermentioned coins the sum of Company's Rupees Five Lacs fifteen thousand two hundred and fifty four, annas four and pice nine, being the balance of Cash up to this date according to the accounts of the Treasury—

Nellore, 11th July 1855.

Species	Coins	No. of Coins	Rate of conversion per % pieces of Coins.	Amount	Total
			C.R. A. P. C.	R. a. P.	R. a. P.
	Company's Rupees of 1835 and 1840	474,477	100 . . .	474,477 . .	
	D:. half D:.	44,000	50 . . .	22,000 . .	
	D:. Quarter D:.	28293	25 . . .	7,073 4 .	
	Double annas new	26338	12 8 . .	3,292 4 .	
	Company's Rupees of the Coinage previous to 1835	7,100	100 . . .	7,100 . .	
	D:. half D:.	646	50 . . .	323 . .	
	D:. Quarter D:.	509	25 . . .	127 4 .	
Silver	Double annas	344	12 8 . .	23 . .	
	Single annas	163	6 4 . .	10 3 .	
	Bombay Rupees	322	100 . . .	322 . .	
	D:. half D:.	55	50 . . .	27 8 .	
	D:. Quarter D:.	8	25 . . .	2 . .	511,797 7 .
Copper	New half annas	5,789	3 2 . .	180 14 6	
	D:. Quarter D:.	15,210	1 9 . .	237 10 6	
	Single pice pieces	566	. 8 4 .	2 15 2	
	Europe Six pice pieces	56	3 2 . .	1 12 .	
	D:. Four D:. D:.	774	2 1 4 .	16 2 .	
	D:. Three D:. D:.	426	1 9 . .	6 10 6	
	D:. Two D:. D:.	331	1 . 8 .	3 7 2	
	Twenty Cash pieces	379	1 15 1 33	7 5 11	
					456 13 9
	Company's Rupees				515,254 4 9

/ Signed / J. J. Minchin
Acting Sub Collector
in Charge.

Received

11607 Fort St George 16th July 1855

N.o 2 Duplicate.

Received from J. Ratliff Esqr. Acting Collector of Nellore in the undermentioned Coins the Sum of Company's Rupees Eleven thousand and forty seven Annas Seven and pies five being the balance of Cash deposited by the Principal Sudder Ameen of Nellore up to this date according to the Accounts of this Treasury.

Nellore 11th July 1855.

Species	Coins	No. of Coins	Rate of Conversion Rs. a/s pieces of Coins	Amount	Total
			Rs. a p	Rs a p	Rs a p
Silver	Bombay Rupees	86	100 " "	86 " "	
	Company's Rupees of 1840	1169	100 " "	1169 " "	
	Company's Rupees old	1829	100 " "	1829 " "	
	D.o half D.o	1618	50 " "	809 " "	
	Double Annas	115	12 8 "	14 6 "	
	Single Annas	23	6 4 "	1 7 "	
	Company's Rupees of 1835	1098	100 " "	1098 " "	
	D.o half D.o	41	50 " "	20 8 "	
	D.o Quarter D.o	80	25 " "	20 " "	
				11047 5 "	
Copper	Six Rice Pieces	3	3 2 "	" " 16	
	One D.o D.o	11	" 8 4	" " 11	
				" 2 5	
	Company's Rupees			11047 7 5	

(Signed) J. J. Minchin
Acting Sub Collector in charge.

11608 Fort St George 16th July 1855

N.o 3 Duplicate.

Received from J. Ratliff Esqr. Acting Collector the undermentioned Stampt Paper remaining this day at the Hoozoor of the total Value of Company's Rupees thirteen thousand five hundred and eight and Annas four. Nellore 11th July 1855.

Sizes N.o	Description of Paper	N.o of Rolls	Value	
			Rs	a
2	4 Annas Country Paper	1001	250	4
8	D.o D.o	691	345	8
1	Rupee D.o D.o	1402	1402	"
2	D.o D.o D.o	600	1200	"
4	D.o D.o D.o	386	1544	"
8	D.o D.o D.o	148	1184	"
16	D.o D.o D.o	61	976	"
32	D.o D.o D.o	20	620	"
50	D.o D.o D.o	17	850	"
100	D.o D.o D.o	4	400	"
150	D.o D.o D.o	5	750	"
250	D.o D.o D.o	1	250	"
350	D.o D.o D.o	1	350	"
500	D.o D.o D.o	1	500	"
750	D.o D.o D.o	2	1500	"
1000	D.o D.o D.o	1	1000	"
8 Annas	Europe decree Paper	49	24	8
1	Rupee D.o D.o	236	236	"
2	D.o D.o D.o	53	106	"
		4679	13508	4

(Signed) J. J. Minchin
Acting Sub Collector in charge.

11609 Fort St George 11th July 1855

No 4 Duplicate -

Received from J. Ratliff Esqre Acting Collector of Nellore in the undermentioned Coins the Sum of Company's Rupees Thirty one thousand four hundred being the balance of Cash deposited by the Civil and Sessions Judge of Nellore up to this date according to the accounts of this Treasury -

Nellore 11th July 1855

Species	Coins	No of Coins	Rate of Conversion P% Piece of Coins	Amount	Total
			Rs a P c	Rs a P	Rs a P
Gold	Madras Pagodas	3,135	4 00 " " "	12,540	
					12,540 " "
Silver	Bombay Rupees	274	100 " " "	274 " "	
	D- half D-	12	50 " " "	6 " "	
	Company's Rupees old	1130	100 " " "	1,130 " "	
	D- half D-	264	50 " " "	132 " "	
	Double Annas	81	12 8 " "	10 2 "	
	Company's Rupees of 1840	11,055	100 " " "	11,055 " "	
	D- half D-	125	50 " " "	62 8 "	
	D- Quarter D-	31	25 " " "	7 12 "	
	Double Annas New	85	12 8 " "	10 10 "	
	Company's Rupees of 1835	5,970	100 " " "	5,970 " "	
	D- half D-	317	50 " " "	158 8 "	
	D- Quarter D-	150	25 " " "	37 8 "	
					18,800 " "
	Company's Rupees			31,200 " "	

Signed J. J. Minchin
Acting Sub Collector in charge -

11610 Fort St George 11th July 1855

No 5 Duplicate -

Received from J. Ratliff Esqre Acting Collector the undermentioned Postage Stamp Labels remaining this day at the Treasury of the Total Value of Rupees Seven hundred and forty nine and Annas eight -

Nellore 11th July 1855.

Description	No of sheets of each Value: ½ Anna Sheets	½ Anna Labels	1 Anna Sheets	1 Anna Labels	2 annas Sheets	2 annas Labels	4 annas Sheets	4 annas Labels	Gross Value	Total Value
									Rs a P	Rs a P
Half Anna labels	38	80	" "	" "	" "	" "	" "	" "	176 8 "	
One Anna labels	" "	" "	3	48	" "	" "	" "	" "	21 " "	
Two Anna labels	" "	" "	" "	" "	57	64	" "	" "	518 " "	
Four Anna labels	" "	" "	" "	" "	" "	" "	11	4	34 " "	
										749 8 "

Nellore
11th July 1855

Signed J. J. Minchin
Acting Sub Collector in charge

11611 Fort St. George 16th July 1855

No. 136.

To J. D. Sim Esqre

Sub Secretary to the
Board of Revenue
Fort St. George

230.

B2. No. 1933. Sir,

From the Acting Sub Collector in charge Nellore } I have the honor to inform you that I have this day taken charge of the District from J. Ratliff Esqre, and passed the following receipts to him -

1 Receipt for the balance of Cash in the Treasury		515254-4-9
1 Dr. for the amount deposited by the Civil and Session Judge		31400-"-"
1 Dr. Dr. by the Principal Sudr Ameen		11047-7-5
1 Dr. for the value of Stamped Paper		13508-4-"
1 Dr. for Dr. of Postage Labels		749-8-"
Company's Rupees		571959-8-2

Nellore
Collector's Office
11th July 1855

/ Signed / J. G. Minchin
Acting Sub Collector
in charge -

229-231.

Ordered to be submitted for the information of Government -

11612 Fort St. George 18th July 1855

No. 81.

To

B. Cunliffe Esqre
Secretary to the
Board of Revenue.
Fort St. George -

232.

Bd. No. 1971.

From the Collector of Malabar. } Sir,

No. 1597. } dated the 25th Ultimo, I have the honor to state, for the information of the Board of Revenue, that the Cultivation of Sugar Cane is not carried on in this District, the Soil and Climate being apparently unfavorable -

Malabar ...
Collector's Office
Calicut ...
11th July 1855 ...

/ Signed / H. V. Conolly
Collector.

232-233

Order thereon - Ordered to lie over.

To

The Secretary to the
Board of Revenue,
Fort St. George -

234.

Bd. No. 1917

From Mr. W. H. Walker. } Sir,

Revenue Surveyor, Egmore } In reply to your Official Memo of the 9th Instant, I have the honor to state that, in

No. 60
24th October 1853 a letter addressed by me in 1853 to the Assistant

Civil

Fort St George 18th July 1855

Civil Engineer Sub Division I reported the great coat in question to be totally rotten, and unserviceable the consequences of age and Mildew.

The coat was delivered to me from the Clothing Board Office in 1847, and had at that time seen plenty of Service in some European Regiment, and was / I should imagine from its appearance / barely capable of passing muster.

Egmore.... 11th July, 1855 } / Signed / W. H. Walker

Revenue Surveyor.

Bd No 1782.

234-235.

Order thereon

Ordered that a Copy of the foregoing letter be communicated to Captain J. Carpendale, Commanding Sappers and Miners Dowlaisheneram, for his information, with reference to his letter to the Board in the Department of Public Works dated 22nd June 1855.

No 80.

To

G. S. Forbes Esqre
Acting Secretary to the Board of Revenue
Fort St George

236.

Bd No 1967

From the Collector of North Arcot..... } Sir,

With reference to Paras 3 and 4 of my

Fort St George 18th July 1855

progress made by Nursinga Row and Soobba Row, Gomastahs in acquiring Tamil and learning to write English figures.

the subject of the Substitution of the Vernacular languages for Mahratta in which I mentioned that I had requested my Sub and Head Assistant Collectors to ascertain from time to time, and report the progress made by Narasinga Row and Soobba Row, Gomastahs in the Talooks of Arcot and Trivatoor under their respective charges, in acquiring Tamil and in learning to write English figures. I have the honor to submit for the information of the Board, Copies of the Reports received from those Officers on the Subject from which it appears that the progress made by those Gomastahs during the short space of 2½ Months is satisfactory.

North Arcot.... Collector's Cutcherry.... Chittoor 12th July 1855. } / Signed / C. Whittingham

Collector.

Enclosure No 1.

To,

C. Whittingham Esqre
Collector of North Arcot,

Sir,

1. Adverting to your letter No 101 under date the 27th March last, forwarding Extract from a letter addressed by you to the Board of Revenue and requesting me to ascertain from time to time, and report, the progress made by Narasinga Row a Gomastah in the Talook of Arcot, in acquiring Tamil and in learning to write English

11615

Fort St. George 18th July 1855

figures. I have the honor to report to you, that I had directed the Tahsildar of Arcot Talook to order the Gomastah, Nara-singa Row, to learn to write Tamil, as well as English figures within one month, on pain of dismissal from his situation, should he fail to do so. The Tahsildar has also been directed to cause Urzees, accounts, &c. to be drawn up by this individual and to forward them to me from time to time reporting at the same time the progress made by Narasinga Row.

2. The Tahsildar has accordingly transmitted to me some accounts &c. herewith forwarded enclosed, reporting at the same time that this person is using endeavours to improve himself.

North Arcot
Collectors Circuit Cutcherry
Vandivash, 15th June 1855

/ Signed / R. M. Binning
Sub Collector

/ True Copy /
/ Signed / C. Whittingham
Collector.

To,
Enclosure No. 2.
No. 114
C. Whittingham Esqre
Collector of North Arcot

Sir

With reference to your letter of the 27th March last No. 102 and Official Memo. of the 21st Ultimo, No. 223. I have the honor to inform you, that I yesterday examined Sodarow, the Nagadi Goomastah of the Triwellum Talook, in Tamil and in the writing and reading of English figures.

2. Considering

11616

Fort St. George 18th July 1855

Tamil language, for a little more than three Months, as stated by him, I am of opinion, considering his advanced age, that his progress on the whole in Tamil is satisfactory, he is able to converse with some fluency, to write with fair correctness from dictation, can read from the written language an easy hand writing, and can transcribe accounts in that language. His hand writing is plain, but disconnected, and his spelling but tolerably correct.

3. He is sufficiently acquainted with English figures for the transaction of ordinary accounts, though his own figures are but indifferently formed.

4. I have pointed out to him these defects and the necessity of his remedying them in a great measure by the next examination, which I propose should be held about four Months hence.

5. I should have held the present examination earlier, but that I thought it better to give the man at least four months to prepare himself considering his age and constant employments of an official nature.

North Arcot, Collectors Office, On Circuit, Vinjipooram, July 5th 1855.

/ Signed / A. W. Sullivan
Head Assistant Collector

/ True Copy /
/ Signed / C. Whittingham
Collector.

236-237
Order thereon

Ordered to be recorded

To

11617 Fort St. George 16th July 1855

No. 76

To,

G. L. Forbes Esqre.

Acting Secretary to the

Board of Revenue

Fort St. George

238.

Bd's No. 1965.

From the Collector of Cuddapah — Reporting with reference to Board's Proceedings dated 31st May upon the arrears of Revenue at the close of Fy. 1263-

Sir,

Para 1. I have the honor to acknowledge the receipt of the Board's Circular No. 1331 Extract from the proceedings of the Board of Revenue dated the 31st May 1855 calling upon each Collector under their Control to report the nature of the outstanding balances in their respective districts at the end of Fusly 1263, whether Royotwary or Zemindary and requesting them to state what portion is fairly recoverable and what portion should be written off.

2. The outstanding balance in the Zillah of Cuddapah at the termination of Fusly 1263. for royotwary was Rupees 5,993-10-9 or in round number 5,994, of this sum Rupees 3,693-4-7 was ordered to be remitted by Government in Extract from the Minutes of Consultation under date the 6th November 1854 conveyed in a letter from the Secretary to the Board of Revenue dated 14th December 1854, and Rupees 1701-1-10 was recommended by the Collector to the

11618 Fort St. George 16th July 1855

Board of Revenue in his Zamabundy report for Fusly 1263 to be written off the accounts, as irrecoverable and this recommendation was approved of by the Board as appears from para 3 Extract from their proceedings under date the 28th June 1855, making in all Rupees 5394-6-5 thereby leaving a balance of Rupees 599-4-4 of which a sum of Rupees 459-3-3 has been subsequently collected, and the remaining balance will appear to be Rupees 140-1-1, of this sum Rupees 70-7-5 is due upon lands under attachment by Court and Rupees 69-9-8 being the outstanding balance will, it is believed, be collected.

Cuddapah Collector's Office
On Circuit at .....
Poonganoor .....
13th July 1855 .....

/Signed/ H. Murray
Collector.

238-239. Order thereon. Ordered to lie over

No. 89.

To,

G. L. Forbes Esqre.

Acting Secretary to the

Board of Revenue

Fort St. George.

240.

Bd's No. 1970.

From the Collector of Trichinopoly — Para 1.

Sir,

In reply to your Circular

11619

Fort St. George 16th July 1855

No. 1712 of the 9th Instant I have the honor to state that there are no Quarries of Shells suited for the manufacture of Chunam in this Province.

2- All the Chunam used here is from the Lime stone, and no tax whatever is demanded either on Kilns or Lime diggings.

Trichinopoly, ...
Collectors Cutcherry,
14th July, 1855.

/ Signed / I. Bird.
Collector.

240-241.

Order thereon.

Ordered to lie over.

11620

Fort St. George 16th July 1855

Resolved that the following letter be dispatched

To, The Secretary to Government, Revenue Department.

242.

Sir

3d No. 1773.

To the Secretary to Government, Revenue Department.

With reference to Extract Minutes of Consultation dated 21st August 1854, I am directed by the Board of Revenue to submit the accompanying returns from the Collectors of the several districts in this Presidency, supplying the information required by Lt. Hawkes respecting Oils and oleaginous products.

2- It will be observed that the Collectors of Ganjam, South Arcot and Coimbatore,

In forwarding Collectors

1708	From Ganjam	16th	in bons	25th June	1853
1245	" Vizagapatam	4th	in bons	14th May	"
1690	" Do	12th	June in bons	9th July	"
1447	" Rajahmundry	24th	May in bons	5th June	"
1407	" Masulipatam	21st	May in bons	5th July	"
1623	" Guntoor	13th	in bons	18th June	"
461	" Nellore	13th	in bons	19th February	"
1362	" Bellary	4th	in bons	14th June	"
1458	" Cuddapah	25th	May in bons	9th July	"
1217	" Kurnool	3rd	in cons	10th May	"
865	" Chingleput	29th	March in bons	2nd April	"
690	" Salem	9th	March in bons	9th July	"
1364	" North Arcot	21st	in bons	28th May	"
506	" South Arcot	19th	February in bons	5th March	"
552	" Tanjore	23rd	February in bons	5th "	"
4650	" Trichinopoly	6th	in bons	11th December	"
1174	" Madura	1st	in bons	7th May	"
894	" Tinnevelly	28th	March in bons	2nd April	"
632	" Coimbatore	2nd	in bons	8th March	"
1605	" Malabar	15th	in bons	28th June	"
1592	" Canara	6th	in bons	18th June	"
305	" Madras	9th	January in bons	1st February	"

have sent in their reports directed to Lt. Hawkes.-

Revenue Board Office,
Fort St. George,
16th July 1855.

/ Signed / G. S. Forbes Esqre
Acting Secretary.

Official

11621 Fort St George 16th July 1855

243.
Bd's No 1775.

Official Memo.

To the Acting Collector of Madras.

The Acting Secretary to the Board of Revenue has the honor to request that the Acting Collector of Madras will forward to this Office a Copy of the letter from the Special Assistant to the Collector of Madras dated

562 in Con 11th June 1855.

27th February 1855 respecting the revised fiorm of the Demand Collection and Balance Statements.

Revenue Board Office
Fort St George
16th July 1855

/Signed/ G. S. Forbes
Acting Secretary

11622 Fort St George 16th July 1855

244.
Bd's No 1940.

From the Secretary to the Military Board.

Read letter requesting to know whether duplicates of the Military stores forwarded and lost by the "Yaphnatta Paneah" are required

244-245.
Order thereon.

Ordered to be recorded the subject having been already disposed of in the Department of Public Works.

Received the undermentioned Miscellaneous letters and Statements.

246.
Mis. No 1459

From the Sub-collector in Charge of Canara — Informs that the return of Revenue defaulters confined and released is blank for the Quarter ending 30th June 1855.

247.
Mis. No 1461.

From the Collector of Trichinopoly — Stating that the returns of persons tried and confined under Regulation IX of 1822 for June is blank.

11623 Fort St. George 15th July 1855

248.

Mr. No. 1460.

From the Collector of Trichinopoly — Stating that no cases of suspension or removal have occurred in June last —

249.

Mr. No. 1458.

From the Collector of Madura — Register of Petitions referred by the Board for disposal for June last —

Read

11624 Fort St. George 17th July 1855.

250.

Bd. No. 1929

From the Secy to Government

Read the following Papers —

No. 840.

Extract Minutes of Consultation dated 12th July 1855 —

(From Bd. 4th July)

The Government agree in the views stated by the Board on this case. The Board will be pleased to ascertain the wishes of the Yeomiahdar Viz: whether she will transfer the yeomiah to her son on the conditions stated, or will retain it for the term of her natural life —

(Signed) I. D. Bourdillon
Secretary to Government

250-251.

Bd. No. 1798.

Order thereon — Ordered to be communicated with the Board's letter to the Collector of North Arcot, who will ascertain and report the wishes of the yeomiahdar relative to the — transfer of her yeomiah to her son on the terms specified —

11625

Fort St. George 17th July 1855

No. 114.

To

The Secretary to the
Court of wards.
Fort St. George

252.

Bd. No. 4495.

From the Collector of Tanjore

Reporting upon the settlement of the Gundracotah estate for fasly 1263

Sir

Para 1 I have the honor to report on the settlement made in the Gundracotah estate for fasly 1263 A.D. 1853/54

2 The total demand for the year was Rupees 19981 and was below that of the previous year in the small sum of Rupees 249 - of this decrease Rupees 171 was owing to decreased cultivation in putcut Villages, Rupees 35 to the relinquishment of certain land claimed as maniem by the Vettys of certain villages, and Rupees 43 to several trifling causes.

Statement

11626

Fort St. George 17th July 1855.

Statement shewing the demand of Gundracottah estate for fasly 1263.

Item	Item		No. of Villages	Extent of cultivation for fasly 1263	Demand for fasly 1263	Demand for fasly 1262	Decrease
1	2	3	4	5	6	7	8
Land	Tariff Rent		32	2064	13083	13107	24
		Putcut	12	1010	5620	5802	182
			44	3074	18703	18909	206
	Shrotriem		5	132	198	198	.
	Survamaniem		4	200	122	123	1
	Total		53	3406	19023	19230	207
Extra	Moturpha		.		392	397	5
	Farms		.		92	92	.
	Pagady Vcs.		.		174	511	37
	Total				958	1000	42
	Grand total				19981	20230	249

para 6.

3. In my report on the settlement of Fusly 1262. I informed the Court that no Village in the estate remained under Amanie, and the arrangement then formed extended to the year now under report—

4. Of the current demand of Rupees 19981 Rupees 12842 only were collected within the fusly, and up to the end of October the balance had been reduced by only 19 Rupees—

5. The Court will be quite prepared to hear that the Gundracottah estate fared no better than the rest of the Province of Tanjore, and that as it is not in any part under river irrigation, a failure of the north east monsoon must have been followed by a great failure of produce. The estate is in the Cadarumburn Country, the people are all poor living only from crop to crop, and although it might have been possible by a resort to harsh measures, to have collected some portion of the balance, it could have

been done only at entire loss to the people of the means of present subsistence, and of future production, and would consequently have been as ruinous to the estate as to the inhabitants.

6. Of the total balance, the sum of Rupees 146 consists of small items which are irrecoverable made up chiefly, as explained in my last report, of small items added to the demand by the last Polygar and never collected even by him. The collection of the remaining sum of Rupees 6681 I suspended, as soon as I had clear and ocular proof that it could be made only to the lasting detriment of the estate. By the accounts which were received of the state of the different Villages it appeared that Rupees 4632 was the beriz on land waste or wholly unproductive and the remainder on land which although it has

been reaped by the ryots - an affording some small present subsistence - produced no crop from which any proportion of the demand could be collected and in the majority of cases barely sufficient to reimburse the cost of cultivation. I am at all times averse to the system of adding the balances of one year to the demand on account of another and in the present instance there are reasons which lead me to consider that its adoption would be peculiarly impolitic. The Gundracottah estate is as I have said, all in the Cadarumbum Country, the produce of its lands depends upon the falling rain and it is not very often that the ryots have a good harvest - if whenever they are fortunate in this respect, their whole surplus profits are taken to satisfy old balances, they can never extend their cultivation, keep up their agricultural stock, or

make any additions to the comfort of themselves and their families, rebuild their houses, or perform the marriages of their children without incurring debt, and rendering themselves less able to be profitable tenants of the soil, But besides this general remark the last season must be considered, and treated as, exceptional it is not an exaggeration to say that the second crop, which includes about half the dry cultivation yielded nothing whatever and I cannot recommend that the demand on account of it, should be realized from this years produce - I recommend that the whole of the balance be at once and fully remitted, The collection of Rupees 793 was suspended in fusly 1262 on account of the losses sustained by the ryots in the storm of that year, on the understanding that it should be paid with the current demand of fusly 1263 the out turn

of the last year having however been so unfavorable as to render necessary a suspension of a great proportion of its demand, the suspended balance of the previous years, has not of course been demanded, and I now take leave to include its amount also in my recommendation of remission—

7. The total receipts in the year under report amounted to Rupees 13447 which added to the balance of cash in hand according to the last report makes a total of Rupees 22582, from which deducting Rupees 12243 the amount of expences incurred according to the following statement the net balance of cash belonging to the estate is Rupees 10339 making this sum already invested a total credit of Rupees 34339—

Balance of cash 9135
Collection 13447
22582

Invested 24000
Cash 10339
34339

Statement shewing the charges of Gundacottah estate for fasly 1263—

1	2	3 Sanctioned amount after deducting not paid items for Fasly 1263.	4 Not paid	Deduct 5 Payable in future	6 Total	7 Remaining charges	8 Charges calling for sanction	9 Total charges for fasly 1263.
Amount paid for Peshcush		6967	"	778	778	6189	2	6191
Establishment charges		2064	1	218	219	1845	"	1845
Charges for minor	Ordinary	1850	67	149	216	1634	"	1634
	Extra	500	"	"	"	500	"	500
	Schoolmaster	144	38	12	50	94	"	94
Total—		2494	105	161	266	2228	"	2228
Total		11525	106	1157	1263	10262	2	10264
Extra charges	Maramut	"	"	"	"	"	327	327
	Judicial charge	"	"	"	"	"	627	627
	commission	255	"	"	"	255	"	255
	Iyemmar Anniversary	"	"	"	"	"	70	70
	Building Chuttrum at Ponacolum	822	"	122	122	700	"	700
Total		"	"	"	"	"	"	1979
								12243

Fort St. George 17th. July 1855.

8. In the Statement of charges the item of Rupees 327 — for Maramut requires no particular remark, The judicial — charges were heavy, and are I fear likely yet to be so — A suit was brought against the estate by one Moottadyken Chitty for Rupees 2498. as a debt owed by the late Polygar the demand was at first — denied by the Minor's Mother, but afterwards admitted, and this vacillation led the late Collector to decline the responsibility of paying the demand and he referred the claimant to the Court the suit there it was reported by the — Government Vakeel, would be decided in plaintiff's favor, and a Razeenamah was agreed upon between the parties, by which each will bear their own expiences those of the estate amounted to Rupees 794 in

Fort St. George 17th. July 1855.

in the year under report the same party has further and larger — claims which he is now about to bring forward. A further sum of Rupees 333 have been paid for the expences of a special appeal to the Sudr Adawlut against a decree of the Civil Court reversing one by the District Moonsiff, which adjudged the Meerasy, of a certain village to be vested in the Polygar the case is an important one as its decision will affect twenty two other Villages and it was considered right that the judgment of the Sudr Court should be obtained —

Rupees 70 were paid for — ceremonial observances on the Anniversary of the death of a relation of the late Polygar for whose support an annual sum of Rupees 134 was paid during her life time —

Tanjore Vellum 18th November 1854. 252-253.

(Signed) H. Forbes Collector

Order thereon. Ordered to lie over.

H.

11635 Fort St. George 17th July 1855.

No. 89.

To B. Cundliffe Esqre
Secretary to the
Board of Revenue

254.

Bd. No. 1708

From the Acting Collr. of Nellore ——— } Sir

I have the honor to forward herewith Copy of an Official Memorandum No. 12 from the Acting Sub Collector together with the Petition to which it refers, taking at the same time the opportunity of submitting Extract from my supplemental Sub Division Jammabundy Report for F. 1262 not apparently forwarded by the Collector to the Board / exhibiting my own thorough concurrence in the view now taken by Mr. Minchin upon the point in question generally and should the Board feel disposed to acquiesce therein I shall be happy to furnish any such further Report or information as may be deemed requisite—

Nellore District Collector's Office, Tummaanapatam 5th May 1855 } / Signed / I. Ratliff
Acting Collector

11636 Fort St. George 17th July 1855.

Enc. 1
No. 12

Memorandum

The Acting Sub Collector has the honor to return the Petition which accompanied the Acting Collectors' yadast No. 166 6th February 1855 with the following remarks—

1. The Acting Sub Collector is unable under the improper System tolerated in the District to assist the Petitioner.—

2. There are 16 Gortoos of land belonging to the Carnums maniem in the Village, and of this large amount 11 Gortoos and more are enjoyed by Merasseedars who do no duty while the Petitioner an appointed Carnum enjoys only 3/5ths of a Gortoo.—

3. This is manifestly unjust and according to the Spirit of the orders of the Board of Revenue it appears to the Acting Sub Collector that a Shaking maniem should be enjoyed solely by those who perform

perform the duty.-

1. In this District shares in these Maniems are held as private property, inherited, devided between numerous heirs &ca and so long has this Continued, that the Merasedars lay- civil Suits before the Revenue authorities to recover shares these are frequently Mortgaged and except that they are not sold and brought, are looked on universally as — inalienable family prospesions.

5. The Acting Sub collector is glad to have an opportunity to bring these state of things prominently to the notice of the authorities, for it is impossible to espect — that the village Officer will perform their duties uprightly, while drones enjoy what was intended to be their maintenance.

6 The Acting Sub collector would urge the

necessity of bringing back these Maniems to their proper owners the Village Officers- and the best plan to do this at once, would be to resume all the maniems and pay the Village Servants in money as is done in Tanjore.-

Ravoor . . . . .
Sub coll.rs Circuit Cutcherry
21st March 1855. . . .

/Signed/ James Innis Minchin
Acting Sub. collector

No. 15.

To
F. B. Elton Esqre
Sir. collector of Nellore

x x x x x x x x x x x x x x x x

Para 2. I would suggest a revision of the system at present obtaining with reference to the enjoyment of Curnum Service Maniems- They are now shared in like, by those performing the duties, and those not doing so; relatives of every degree appearing to have claims — and in some instances to the "Kalavasem" also this is not I conceive, as it should be- It leaves the

Fort St. George 17th July 1855.

the working Curnum with insufficient legitimate remuneration and unauthorized emoluments of some sort, can alone, apparently furnish the inducement to desire Office and undertake otherwise gratuitous responsibility. The appropriation of the entire Scarnekum Canam of each Village to the parties actually officiating as Curnums, would, I conceive, be not advisable on general grounds, but remove the present manifest temptation to seek improper Sources of Revenue - whilst removing the future indulgence of similar practices, doubly penal.

I would, however, propose as an exception, the continued enjoyment for life of such shares as they may now hold in

Fort St. George 17th July 1855.

Bd. No. 1795
Or Ler thereon.

257-255.

rejoin the District the Board request that this subject may be then brought to his notice with a view to his favoring them with a report upon the alienations referred to after ascertaining if possible to what extent they prevail.—

256.

Bd. No. 1318.

From the Collector of Bellary . . . Submits the further information called in Extract Proceedings dated 3 Instant No 109 regarding the petitioners therein alluded to.—

No 37

To B. Cunliffe Esqre
Secretary to the Board of Revenue

Sir,

In reference to the Extract from the Proceedings of the Board of Revenue of the 3 Instant, No 1090, in which the Board observe that before addressing Government on the subject of the Petitions alluded to in my letter to the Board of the 7th Ultimo, No 22 they will await the result of the further enquiry now being made into certain of Petitioners Complaints and requesting me to furnish an early report of the

Fort St. George 17th July 1855

the same. I have the honor to state that as intimated in my letter of 7th ultimo. I have made enquiry respecting the Merasy rights of Pedda Roodragowd and Somanagowd which they complain they have been deprived of by the Curnum Narsapah - and an order was sent on the 23d ultimo to the Tahsildar of Raidroog of which the following is the purport. —

× Petition Nos 2552 & 2553.

It appeared on enquiry that Somanagowd was a Meerasidar of Gulgul and that he was in Office from 1253 to 1259 fusly - In that year Roodragowd claimed to be put in Office, as he was also a Meerasidar Somanagowd denied that Roodragowd was a Meerasidar, But investigation being made it was proved that Roodragowd had a right to the Office and he agreeing to cultivate some lands that had been left waste, he was put in Office in 1260 fusly and did duty until 1262 fusly, He

Fort St. George 17th July 1855

then failed and absconded to the Mysore country, owing a balance of Revenue of 48 5— leomby and refused to return to his Office but sent the money due, Somangowd was then invited to take Office on the same Conditions that Roodragowd had held Office, but refused and gave a Razeenamah in August 1263 fusly, Curnum Narasapah then came forward and offered to cultivate Roodragowds abandoned lands and the lands of other ryots who had gone away and to hold Roodragowds Enam paying the Jody on it if he was put in Office. The Tahsildar forwarded this proposition to the Hoozoor and on the 27th September 1263, A. D. 1853, Orders were issued for notice to be given by proclamation to Roodragowd to appear

Fort St. George 17th July 1855

appear within eight days or his lands would be given over to Narasapah - which not being answered by Roodragowd, and the season of Cultivation passing away, the lands were given over for cultivation to Narasapah who has since held them and performed the duties - and it does not appear that either Roodragowd or Somanagowd have since expressed any wish to be restored to Office - But that if they now desire to be put in Office they are directed to present themselves at the Summabundy now making. Copy of the above order directed to be given to them on their return.

The Board desire to be informed of the nature of the different charges brought home to the Curnum and the punishment inflicted in each case. 1 Case was a Magisterial case in which it appeared that the Curnum had beat the Complainants some months previous for having Concealed from him as head of Village Police a robbery - for this the Curnum was fined 10 Rupees as mentioned before / see the enclosure which accompanied my endorsement dated 8th March

Fort St. George 17th July 1855

to the Petitions 2551 & 2554 /

1 case was a charge against the Curnum for violently taking possession of by putting his seal on the produce of some ena land of one Adoogoppah Somanagowd to which Narasapah laid claim - For this petty Offence he was fined 5 Rupees. The other cases which called for enquiry and are not finally disposed of but referred to the Talook are. 1 A claim of Timmapah a shop keeper for 18. Rupees alleged to be due for goods supplied. - 1. A charge made by Gulgub Somanagowd that Narasapah had extorted 12 Rupees from a woman on threat of accusing her of adultery. The Complaint was not made by the woman. 1 A claim for Compensation made for straw taken by the Curnum from Somanagowd - which was admitted and agreed to be settled by Punchayet. A request from a Reddy of another Village

11645 Fort St. George 17th July 1855

Village / Mullapoor / to be reinstated in their Meerasy and Office, which their father who was since dead had pelinquished from poverty and inability to perform the duty - To which Narasapah offered no objection - and orders were given to make over the Reddies appanum and Enam to them on their giving proper security.

/ A Complaint from Mullapoor Bheemareddy that the Curnum had taken possession of the property of 2 persons who had died without heirs -

The disposal of the above several Complaints is awaiting the return of the Petitioners from Madras

In reply to para 3 of the Board's orders I have the honor to state that Narasapah is employed in the Public Service as Curnum of Several Villages of which he is Meerasidar and he also holds the office of Reddy in some of these Villages from the inability of the Meerasidars to perform the duties

Bellary District Collectors Office on Circuit at Ramandroog 12th May 1855. } / Signed / C. Pelly Collector

Bd's No. 1780

Order thereon. - The Board request to be informed, whether the cases mentioned in the above letter as pending enquiry have been decided, and if so, in what manner they have been disposed of. -

251-257.

11646 Fort St. George 17th July 1855.

No. 139.

To

B. Cunliffe Esqre.

Secretary to the

Board of Revenue.

Fort St. George.

258.

Bd's No. 1687.

From the Collr. of Chingleput.

Stating that a reduction of the duty levied on firewood at Sreehurricottah is not called for -

Sir,

With reference to the concluding Para of Mr. Smollett's communication of the 17th August and the Orders of Government thereon dated the 10 October 1854, I have the honor to report that I have caused further enquiries to be made into the nature and trade of the Sreehurricottah Jungles.

2 There can be no doubt that of recent years the Jungles in the vicinity of the Coast have gradually receded and that the Cost of carriage of the firewood to the places of export has increased to the extent, as it can roughly estimated, of about Rupees 25 - - on a boat load of 28 Tons. This increase however would seem to have been met in a great measure by cheaper rates of boat hire which are likely to be further diminished when the

Fort St Sulgeorge 17th July 1855.

the works connected with the navigation of the Puleiat Lake and Cochrane's canal are brought to completion. The price of the article from its increased demand has also augmented.

3 The Revenue from the Ss Ringles under Mr. Maclean's manage=ment was Rupees 5,600—0—0. That of the last 5 years is shewn in the margin and it will be observed that during the latter period there has been an increase of Revenue notwithstanding the alleged difficulties under which the Petitioner say they labour. The portion of the above revenue derived from the clas of firewood known as faggots, to which the Petitioners complaint was more particularly directed is also separate=ly shewn but the great variation therein apparent have been more occasioned by the want of water in Cochrane's Canal than by the pressure of the duty which has remained the same during

Fasly 1259	5,252	4	0
" 1260	5784	15	4
" 1261	9571	2	7
" 1262	11,491	2	10
" 1263	5720	8	5

Fasly 1259	2290	10	3
" 1260	1926	14	"
" 1261	2986	"	6
" 1262	4989	1	1
" 1263	1557	9	5

Fort St Sulgeorge 17th July 1855.

during the whole period.

4 The Streetnurricottah Jungle is the property of Government with whom it rests to regulate the duty, that while too high a rent should not diminish the sales, too light a demand should not lead to its rapid destruction.—

5 I have already shewn the grounds which induce me to believe that a reduction of duty is not called for, and I beg to add that since the presentation of this Petition, the revision of the rules for the levy of toll on Cochrane's Canal, has effected a considerable reduction of toll in favor of the firewood merchants as shewn in the margin and especially to the advantage of those trading in Faggots who are better off by 16 Rupees per boat load of 28 tons than they were before.—

Toll under former rules on a boat load of firewood of 28 tons			13 4 6
Do: Do: under present rules			7 " "
Difference			6 4 6
Toll under former rules on a boat load of faggots of 28 tons			23 " "
Do: Do: under present rules			7 " "
Difference			16 " "

Chinglepet District Collectors' Cutcherry, Sydapet 20th June 1855.

Signed C. J. Shubrick
Collector

Fort St. Georg 17th July 1855.

B.C. No. 1790.

Proceedings Submitting letter from the Collector of Chingleput regarding the nature and trade of the Sheeharriettah Jungles, and proposing to request the Coll.r to report what measures are to be adopted to prevent the destruction of the Jungles and to state whether the land cleared is brought under cultivation.—

Read 26th October 1855

258-259.

thereon Resolved that the foregoing letter be submitted for the information of the Right Honorable the Governor in Council with reference to Extract Minutes Consultation dated 10th October 1854.—

2 The Collector states that the Jungles in the vicinity of the coast have gradually receded and that the cost of carriage of the firewood to the places of Export has increased, on a rough estimate, to the extent of about 25 Rupees on a boat load of 28 Tons. On the other hand, the recent revision of the rates of toll on Cochrane's Canal, has, he observes, benefited the whole trade, especially that in Banksword in which the reduction is about 16 Rupees per boat load of 28 Tons. Speedy transit from the improvements in the navigation of the Pulicat Lake and Cochranes Canal, and the augmented price of firewood are also shown to be advantages on the side of the Merchants.—

3 The Sheeharriettah Jungle is the property of Government who levy a tax of one fanam and 50

Fort St. George 17th July 1855.

Fasly	Rupees		
1259	5252	4	-
1260	5154	15	6
1261	9871	2	7
1262	11491	2	0
1263	5720	5	5

of Faggots.—The amount of revenue derived during the past five years from this Jungle is shewn in the Margin. The late acting Collector Mr. Smollett, and the present Collector Mr. Shubrick are opposed to any reduction in the duty now levied on the wood cut, and the Board are inclined to concur in their opinion, the tax acting partially as a check upon the destruction of the Jungles.—

But the Board are led by a perusal of this Correspondence to 4 doubt whether some measure more effectual than that of a tax upon the wood is not necessary to prevent the destruction of these Jungles upon which the supply of the Madras Market appears in a great degree to depend. They have before them the fact that the Jungles are receding and it is to be inferred that the improvement of the inland navigation will hasten this recession.—

Whether the land thus 5 cleared is brought under permanent cultivation or whether it is rendered useless

1651 For.t St.George 17th July 1855.

unless the Board are not aware, and upon this and other points they require information.—

6 Alias upon the firewood certainly tends to retard the process of destruction but not to obviate it, and it is an important question whether a more efficient System can be introduced which shall at the same time permit a suitable supply of wood to reach the market and secure from destruction the source from whence it is derived.—

To restrict the cutting of wood to a certain portion of the jungle each year, the jungle being so divided that after a portion has been worked it shall have time to recover, will probably be found the most effectual plan.—

7 The Board therefore propose to request the Collector of Chingleput to report after due enquiry, what measures he deems it expedient to adopt with the view of preventing the destruction of the Government jungles which it appears from his letter is now in progress, and also to state whether the land cleared from jungle is brought under cultivation or left waste.—

1652 Fort St. George 17th July 1855

No. 148.

To, B. Cunliffe Esqre.
Secretary to the
Board of Revenue
Fort St. George.

260.

Bd. No. 1804

Sir,

From the Collector of Sea Customs Madras

Forwarding for submission to Government Copy of a Letter from Messrs. Parry & Co. soliciting a remission of Penalty Godown Rent on 100 Tons of Pig Iron landed from the Barque "Elizabeth" amounting to Rs. 1382-8 and under the circumstances of the case recommending that a large reduction be permitted and Rs. 120 be levied in lieu thereof.—

23 June 1855

Para 1 I have the honor to forward for submission to Government Copy of a letter from Messrs. Parry and Co. soliciting a remission of Penalty Godown Rent on 100 Tons of Pig Iron landed from the Barque "Elizabeth."—

2. The circumstances are as follows. the "Elizabeth" arrived on the 5th February 1855 and the Iron was landed between that date and 4th May 1855. The Cargo and Ship were seized by the Marshall of the Supreme Court under order from that authority and the goods secured under his custody in the Sea Custom House. On the 5th may last the space in the yard for the placing of Cargo was so limited that I informed the Marshall the space occupied thereby was required for the purposes of

Fort St. George 17th July 1855

of Government and that if the goods were not removed by the 9th of that Month they would be liable to the penalty. godown Rent. This has been paid upon the several consignments not cleared and upon Messrs. Parry and Co. applying to clear the Iron they were informed it also was liable to Godown Rent. On enquiry it was found that the Iron amounted to 100 Tons which at Rs. 2.3 = 4 per Candy per Measure swelled the charge of Godown Rent to Rupees 1387-8-7 One thousand three hundred and eighty two, annas eight and pice seven. I did not deem it expedient to demand from Messrs. Parry and Co. so exorbitant a sum while at the same time on the ground that others similarly situated had been charged Godown Rent, Messrs. Parry and Co. among others for Port dues, and consequent upon Government being obliged to rent premises at a charge of Rupees 120 per Mensem to give cover to the cargoes landing from several Vessels. I informed Messrs. Parry and Co. I had no power to remit the penalty but at their request permitted the Iron to be

Fort St. George 17th July 1855

shipped without any charge of penalty they agreeing to abide by the decision of Government—

3. The Firm of Parry and Co solicit remission on the grounds first that no notice was given to them of an intention to charge Godown Rent—Secondly that the liability to the charge of Godown Rent was overlooked by them and only brought to their Notice when instructions were given to ship the Iron, that there was no intention on their part to occupy any space to the detriment of the public by keeping the Iron in the yard, and lastly that by the Iron being taken possession of by the Admeralty Court their beach Servants were ignorant that it was requisite to take any steps, to prevent it coming under a penalty.—

4. This appears to me to be an accurate statement of the facts so far as Messrs. Parry and Co. are concerned, and they would have been justified further as an extenuating circumstance to have noticed

the

Fort St. George 17th July 1855

of Government and that if the goods were not removed by the 9th of that month they would be liable to the penalty godown Rent. This has been paid upon the several consignments not cleared and upon Messrs. Parry and Co. applying to clear the Iron they were informed it also was liable to Godown Rent. On enquiry it was found that the Iron amounted to 100 Tons which at Rs. 2.5 × 4 per Candy per Measem, swelled the charge of Godown Rent to Rupees 1382-8-7 One thousand three hundred and eighty two, annas eight and pice seven. I did not deem it expedient to demand from Messrs. Parry and Co. so exorbitant a sum while at the same time on the ground that others similarly situated had been charged Godown Rent, Messrs. Parry and Co. among others for Port time, and consequent upon Government being obliged to rent premises at a charge of Rupees 124 per Mensem to give cover to the cargoes landing from several Vessels. I informed Messrs. Parry and Co. I had no power to remit the penalty but at their request permitted the Iron to be

Fort St. George 17th July 1855

shipped without any charge of penalty they agreeing to abide by the decision of Government—

3 The Firm of Parry and Co. solicit remission on the grounds first that no notice was given to them of an intention to charge Godown Rent—Secondly that the liability to the charge of Godown Rent was overlooked by them and only brought to their Notice when instructions were given to ship the Iron, that there was no intention on their part to occupy any space to the detriment of the public by keeping the Iron in the yard, and lastly that by the Iron being taken in possession of by the Admirally Court their Cutch Servants were ignorant that it was requisite to take any steps, to prevent it coming under a penalty.—

4 This appears to me to be an accurate statement of the facts so far as Messrs. Parry and Co. are concerned, and they would have been justified further as an extenuating circumstance to have noticed

the

Fort St. George 17th July 1855

the singular character of the consignment and that unlike Piece Goods and other articles imported for sale- Circumstances were not likely to bring the consignment under their notice which may account for its having been forgotten—

5. I have no hesitation in offering an opinion that there are extenuating circumstances which render it equitable that a large reduction of the penalty should be permitted and that in my judgment all the purposes for which the Rule was framed will be fulfilled by the levy of 120 Rupees being equivalent to five per cent on the value, and I respectfully recommend that I may be permitted to demand this sum in lieu of Rupees 1382—8—7—

6 The highest charge I remember of Godown Rent was that paid by Messrs. Binny and Co. in 1851 and noted in my letter of the 15th June of that year. It is important to refer to it as respects the present discussion,

of

Fort St. George 17th July 1855

of want of room in the Custom House premises, if it were only to prove the utter inefficiency of the accommodation at my disposal. If the state of the yard rendered it at that time imperative to urge on Government the necessity of extension the reasons are now more urgent in as much as we have been driven by sheer necessity and on my personal responsibility to occupy premises in which to stow Goods or run the risk of having a claim for a lack of Rupees or more being made against Government for damage to goods exposed to the weather, for they would inevitably be destroyed at this season unless protected—

Sea Custom House, Madras
30th June, 1855.

(Signed) W. E. Underwood
Collector of Sea Customs

No. 1

To, The Collector of Sea Customs

Sir, We have the honor to acknowledge your letter of the 21st Instant declining

Fort St. George 17th July 1855.

declining to remit the claim for the Godown Rent on 100 Tons of Iron landed from the "Elizabeth" from Glasgow. This Godown Rent we find on enquiry at the Custom House is levied at the rate of Rupees 2-5-4 per Candy per Mensem, and being calculated for 1 Month and 10 days amounts in the whole to the sum of Rupees 1382-8-7

We beg leave for your information to state the circumstances under which this very heavy penalty has been incurred—

The Iron was imported by the East Indian Iron Company in the "Elizabeth" which Vessel on her arrival here on 5th February was immediately seized together with her Cargo by the Admiralty Court, Pending the Proceeding in Court which have been terminated in her sale by Auction under a decree, the Cargo was landed by the Marshall and kept in his custody for some Months. He placed it in the Custom House, and it was released

Fort St. George 17th July 1855

by him to the owner under special arrangements with the Oriental Bank, the party proceeding against it—

We do not find that any notice has ever been given to us of an intention to commence a charge of Godown rent—

It being our intention to ship the Iron to Port Novo, Orders were given to that effect by us to our Beach servants, but there has been hitherto no opportunity of Shipment, meantime the possible liability to Godown rent has been quite overlooked by us, or we would have taken immediate steps to remove it from the Custom House

We believe that you will admit that by keeping it in the Custom House premises we derived no advantage, and that we could not have deliberately intended to occupy any space there to the detriment of the Public. By moving the Iron on to the Beach at a very trifling expense

11659 Fort St. George 17th July 1855

expense which in fact would have been
none as it must eventually be incurred
we could have avoided this penalty
But unfortunately it escaped our
attention to do so and the consignment being
put out of the regular course of business
by the seizure and detention by the
admiralty court, our beach Servants were
ignorant that there was any step neces-
-sary to be taken with it or that we were
incurring penalties - The penalty Godowns
rent now demanded, is about one fourth
the whole value of the Iron, and is
a most severe one considering all the
circumstances of the case.

We therefore venture to solicit
a reconsideration of the matter at
your hands, and should you feel
precluded from giving us any relief,
that you will be good enough to forward
this letter to Government with your
recommendation in our favor, and we
request that you will be good enough to
pass the Iron on our guarantee pending
a reference should such be necessary.

Madras, June 23rd 1855

(Signed) Parry and Co

(True Copy)
(Signed) H.C. Underwood
Collector Sea Customs

11660 Fort St. George 17th July 1855.

260-261.

B.P. 1789.

Proceedings thereon Resolved that the foreg-
-ing letter and its accompaniment
be submitted for the orders
of the Right Honorable the
Governor in Council.

2 Under the circumstances
stated by the Collector of Sea
Customs the Board concurs with
him in opinion that it will suffice, if
in the present instance 5 per Cent
be charged on the value of the
iron landed from the Barque
"Elizabeth" and left inclosed
at the Custom House. and they
accordingly recommend that
he be authorized to restrict
his

1661. Fort St. George 17 July 1855

his demand to this amount.

3 The orders of Govern-
ment of 5th July 1855 sanc-
tioning the measures propo-
sed for increasing the ac-
commodation at the
Sea Custom House were
forwarded to the Collector
on the 7th idem.—

1662 Fort St. George 17th July 1855.

No. 139

To

B. Cunliffe Esqre
Secretary to the
Board of Revenue.
Fort St. George.

262.

B. No. 1941.
From the Acting Coll.r of Ganjam — 2 1

Sir,

I have the honor to reply to your letter of the 21st Ultimo on the subject of the introduction of printing presses into Country districts. I have no doubt whatsoever on the subject.— After the clear exposition of its utility by Mr. Bourdillon the measure requires no advocacy on my part. I look on the diffusion through the district of the Knowledge of the views and Orders of Government on all matters of importance as the surest way of checking the illicit practices of native Officials, and of attaching the body of the people still more firmly to our rule and to do this thoroly a press is necessary with English, Telooguo and Oreeyu type.—

Submitting his opinion respecting the introduction of a press in his district and reporting that he has received an autograph press and sends specimens direct off from it.

2 There is no private press in this district, and I have had to apply to the Director of Public instruction for permission to print off a new Edition of Khond works at Cuttack at a Cost of about Rupees 750. a large part of this and the money

Fort St. George 17 July 1855

money to be paid for printing the regulations for the summons and Cangees would be saved to Government were there a press with Telougo, Oreya and English type.—

3 I have only just received the antigraphic press from Madras and am not yet able to report on it tho' I hope to be able to put in specimens of its working in telougo and English. In the preparation of Orders and Circulars to native Officials I expect great advantage and saving of labour from it, but it is hardly equal to the task of striking off large impressions for public information, and after reading the proceedings forwarded with your letter, it seems to me that the press is by far the more desirable of the two for a large Office such as this is which combines the two fold duties of the Court and Cutcherry; but a press would entail an increased Establishment, and as there are no printers nearer than Cuttack or Vizagapatam, they would probably require high salaries to induce them to come up here, I have got a man to work the antigraphic one

Enclosure 2.

Fort St. George 17 July 1855.

one at 10 Rupees a month. He is rated as a peon and I pay him the difference. I hope soon to have a Moochie able to work the press as it is very simple; but not I think equal to all the wants of the district. Had I known of the probability of getting a press, I should certainly have asked for one.—

4 I have stated above that I do not think a press up here could be worked without an increased Establishment, I beg to explain that the work that has to be got thro' is very great particularly in the English Department, where besides the regular correspondence Copies of letters to your Board have to go to the Commissioner, and I have the greatest difficulty in keeping up the work, letters being often delayed for want of hands to Copy them. I have too constant complaints of over-work from the Telougoo Department both at the Coozoor and the Talooks, and it is only by employing men from the agency Establishment that the Revenue work, at Head Quarters is got through and I hardly know what reduction can be made, my attention having been called to the Subject by the Commissioner to whom I had to point out that we wanted

Fort St George 17 July 1855.

wanted a Gomastah in the Chicacole treasury, where there is none, and where it is especially objectionable to employ Volunteer Labor.—

5 The English Record Keeper here Mr R.A. Sims will undertake to superintend the working of the Press. and I am sure will give satisfaction: he is a hard working steady man; but it could not be expected that he should do this for nothing, the pay of his Office was formerly in his fathers time 100 Rupees, it was then reduced to 70 Rupees and is now only 60. since the last reduction he has had to take charge of the agency English records, and thus much additional labor has been thrown on him without any Extra Salary. if therefore he is entrusted with the charge of the Press. I think it would be but fair to increase his salary say 20 Rupees, he is an old Servant of upwards of 28 years Service.—

The

Fort St George 17 July 1855.

6 The Cost of the Press the stone of which measure 16½ by 10¼ inches. with an extra supply of ink, paper &c. has been Rupees 143 15 9. including freight and Carriage to this place, to this is to be added the Cost of a Stand and Cover, bowls for water &c. about Rupees 20. I annex a Memorandum of the articles supplied

Ganjam District,
Collectors Office,
Chatterpore.
3 July 1855.

I Signed W. Knox
Acting Collector

List

1 Press Complete.
1 Ink Stone
3 Water or Ays Stones
2 Snake. Stones
2 Pumice Stone pieces.
1 Pallet Knife
1 Wetting cloth
1 Roller.

Bottles

11887

Fort St George 17 July 1855.

4 Bottles transfer ink
2 Ditto Printing Do
2 Tin boxes Do
2 Bottles Varnish
1 Ditto preparation
1 Ditto Gum arabic Solution
3 pieces of Sponge
17 Soft sheets
8 Pasteboards
6 Quires small Sized do transfer paper
73 Sheets large Do
1 Dozn Steel pens
1 Paper of Instructions

Signed W. Knox
Acting Collector

The

11888

Fort St George 17 July 1855.

B. No. 1794.

Proceedings thereon. (262-263)

The Acting Collector is requested to ascertain and inform the Board of the probable charge for a suitable Establishment for a Printing Press in his District. They also wish to know where Dorey's type can best be procured and what its cost is likely to be.—

2 The Board presume the Lithographic Press was furnished to the Acting Collector through the Commissioner.—

No. 83.

To

B. Cunliffe Esqre
Secretary to the
Board of Revenue
Fort St. George.—

(264.)

B. No. 1864.
From the Collector of Tanjore
Reporting upon petition No. 884 of 1855.

Sir

In an endorsement on petition No. 884 of 1855, received by me to day I am directed to make a report on the petitioners complaint that I granted large remissions to the ryots of the Gundracottah Estate in the Settlement for fusly 1263.—

2 The petitioners statement is perfectly true, and I am not aware that I can give the Board more information upon

Fort St George 17 July 1855.

upon the subject of it. than is to be found in the 5th & 6th paragraphs of my former report to the Court of Wards of the 18th of November last.

3 I am certain that the sum the Collection of which I suspended could not have been realized last year from the produce of the land, and it is my opinion that there is no more futile source of oppression to the people, and of vexation to the public servants, than keeping old balances standing against the ryots. I suspended the demand because I declined it could not be realized from what the land had produced, and I recommend its relinquishment because I was of opinion that its retention in account would probably lead to payments on the part of the ryots without benefit to the funds of the Estate, acting in both cases, to the best of my judgment, for the permanent good of the owner.

4 Petitioners statement that it has never been the custom to grant remissions in Gundaracottah is most probably true, but I am not [illegible]

Fort St George 17 July 1855.

admit that the poligar system of administration is the model I should follow. I know that at present the Rajahs accounts shew balances against the Merasidars of His Highness' Villages of more than seventy years standing, and that the executive officers of the Board would agree as readily to strike off the Current years demand, as to permit a fraction of these old balances, but a more enlightened & liberal, and, I may add, politic system, is followed in the Government Villages, and according to that System I have acted in dealing with the Gundaracottah Estate.—

The demand however 5 has been suspended only and not remitted, and the matter is in the Board's hands.

6 The petition I received from you is returned.—

Tanjore
Kodecurray 3 July 1855.

(Signed) A. Forbes
Collector

B Cent. 1799.
264-265.

Proceedings thereon Ordered that the following Endorsement

11671 Fort St. George 17th July 1855.

Endorsement be passed on Petition No 884 of 1855.—

"The Board have referred to the Collector on the subject and they are satisfied that the interests of the Minor are duly cared for by that Office, and that the permissions recommended by him are necessary and politic."—

256.

B. & R. No. 1915.

No. 455.

From J. Goldingham Esqre. Commissioner for the Northern Circars

Official Memorandum.

The Commissioner has the honor to forwarde a Bill for Rupees 43—7— to be disbursed as follows.

To Mr. C. Burton a moiety of his salary for June — 30 — "

Mr. R. A. Lyons — 13—7— "

which latter Sum under the explanation contained in the Memorandum of the Secretary to the Board of Revenue Mr. Lyons appears to be entitled to as batta for travelling from Madras to Vizagapatam.—

+ dated 4th Ultimo

Commissioners Office Vizagapatam 4th July 1855.

Signed J. Goldingham Commissioner

256-267 Order thereon

Ordered to lee on the Record

11672 Fort St. George 17th July 1855.

No. 74.

To

B. Cunliffe Esqre.

Secretary to the

Board of Revenue.

268.

B. No. 1897.

From the Collector of Coimbatore

States with reference to the Board's Circular No. 1256 that the Tahsildars have been directed to use careful attention in the preparation of the approaching census.—

Sir,

I have the honor to acknowledge the receipt of Extract from the Proceedings of the Board of Revenue (Circular) No. 1256. 14th May 1855. and to state for their information that the Tahsildars have been enjoined to use special care in the preparation of the approaching censuses.—

2 It is always difficult to obtain a very accurate census. The more ignorant of the Natives are averse to give correct information on this point from a superstitious idea that such will work to their prejudice, and I cannot therefore assert with confidence that the last census is free from inaccuracies; but they are not such as greatly to affect the integrity of the account, which may be taken as near an approximation to truth, as possible; and I believe the inaccuracies would be less than 7 or 8 per Cent upon the average.

3 The same remark applies to Cattle also, but every effort will be

11671 Fort St. George 17th July 1855.

Endorsement be passed on Petitions Nos. 884 of 1855.—

"The Board have referred to the Collector on the subject and they are satisfied that the interests of the Minor are duly cared for by that Officer, and that the permissions recommended by him are necessary and politic."—

266.

B. & F. No. 1915.

No. 455.

Official Memorandum.

From J. Goldingham Esqre. Commissioner for the Northern Circars

The Commissioner has the honor to forward a Bill for Rupees 43—7—0 to be disbursed as follows.

To Mr. C. Burton a moiety of his salary for June — 30—0—

Mr. R. A. Lyons — 13—7—0

which latter Sum under the explanation contained in the Memorandum of the Secretary to the Board of Revenue Mr. Lyons appears to be entitled to as batta for travelling from Madras to Vizagapatam.—

+ dated 4th Ultimo

Commissioner's Office Vizagapatam 4th July 1855.

Signed J. Goldingham Commissioner

266-267. Order thereon

Ordered to be recorded.

11672 Fort St. George 17th July 1855.

No. 74.

To

B. Cunliffe Esqre.

Secretary to the

Board of Revenue.

268.

B. No. 1897.

From the Collector of Coimbatore

States with reference to the Board's Circular No. 1256 that the Tahsildars have been directed to use careful attention in the preparation of the approaching census.—

Sir,

I have the honor to acknowledge the receipt of Extract from the Proceedings of the Board of Revenue (Circular) No. 1256. 14th May 1855. and to state for their information that the Tahsildars have been enjoined to use special care in the preparation of the approaching census.—

2 It is always difficult to obtain a very accurate census. The more ignorant of the Natives are averse to give correct information on this point from a superstitious idea that such will work to their prejudice, and I cannot therefore expect with confidence that the last census is free from inaccuracies; but they are not such as greatly to affect the integrity of the account, which may be taken as near an approximation to truth, as possible; and I believe the inaccuracies would be less than 7 or 8 per cent upon the average.

3 The same remark applies to Cattle also, but every effort will be

1871 Fort St. George 17th July 1855.

Endorsement be passed on Petition No 884 of 1855.—

"The Board have referred to the Collector on the Subject and they are satisfied that the interests of the Minor are duly cared for by that Officer, and that the permissions recommended by him are necessary and politic."—

No. 455.

Official Memorandum.

The Commissioner has the honor to forward a Bill for Rupees 43—7—0 to be disbursed as follows.

To Mr. C. Burton a moiety of his salary for June — 30—0—0
Mr. R. A. Lyons — 13—7—0

which latter Sum under the explanation contained in the Memorandum of the Secretary to the Board of Revenue Mr. Lyons appears to be entitled to as batta for travelling from Madras to Vizagapatam.—

Commissioners Office
Vizagapatam
4th July 1855.

Signed J. Goldingham
Commissioner

Ordered to be recorded

266 B. of R. No. 1915.
From J. Goldingham Esqre. Commissioner for the Northern Circars
266-267
Order thereon

1872 Fort St. George 17th July 1855.

No. 74.

To
B. Cunliffe Esqre.
Secretary to the
Board of Revenue.

268.
B. of R. No. 1897.
From the Collector of Coimbatore
States with reference to the Board's Circular No. 1256 that the Tahsildars have been directed to use careful attention in the preparation of the approaching census.—

Sir,
I have the honor to acknowledge the receipt of Extract from the Proceedings of the Board of Revenue (Circular) No. 1256. 11th May 1855. and to state for their information that the Tahsildars have been enjoined to use special care in the preparation of the approaching censuses.—

2 It is always difficult to obtain a very accurate census. The more ignorant of the Natives are averse to give correct information on this point from a superstitious idea that such will work to their prejudice, and I cannot therefore expect with confidence that the last census is free from inaccuracies; but they are not such as greatly to affect the integrity of the account, which may be taken as near an approximation to truth, as possible; and I believe the inaccuracies would be less than 7 or 8 per Cent upon the average.

3 The same remark applies to Cattle also, but every effort will be

1673 Fort St. George 17th July 1855.

be used to render the ensuing account as correct as possible. I have also requested for some further information which I think may be of use. the different castes in each Village, and how many of the population can read and write.—

Coimbatore, 4th July 1855. / Signed E. B. Thomas. Collector.

B/ No. 1793.

Proceedings thereon. The additional information which the Collector is endeavouring to obtain will be very acceptable, but he is requested to adhere to the prescribed forms furnishing these additions separately.—

268-269

270.

To The Secretary to the Board of Revenue. Fort St. George.

B/ No. 1850.

From the Collector of Chingleput

Sir, I have the honor to request you will return the accounts of the Salt pans of Chunnambut forwarded with my letters of the 8th and 17th March last as they are required for reference in the preparation of the Extra Revenue Statements.

Chingleput District Collectors Cutcherry. Sydapet. 5th July 1853. / Signed C. J. Shubrick Collector

Order

1674 Fort St. George 17th July 1855.

B/ No. 1796.

Order thereon.

270-271.

Ordered that the accounts of the Salt Pans of Chunnambut which accompanied the letters of the Collector of Chingleput dated 8 and 17th March 1855 be returned as requested by him.

Sent 26 March/55 Rec'd 28 May "

272

No. 118.

To G. S. Forbes. Esqre. Acting Secretary to the Board of Revenue Fort St. George.

B/ No. 1982.

From the Collector of South Arcot

Sir, I have the honor to acknowledge the Board's Circular No. 1540 dated 18th Ultimo calling for information regarding certain items of Inoticipha tax and to state that there are only two instances in this District in which parties are made to pay to Government for sifting the ashes from the furnaces of goldsmiths.—

2 The two persons so taxed reside at Porto Novo and pay respectively 7 Rupees per annum but there is nothing in the records to show why they alone have been subjected to this impost. It is probable that the parties consider that the

States in reply to Board's Circular No. 1540 dated 18th Ultimo that there are only two instances in which parties are made to pay to Government for sifting the ashes from the furnaces of goldsmiths and names certain items of Inoticipha which he thinks may be abandoned

Fort St. George 17th July 1855.

the payment of the tax confers upon them a necessary right to sift the ashes from the furnaces.

3 The following Items of Malversation may also with propriety I think be abandoned as falling heavily on labour and on the poorest class of people.—

I A tax imposed upon persons who sift the dust and litter thrown outside of houses in search of any articles of Value they can find. This tax is but of trifling amount as it in Fasly 1263 only yielded Rupees 1 8 0—

II A tax levied on the furnaces of persons engaged in manufacturing country iron. This tax is rated in an arbitrary manner, and is of a vexatious nature as the persons who have to pay it are very poor. It yielded a revenue in Fasly 1263 of Rupees 886—12—11.

III A tax paid by three manufacturers of looms at the rate of 1 Rupees each. This is not a general tax and there seems no reason why these three persons should only be made to pay supposing

Fort St. George 17th July 1855.

is the impost was unobjectionable, Similar to this is the tax with which washermen, Carpenters Iron smiths, Shoemakers Basketmakers & Barbers and Sawyers are charged. It is only partially applied as I find that those who paid it last year fall far below the real number of such persons in the District. The total sum realized in Fasly 1263 amounted to Rupees 67 7 9.—

IV A tax termed Tulloy: kut payable by a very poor class of people who gain a livelihood by bringing loads of Common cloths and of other trifling articles of daily consumption for sale at the different markets, either by themselves or by other parties for whom they carry them to the spot. The sum of Rupees 3705—11—10.

uses

Fort St. George 17th July 1855.

was realized under this
Head in Fusly 1263.—

4 There are also other items
of Malabar tax which should
I think be abolished but they
do not seem to come exactly within the scope
of the Board's present
Instructions.—

5 I have taken the foregoing particulars from the account of my Office but if the Government is pleased to direct the discontinuance of any, or of all of the items, I should Consider it my duty carefully to enquire into each in order to make sure that they are altogether of the nature of those taxes, which it would seem to be the wish of the Board to recommend for immediate abolition.—

South Arcot,
Collectors Cutcherry
Cuddalore
13th July 1855.

Signed S. Hall
Collector

Order thereon (272-273.) Ordered to lie over.

Resolved

Fort St. George 17th July 1855

Resolved that the following letters be dispatched

(274.)

Bd. No. 1791

To the Secretary to Government

Submitting Statement of Salt wastage in the Several Districts of Fusly 1263 Recommending that Sanction may be granted for writing it off and that 10 instead of 5 per Cent be allowed for wastage in Canara

To

The Secretary to
Government

Sir

I am directed by the Board of Revenue to request that you will Submit for the orders of the Right Honorable the Governor in Council the accompanying Statement exhibiting the Wastage of Salt which occurred in the Several Manufacturing Districts under the Madras Presidency during Fusly 1263

2. It will be observed that the value of the Wastage at the prime Cost to Government is Rs. 1878-2-9 while that at the monopoly price is Rupees 150406-11-4

3. Under the explanation contained in the Column of remarks now transmitted the Board recommend that Sanction be granted for writing off the Wastage of Salt amounting to Indian Maunds 1,70,845-7-3/4 which bears a percentage of 4 3/8 on the quantity shown in Column 8, and is a trifle below the proportion of last year Fusly 1262 in 4 7/8 Per Cent wastage

4. A letter from the Collector of Canara accompanies the Statement pointing out that from experiments made by him the present allowance of 5 per Cent for wastage at the place of manufacture is shewn to be insufficient and recommending its increase to 10 per Cent

5 As the Result of these experiments is sufficiently Conclusive the Board would recommend the adoption in future of this alteration in the rate allowed for Wastage

/Signed/ G. L. Forbes
Acting Secretary

Revenue Bd. Office
Fort St. George
17th July 1855

Statement

11679 | 2nd George

No. 1 Statement &c. in Fusly 1263

17th July 1855

Names of the	Quantity on which wastage occurred		Wastage: Amount of wastage	Prime Cost of the Salt wasted or the price which it Cost Government	Amount of Salt wasted at the selling price	Per Centage between Columns 8 and 9	Remarks
	1	8	9	10	11	12	13
	Ms. Mds.	S	Ms. Mds.	Rs. A P	Rs. A P	Ms. Mds.	
1 Ganjam	31,81,69	11	54,65	17 2 72	11 2 54,65	6 9	1 2/16 Trifling
2 Vizagapatam	179,619	19½	3834	31/4 191	11 10 3834	12 6	2 2/16 Do.
3 Rajahmundry	3,62,554	20	8695	" 403	9 9 8695	" "	2 11/16 Do.
4 Masulipatam	8,27,87	20	4402	20 114	9 5 4402	8 "	5 5/16 The wastage was found on remeasurement of Salt in Pundrace and in Sunnageedoor
5 Guntoor	144,269	16	315	" 26	5 3 315	" "	1/16 Trifling
6 Chinglepat	18,1491	12	9193	8 1892	10 4 9193	3 2	5 2/16 This wastage has arisen from the heavy fall of Rain in March 1853
7 Madura	135,600	"	4910	16 429	10 7 4910	6 5	3 9/16 This wastage is inconsiderable
8 Nellore	5,64,377	28	29950	30 3301	13 10 16108	10 5	5 5/16 This wastage is attributed to the Loss sustained in the Storms of November 1851 & Oct. 1852 and to the Salt Sold in Fusly 1263 having been old Salt
9 Southern Divn.	2,32,307	16	13717	28/4			5 14/16 This wastage being within the rates fixed Requires no remark
	48,000	"	2976	28 1695	4 10 11144	11 5	6 4/16
10 Tanjore	229533	36	5717	4 476	6 9 5717	1 7	2 8/16 Trifling
11 Tinnivelly	18,1050	16	2221	20 185	2 " 2221	8 "	1 4/16 Do.
	4,12,453	27½	15059	27/4			3 10/16 Wastage on Salt Sales
	378393	27	37953	27			10 Do. Cleared for transportation
12 Canara	4,66,506	12	17700	" 8201	6 11 72273	5 8	3 13/16 Do. on the delivery into the Sworab Depots
	4560	"	1560				100 Loss by Shipwreck
	12,58,913	36½	72273	14/4			5 12/16
13 Malabar	86581	5	5734	35 1408	6 1 5095	12 8	6 10/16 The wastage chiefly occurred in the Salt Depots at Pundikaud Cotapollam Paulghaut and Madoor but no explanation has been given of the Cause
14 Madras	138893	8	1416	36 184	6 " 1029	4 9	1 Trifling
	4,08,9848	31	167848	19¾ 18784	2 9 150406	11 4	4 3/16
			170845	7¾			

Revenue Board Office
Fort St. George
17th July 1855

/Signed/ G. S. Forbes
Acting Secretary

Transmitted Government

11680 Fort St. George 17th July 1855

To

The Collector of
Chingleput

275.

Sir

Pt. No. 1787
To the Collector of
Cuddapah

In transmitting the enclosed petition
No. 2086 of 1855 I am desired by the Board of
Revenue to request that you will submit the
information called for in their letter of the
18th January last at your earliest convenience.

Revenue Bd. Office
Fort St. George
17th July 1855

/Signed/ G. L. Forbes
Acting Secretary

To

The Collector of
Chingleput

276

Sir

Bd. No. 1792
To the Collector of
Chingleput

I am directed by the Board of
Revenue to request that you will expedite the
despatch of your reply to their Proceedings of
12th March 1855 respecting the establishment
of new villages in the vicinity of Railway
Stations

2 The Board trust that no further
delay will occur as they are unable to submit
to Government the replies from the other
districts

11681 Fort St. George 17th July 1855

districts until the receipt of yours.

Revenue Bd. Office
Fort St. George
17th July 1855

/Signed/ G. L. Forbes
Acting Secretary

To

The Collector of
Tinnevelly

277.

Sir

Pt. No. 1800
To The Collector of
Tinnevelly

With reference to your Endorse-
ment on Petitions 28 and 1215 of 1854 Nos. 121 and 130
on your file I am directed to enquire whether the
assessment on Petitioners lands is higher than in
the neighbouring villages - if so, to what esctent.
The Board observe that Petitioners assertions
on these points though declared by the native
Officers to be incapable of proof are substan-
tially correct - The classification and Survey
are evidently nominal and an average assessment
exists without distinction of Soil &c. The rest
of your endorsement is satisfactory.

2. The Board desire me to request
an early reply

Revenue Bd. Office
Fort St. George
17th July 1855

/Signed/ G. L. Forbes
Acting Secretary
From

Fort St. George 17th July 1855

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The Collector of
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275.

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Fort St. George 17th July 1855

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Revenue Bd. Office
Fort St. George
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The Board desire me to request
2.

an early reply

Revenue Bd. Office
Fort St. George
17th July 1855---

/Signed/ G. L. Forbes
Acting Secretary

From

11682

Fort St. George 17th July 1855

Bd. No. 1857

From the Deputy Secretary to Government

278

Read Memorandum forwarding copies of Report by the Calcutta Board of Revenue on the administration of the Salt Department of the Revenue of Bengal for 1853/54 and one Copy of No. XII of the Bombay Government Records.

Ordered to be recorded

278-279.

Order thereon

280.

Bd. No. 1924

From the Collector of Sea Customs

Read letter forwarding Indent on the Principal Commissary of Ordnance for 2 wheel Barrows and 2 Shovels and Requesting to obtain the Sanction of the Board

Ordered that the original Indent which accompanied the above letter be passed and forwarded to the Secretary to the Military Board

280-281.

Order thereon

282.

Bd. No. 1479

From the Collector of Tinnivelly

Reviewed the undermentioned Miscellaneous Returns

283

Bd. No. 1469

From the Collector of Tinnivelly

List of letters addressed to the Board of Revenue and remaining unanswered to 30th June 1855

284

Bd. No. 1472

From the Collector of Rajahmundry

List of letters received from the Board of Revenue and Remaining unanswered to 30th June 1855

285.

Bd. No. 1471

From the Collector of Sanjore

Statement of the Value of Gold and Silver Bullion and Specie imported from 1st to 30th June 1855

286.

Bd. No. 1466

From the Acting Collector of Canara

Statement of Salt in Store for exportation to Calcutta on Government Indents and on Private Trader

Returns of Officers under Reg IX of 1822 are blank for June 1855

287

Bd. No. 1467

From the Collector of Malabar

Demand Collection and Balance Statement for June 1855

288.

Bd. No. 1468

From the Collector of Malabar

Bazar Prices of Grain for June 1855

11683

Fort St. George 18th July 1855

No. 815

289.

Bd. No. 1928

From the Secretary to Government

Extract from the Minutes of Consultation, in the Military Department, dated 12th July 1855.

Read the following papers.

No. 180

Memorandum.

The Deputy Quarter Mr. General of the Army has the honor to request the Military Secretary to Government will do him the favor to communicate the result of the further inquiry, ordered by Government in Resolution of Government. Military Department dated 27th May 1852 No. 1275 on Extract Minutes of Consultation in the Revenue Department dated 25th May 1852 No. 471 on the subject of land the property of Her Highness the Bebee at Cannanore in the Cantonment of Cannanore. The case referred to Government on the 10th April 1851 by this Department, being dependent on it and undisposed of.

Quarter Mr. General's Office;
Fort St. George - - -
28th June 1855 - - - -

/Signed/ F. H. Scott
Deputy Qr. Mr. General

Communicated

Fort St. George 18th July 1855.

Communicated to the Board of Revenue with a request that they will furnish without loss of time the further information promised in para 2 of their proceedings of the 5th April 1852; or if the Suit has not yet been finally decided, that they will report its present stage.-

/Signed/ J. D. Bourdillon
Secretary to Government

289-290.

B. No. 1802

Order thereon,

Ordered that the following papers be communicated to the Collector of Malabar, who will furnish the information called for by Government.-

To

Fort St. George 18th July 1855.

No. 113

To

B. Cunliffe Esqre
Secretary to the
Board of Revenue
Fort St. George

Sir

291.

B. No. 1793
From the Collector of Madura -

Transmits a detailed report on the present state of the Ramnad Zemindary as required by the Board's letter of the 12th April 1855.

1 On receipt of your letter of the 12th April No. 862 requiring a detailed report on the State of Ramnad Zemindar upon the Zemindar for explanations on some points which were tardily afforded, and then in an unsatisfactory manner. Though the accounts furnished, however, are little trustworthy and are designed to exhibit as favorable a picture as possible, they shew sufficient to convict the Zemindar, or rather her brother of gross mis = = management.-

2 From the Statement of many Ryots I was led to suppose that no = = Puttahs were regularly granted according to Law. The reply given is that from the prevalence of the System of a division

of

of crops, the Jummabundy is made very late / when is not stated / and the Puttahs afterwards sent to the Ameenahs for distribution. A deloyet deputed by me to receive the amounts was informed by the Ramnad Cutcherry Gomastahs, that the Jummabundy accounts for Fusly 1261 were not yet completed, and what have been furnished to me are inventions; and this Statement accords with the general assertion of complainants that they have received no Puttahs. I have explained over and over again to the Ryots that they have the remedy in their own hands, by merely declining to pay without a Puttah, suffering a distraint and then appealing; but their ignorance leads them instead to make vague and general Complaints, legally intangible and containing as much falsehood as truth, and they thus fail to obtain the

the legal redress of their grievance.

3 On the other hands many Ryots seem to resist not unjust, demands only but all demands whatever. The Balances due to the Zemindar from Fusly 1253 to 1263, both inclusive, amount to 4,87,616 — 3 — 2 irrespectively of a further sum of 34,779 — " — " accruing on Items long disputed. Like the Ryots, the Zemindar makes her complaints in a manner which precludes a regular enquiry; she avoids distraint and asks for proclamations against tumultuous assemblies and outrage. I note the yearly Balance in the margin. The Board will observe that these arrears are independent of assignments to be adjusted, and will agree with me in thinking this great amount strong evidence that the present administration of the

Fusly		
1253	22,570 - 9 - 7	
1256	49,318 - 1 - 10	
1257	45,801 - 14 - 1	
1258	34,564 - 7 - 7	
1259	47,274 - 6 - 3	
1260	45,535 - 2 - 7	
1261	50,133 - 9 - 8	
1262	91,772 - 1 - 8	
1263	1,00,645 - 13 - 11	
	4,87,616 - 3 - 2	

the Estate is conducive neither to the interests of the incapacitated proprietress nor her Ryots.-

4 Another item of neglect and one which I have already often brought to notice, is a failure to repair the sources of irrigation- This is not only a matter of notoriety, and a subject of constant complaint, but myself and assistants when on Circuits were made aware of it from actual inspection.- It is also clearly demonstrated by the accounts now furnished by the Zemindar. These shew a total maximum expenditure, including sums spent on roads, for 10 years from Fusly

Fusly 1255 to march 1264 of 33,891. which little if at all exceeds the outlay in Sheragungah of a single year- The average of 12 years from Fusly 1225 to 1236 when the Zemindary was under Government management was 21,286- The inference is unavoidable that the Estate must be deteriorating. It is a constant complaint of the Ryots that Munjah Teerwah is demanded for land which they cannot cultivate with Wet Crops for want of water, and there can be no doubt that their assertion is in many instances quite true.-

5 Another evil of great magnitude is the irregular payment of the Salaries of the Revenue and other Servants- The Zemindars Manager confesses that out of an amount due from January to April 1855- 700 Rupees only had been paid- and

and that by assignments of grain- leaving 29,028 Rupees still due- Whether any thing is owing for periods antecedent to January he does not inform me- I suspect a good deal, for his Servants constantly apply to me for appointments of considerably less emolument under Government- It is currently reported that my request for information was the signal for a large amount of assign- ments in reduction of the previous arrear.-

6 It cannot be expected that Revenue Officers irregularly paid will abstain from defranding either their employers or the Ryots; and if the report, universally believed, that the appointments are sold, be true, and the frequency of Change in Amildars goes far to prove it so; the Servants must live by plunder-

The

7 The Zemindars brother and — Manager is further charged with injuring the Estate by granting Villages on low and permanent Cowle but of this, I have no proof- The grant of such Cowles or Rent is admitted but if the Zemindars accounts be correct, they are advantageous compared with previous receipts-

8 The above constitute the chief points of mismanagement and are in my opinion of sufficient magnitude to render it desirable that the administration of this large and populous tract should pass from the hands in which it is placed at present to that of the Officers of Government, if sufficient assistance can be granted for the purpose. The labour which will be entailed on the European Officer by taking charge of so great a Zemindary, with large outstanding balances and in general disorder will

will be very considerable, and quite beyond the power of the present strength of the covenanted Establishment to undertake - It will be remembered that Shevagungah is already on our hands -

9 Should it be determined to assume the Management, it must be taken in the first instance by Government not by the Court of Wards as there is an arrear of Peishcush to the amount of ₹ 91030 Rupees on account of kists upto the end of last month - This may be still further increased by the June kist due on the 30th amounting to 26904 Rupees - The Zemindar may however finde means to pay the whole & it is desirable therefore that the order of the Board shoulde provide for both Contingencies Viz: a state of arrear and a state of management without arrear. -

Madura
27th June 1855

(Signed) R. D. Parker
Collector

List

List of ameens dismissed and reemployed by the Manager of Ramnad from Fusly 1255 to 1263.-

	Ameens dismissed and not reemployed-		Ameens dismissed but reemployed --
1	Dorasawmy Iyen	1st	Venkadabady Iyen
2	Soondrum Iyen	2	Vokramapandiah Pillay
3	Soobraya Iyen	3	Chokalingum Pillay
4	Apparoo Pillay	4	Saumien
5	Navaj Beg	5	Noor Mahomede Rowten
6	Ganabady Pillay	6	Cauder Mayadeen
7	Sungravaulavunda Pillay	7	Moothiah Pillay
8	Ramanada Pillay	8	Magadaiyen
9	Ramadawmy Iyen		
10	Sede Sultan Alabdeen Saib		
11	Sede moordeen Saib		
12	Rengungar		
13	Ramachendra Row		
14	Moottoovanom Pillay		
15	Iyahkunnoo Pillay		

Madura
27th June 1855

(Signed) R. D. Parker
Collector

To

Fort St. George 18th July 1855.

To

R. Cunliffe Esqre
Secretary to the
Board of Revenue
Fort St. George

292.

Bd. No. 1853
From the Collector
of Madura

Sir

With reference to my letter of the 27th Ultimo No. 113 I have the honor to state that since it was written, the Ramnad Zemindar has given a Hoondee at 30 days sight, and amounting to 70,000 Rupees and also paid to the Treasury this day in Cash 15000 Rupees leaving a Balance outstanding against the Estate of 32,984 Rupees which his Vakeel promises to pay within the present Month.-

Madura,
2d July 1853.

I have &c
/ Signed / R. D. Parker
Collector

Fort St. George 18th July 1855

Bd. No. 1809
Proceedings thereon

Submitting a letter from the Collector of Madura and recommending that an Extra Sub Collector be appointed to manage the affairs of the Ramnad Zemindary the cost of the arrangement being defrayed from the proceeds of the Estate

In Cons 2d July 55

291. 293.

In Cons 12th april 1853

The Collector briefly alluded to the disorganized state of this Zemindary when making his annual report dated 2d March last on the estates under the management of the Court of Wards and suggested that "as the Zemindar is a very sickly woman and the Government would appear to have the best claim to succeed her" the estate should be taken under the Court of Wards as soon as an extra Sub Collector or a special Assistant could be appointed for its management. On the 7th April the Collector reported the serious illness of the Zemindar and stated that in the event of her decease he proposed taking temporary charge of the estate according to the instructions which he had received on a former similar occasion. Under date the 12th April the Board expressed its approval of this course and instructed the Collector to make an early detailed report of the state of the Zemindary with reference to his previous recommendation that it should be taken immediately under the Court of Wards in order that the Board might judge of the propriety of that measure in the event of the Zemindar recovering from her illness.-

* From Board to Collector 10th March 1849.

Mr

2 Mr. Parker now submits the required information and shows that from gross mismanagement the Zemindary is in a state approaching anarchy - The annual settlements are not regularly made - Puttahs are not given to the Ryots - the irrigation works have been left unrepaired and the Zemindary servants receiving no pay, live by extortion and fraud as a consequence of this mismanagement some talooks with-held their Kists altogether, and the Zemindar had to apply to the Collector to issue proclamations against tumultuous assemblies and outrage, while numerous complaints were received from the Ryots - Mr Parker states that the balance due to the Zemindar since July 1853 amount to Rupees 4,87,616 and at the date of his first letter a large arrear of Peshcush had accumulated but much of this has been since liquidated and the Collector appears to expect that the remainder will be also soon discharged. —

	Rs
Current arrears	91,030
add June Kist	26,904
	1,17,934
Deduct payments as per Collectors letter of 29th July	85,000
Remainder	32,934

3 The Mismanagement under which the estate suffers renders it desirable in Mr Parker's opinion, that it should be taken from its present management and placed under the

Officers of Government and he advocates this measure both for the sake of the people and of the Government to whom the estate will probably hereafter escheat - He therefore requests authority for bringing it under the charge of the Court of Wards in the event of its not being necessary to attach it for arrears of revenue but points out that in the weak state of his covenanted establishment and with the Shevagungah Zemindary already on his hands he will not be able to manage this Estate unless the services of an extra Sub Collector or special Assistant be given him for the purpose -

4 The Board concur with the Collector that the magnitude of the interests at stake render a new System of management necessary and in the present state of the family they see no other course but placing the estate under the Court of Wards - But it is manifest that the Collector has not now the means of superintending this large estate with heavy balances outstanding and in general disorder and as such a charge requires an Officer of experience the Board resolve to lay the papers before Government with a recommendation that an extra Sub Collector may be appointed for this duty the cost of the

Peshcush Rs 3,31,565-8-..

arrangement

arrangement to be defrayed from the proceeds of the estate.

5 The present proprietor Rance Purvathie Vurdhana Natcheyar who by ill health as well as by sex is incapacitated for the management of the Estate was placed in possession of it under the orders of Government dated 18th June 1846. Her husband Ramasawmy Satoopaty the former Zemindar left two Daughters both of whom died in their minority after which she was recognised as the rightful heir and placed in possession - In the event of her decease several claims are likely to be advanced to the estate - She notified in 1847 having adopted a son though this adoption has not been x admitted by Government and among other claims which have already been brought to notice it is stated that her husbands daughter Doray Rajah Nachear the late minor Zemindar also adopted a son but it appears unnecessary now to enter into family details which are rendered more intricate by the frequency of adopting, and the Board will limit themselves to observing that in the Collectors opinion the Government appear to have the best claim to the estate on the death of the present incumbent.—

In Cons 22d June 1846

x Extract Minutes of Cons 13th July 47 In Cons 27th Dc.—

To

No 43

To

B. Cunliffe Esqre
Secretary to the
Board of Revenue
Fort St. George

(294.)

Bc. No 1938

From the Coll.r of Sir
Rajahmundry

I have the honor to inform you that a Sloop called "Sreramooloo" belonging to Moopperesetty Hanumnah and Polla Venkatareddy Joint owners cleared from Coringa in the month of February last having on board 4,200 Maunds of Salt for Moulmein on account of private trade but the prices at that place having then been found unfavorable the vessel returned to Coringa arriving at that port on the 17th April last.—

2 To allow of the Vessel under=going repair the cargo was landed peons being appointed to watch the same and prevent any of the Salt being clandestinely disposed of, the owners now request permission to re-export the Same Salt to Calcutta on private trade desiring repayment of Rupees 210 the difference in excess between Moulmein and Calcutta exporta=tion rates respectively Rupees 20x and R. 15 per hundred Maunds.—

x Vide Extract from the Proceedings of the Board of Revenue dated 11th January 1855

3 I have considerable doubts as to the propriety of complying with such a request and

arrangement to be defrayed from the proceeds of the estate.

5 The present proprietor Panee Purvathie Vurdhana Natcheyar who by ill health as well as by sex is incapacitated for the management of the Estate was placed in possession of it under the orders of Government dated 16th June 1846. Her husband Ramasawmy Satoopaty the former Zemindar left two Daughters both of whom died in their minority after which she was recognised as the rightful heir and placed in possession. In the event of her decease several claims are likely to be advanced to the estate. She notified in 1847 having adopted a son though this adoption has not been x admitted by Government and among other claims which have already been brought to notice it is stated that her husbands daughter Doray Rajah Nachear the late minor Zemindar also adopted a son but it appears unnecessary now to enter into family details which are rendered more intricate by the frequency of adopting, and the Board will limit themselves to observing that in the Collectors opinion the Government appear to have the best claim to the estate on the death of the present incumbent.

In Cons 22d June 1846

x Extract Minutes of Cons 13th July 47 In Cons 27th Do.

To

No 43

To

D. Cunliffe Esqre
Secretary to the
Board of Revenue
Fort St. George

(294.)

Sir

Bd No 1938
From the Coll.r of Rajahmundry

I have the honor to inform you that a Sloop called "Sreeramooloo" belonging to Moopperesetty Hanumnah and Polla Venkatareddy Joint owners cleared from Coringa in the month of February last having on board 4,200 Maunds of Salt for Moulmein on account of private trade but the prices at that place having then been found unfavorable the vessel returned to Coringa arriving at that port on the 17th April last.—

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x Vide Extract from the Proceedings of the Board of Revenue dated 11th January 1855

3 I have considerable doubts as to the propriety of complying with such a request and

11700

Fort St George 18th July 1855

and therefore submit it for the instructions of the Board

Rajahmundry District
Collectors Office
Cocanada 6th July 1855

/ Signed / A Purvis
Collector

Bs No 1807
Proceedings thereon

294-295.

There can be no objection to the Sale referred to in the above letter being re-exported to Calcutta - but the Board of Revenue are of opinion that the Collector should not entertain the claim preferred to a refund of a portion of the price paid for the article on its original purchase from Government.

No 75

To
I D Sim Esqre
Sub Secretary in charge of the Board of Revenue
Fort St George

296.

Bs No 1962

From the Collr of Cuddapah

Sir,

With reference to the circular letter from the Secretary to the Board of Revenue under date the 30th April last No 1849 I have the honor to forward herewith copy of an Advertisement received from the Sub Collector of Cuddapah for the sale of Puttah lands belonging to two individuals Talook Peon Esoff-Khan and Village Peon Hafsim for arrears of revenue for Fusly 1264 and request that the Board will sanction the disposal of the same by public sale on the date specified in the advertisement -

Cuddapah Collrs Office
On Circuit at Poonganoor
12th July 1855

/ Signed / M. Murray
Collector

Advertisement

11701

Fort St George 18th July 1855

Advertisement.

It is hereby notified that the undermentioned lands have been attached in satisfaction of arrears of Land Revenue due by the holders, and that unless those arrears, and further arrears which may accrue thereon, be paid into the Collectors Office on or before the 12th August next, the said lands will be sold by public sale on the premises on the 13th August next.

1175	Poya	3	15	13	10	49 14
1178	Pruddoo	12	5	7	85	
		15	20	55	8 10	79 14

/ Signed / A Maddersburn
Sub Collector

True Copy
/ Signed / Mc. Murray
Collector &c

Cuddapah Sub Collectors Office
Cumbum, 18th June, 1855

11702 Fort St. Geort 18th July 1855

Bd. No. 1803

Proceedings thereon (296-297.)

The Board of Revenue authorize the sale for arrears of Revenue of the lands alluded to in the foregoing letter and direct the publication in their Office of the Advertisement forwarded by the Collector the Date of sale being altered to Thursday the 23d August 1855, Mr. Murray will be pleased to make a corresponding correction in the advertisement published in the District.

(298.)

No. 163

To

G. S. Forbes Esqre

Bd. No. 1942

From the Collector of Chingleput }

Sir

Acting Secretary to the Board of Revenue

I have the honor to acknowledge receipt of Extract from the Boards Proceedings dated the 10th Instant No. 1726 and request you will do me the favor of obtaining the Boards permission to expunge Para 4 therefrom especially the concluding words as relating to matters which had been already considered and finally settled by Government and the difficulty I was under at the time in finding substitutes for the dismissed Moonshies in consequence of the amount of Salary they were respectively drawing and my being obliged when subsequently filling up their appointments to appoint parties who from their previous training were scarcely qualified to fill them and whom I was unwilling the Joint Magistrate should be supplied with in the first instance.

Chingleput District
Collectors Cutcherry
Sydapet 12th July 1855 } /Signed/ C. J. Shubrick
Collector.

Bd. No. 1806

Proceedings thereon (298-299.)

The Board of Revenue have carefully reconsidered the para of their Proceedings of 10th July 1855 which the Collector is desirous of having expunged and they see no reason to withdraw what they have stated therein they regret therefore that they cannot comply with Mr. Shubrick's request.

11703 Fort St. George. 18th July 1855

No. 86.

To. G. S. Forbes Esqre
Acting Secretary to the
Board of Revenue.
Fort St. George.

(300.)

Bd. No. 1953.

From the Collr. of Tiruchinopoly }

Sir,

Para 1. I do myself the honor to transmit the prescribed Advertisements for the Sale of certain lands of this District the property of Ryots for the Satisfaction of arrears of Revenue due for Fusles 1262, 1263 and 1264. and I solicit your Boards authority for the sale on the day specified.

2 The arrear for the year 1262 and 1263 amounting in the aggregate to Rupees 1965-14-2. is due by one of the most wealthy landed proprietors of the Province, who gave me a written agreement or Mochelka in august 1853 to pay the demand by two equal instalments before the close of the Month of September of that year. He failed to do so, and has ever since put off the demand with useless pleas and subterfuges.

Rs. 33-6-4

3 The balance for the Fusly 1264 is due by a Ryot of the Soorcoa Calok who holds puttah to the amount of Rupees 125-15-5. and contumaciously withholds the demand now due and has gone into the Rajah Zemindars territory.

4 Both the parties now proceeded against, have been duly served with the notice required by Section IV of Regulation XXVII of 1802.

Tiruchinopoly
Collectors Office
12th July 1855 } /Signed/ J. Bird
Collector.

JK

11704

Fort St George 18th July 1855

No 1

Advertisement

1 It is hereby notified that the undermentioned lands have been attached in Satisfaction of arrears of Land Revenue due by the holder, and that unless those arrears, and further arrears up to the day of sale with interest charges of management and other charges lawfully incurred, shall be previously paid the said lands will be sold by public auction at the Village of Mungalum in the Taluk of Tonnore on the 25th day of August next. The sale will commence at 10 O'Clock and the lands will be Knocked down to the highest bidder without reserve.

2 The amount payable on the lands for the current Fusly exclusive of the arrear is Rupees 53-6-4 as shown in detail in the Statement at foot.

3 Purchasers will be required to deposit 15 per cent of the purchase money at the time of sale, and where the remainder of the purchase money shall not be paid within 30 days from the day of sale the money so deposited shall be liable to forfeiture.

4 When such deposit shall not be made nor the remaining purchase money paid up the lands shall be resold at the expense and risk of the first purchaser.

5 Purchasers having made the necessary deposit shall be placed in immediate profession. But parties deeming themselves aggrieved by the sale shall be at liberty to appeal to the Collector within 30 days from the day of sale, and the purchase shall be conditional on the final order on such appeal.

Statement of the Lands to be sold.

Defaulter's name	Description of the lands: Taluk	Village	Whether Mungalu Poonjalu &c.	Fields: No.	Name	Extent	Assessment	amount exclusive of arrears payable for current Fusly
1	2	3	4	5	6	7 Cawt.-Gr.-as	8 Rs a c	9 Rs a c
Vencatachellum Iyen	Tonnore	Mungalum	Garden land	90	"	3-25-"	14 9 10	53 6 4

Trichinopoly Collector's Office- 12th July 1855

/Signed/ J. Bird
Collector

Advertisement

11705

Fort St George 18th July 1855

No 2

Advertisement

1. It is hereby notified that the undermentioned lands have been attached on

		1 Mugamoory											
		2		Do		2	42	5	29	14	4	..	..
		3		Do		1	11	13	13	2	10	..	..
		4		Do		..	80	8	9	15	..	..	..
		5		Do		11	85	9	133	8	6	..	..
		6		Do		1	38	3	14	12	8	..	..
Lutchmeenarain Vettiatty en	Kunjah	7		Do		1	37	13	14	12	7	..	..
		8		Do		1	34	5	14	6	7	..	..
		9		Do		1	55	8	16	10	9	..	..
		10	Maroothandy	cuttay		8	78	9	108	6	6	..	..
		11	Ghadavanjee	cuttay		..	88	5	9	9	4	..	..
		12	Thundulchey	cuttay		6	8	..	67	4	7	..	..
		13	Taroo Koo Sundumchey			2	57	14	27	..	7	..	..
		14	Do			1	28	10	15	13	10	..	..
Sungamaran		15	Ghadavunjee	cuttay		..	83	7	6	14	7	..	..
		16	Do			7	58	8	84	13	4	..	..
		17	Do			3	87	12	33	8	3	..	..
		18	Coc Koochey	cuttay		6	12	5	66	9	4	..	..
						61	29	14	685	6	8	1262	1,454
Coomara munga Sem	Kunjah	1	Uttychey	cuttay		10	63	11	130	..	1	1262	360
		1	Manoocawny	cuttay		3	34	..	34	14	..	..	..
Poyapoottoor	Kunjah	2		Do		1	25	4	14	3	3	..	..
		3		Do		1	66	13	18	14	9	..	..
						6	26	1	68	..	..	1262	122
Eloorgoot	Kunjah	1	Alamalo	cuttay		2	..	..	13	3	0	1263	13
Poyamoory	Kunjah	1	Pudooga	cuttay		1	12	8	22	4	3	1263	15
						81	32	2	918	14	0	..	1,965
Total	5	..	..									* For Fusly 1262	1,937
												For Fusly 1263	28

Tuticorin Collectors Office 12th July 1855

(Signed) J. Bird
Collector.

Under

11706 Fort St George 18th July 1855

300-301.

Bd No 1805

Resolution thereon. Under the circum-
stances represented in the forego-
ing letter, the Board of Revenue
authorize the sale, for arrears
of revenue, of the lands of
the Ryots alluded to, and direct
the publication in their office,
of the advertisements forwarded
by the Collector - Saturday the 25th of
august next being fixed for the day
of sale.

11707 Fort St George 18th July 1855.

No 119

To

G. S. Forbes Esqre

Acting Secretary to the
Board of Revenue
Fort St George

302.

Bd No 1963

From the Collector of South Arcot

Sir,

I have the honor to submit
an advertisement in the prescribed form for
the sale of lands belonging to certain Defaulters
in the Talook of Villapooram against whom there is a Demand
of Rs 1837-10-5 for the expired Fuly 1264 and to request
the Boards early sanction for the sale of a
sufficient quantity of land to cover the
amount outstanding against them severally.

South Arcot
Collectors Cutcherry
Cuddalore
19th July 1855

(Signed) A Hall
Collector

Advertisement

					Kunde	11	"	3 — $3\frac{3}{8}$	34	11	16		
18 Verkaufe			Hr.		Kunde	34	"	7 — 11	81	3	2	25	10 3
19 Mehl an Fabrikanten			Hr.		Bauer	3	"	4 — 9	15	14	10	33	" "
					Kunde	6	"	3 — $4\frac{3}{4}$	35	7	9		
20 Getraide			Hr.		Bauer	6	"	7 — $11\frac{3}{8}$	31	10	4	32	14 10
21 Mehl			Hr.		Bauer	9	"	5 — $7\frac{3}{4}$	20	11	3	49	1 11
					Kunde	5	"	1 — 8	15	13	6		

11.108 Fort St George 18th July 1855

Advertisement

1 It is hereby notified that the undermentioned lands have been attached in satisfaction of arrears of Land Revenue due by the holders and that unless these arrears and further arrears up to the day of sale with Interest charges of management and other charges lawfully incurred shall be previously paid the said lands will be sold by public Auction at the Villages mentioned below in the Talook of Villapooram on the 23d day of August next. The sale will commence at 11 Oclock and the lands will be Knocked down to the highest bidder without reserve

2 The Amount payable on the lands for the past fusly exclusive of the arrear is 1837 Rs 10 A 5 P as therein in detail in the Statement at foot.

3 Purchasers will be required to deposit 15 per Cent of the purchase Money at the time of sale and the remainder of the purchase Money shall not be paid within 30 days from the date of sale the Money so deposited

10	Chinnatha Goaunden	Do	Do	Nunjah	6	"	1	12½	21	2	5	7	13 "
11	Lutchmana Gownden	Do	Tocanampacum	Poonjah	4	"	2	12	7	5	7	17	1 5
				Nunjah	4	"	1	4¼	14	3	11		
12	Annay Gownden	Do	Do	Poonjah	14	"	8	10¾	27	7	8	26	14 1
13	Sooba Reddy	Do	Do	Poonjah	8	"	3	5¾	15	10	5	34	6 1
				Nunjah	3	"	"	15	9	5	10		
14	Moorooga Pillay	Do	Do	Poonjah	1	"	"	12	2	3	"	2	8 4
15	Pooroosholamareddy	Do	Ottay	Poonjah	6	"	8	5	17	15	8	60	14 7
				Nunjah	3	"	4	11¼	37	3	88		
16	Seetaramreddy	Do	Moatrambatt	Nunjah	4	"	2	7	25	12	"	36	12 10
17	Sinna Ramalingreddy	Do	Rambacum	Poonjah	6	"	4	3¾	19	12	8	31	5 3
				Nunjah	11	"	3	3⅝	34	11	18		
18	Veerareddy	Do	Do	Nunjah	34	"	7	11	81	3	2	25	10 3
19	Moothookistnareddy	Do	Do	Poonjah	5	"	4	9	15	14	10	33	" "
				Nunjah	6	"	3	5¾	35	7	9		
20	Kasavareddy	Do	Do	Poonjah	6	"	7	11⅜	31	10	4	32	14 10
21	Moothooramreddy Moothoolingareddy Veerareddy	Do	Do	Poonjah	9	"	5	7¾	20	11	5	49	1 11
				Nunjah	5	"	1	8	15	13	6		

11709 Fort St. George 18th July 1855

22 M. Sabathy Syen	Do.	Pancum	Poonjah	3	"	3	"	41	7	6	44	10	11
23 Moothoorum Naik	Do.	Do.	Nunjah	11	"	2	10 3/4	26	9	"	41	"	"
2 Paria Moothoo Narainareddy	Do.	Do.	Nunjah	5	"	5	14 1/4	65	12	6	49	"	"
25 Moothoo Narainareddy	Do.	Do.	Poonjah	6	"	2	5	16	14	8	30	14	"
26 Vencataram Naik	Do.	Do.	Nunjah	13	"	2	13/2	31	6	"	30	4	2
27 Sevelinga Moodely	Do.	Villapooram	Poonjah	3	"	2	8 3/4	6	13	6			
			Nunjah	5	"	1	13/2	12	14	7	45	11	3
28 Pungasawmy Moodelly	Do.	Do.	Poonjah	7	"	4	3/2	11	14	6			
			Nunjah	2	"	2	13 3/4	20	3	13	33	"	5
29 Aroonachella Moodely Veerasamy Moodelly alias Shummooga Moodelly	Do.	Do.	Nunjah	22	"	7	6 1/2	62	15	3	40	8	8
30 Teroomal Naik	Do.	Seeroovally Coopum	Nunjah	21	"	6	10 1/4	60	6	10	61	"	"
31 Comarasawmy Gownden	Do.	Do.	Poonjah	13	"	7	4 1/4	21	15	5			
			Nunjah	3	"	1	12 1/4	16	5	13	47	13	3
32 Pungapah Naik	Do.	Do.	Poonjah	11	"	11	11/2	35	12	7	50	8	"
33 Kistna Reddy	Do.	Sornawoor	Poonjah	5	"	5	10 1/4	20	11	"	43	"	"
34 Moothoo Narain Reddy	Do.	Do.	Nunjah	13	"	8	12 1/2	57	3	10	54	1	"
35 Chinna Reddy	Do.	Do.	Nunjah	10	"	5	5 1/4	38	3	5	52	12	"
36 Ramalinga Reddy	Do.	Do.	Poonjah	2	"	3	14 3/4	16	14	8	33	2	"
37 V. Naraimsawmy Naik	Do.	Madalapatt	Poonjah	21	"	25	6	77	12	2	115	1	4
38 Govinda Pillay	Do.	Do.	Poonjah	11	"	7	4 1/2	16	6	"	36	11	9
39 China Punga Reddy	Do.	Narianoor	Nunjah	14	"	5	10 1/2	44	7	11	42	3	11
40 Moothoo Naraina Reddy	Do.	Heslingacoopum	Poonjah	10	"	7	13 1/4	26	7	9	42	12	3
41 Narainnora	Do.	Chinna Papa Samoodrum	Poonjah	3	"	2	1	7	11	11			
			Nunjah	3	"	2	13/2	12	3	4	40	11	2
											1837	10	5

Signed A. Hall

Collector

Bd. No. 1804
302-303
Proceedings thereon

The Board of Revenue authorize the sale for arrears of revenue of the lands alluded to in the foregoing letter and direct the publication in their Office of the advertisement forwarded by the Collector Tuesday the 21st August next being fixed for the day of sale.—

Resolved that the following letter be despatched.—

304.

Bd. No. 1808
To the Chief Secry to Government

To

The Chief Secretary to
Government

Sir

I am directed by the Board of Revenue to forward for transmission to the Honorable the Court of Directors the Broken Set of the Proceedings of the Commissioner in the Northern Circars for the Month of March 1855.—

Revenue Board Office
Fort St. George 18th July 1855

/Signed/ G. S. Forbes
Acting Secretary

305.

Bd. No. 1811
To the Coll.r of Salem

To

The Collector of
Salem

Sir

I am directed to forward to you for delivery the accompanying Petition, regarding the resumption of the Nekarapatty Agraharum with an endorsement upholding that measure.—

The

2 The Board have had under their consideration the course pursued in the Salem District in cases of this kind and it appears to them not unfrequently to involve serious injustice when as in the above instance the whole body of Share holders suffer for the default of some of their number—

3 While the Subdivision of such grants may be objectionable, the Board think that the fair course would be to allow the Shareholders who have paid their own portion of the Quit Rent to redeem the share of the Defaulters and be then placed in possession of the rights & interests of the latter. It would be necessary to give the defaulters notice that unless their arrears be paid up by a certain day the other share holders will be allowed the option of doing so, and the rule would of course be prospective, and be strictly limited to points when the tenure by shares had been recognized by Government although the Quit Rent may have been assessed on the whole estate.

4. The Board would be glad of your opinion on this question and request that

You

Fort St. George 18th July 1855

you will at the same time state the number and value of estates to which the rule if ultimately determined on would apply.—

Revenue Board Office
Fort St. George, }
18th July, 1855 } Signed G. S. Forbes
Acting Secretary

My No. 1473
306. From the Actg Coll. of Madras. Read letter requesting to be supplied with 1000 Salt Rowannahs.—

306-307. Order thereon Ordered to be supplied accordingly

Received the undermentioned Miscellaneous letters and Statements.—

308 My No. 1476
From the Collector of Masulipatam. Reporting that no Import or Export of Gold and Silver Bullion and specie has taken place during May last.—

309 My No. 1478
From the Collector of South Arcot. Register of Petitions referred by the Board of Revenue for disposal for the month of June last

310. My No. 1478
From the Acting Coll. of Madras. Stating that Statement I has been sent with extra sources of Revenue report for Fusly 1263.

311. My No. 1474
From the Collector of Sea Customs Madras } Comparative Statement of Collections of Ordinary Revenue in Fusles 1263 and 1264.—

Fort St. George 19th July 1855.

312.

B. No. 1961
From the Chief Secy to Government.
Stating that the rule regarding the grant of Pensions subject to a confirmation after 12 months is unnecessary and modifying the rules accordingly.—

Read the following Papers.
No. 175.

Extract from the Minutes of Consultation, Public Department, dated 2nd July, 1855.

The Right Honorable the Governor in Council having had under consideration the existing rule, by which all Pensions except those for "Good Service," are granted, subject to future confirmation on the report of a Medical Committee after twelve months, during which interval periodical inspections are to be made by the Zillah Surgeon, and being of opinion that the invariable enforcement of this rule is neither necessary, nor desirable, but that it is on the contrary productive in many cases of inconvenience to the Public Service and of hardship to the individual, resolves in modification thereof to direct that the following course be in future pursued in submitting to Government applications for Pensions under the Rules stated 15th May 1851.—

2. All applications for Pensions under

under the above rules, must, as at present be accompanied by a Medical certificate.

3. The Medical Officer will therein express his opinion whether material improvement is likely to result from relaxation from duty, and judicious treatment during a period of twelve months or whether the applicant is evidently either physically or mentally, permanently disqualified for further active employ.

4 In all doubtful cases the Pension will, as at present, be granted subject to future confirmation, but where no reasonable expectation of improvement can be entertained as, in cases of old age, failing sight, paralysis, or the like, and the permanency of the disqualifying cause is beyond a doubt, the Pension will be granted unconditionally, and authority given for filling up the vacated appointment.

5. Ordered to be published in the Official Gazette for general information and to be communicated to all Heads of Offices who will be guided by the foregoing instructions, in submitting future applications for Pensions under

under the general rules.

(True Extract)

(Signed) T. Pycroft
Chief Secretary

To The President & Members
of the Board of Revenue.

312-313.
Order thereon. Ordered to be recorded.

B. No. 1907
From the Secretary to Government.
Adopting the measures recommended by the Board regarding the assessment of the lands on the Pulney Hills desiring to consider the rents fixed in Rupees annas and Pice instead of fanams stating that the additional establishment will be applied for, on receipt of an application in the prescribed form & refer to the Director of Public instruction the consideration of the Schools treated of.
314.

No. 839

Extract from the Minutes of Consultation, in the Revenue Department, under date the 12th July 1855.

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

(Here enter 11th June 1855 No. 1493)

Para 1 In the above Proceedings the Board of Revenue report on those points relating to the proposed assessment of the lands on the Pulney Hills which remained undecided at the previous consideration of the subject as noticed in Extract Minutes of Consultation 30th June 1854.

2. For the reasons given by the Sub Collector, the Collector of Madura now proposes, and the Board support the proposition, that the Garden tax on the higher range of the Hills should be continued and should be fixed at the rate of 4½ fanams per gooly instead of 6 fanams, the rate previously recommended.

3. In regard to Plantain gardens, the Collector proposes in lieu of the special tax of 10 fanams per gooly to tax existing gardens as Poonjah Vazt. 3 fanams the gooly, but all future such gardens involving a clearing of forest at 15 fanams the gooly. The Board however suggest in consideration of the special object in view, that the rate first proposed of 10 fanams the gooly should be retained for

Fort St. George, 19th July 1853.

for existing Plantain cultivation and 15 fanams fixed on all future clearings made for this purpose. Cardamoms, they say, might be charged as Poonjah. The loss of Revenue by the measures proposed, the Board Estimate at Rupees 1,300 per annum.

4 The Government see nothing to object to in the measures recommended, and they direct that the rates suggested by the Board be adopted. They would however wish it to be considered whether the rates cannot be fixed in Rupees, annas and Pice instead of in fanams.

P. 486

5 The reasons given for the expence of the additional Establishment required for the Pulney Hills appear to the Government to be sufficient, and they will address the Government of India on the subject on receiving from the Board of Revenue an application in the prescribed form as called for in para 6 of Extract Minutes of Consultation 30th June 1854.

P. 7. 8

6 The Government resolve to refer the consideration of the subject of the schools treated of in these Paragraphs to the Director of Public Instruction.

/ A true Extract /

To The President and Members
of the
Board of Revenue.

/ Signed / I. D. Bourdillon
Secretary to Government.

Bd. No. 1820.

Order thereon. Ordered to be communicated with the Board's Proceedings, to the Collector of Madura for his information and guidance.

314-315.

2 Mr. Parker's attention is requested to Para 4 of the orders of Government and he will submit the Tabular Statement called for in para 5.

Fort St. George, 19th July 1853.

No. 93.

To, B. Cunliffe Esqre
Secretary to the
Board of Revenue.

316.

Bd. No. 1352.

From the Acting Collr of Nellore ..... Sir, Fort St. George.

I have the honor to submit herewith replies seriatim to the several paras of your letter No. 1013 under date 26th Ultimo.

Explains the circumstances under which he was forced to make the changes in the places of the Village Servants alluded to in the Board's letter No. 1013 of the 26th Ultimo.

× 25th June 1840
21st November 1853

2. I had with reference to marginally noted circular Orders considered the Office of Village Moonsiff to be Hereditary unless under special exceptional circumstances. The claims of this Boy do not appear to have been asserted or consequently considered when Nangareddy was appointed by Mr. Elton. The originally appointed Moonsiff was G. Paupereddy who was succeeded some 20 years since by his Nephew G. Cundareddy, who was succeeded by his own son Nangareddy appointed in Fasly 1263. The reason for Condareddy's appointment, although a son of Papereddy's (the now appointed Boy's father) was alive at the time, appears to have been incapacity to fill the

Office

Fort St. George 19th July 1855

Office on the part of this latter.-

3. The reason for appointing any one in lieu of Venkatappah, as Curnum in this Village was simply to make up the number to what it had usually been, (5) that for appointing the particular individual selected, was because it was he who had brought to light and notice the delinquency of Venkatappah, and being himself a Meerasseedar whilst Seviah expressed no wish soever for the nomination.-

As the Board will have observed from my letter under date 5th Current No. 80 the fact of not having appointed any one in Venkatappah's stead would not, under the present system in this District have added to the Enam of the remaining incumbents, inasmuch as the parts nominated being a Meerassidar, simply continued to enjoy the same share of the general curnekum Enam he before held without nomination- whilst the dismissed Venkatappah carried his share into retirement. Seviah also retaining his. How fully sensible I am of the propriety of the course suggested

Fort St. George 19th July 1855

suggested by the Board, at the close of para: under reply (3), the letter above alluded to, will testify.-

4. The distinction between Moonsiff and Head Canpoo is in this District simply made in order to give a distinctive name to another, the latter, class of official without however in any way rendering the former a whit the less. "Head Canpoo", de facto. In large Villages the Moonsiff would be manifestly unable to effectively act as Assistant Collector of the Revenue and Moonsiff- which has induced the additional nominations in question- there being as many as 4 or 5 Head Canpoos in some Villages.-

It was for the latter reason that Narayadoo's Brother was nominated as Head Canpoo- the Berij of the Village being between 13 and 14 hundred Rupees.-

In

5. In this case the nomination was made at the personal request of the Moonsiff himself- and the Be=riz being upwards of 1,800 Rupees-

6. The charges referred to as made against the Brahmin Moonsiffs in question were not specific, but general, and preferred by the Ryots, in a Body when coming before me, for their Puttahs. My own objection to continuing them in their Offices was simply a class, and general one considering, as I do, that they could not, as Brahmins, pos=sibly perform their Police duties efficiently, whilst imbued with, and acting up to their present caste prejudices- and that "Canpoos" if fitting and available, were consequent=ly the more eligible- I am not aware that my Predecessors found cause for dissatisfaction, indeed confess to the not having given consideration soever to the point, taking, with more self=sufficiency than under the circumstances of my probable temporary tenure of Office, I perhaps should have done what

what seemed to myself to be a need=ful and proper step-

The Vasely Moonsiff was ap=pointed to act as such by the Assistant Collector in Fusly 1262, and appears to have been subsequently confirmed by an order bearing Mr. Minchen's signature, in Fusly 1263.

The Pantoor Moonsiff was appointed in 1835- The Ca=roopully Moonsiff in Fusly 1251-

Nellore District
Collectors Office
Kistnapatam, the
21st May 1855.

/Signed/ J. Ratliff
Acting Collector-

B. No. 1814
Proceedings thereon
316-317.

Under the circumstances stated the Board will not disturb the Acting Collector's appointment of the minor son of G. Pauperaddy to the Moon=siffship of Gopoor though as the Office passed 20 years ago into another branch of

of the family they consider that Mr. Elton's arrangement might with propriety have been left undisturbed.

2. With regard to the appointment of a fifth carnum in Griddaloor Village, the Board are of opinion that as Vencatupah was dismissed for neglect of duty, he should be deprived of his share of the emoluments, the division of service Enams being opposed to rule. The general question involved in this will be discussed hereafter when the Acting Collector's letter of the 5th May will also receive due notice meanwhile whenever a Village Officer is removed for misconduct he will ipso facto forfeit his share of the Office Enams which will be reattached to the service or resumed according as the emoluments of the Office are or are not sufficient for its duties. The practice of such Officers after dismissal carrying their share "into retirement"

"will

will entirely cease.

3. The Board will leave it to Mr. Elton to deal with the other cases referred to in this letter, on his return to the District. They cannot permit the dismissal of a servant solely because he belongs to any particular class, and irrespective of any offence.—

No. 45

To,
D. Cunliffe Esqre
Secretary to the
Board of Revenue.
Fort St. George

Sir,

I have the honor to request the instruction of the Board for my guidance in the following matter.—

318.

Bd. No. 1621.

From the Collector of Bellary.

Requesting the instructions of the Board relative to the rights of the Candachar Peons of Munoor Moosulwad in the Aurpohully Talook to hold their lands without performance of the usual service.—

2. In the Village Munoor Moosulwad of the Aurpohully Talook there are 26 men who hold land on Cundachar tenure for the performance of Revenue under Police duties. The mode of remuneration is a remission on the amount of their Cundachar lands. These lands are

entered

Fort St. George, 19th. July 1855.

entered in the Varwar accounts as Cundachar lands - and at the survey the Cundachar holders received a remission which varies in different Villages - In some places it is more than a fourth of the Iyen assessment - in others it is not more than a fourth - but whatever it is, it is always deducted as Cundachar remission - and there is no separate remission of 25 per Cent given generally and subsequently on all Circar Lands throughout the District - For this remission service has always been exacted and given without objection -

3. The Cundachars of the Village in question have for about a year refused to perform any service - neither are they willing to relinquish their land. They demand a right of exemption from service and also to hold their lands with the benefit of the Chowthayee, 25 per cent remission -

The

Fort St. George 19th July 1855.

4 The assessment on their lands is as follows -

Acres 567 assessment 430 Rupees

108 a Cundachar Remission

322 a Net Payment

The Chowthayee remission would amount nearly to the same sum as that now granted for Cundachar -

5 Though these men have performed service for a long series of years they cannot be compelled to do so if unwilling - The question is, can their land be taken from them - or can the Cundachar Remission be withheld - and are they as Common Ryots entitled to the remission of 25 per Cent on these Cundachar lands -

My opinion is that the land cannot be taken from them - for I do not think the land was given as Enam - but the remission only forms the Enam enjoyed by them - I think however that if they refuse to perform service they are not entitled to the remission - nor if they choose to retain their lands are they strictly entitled to the privilege of the 25 per Cent enjoyed by other Ryots - because a special remission has been allowed on these lands for a special purpose -

But

Fort St. George 19th July 1855

6 But as I have doubts in the
matter, I have in the present instance
merely directed the Cumdachar remission
to be Collected, as the terms in which it
was given will not be Complied with and
kept in arrear pending the orders of
the Board -

7 The principle that the Board
may lay down will be applicable to
all Cumdachar Peons and of whom it
may be expected that others will claim
exemption of service if they can retain
their lands on terms as favorable as
they now do without service, by obtaining
the 25 ℔ Cent remissions as other Ryots.

dated 26th May 1855 No 42.

8 In my Report (lately sent to
the Board) on the Village Police I alluded
to this class of Police in the 58th para -

Bellary District,
Collector's office,
on Circuit at Hurpun:
July 9 June 1855

(Signed) C. Pelly
Collector

B. No. 1813 -
Proceedings thereon - The Board concur in the opinion
of the Collector that as the Cumdachar
remission was granted for special services
to be rendered to the State, it is liable to
be withheld in the event of those services
being refused -

318-319

2 In this alternative, the holders
become

Fort St. George 19th July 1855

become ordinary Ryots, and are entitled, the
Board think, to the Chowtharjee remission -
They therefore authorize the Collector to carry
out this arrangement, which accords with
the views expressed by the Collector in his

In Con 4 June 1855. letter of 26th May 1855, Paras 57 and 58 - Report-
ing the result to the Board - If any of the
Cumdachar Peons whose Inamems exceed
in value the 25 per Cent remission are
disinclined to the change, they can be
retained until the general Remodelling
of the Village Police -

No 59

320.

To B. Teanbiffe Esqre
Secretary to the Board of Revenue
Fort St. George

Sir

Pd Rs 1616

From the Collector of Coimbatore -

With reference to Extract from
the Proceedings of the Board of Revenue dated
28th Ultimo No 1303, I have the honor to state
for their information that the Statements
of Collections and Charges for Fasly 1263
therein referred to, were duly forwarded
on the 4th September 1854, together with
the Demand Collection and Balance
Statements of that Fasly - I beg however
to forward Copies of those Statements
again as called for in the above
Proceedings -

Dotacammund
11th June 1855

(Signed) E. B. Thomas
Collector

Cabinet ——————— 98 " " " " " " " " chinese Clock of Jade stones

in the Value of Woodwork

Current ——————— 20[illegible]5 7562 108 " " 1305210[illegible] Old Jade Stones: 98 3-

11729 Fort St. George 19th July 1855

Ab.Karry Revenue.

Collection within Fasly	Arrears	529	529	From recoveries this year of arrears of Ab.Karry Revenue for the last fasly 1262-
	Current	91,271	86,946 65	4,853 9
		91,271	86,946 65	529 4,853 9
Extra Revenue			66 12	5 4 From the nonreceipt within the fasly of the Collections of Extra Revenue into the Honour Treasury-
Interest account			46 123 45 3	1 9 3
Total Ab.Karry		91,324	23 86,992 11 5	529 4,860 6 10

Sundry Small Farms & Licences

Collection within fasly	Arrears	56 14 9	56 2 9	12 4
	Current	24,179 6	2,772 4 3	354 10 9 Owing to the increase in the Demand of this Revenue-
		24,74 8 3	2,828 7	354 10 9 12
Current		20 3 1	17 10 7	2 8 6
Extra Revenue				
Total Small Farms & Licenses		24,94 11 1	2,846 1 7	351 10 9 3 4 6

Moturpha

Collections within Fasly	Arrears	885 12	1,311 5 4	428 9 4 Vide Remarks to the Arrears of Ab.Karry Collection-
	Current	76,277 9	3,725 10 1	1 3,736 14 2 Is owing to the Decrease in the Demand-
		77,163	5 3,738	55 4 28 9 4 3,736 12 2
Extra Revenue	Current	24 3	12 7	12 2 5
	Arrears		12 5 4	12 5 4
		24 3	24 5 11	12 5 4 12 2 5
Total Moturpha		77,187	8 3,738	79 6 4 40 14 8 3,749 7

Tobacco Monopoly Collections within Fasly	Arrears	53,757 9	10 2,185 5	10 51,566 4 Caused by the abolition of the Tobacco Monopoly-
	Current	1,282 3 4	9	1,282 3 4 9
		96,574 14 7	2,185 5	10 94,389 8 9
Recoveries of Charges Collection		17,515 12	8	17,515 12 8
Profits on Tobacco		28,327 2	10 317 14	11 28,009 3 11
Total Tobacco		1,42,417 14	1 2,503 4	9 1,39,914 9 4
Stamps Collections within Fasly		23,140 4	23,991 12	854 8 By Increased sales this year-
Interest on Law charges of the Revenue Department		21 137	11 8 8	10 4 11
Grand Total of Gross Collections		28,44,135	2 3 27,04,246	13 5 35,739 7 7 1,75,628 5

Coimbatore 11th July 1854 E E Fo (Signed) E-B- Thomas Collr

Statement of Account rendered by the Secretary of Government

Date 1852 to 5 11 25 8330 3 1829 lbs. " " Indemnification

Date Amount Charge 1931 75 21 15 6 5 80 10 5 11 29 4 lbs 11 4308 8 13 5

Cash Paid Government for the Erection of Cotton Factories

" " 9 4 9 8 8 9 4 9 8 8 " " Year ending 30th day of September 1853.

Cotton Woollen

Statement of Cotton Seed received by the Factories at Government Factory

Amount per Cotton Seed 1 9 1 8 5 1 9 " " " " 1 9 1 8 5 1 9 Received by the Factories at the Cotton Growers

Total 1 9 1 8 5 1 9 " " " " 1 9 1 8 5 1 9

Cash Paid Government for Cotton Seed 1157 2 3 1 9 9 11 8 1 2 9 5 " " " From Government to the Factories at the Cotton growers

Balance in favour Government 2836 " 2663 " " " " 173 " "

3993 2 3 3 8 6 2 11 8 1 2 9 5 173 " " From Government to the Factories at the Cotton growers

Government Stock 5 1 6 5 3 6 11 8 7 1 9 2 1 1 9 2 6 7 " 9 2 1 4 6 15 2

Amount Government 2 2 9 7 1 8 1 15 1 2 1 3 1 7 5 3 1 1 8

Per Contra Government Stock

Statement on account of the Cotton Factories

Dr. Cr.

Government Stock 1 9 1 8 5 1 9 " " Cash Paid for Cotton Seed

Cash Paid for Cotton Seed 1 9 1 8 5 1 9 " " Balance in favour Government

1 9 1 8 5 1 9 1 9 1 8 5 1 9

Cotton Factories

11 June 1855

Alexander Hanson

Ordered to be received.

330-331

11731 Fort St. George 19th July 1855

No. 54

322.

To B. Cunliffe Esqre
Secretary to the Board of Revenue
Fort St. George

Sir,

B. No. 1931
From the Collr. of Bellary

I have the honor to request you will favor me with the Board's explanation of Rule III which accompanied your Circular letter No. 1288 of 21st Ultimo, the meaning of which I am not sure that I correctly understand - I am in doubt whether the Rule refers to Wells dug beyond the limits of 10 yards from a Tank Bund - and 50 yards of a River &c., or whether it is intended to apply to wells dug within those limits and when the preservation of public or private Rights may require the enforcement of this Rule? It appears to me that the intention of the 1st. Rule is that wells dug within the limited distance should be assessed with the usual Teerua Tasty but that to prevent the infringement of other Rights which might be affected by the digging of Wells within that distance, Rule III provided the imposition of a prohibitory tax of double or treble Teerua

11732 Fort St. George 19th July 1855

Teerua Tasty - and that all wells dug beyond the restrictive limits would be entirely exempt from all interference as provided by the 3d. of the former Rules passed by the Board under date 29th June 1854 - But, as I may have misconstrued the intention of the Board, I have thought it better to obtain their instructions before publishing the new Rules -

Bellary, Collector's office, on Circuit, at Raidroog, 25th June 1855

(Signed) C. Pelly
Collector

B. No. 1812
Proceedings thereon -

322.329.

The Collector is informed that he is correct in supposing Rule I to impose the ordinary Teerua tasty on all wells within 10 yards of a Tank Bund or 50 yards of a River or Channel - Rule III empowers the Collector to levy a double or treble Teerua as a prohibitory tax where Wells within this distance injure private Rights, and in extreme cases to prohibit the formation or use of such a Well. No Teerua tasty is to be levied on wells at a greater distance from tanks and channels -

No.

11733 Fort St. George 19th July 1855

No. 36

To I. D. Smit Esqre
Sub Secretary in charge to the
Board of Revenue.

(324.)

Bd No. 1991

From the Agent to the Governor at Guntoor

Sir,

Fort St. George

With reference to the Extract from the Proceedings of the Board of Revenue dated the 22d March 1855, and its accompaniments, and Mr. Secretary Cunliffe's letter dated 21st ultimo No. 1564, requesting to be informed if I have any observations to offer on the subject of the introduction of Printing Presses into the offices of the different Collectors, I have the honor to observe that the great advantages to be derived from the use of Printing Presses in Collectors offices have been so fully pointed out in the papers under reference, I have no observations to offer -

2 At present there is no person in this office acquainted with the management of a Press, and at the out set some difficulty may be experienced in procuring the services of Pressmen and Compositors - But Captain Russell, the Assistant

11734 Fort St. George 19th July 1855

Assistant agent, has expressed his willingness to take charge of a Press, and willingness to take charge of a Press, and if the Board will recommend one being supplied to this office, I feel confident it will in a short time be worked with success -

3 With respect to meeting the expense attendant on the working of a Press, I have to observe that within the last four years Clerkships in the Judicial, Magisterial and other Departments has greatly increased, and that Reports, Returns and figured statements have also grown to an extent beyond what was contemplated when the Establishment of this office was fixed and beyond what it is equal to, and that I do not therefore anticipate any saving can be effected from this office as at present Constituted -

Guntoor — Government agents office — 12th July 1855 —

(Signed) I. D. Daniell
Agent to the Governor

Order thereon -

(324-325.)

Ordered to lie over -

No. 171.

To G. S. Forbes Esqre
Acting Secretary to the
Board of Revenue
Fort St. George

(326.)

Bd. 1995

From the Collr. of Chingleput

Sir,

In reply to your Circular letter

11735

Fort St. George 19th July 1855

Letter of the 10th Instant, I have the honor to state that Military Guards are not employed at any of the Taloot Treasuries in this Collectorate-

Chingleput District Collectors Cutcherry, Egdapet, 16th July 1855

} Signed &c- J. Shubrick Collector

Order thereon- Ordered to be recorded-

Received the following Miscellaneous Letters and Statements-

328. Mis. No. 1480 From the Collector of Masulipatam- Statement of Salt available for exportation to Calcutta on Government Inv:

329 Mis. No. 1482 From the Collector of Chingleput- Reports that no persons were charged with offences under Regulation IX of 1822 during June 1855-

330. Mis. No. 1483 From the Collector of Chingleput- States that no person was suspended or dismissed in June 1855 under Regulation VII of 1831-

331. Mis. No. 1484 From the Collector of Chingleput- Stating that no Inw: -ports and Exports of Bullion and specie were made to or from Pulicat in June 1855-

332. Mis. No. 1488 From the Collector of Sea Customs- Export Statement of Bullion and specie for June 1855-

333. Mis. No. 1487 From the Collector of Sea Customs- Import Statement of Bullion and specie for June 1855-

334. Mis. No. 1485 From the Collector of North Arcot- Bazar Price of Grain for the Month of June 1855-

335. Mis. No. 1489 From the Acting Collector of Madras- Forwarding Copy of special assistants letter respecting the revised form of the Demand Collection and Balance Sheets-

Compd. W.D. D. Gager

11736

Fort St. George 20th July 1855.

336.

Dis. No. 1926 From the Secretary to Government-

Read the following papers-

No. 843.

Extract from the Minutes of Consultation in the Revenue Department under date the 12th July 1855.-

Read the following Statement from the Secretary to the Board of Revenue.- (Here enter 7th July 1855.)

With reference to the remarks Para 1. as to the decrease in the Current Land Revenue of North Arcot the Government desire to be informed whether the Collector has acted or is acting on the Circular order issued by the Board of Revenue on the 30th April last. It appears to them that if the existing legal means of enforcing the Government demand were vigorously employed there would soon be an end of contumacious failure to pay.-

2. The Board will obtain a report from the Collector of Trichinopoly as to the particulars of the remissions and reductions in the four dry Taloks as soon as possible and without waiting

Fort St. George 20th July 1855.-

waiting for the general Summabundy Report and will lay it before Govern:=ment with their own remar ks. The Govern:=ment also request to be informed whether the Collector is preparing the further information called for in the Board's Proceedings of the 1st February 1855 No. 241-

3. The Government regret that the degree of punctuality in the Sub:=mission of those Statements which the Board anticipated and which is quite possible has not yet been obtained.-

4. It is observed that the return for January sent back on the 18th April last for explanation of variations in the collections has not yet been received again and in consequence the despatch of all the Subsequent Statements to the Honorable Court is delayed. The inform:=tion then wanted would be now utterly useless and the Board are requested to submit the Statements in its original condition, if they have been yet unable to complete it. The Board will also explain.

Fort St. George 20th July 1855.

Explain the cause to which the delay in supplying that information is due.-

(A true Extract)
(Signed) J. D. Bourdillon
Secretary to Government

To
The President & Members
of the Board of Revenue

B. of No. 1823
Order thereon.

336-337.

Ordered that copy of para 1 of the above Extract Minutes Consultation be communicated to the Collector of North Arcot, and copy of Para 2 to the Collector of Trichinopoly who will respectively furnish the information called for by Government as soon as possible.-

It is observed that the Demand Collection Balance Statement for January was returned to Government with the Board's letter of 21st July 1855.

338

B. of No. 1137
From the Collector of Vizagapatam. Read letter requests that the word "Acres" may be substituted for Cawnies in Columns 3- 8 and 12 of Statement No. 1 and 1- 3 and 6 of Statement No. 2.

338-339.

Order thereon- Ordered to be recorded.

Read the following Papers.-

To

11743 Fort St. George 20th July 1855.-

No. 44.

To B. Cunliffe Esqre
Secretary to the
Board of Revenue.
Fort St. George.

340.

Bd. No. 1624
From the Collector of Bellary.-

Forwards a Statement of Service Enam lands destroyed by floods and requests the sanction of the Board for the Compensation recommended to the owners.

Sir,

I have the honor to submit with reference to the Proceedings of the Board of Revenue under date the 4th July 1853 a Statement of Service Enam lands destroyed by floods &c. for the 12 Talooks comprising the principal division of this District, the accounts from the Subdivision have not yet been received but it does not seem necessary to await their preparation as the sanction of the Board for any lands proposed to be given on exchange for losses incurred there, can be applied for when the accounts are ready and from time to time as occasion may require.-

2. In the 12 Talooks of the Statement now sent it appears that the Holders of Service Enams of various descriptions for whom application is now made possess Enams to the Extent of

11744 Fort St. George 20th July 1855.

Col. 2 to 6 of 38407 acres assessed at 5,244 Rupees on which a Jodee of 754 Rupees is leviable. Of this amount 5392 acres valued by the Survey Assessment at 1,403 Rupees is Payamaly or destroyed and unfit for cultivation, Viz.-

	acres	Assessment.
Payamaly previous to 1260 Fusly.-	2650	4,880
In and Subsequent to 1260	2,742	5523.

Col. 21, 22. It is calculated however that 1061 acres assessed at 2859 Rupees may be restored leaving 4,331 acres assessed at 7544 Rupees irreclaimable.

2. The owners of 421 acres of this land Assessed at 1161 Rupees do not make application for other land but seek for other immunities or are content to bear their loss as follows.-

Col. 25	Amount of Land Payamaly on account of which some abatement of Quit Rent is sought	Rupees. 493.
Col. 26.	Do. for which water without extra Tax is asked for..	25.

Fort St. George 20th July 1855.

Col 27. Amount of land Payamaley for which the remission of some Extra Tax Assessment imposed is asked for ------ 25-- --

Total of Payamaly for which other immunities are asked for ---------- 543-- --

Col 28-29. Claim for compensation relinquished as there is no land available or means to occupy it. ---------- 618-- --

Total not requiring other lands as Compensation ---------- Rs. 1161-- --

Col. 32-33 4. The remaining Payamaly is 3910 acres assessed at 6383 Rupees, and for this land to the Amount of 4613 acres

Col 34 to 41 bearing an assessment of 6423 Rupees is solicited in exchange. The greater part of this land which it is proposed to give the Enamdars in exchange for their Payamaly land, is waste land Viz. 4020 acres assessed at 4923 Rupees the cultivated land asked for is only 593 acres assessed at 1500 Rupees. -

Col. 42-43 5. The amount of Jody - and -

Fort St. George 20th July 1855.

and water Tax which it is proposed to remit in compensation for that portion of Payamaly Mentioned above para 3 for which land is not asked in exchange is 437 Rupees Jody and 26 Rupees Neersarghy or water Tax. -

6. If the Board approve of this exchanges and compensations being made which I beg to recommend I will have it done at once. -

7. The Board in their Proceedings under reply desire me to explain why the Barber, Washerman and Punchangee should be included in the proposed arrangement I beg to explain that they are all Village Servants classed among the Barabalate and have received Enam lands for the performance of their respective duties in the Villages These as well as other classes of Village Servants are frequently assessed with a Quit Rent which in some instances exceeds even the Amount of their land Enams being assessed on the Fees they receive.

receive a tax which it would perhaps be desirable to abolish.-

Ballary District - - -
Collectors Office on Circuit
at Hurpunhully 7th June 1855.-

Signed/ C. Pelly-
Collector

Ordered that the following letter be sent in reply.-

340-341.

Bd. No. 1818

To The Collector of Ballary.

Sir,

To The Collector of Ballary.
Requesting to remodel the Statement of Service Enams rendered unprofitable for which compensation is necessary according to the instructions of their Circular and that a similar return be submitted for the Sub Division at the same time.

Dated 14th June 1855. Ent'd 20 do 1855.

Since the despatch of your letter of the 7th Ultimo forwarding a Statement of Service Enams rendered unprofitable for which you consider Compensation necessary you will have received a Circular from this Office prescribing a revised form for such Statements Sanctioned directed by the Board of Revenue to request that the Statement enclosed in your letter under acknowledgment may be remodelled accordingly and that a similar return for the Sub division may be submitted at the same time.-

2. The Board do not admit that the mere fact of a portion of a service Enam being rendered unprofitable is

Fort St. George 20th July 1855.-

is sufficient reason for the grant of an equivalent. The real question is whether the remuneration is commensurate with the duties of the office and on this principle they wish you now to act If therefore in any case the uninjured and profitable portion of the Enam appears to you sufficient for the office you will abstain from recommending compensation for the surplus portion which is no longer cultivable, as in the new form of Statement each case must be entered separately the Board wish you to enter opposite each what you have fixed as the standard remuneration.-

3. With regard to Enams granted to artisans whose services are rendered to the Village Community and not to Government The Board are aware that the custom is of long Standing and must be dealt with cautiously and with forbearance. They are of opinion however that no just opportunity should be lost of abrogating this system and fixing a fair Assessment on

Fort St. George 20th July 1855.

on land, to leave the Government and the people to pay each their own servants. The alienations of land on Enam tenure are very large in Bellary, and peculiar care is necessary to prevent the perpetuation of this System.-

4. With regard to the Jody fixed on the fees of Village Servants the Board will be prepared to take into consideration your suggestion for a modifi=cation of the System on being furnished with the necessary details.-

Rev. Bd. Office, Fort St. George 20th July 1855. } Signed J. G. S. Forbes Acting Secretary

To B. Lindiff Esqre No. 113-

Secretary to the Board of Revenue

342.

B. of R. No. 1608.

From the Acting Collector of Madras. ---} From B. of R. 13th April 1854. To D. 25th D. From D. 8th May.

Sir,

With reference to the correspondence noted in the Margin I have the honor to report that the attempt to induce Runga Pillay to make good his defalcation has proved in effectual.- If the Board approve the little deeds deposited by his Security may be still detained until the claim of Government be satisfied.-

Madras 15th June 1855. } Signed J. H. Stokes Acting Collector.

Fort St. George 20th July 1855.-

Ordered to be submitted to Government with the following letter.-

To The Secretary to Government

342-348.

B. of R. No. 1824 To the Secretary to Government Revenue Department ---}

Sir,

I am directed by the Board of Revenue to request that you will submit for the orders of the Right Honorable the Governor in Council, the correspondence noted in the Margin respecting the recovery of a Sum of Rupees 92-12-7 per=loined by Rungapillay late Quitrent Comicapillay from the Quitrent and Ground rent of the Village of Tondiarpett.-

Proceedings to Government and to Madras. ---} 30th May 1853.

From Madras 25th April in cons 8th May -"-.

Proceedings to Madras -- 8th D. -"-

From Madras 15th June in cons 20th July 1855. --

2. It will be seen that the defalcation in question was discovered shortly after the Government had authorized in the recommendation of the Board the writing off in the Accounts of Rupees 957-6-3 embezzled by the same individual in the years 1831 and 1833. and that the attempt of the acting Collector to induce Rungapilly to make good the deficiency has proved ineffectual. Under these circumstances the Board recommend that sanction may be granted for writing off the Amount Viz. Rupees 92-12-" to profit and loss & that Title deeds originally deposited by Rungapillays Security are still detained Mr. Stokes however not having found it possible to realize the Money from the Security not=withstanding their detention there appears no object in any longer retaining these documents.-

To Govt. 30th Jan. 1840 From D. 7th April in cons 30th April -"-

Revenue Board Office --- Fort St. George 20th July 1855. } Signed J. G. F. Forbes. acting Secretary.

To

11751 Fort St. George 20th July 1855.

No. 190.

To B. Cunliffe Esqre
Secretary to the
Court of Wards
Fort St. George.

344

Bd No. 1735.

From the Collector of Tinnevelly.

Sir,

I have the honor to report the death on the 27th December 1854 of Gopalasawmy Naick Maternal Uncle of the deceased Zemindar of Sauptoor in this District who was holding under the Sanction of the Court of Wards dated 22d September 1853 a Monieum of Seed Cottah of Nunjah and 4 chains of Poonjah land forming the Item No. 4 in the Statement forwarded from this Office with a letter dated 23d June 1853 and beg to recommend a reduction of half the Monieum leaving the other half to be enjoyed by the surviving heirs of the deceased.—

Tinnevelly
Tuticorin
22d June 1855.

(Signed) C. J. Bird
Collector

Bd No. 1836.

Proceedings thereon.—

344-345.

In conformity with the recommendation of the Collector the Court of Wards Sanction the continuance of half the Monieum enjoyed by the late Gopaulasawmy Naick to the surviving heirs of the deceased—the other half will lapse to the Minor Zemindar.

Compd L.

11752 Fort St. George 20th July 1855.

No. 70

To

B. Cunliffe Esquire
Secretary to the
Board of Revenue
Fort St. George

346.

B. No. 1734

From the Collector of North Arcot.

Sir,

Requests instructions, with reference to Boards Proceedings dated 21st Ultimo, on the subject of pay and allowances to the Apothecary of the Raneepet Dispensary.—

With reference to Extract Proceedings Board of Revenue dated 21st Ultimo No. 1258, on the subject of the Pay and allowances claimed by Apothecary Mr. King of Raneeput Dispensary, I beg to state for the information of the Board that Mr. King is not in sole charge of that Institution neither is he in medical charge of the Military, as there is an Assistant Apothecary of the 2d Veterans who has that charge— The Surgeon of Vellore visits the Hospital once a month— Mr. King draws his consolidated Military Salary of Rupees 115-7-4 from the Collectors Cutchery, and claims 35 Rupees from the Arcot Lungerkhanah fund— Mr. King drew at Cannanore as Apothecary attached to

to the Superintending Surgeon Rupees 146-14-0 and he gave up that appointment at the suggestion of the Superintending Surgeon of the Centre Division to take up the appointment at Ranepet.—

2 Under the above circumstances which are not exactly such as the Board suppose them to be, I have the honor to request the instructions of the Board as to the amount of Salary and allowance to be paid to Mr. King for his services at the Ranepet Dispensary. Mr. King would not have given up his former appointment and take charge of the Ranepet Dispensary, had he supposed that he would not be entitled to at least a portion of the 60 Rupees which is usually allowed to a Medical Officer in charge of a Dispensary.—

North Arcot, - - - - }
Collectors Cutcherry, - - - }
Wallajahpett, 26th. June, 1855. } (Signed) C. Whittingham
Collector

B. P. 1847
346-347
Proceedings thereon

884 F. N. Arcot 30th. March in C 21st. May 1855 - 1258 Paroles Proceedings 21st. May 1855.—

Resolved that the foregoing letter together with the correspondence noted in the Margin, be submitted for the orders of the

the Right Honorable the Governor in Council.

2 The Board of Revenue are not aware under what conditions Mr. King was appointed to the Ranepett Dispensary — It was understood that if an Apothecary were placed in sole charge, the Institution should bear the expense of the full salary of an Officer of that class, Viz. Rupees 115-7, but if an arrangement could be made by which the Assistant Apothecary in charge of the Military at Ranepett could also take charge of the Dispensary, the Surgeon of Vellore visiting it once a month — the former should receive 35 Rupees, and the latter 15 Rupees travelling allowance, making 50 Rupees in all payable from the Lungerkhana Funds — It does not seem to have been intended that Government should pay Rupees 115-7, and the Institution incur a further outlay of Rupees 50-0-, but before issuing any instructions to the Collector, the

Board

Board that the state of the District is at present very unfavorable and that there is little appearance of Rain.—

2 In this District there are usually showers in April and May, and in June more abundant rain from the South West Monsoon.—

3 In the last Fusly 1264 these early rains remarkably failed—and it was not till the middle of October that any considerable supply was received—The Rains then were unusually heavy and the falls continued to be large throughout the North East Monsoon.—

4 In consequence, the extent of cultivation to the middle of October was below the average, the Ryots then exerted themselves to the utmost, and though the harvest of the Kalum or Crop sown in Autumn was late, yet encouraged by a considerable quantity of water remaining in the Tanks they sowed spring Crops extensively in the hope that rains in April, May and June would bring them to maturity.—

In

5 In this they have been disappointed and the greater part of these Crops have withered—They are now under examination, with a view to remission as "Shavee" which though denied under the old Rules to Crops on lands on which one crop might have come to maturity, I consider virtually allowed on the new principle, which renders the exaction of a Nunjah Teerwa dependent on the fulfilment by Government of two conditions, Viz.t, supply of land and supply of water—The extension is demanded also by obvious Policy—If after the principal harvest which occurs about January there is water in a Tank, it is plainly the interest of the Government as well as the Ryot that it should be used and not left to dry up from Evaporation—At the commencement of the dry season however cultivation is attended with the risk of seed and labour being expended in vain—Is it desirable that the Ryot

1175-9 Fort St. George 20th July 1856.

Ryot should be saddled with the further risk of having to pay half Teerwa without obtaining a crop. Obviously not - I feel confident therefore that the Board will approve of the grant of remission to this withered "Coday" crop both as implied in the new Rules, and as dictated by Justice and expediency.—

6 But the crop being sown very late and the supply of water at the beginning of the year being considerable, the destruction of these crops only became matter of representation at the end of the Jummabundy, and the Talook servants are now occupied in inspection - The Demand of the year therefore remains unsettled, and I am unable to forward the Statement of Demand Collection Balance which should be now despatched.—

7 The failure of rain during the last 3 Months has also prevented the ploughing of the land to the usual extent for the early Poonjah crops and seed Paddy - and Prices range very high as will be seen from the accompanying Statement.—

8 The Board are aware that last year there was a heavy drain on the Stores of this District for the supply of others and Ceylon.—

Madura, 6th July, 1855. } /Signed/ R. D. Parker
Collector

Statement

11760 Fort St. George 20th July 1855.

No. 1

Statement of the prices of grain &c. in the District of Madura forwarded with the Collectors letter of the 6th July 1855.

Description	Wholesale Measures	Rs.	a	p	Retail Measures	Rs.	a	p	Number of Measures per Rupee as
1st Sort Molaghy rice per Garce		226	4	3		237	9	3	13 7/2
2d Do. ___ per ___ Do. ___		215	15	8		226	4	3	14 2
3d Do. ___ per ___ Do. ___		197	15	9		206	9	6	15 8
1st Do. Paddy per ___ Do. ___		107	15	10		113	2	2	28 8½
2d Do. ___ Do. per ___ Do. ___		103	4	9		107	15	10	29 10
3d Do. ___ Do. per ___ Do. ___		91	5	11		95	0	6	24 4
Cumboo per ___ Do. ___		126	0	8		131	15	10	24 4
Raghy per ___ Do. ___		125	0	8		131	15	10	24 4
Chalem per ___ Do. ___		131	15	10		139	11	11	22 14
Varagoo per ___ Do. ___		0	0	0		0	0	0	0 0
Dholl per ___ Do. ___		263	15	7		279	7	11	11 9
Wheat per ___ Do. ___		365	7	11		395	15	5	8 1½
Green Gram per ___ Do. ___		279	7	11		296	15	6	10 12¼
Black Gram per ___ Do. ___		182	11	11		197	15	9	16 2
China Gram per ___ Do. ___		395	15	5		431	15	4	7 6¾
Rape Seed per ___ Do. ___		527	15	1		598	15	0	5 6
Horse Gram per ___ Do. ___		125	0	8		131	15	10	24 4
Lamp Oil seed per ___ Do. ___		158	6	3		169	11	2	18 14
Thenay per ___ Do. ___		0	0	0		0	0	0	0 0
Mochay per ___ Do. ___		139	11	11		148	7	9	22 8½
Satt per ___ Do. ___		139	11	11		148	7	9	22 8½

Madura, 6th July, 1855. } /Signed/ R. D. Parker
Collector

Under

B. No. 1816

Proceedings thereon

350-351.

Under the circumstances represented in the foregoing letter and the unfavorable nature of the season, the Board of Revenue authorize the Collector to make the remissions recommended in para 5; the amount to be remitted being regulated by the rules already in force. The Board observe that the Demand of the year might be prepared on the cultivation Returns, or on the standard of the previous year, as is necessarily done in the early part of the Fusly - and delay be thereby obviated in the transmission of the Demand Collection and Balance statements.

2 The Board request the Collector to report whether pain has fallen since the 5th Instant.

No. 201

352.

To G. S. Forbes Esquire
Aj. Secretary to the
Court of Wards,
Fort St. George

B. No. 1955
From the Collector
of Tinnevelly - 8

Sir,

The 4th Step Mother of the
Minor

Minor Zemindar of Sauptoor in this District requests in her Arzee to my address that a sum of Rupees 49 — 12 — a may be ordered to be paid to her on account of charges incurred by her in performing the usual ceremonies on the occasion of her daughter completing the 12th year of her age and being dressed in a cloth over the shoulder, but as only Rupees 35 were paid to the 2d Step Mother of the Minor on a similar occasion under the sanction of the Court of Wards dated 26th March last, I have the honor to request that you will be good enough to procure the sanction of the Court for the disbursement of Rupees 35 to the 4th Step Mother of the Minor

1764

Fort St. George 20th July 1855

Minor out of the surplus funds in Deposit in favor of the Estate amounting on the 31st May last to Rupees 15,077.—

Tinnevelly ... }
Tencausey ... } Signed C. J. Bird
9th July 1855. } Collector

B. No. 1837

Proceedings thereon

352-353.

The Court of Wards authorize the disbursement of Rupees 35 from the Surplus Funds of the Sauptoor Estate, on account of the charges incurred by the Step Mother of the Minor Zemindar in performing the usual ceremonies on the occasion of her daughter completing her 12th year.—

DG

To

1764

Fort Saint George 20th July 1855.

No. 123.

To,

J. S. Forbes Esqr.

Acting Secretary to the Board of Revenue.

Fort Saint George.

354.

Bde No. 1989.

From the Collector of Madura

Reports on Board's Petition No. 1793 of 1855. relative to a tax on Orange Lime and Areca nut plants raised on the Seroomalay Hills and forwards the decision of the sub Collector as also Mr. Levinges original decision and his own first and second decision in appeal.

Sir,

In returning Petition No. 1793 of 1855, referred to me for report I have the honor to point out that the decision of the Sub Collector in the case to which the petition relates, having been passed under Section VIII Regulation V of 1822 is judicial, and not having been appealed to the Zillah or Civil Court within one month as prescribed by Section XVI Regulation V of 1822, is now final.

2 I beg however to forward the English decision of the Sub Collector which enters so fully into the case that nothing which I could add would render it clearer. I enclose also Copies of Mr. Levinges' original decision and my own first and second decisions in Appeal.

In

Fort Saint George 20th July 1855.

3. In my own opinion and I may venture to say in the Sub Collector Mr. Clarkes, also, the equitable settlement would have been to have given the Ryots a lease on the land on which the Cultivated fruit trees are situated from the date on which the first demand was made - but we felt constrained by the terms of section IX Regulation XXX of 1802. I feel quite certain that the tase on Annayee entered in the Fysel accounts was intended for wild jungle trees only - and that when the Ryots took to cultivating crops and Orchards on the table lands of these Hills in the regular manner they became liable to a fair tase for them on the same principle that the Government levies a tax for lands on the Neilgherry and Pulney Hills - many years ago all parties whether Zemindars or the Government were contented to get any revenue that offered from Hills which at that time few inhabitants of the low Country would venture to ascend -

I.

Fort Saint George 20th July 1855.

4. I shall be obliged by information whether when the Board may call for reports on a subject which has been decided judicially, and is appealable to the Courts, they will be satisfied by a simple statement of the fact without further particulars. They on all occasions display so great a solicitude that the labours of Collectors and their Establishments, which they know to be excessive, should not be unnecessarily enhanced, that I am disposed to think that they will be desirous to avoid requiring them to restate such Cases. And it is to be remarked that any order of the Board on the subject would be exceedingly embarrassing, as it might clash with the orders of the Civil Courts to which in such matters the Collectors are made subordinate as a Special judicial tribunal.

Madura
11th July 1855

(Signed) R. D. Parker
Collector

Sub

11767 Fort Saint George 20th July 1855.

Sub Collectors Register No. 3 of 1852—

Plaintiff. Versus. Defendants.

Jaure de Fondclair Esqr. 1. Ammani Counden
Renter of the Amiavaik. 2. Veerapa Counden
noor Zemindary in the Taluk 3. Veera pillay
of Pallacotta Dindigul 4. Poosymalai pillay
Division Madura District 5. Andiappa Counden

By. 6 Sooreappa Pillay & others residents of Malayoor in the Sevvamalay Hills attached to the Amiavaikinoor Zemindary.

Vakeel Pitcha Pillay.

This is a Complaint preferred under the provisions of section VIII Regulation V of 1822 and section X Regulation XXX of 1802, by the Renter of Amiavaikinoor to obtain an order for the ejectment of the Defendants Cultivators of the Village of Malayoor on the Sevvamalai Hills from the lands held by them on the ground that they will not receive Puttahs, pass Moochilkahs and pay the lawful tax imposed on the lands occupied by them on these Hills.

2. The Defendants object to receive their Puttahs on the ground that the rates imposed on their Plantains, Orange, areca, Lime, Coffee trees and Cardamoms are unusual, & beyond

11768 Fort Saint George 20th July 1855.

beyond the rates fixed at the Jyasul and therefore illegal and unjust.—

3 The rate imposed by the Renter in the Puttahs referred to is on the Plantains at the rate of 1/8 fanam on each tree after deducting 5 per Cent for unproductive trees; on each of the Orange, Lime and Areca trees 1 fanam, on each Coffee tree 1/8 fanam, and on each group of Cardamoms 1/2 fanams.—

4. The Defendants Claim that the tase on the Plantains should be 1/8 fanam on each tree after deducting 75 per Cent for unfruitful trees and for unproductive ground; that as the Orange, Lime and Areca trees are included in the annoy tase paid by them, they should not be required to pay any further additional tase for these; and that as the Coffee trees and Cardamoms are grown among the Plantains and other trees and they already pay for the land occupied by Plantains &c. they cannot be justly called on to pay for the Coffee, and Cardamom.

5. From the Ayacoit and Summabandy accounts received from the Collectors Office it would appear

Fort Saint George 20th July 1835.

appear that at the Fysul each fruit bearing plantain tree was rated at 1/4 fanam, half falling to the Ryot and half or 1/8 fanam being paid to the Land lord and this amount was subsequently reduced by a very small fraction at the request of the Ryots, making the tax on each plantain tree 1/16 + 3/4/16 fanams and 3 Cash.

II. That the trees found in separate Cultivated Gardens or Orchards were numbered and entered in the accounts as taxable, but that as, after deducting all the unfruitful trees and those assigned as Inamems, there remained no trees to be taxed no tax was recorded on this kind of Cultivation.—

III. That a tax of 3 fanams was imposed on each hatchet employed to Clear ground for dry grain Cultivation and that this tax was afterwards reduced at the request of the ryots to 2. fanams for each hatchet.—

IV. That a Capitation tax of 2 fanams was imposed on each ryot in lieu of the privilege thereby Conferred on him of Collecting the wild produce (Sanscrit of Sanscrit) of the woods, such as Cattampollum, Honey, wax, Soap Nuts, Jack fruits Sweet Oranges &c. In one accounts this

Fort Saint George 20th July 1835.

this tax is called the rent of the woods.—
(Sanscrit)

6. After the assessments of the Hills they appear to have been rented to the inhabitants on the Hills. The renters introduced a mode of taxing the plantains unrecognized in the Fysul accounts and probably adopted much from ignorance but chiefly perhaps for their own Convenience that they might be saved the trouble of counting the trees. The mode was this- the plantains being planted at a distance of 10 feet or 7 Cubits a part gave on Measurement 225 plantain trees to each Cooly of ground. From this number of trees a deduction of 3/4 was made for unfruitful trees, Stones, rocks, Swamps &c. and the remaining 1/4 trees were rated at 1/4 fanam the half or 1/8 fanam being paid to the land lord and the remainder retained by the Cultivator as his share, making the tax on one Cooly of ground to amount to about 7 1/2/16 fanams.

7. In 1837 the zemindary being under attachment the Principal Collector directed that the rent should determine and an individual settlement be made with

each

each ryot. Orders were issued accordingly and in attempting to carry out these orders the Government Servants met with much opposition from the Hill ryots, before the matter could be concluded the attachment was with-drawn and the Village restored to the zemindar, who endeavoured to carry out what the Government had begun, but, on the people threatening to desert and refusing to pay their kists, he gave up the contest and even consended to take a smaller tase which was to be imposed in the following way. Every Plantain tree was, thence found to be computed to be planted at a distance of 8 Cubits or 12 feet from the next one instead of as had hitherto been computed at 7 Cubits a part this giving 169 plantains instead of 215 to a Cooly 3/4 were to be deducted as unbearable trees and for unproductive ground and 1/4 of the whole number was to be reserved as taxable trees and the tase of 1/4 fanam imposed on them, half of which was reserved for the Government and half for the Cultivator making the tase on each Cooly of land to amount to 5 1/4 1/2 fanams.

In

8. In 1256 the zemindary was visited by the present Plaintiff and for the first 2 years not having time to examine into the subject he received the rents usually paid. In fusly 1258 he found that a few of the cultivators occupying much land with orchards paid no tase on their trees which were very productive and for which they gained large profits and subsequently on examining the accounts he also discovered that the ryots did not pay the rate originally imposed at the Fysul on the Plantains. He accordingly tased the orchard trees at 1 fanam each fruit bearing tree, and from an average obtained by a proces of accounts he made an allowance at the rate of 5 per Cent for unfruitful plantain trees and on the remaining 95 per Cent he demanded on each tree 1/8 fanam. The number of trees was gained by measurement of the 8 cubits rod each tree being Calculated to be planted at the distance of 8 cubits.

9. The proce by which the Renter obtains his percentage is thus described in the Deposition of the Curnum of Malayoor.

In

Fort Saint George 20th July 1855.

"In the Fysul ayacut accounts the total number of Plantain trees is put down as 19,693. from which the number deducted as past bearing or unproductive trees was 938. this gives a percentage of 5 on the whole number on the same rate of deduction is ordered by the Renter of the Amianachnoor Zemindary to be made on the total number of trees now standing and the taxe to be fixed accordingly. Agreeably to this order the accounts are adjusted".

10. Previously to introducing into his Pattahs what he conceived to be the rates fixed at the Fysul on Plantains, the renter had imposed one fanam on each fruit bearing tree in the orchards held by some of the ryots and on the parties declining to pay had distrained their property.

11. An appeal having been made against this distraint the Acting Sub Collector in 1851 adjudged that a taxe of 6 fanams be assessed on each Cooly of the Poonjah land on which the orchards are grown.

12. From this judgement both parties appealed the Renter on the grounds set forth in

Fort Saint George 20th July 1855.

in his Appeal Petition of 11th June 1851, which may be briefly described as follows, 1st that at the Fysul the taxe was not in any one instance imposed on the land, 2d that a departure from the recognized and usual rule of taxing trees in the District merely because that, in consequence of following that rule in the present instance, the amount due from a few ryots for the very large number of trees in their possession would be unusually large, was unjust and, unreasonable, 3d that a long fraudulent immunity from a just and legal taxe formed no ground for shewing Consideration to the defrauders, that the proposition laid down by the Acting Sub Collector that the amount of taxe to be imposed on trees should not exceed what the land lord was fairly entitled to on Consideration of the description of the Soil on which the trees were grown, was as unintelligible as it was untenable since it was unanswerably true that taxes were imposed and exacted by Government according to the value of the products reared and not exclusively according to the nature of the Soil

Fort Saint George 20th July 1855.

what grounds is not ascertainable from the records of the Sub Collectors Office.

4. The Collector on the 5th April 1851 decided that altho' the plan of tascing the Topes at so many fanams per Cooly as suggested by the Acting Sub Collector in his Decision above alluded to, would be very fit for adoption, if agreed to by both parties, the same is not warranted by Regulation XXX of 1802, and that Considering the long time the topes were allowed to exist without any demand being made by the Zemindar, he was of opinion that no change can be made in the existing rates without a Decree of the Court.

15. On the 24th November 1852. the Renter brought his present Complaint including in it the orchard trees in order with reference to the Collectors remarks and the provisions of Section IX Regulation XIX of 1802 to have some assessment fixed in accordance with the provisions quoted above on the trees hitherto not tasced.

Before.

Fort Saint George 20th July 1855.

Soil and that too when the value given to the product was solely at the Ryots expense, 5th that these orchards had hitherto escaped taxation only thro' the fraud of the ryots and Curnums, 6th that as a tree tasc was prevalent in the District it was futile and unjust to inveigh against the large amount which would be leviable on a given amount of land were the tree tasc leviable on each tree to be transferred to the land according to the number of trees which that measure of land might be calculated to hold. 7th that the Acting Sub Collector is in error in Calculating that the tree tasc leviable by Conversion on a Cooly of land planted with plantains on the Siroomalow would only be 6 fms. 8th that the Acting Sub Collector had made up his mind not from the evidence but from other sources, to the tasc he imposed and that his decree was a labored attempt to establish the propriety of his decision and, 9th that the tasc selected and fixed by the Sub Collector was a new and unusual one and that the Regulation quoted by him in support of it was inapplicable to the appellants Case.

13. The ryots too appealed against the Acting Sub Collectors decree but on

what

Fort Saint George 20th July 1855.

16. Before disposing of the application of the renter in regard to the orchards, the Sub Collector deemed it right to ascertain by a reference to the Collector, his Competency to entertain such a matter, and on the 16th March last he received a reply informing him that it is Competent to him to deal with the question in the form in which it has been brought before him, notwithstanding the Collectors Decision in the appeal regarding the Distraints.

17. It may perhaps be objected in limine that since the zemindar has Consented, tacitly tho' it may be to abide by the terms required by the Villagers in 1837 it is not competent to his Renter, who derives all his power from him, to alter the terms & evade the Conditions of that Contract.

18. Had any specific agreement been passed between the Contending parties binding them during the life of the zemindar to abide by the terms then imposed, such an objection might it appears to the Sub Collector, be adduced with some shew of equity. But since a Puttah

is

Fort Saint George 20th July 1855.

is only a lease for one year there seems to be no bar at the close of that lease to landlords proposing fresh terms and enforcing them provided they do not exceed the tax imposed at the Fysal especially as the zemindar's Conception was extorted from him by force and this principle seems clearly laid down in Section IX Regulation XXX of 1802. and as clearly recognized by the Sudr Court in their Decree No. 6. of 1847. para 7.

19. The Sudr Adalut in that Decree Confirmed the award of the lower Courts and recognize the right of the Plaintiffs in that Case (see para 7) to impose on trees a higher rate than had been paid for several years by the former holders of those trees who had enjoyed the produce of them and for which, it would appear in para 3. of the same Decree, Puttahs had even been passed, on the ground that the Regulation did not prohibit the exaction of new taxes on new Species and Conditions of Cultivation providing the rates did not exceed those established at the Fysal.

20. The mere fact therefore of the ryots having

Fort Saint George 20th July 1855.

having for a series of years, enjoyed an immunity from the full tax to which they are justly and legally liable, is no bar to the demand of the full tax, when it appears right to the Zemindar or his Renter to enforce it. Circumstances may require a remission in favor of the Ryots and sound policy and humanity may dictate the Concession of such remission, but the tax being originally imposed after much enquiry on what appeared just and sound principles, because fixed and binding on the Cultivators. This tax as shewn above is 1/8 of a fanam on each fruit bearing tree with a subsequent slight remission. This tax or any amount short of it the Renter is authorized to impose, but any alteration in the mode of imposing the tax cannot be authorized except on the mutual agreement of both parties, an agreement which the Sub Collector would hail with much pleasure and which he has strived hard to effect but while the Renter has manifested a desire to make large Concessions, the Ryots have doggedly persisted in resisting any attempts at an arrangements and have clamied from

Fort Saint George 20th July 1855.

from the Renter the most preposterous terms buoyed up by the hope that a little longer resistance must prove so ruinous to the Renter who has been kept out of his dues for the last 6 years as to force him, as it did the Zemindar before him to accept any terms they may desire to dictate.

21. In the Jyasul accounts the trees in each Plantain Garden appear to have been carefully numbered, and only such as were unfruitful and past bearing deducted. The remainder were fully apeised.

22 The large deduction made on account of unproductive tree was by the late Hill Renters Viz. of 3/4 from the number of trees supposed to be Contained in a given area is unintelligible and inexplicable. The smaller remission also of 5 per cent allowed by the present renter is not a whit more tenable. In the Jyasul there were 4 Plantain gardens described as below.

W

Fort Saint George 20th July 1855.

W. 1 Stal	of 8	Kookums	containing trees.	7516.
N. 1	" — 7	— " —	" —	5956
E. 1	" — 4	— " —	" —	3421
S. 1.	" — 4	— " —	" —	2800
Total. 4	" — 23	— " —	" —	19693

Plaintain trees.

Deduct Perumbokie viz.t

Trees past bearing or Salamasal in the.

first. — garden 1 — Stalem — 128

2.cd — Do. — 2 D.o — D.o — 136

3.cd — D.o — 3 D.o — D.o — 610

4.th — D.o — 4 D.o — D.o — 66

937

Leaving trees 18755. This Statement most clearly shewing that the deductions for unfruitful and past bearing trees were not made on any fixed percentage but according to the real state of the trees, for in the first garden we have a deduction of 128 trees on a total number of 7516 or a percentage of 1 1/8 + 3/16 per cent, a deduction of 136 trees is made on a total of 5956 trees in the second garden giving a percentage of 2 4/16, and in the third garden a deduction of 610 trees is made on a total of 3421 giving a percentage of 17 3/16, while in the forth garden 66 trees are deducted from a total of 2800 trees giving a percentage of 2 5/16, 3/16. It is therefore clear that the

Fort Saint George 20.th July 1855.

the deductions were not made as pretended by the Ryots on any fixed law but according as the trees proved to be unfruitful or fruit-bearing.

23. Neither there was a pole of 7 or 8 cubits used to measure the ground, a certain number of Coorkums is assigned to each garden, this appears to have been done on guess as the accounts state about so many Coorkums. There is no uncertainty however in the number of trees. They were carefully surveyed and numbered and after allowing for all those proved to be unfruitful the tax of 1/8 fanam, on which subsequently a slight remission was allowed making the tax on each productive tree 1/16 3/16 fanams and 3 cash was collected on the remainder. This tax & any shewing short of it and the manner of imposing it followed as the Tyrul the renter is now adjudged permitted to impose.

24. In regard to the orange and other trees the simple question of the propriety of demanding some kind of tax for them, seems

to

Fort Saint George 20th July 1855.

to the Sub Collector will disposed of in the Decree of the late Acting Sub Collector Mr. Levinge who says that the Defendants "assert that these trees have not been planted "but are of spontaneous growth and that they "pay an annoy tax of 2 fanams per year which "entitles them to enjoy the produce of such trees "without any further taxation." The Annoy-teewah Mr. Levinge observes "only gives the right "to any person paying it to pluck and carry off "the produce of any trees growing wild in the "jungle. It gives no exclusive right to the produce "of any particular tree, but these trees which the "renter claims to tax are planted and grown "in regular lines and are surrounded by hedges or "and are the exclusive property of the Defendants. "No other ryots on the Hills paying annoy teewa "can walk into the topes, pluck the fruits and "carry it off as they could in the jungle, without "the permission of the Defendants, and without "paying them the value, which they put upon "the fruit."

25. In addition to this it may be urged that

Fort Saint George 20th July 1855.

that the second entry in the Jysul Ayacut accounts is that of 2 orange-gardens. The entry is as follows.

"West of the River Garden 1 Stal — 300 trees
East of Do. — — — 1 Do. — 200 trees
Total — 500 trees

Deduct

Perumboke and Talamarel trees — 116
Remainder — 384.

Manieu trees for 3 Davastanums. — 70

Nathamgars Manieu.

1. Veeroomiah Gowndeu. ——— 80.
2. Syappa Gowndeu ——— 76
3. Nellavaloo Pillay. ——— 76
4. Audiappa Gowndeu. ——— 82
Total deductions ——— 384

"The remainder is blank."

26. This entry appears to the Sub Collector clearly to shew that, in the judgments of the Collector who framed the Jysul Settlements, these topes were taxable and the trees composing them of value and that such topes were

were not included in Amroy or tax on wild products, which is found entered as the 4th item of taxation as follows.

"Katoovalee katoovagoi or tax on wild "products of the wood at the rate of 2 fanams "on each individual amounts to Pons — 4 — 6"

27. Had these topes been included in the Amroy there was no necessity for a separate and distinct entry of them and had the trees been of no value they would not have been assigned as maniem or stipend to the Devastanum and Village Officers, but as, after the assignment of the trees there remained none to be taxed no tax was imposed. Another circumstance may be adduced in support of the propriety of taxing these orchards — much of the ground occupied by them was at one time or another occupied by Plantains and was taxed accordingly. There is no reason therefore why now when it is occupied by a more remunerative product it should be exempted from all taxation. Such a Course would

would prove ruinous to the Zemmindar, however pleasant and enriching it might prove to the ryots. In concurrence therefore with the opinion expressed by the Collector in his letter of the 31st July 1850 to the late Acting Sub Collector the Sub Collector Considers that the Plaintiff "is entitled to "regular teerwa on the Trees and topes raised "on the Hills, altho' no such teerwa had been "established according to the classification of "trees either at the Jypul time or during the "sequestration of the Estate. The tax of 2. "fanams per head (on hatchets / Amroy) "could only apply to trees grown wild in "the jungles and not to those regularly "raised. It is only just to come to this "Conclusion, for it is reasonable that the "zemindar should benifit by the improve- "ments of his estate by orchards as well as by "any other species of Cultivation."

28. The objections raised by the ryots to payment of tax on the Coffee and Cardamom trees are equally untenable and futile

Fort Saint George 20th July 1855.

futile—the tax on the Plantains being imposed not on the land but on the trees it is just and proper that whatever trees are grown in the same field with the Plantains should pay a tax also, for such trees must, to the extent, to which they are grown, interfere with and diminish the number of plantain trees put down & so diminish the tax due to the renter.

29. It is therefore the opinion of the Sub Collector that the renter is undoubtedly entitled to a tax on these trees, and he is equally clear that the tax should be imposed on the trees and not on the land no such tax as the latter is formed in the Village which at the Jysal was not measured nor was any classification of the lands made. The taxes were imposed on the trees on the implements of husbandry used and on the produce, and it is clearly from the Extracts found alone that it was intended in the instance of the

topes.

Fort Saint George 20th July 1855.

topes to place the tax on the trees, which were duly numbered and the unfruitful trees deducted from the total number.

30. The only point therefore left for the decision of the Sub Collector is the amount of tax to be imposed on each tree of the several descriptions now under litigation.

31. This tax the Sub Collector does not think, should of necessity be the same as that placed on the plantains it is clear it was not as the Jysal intended to be the same, or the tax would have been inserted at once in the accounts again if any analogy can be maintained between the plantain on the Hills and that on the plains it will be seen that the difference between the tax on the tope trees and that on the plantain on the plains is very great it is as sixteen to one, that is, the tope tree is supposed to produce on the plains sixteen times as much as the plantain tree, the latter is taxed at 1/16 panam the former at 1 panam per tree, but this difference in the value of these two species often must on the Hills be very much diminished both

from

from the superiority of the Hill plantains over those on the plains and from the heavy charge of carriage for the large fruit such as oranges and sour Shaddocks from the Hills to the plains. But however it is believed a marked diffrence will be found to exist in the nature of these kind of cultivation at least to such an extentas to render the latter and not the former clause of Section IX Regulation XXX of 1802. applicable to the Hill trees on the Hills.—

32.

In his report of the 16th February 1803. Mr. Hurdis explains that the tax on topes is affected according to the produce of the trees, which is chiefly affected by their age and situation. The subjoined Table shews the several rates imposed in all the villages in the Sub Division on the 4 sorts of trees now under Litigation, and in the 3rd Col. Coffee and Cardamoms, and in the 4th Col. are entered the rates of plantain gardens in the villages in which the tax — taxes are found.

1	2								3	4
	Taxe per tree in fanams.								Taxe per Goolay of plantain trees in Garden land	Do. of Do. in kunjah lands
Name of the tree.	3	2	1¾	1½	1	¾	½	¼		
Lime	3	2	"	"	1	"	½	¼	30.	40.
Shaddocks.	"	2	¾	"	1	"	½	¼	25.	35.
Sweet Orange	"	"	"	½	1	"	½	¼	20.	30.
Sour Orange	"	"	"	"	1	¾	½	"	15.	25.
Arecanut	"	"	"	"	"	"	½	¼	10	20
									"	15
									"	14

33. Mr. Hurdis gives in the same Report also the process by which the rates fixed on plantain gardens on the plains were arrived at— "One goontah Contains 500 trees "each tree yielding a produce of 5/16 "of one Cully fanam or 68 Madras Cash, "gives for the whole as the yearly produce Rs. 15-6-4 "Charges thereon for plants and labor. —— 8-6-4

7-"-"

"which when divided with the ryots gives "the Circar its fixed rent on the gardens "per goontah and this rate progressively "descends as the quality and situation of "the land in respect to water appear to "warrant."

On

34. On these Hills each plantain tree was rated at 1/16 or 1/4 fanam after deducting all expenses, while on the plains it is rated at 2/12/16 or a little more than 1/8 fanam thus proving either that the fruit on the Hills was more valuable or that the Cost of Culture was less on the Hills than on the plains.

35. Perhaps both of these items were elements in enhancing the rates fixed on the Hill plantains. They are considered far superior to the plantains grown on the plains and the Cost of Culture is far less expensive. a plantain garden on the Hills is not exhausted for 10 or 15 years, needs no watering nor manuring and only requires occasional weeding.

36. It remains to be seen whether the produce of the trees under discussion is deemed superior to that of the same class on the plains and whether the Culture

as to justify a higher rate than that obtaining on the plains.

37. The Oranges grown on the Hills are the Sirilla oranges and are only used for pickling. They grow in great abundance and are not much valued on the plains the price however is enhanced by Carriage from the Hills to the markets. The Betel nuts is not of a superior kind and the sweet oranges, limes, &c. are not so good as those on the plains, Coffee and Cardamoms can only be raised on the Hills. It has been the endeavour for the Sub Collector to obtain, as far as he was able, Correct information as to the average produce of the trees, the rates at which that produce is sold the Cost of hire for transporting it to the several markets in the neighbourhood and the price obtaining at these markets. This has been no easy task as may be seen from the following instance.

The

Fort Saint Georg 20th July 1855.

38. The Sub Collector has ascertained that the usual selling price of the Imilla oranges in the weekly market near Dindigul and at Dindigul is at the rate of from 4 to 6 fruits for a Cash. Taking the intermediate rate Viz. 5, fruit for a Cash, 1000 fruit would bring in Rs. 1-8. The merchants of Amianaikanoor depose to paying 12 annas for 1000 fruit and as. 8-4 for Carriage - thus sustaining a loss of as. 3-8 on each 1000 fruit and even taking the highest price at which the fruit are sold in Dindigul Viz. 4 fruit for a pice, the profit would only be 6 pice per 1000. The Sub Collector is therefore unable to place any Credit on the assertions of these men. It would have been satisfactory could the points have been referred to in the Tables noted below submitted to both parties amicably and tested by them. The Defendants only give the most absurd general statements but have made no reply to a series of questions given by the Sub Collector with a

Fort Saint Georg 20th July 1855.

view of eliciting information on the several points, and they shew a dogged determination to resist every effort to obtain Correct information. A Table has been drawn up in the office, giving the result of the information obtained from several sources. This has been done in the following manner from the averages of each succeeding deponent or of the official reports under each head of produce, price, labor and Carriage, a general average, has been struck under each head for each species of tree and the produce being Converted into money according to the rates given by these averages, and deduction being made for labor and carriage where necessary, the residue has been divided between the ryot and the landlord.—

39. A statement has also been drawn up by the Sheristadar and Head Gomastah of the Sub Collectors Office Containing their opinion of the amount of tax which should be placed on the trees and the process by which

38. The Sub Collector has ascertained that the usual selling price of the Imilla oranges in the weekly market near Dindigul and at Dindigul is at the rate of from 4 to 6 fruits for a Cash. Taking the intermediate rate Viz.t 5, fruit for a Cash, 1000 fruit would bring in Rs. 1-8. The merchants of Amianaikkoon depose to paying 12 annas for 1000 fruit and 8as. 4 for Carriage - thus sustaining a loss of 3as. 8 on each 1000 fruit and even taking the highest price at which the fruits are sold in Dindigul Viz.t 4 fruit for a fice, the profit would only be 6 fice per 1000. The Sub Collector is therefore unable to place any Credit on the assertions of these men. It would have been satisfactory Could the points have been referred to in the Table noted below submitted to both parties amicably and tested by them. The Defendants only give the most absurd general statements but have made no reply to a series of questions given by the Sub Collector with a

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39. A statement has also been drawn up by the Sheristadar and Head Gomastah of the Sub Collector's Office Containing their opinion of the amount of tax which should be placed on the trees and the process by which

which they arrived at this opinion. The first Table has been formed from information obtained from the renter, the Tahsildars of Tadicomboo, Nellacottah, Nalloor and the Town Police of Madura; as to the price of the fruits, &c.a from the depositions of Merchants employed in purchasing and selling the fruits of the Hills, from Merchants residing in Dindigul and from the Cultivators of Cardamoms on the same points and on the price of Carriage and also from the Curnum of the Hills, the Renter and from a zilladar deputed to examine the gardens regarding the amounts of produce and Cost of labor.—

4o From personal enquiries the Sub Collector has been able to make from Cultivators on the Veroopatcha Hills he finds that these 1000 fruit are usually sold for 6 annas and that the Carriage to the bottom would be on animals about 6 annas per thousand, making altogether 12 annas per thousand. This would enable a Merchant, supposing he transported them to Dindigul

Dindigul in bandies at 5000 each bandy, to sell his fruit at 5 fruit per pice with a small profit of 1-5 a. p. per 1000 fruit to meet all expenses of spoilt fruit &c.a The Merchants could sell fruit, purchased at 5 fruit per Cash at Amianaikanoor at the foot of the Seroomalais, at Madura at 3 fruit per pice with a small profit of 1-11-6 per bandy load of 5000 fruit or 5 a. p. 7 per thousand. To enable a man to bring down fruit and sell it at Amianaikanoor at 5 fruit per pice taking the hire from the Seroomalais to Amianaikanoor at 10 pice per hundred on Coolies, which is the usual mode of Carriage or 8-4 a. p. per thousand and allowing a small margin for profit say 1-4 a. p. to the retailer, he must buy his fruit on the Hills at 7 as per 1000. The Defendants have stated that the price for 1000 fruit is from 3-4 a. p. to 4-2 a. p. per 1000, which appears to me to be as for below the mark as that of the witnesses produced by the Renter is above the mark.

There

41. There has ever been more difficulty in arriving at correct data regarding the produce of the trees from not having any very efficient check at hand by which to correct the statements of the contending parties and the returns placed before the Sub Collector. He is however inclined to think that 300 fruits will be found a correct average produce per tree.

42. The Zillahdar was in June deputed to examine the produce of the trees at that time in bearing. His account shews that the largest average in a garden on a tree is 125 fruits the smallest average 85 and the general average on the 4 gardens examined by him is 102 fruits on each. This however is the summer crop and the season was perhaps an unfavorable one; allowing therefore as is usual this to be ⅓ of the winter crop which is double that of the summer the average would be in round number 300 fruits per tree.

And

43. And from enquiries made of Veroopatchee ryots and Hill Cultivators this is the amount mentioned by them.

44. The renter has fixed the produce at 500 fruit per tree and the Hill Curnum at 400, while the Sherishtadar has only allowed 250 and the Hill ryots 50 fruits per tree. The traders have stated the produce to be 450, 470. The Sub Collector, has above stated his reasons for looking with suspicion on the statements of the traders.

45. The Sub Collector believes the Renter has examined some trees and gives the amount stated by him as the average formed on trial. but observing the very great difference in the productive powers of the trees as shewn by the zillahdars' statement the Sub Collector is bound to conclude that the Renters examination could not have been either very extensive or very correct and was probably confined to some one garden in particular which without the renter intending or wishing to be deceived was more productive than others.

After

Fort Saint George 20th July 1855.

46. After much mature and anxious deliberation, the Sub Collector is of opinion that the average produce of each orange tree on the Hills is proved to be about 300 fruit and that the value of the fruit is also proved to be 7 annas per thousand. The produce of each tree would therefore be 2 annas 1 fice which, omitting fice, would give 1 anna for the ryot and 1 anna for the renter, and this Converted into fanams is 1/4 fanam and a fraction proving that the orange tree on the Hills is nearly 3 times as valuable as the Hill plantain tree and only 4 instead of 16 times as valuable as the plantain tree on the plains, but when the heavy Charge for Carriage is Considered, this is not surprising, the Cooly hire of the produce of one tree being nearly 1/3 of the value of its produce.

47. On the plains the other species of the orange kind generally pay in the

Fort Saint George 20th July 1855.

same Village the same rate of tax as the orange and the table prepared in the office shew that, with the exception of the Sour Shaddock, their value is about equal. The produce of these last mentioned trees and the number of fruit a cooly can carry the Sub Collector feels are much exaggerated in the statement furnished by the Renter. The Sub Collector therefore Considers all the trees of the orange kind should pay the same tax as the small orange trees that is 1/4 fanam per tree.

48. In regard to areca trees the Sub Collector finds that on the plains these trees are taxed at 1/2 what the other trees are - that is in any Village in which the oranges or limes may be taxed at 1 fanam each, the areca tree pays 1/2 a fanam and where the tax on the oranges may be 1/2 fanam that on the areca tree is 1/4 fanam. It never equals the tax on the oranges, its produce is small as shewn by the Curnum and the price of the Seroomalai fruits in Dindigul is not high the tree also requires Care and Cultivation. The prices given in the accounts are of

the

Fort Saint George 20th July 1855.

the Seckumpank. which is the Betel nut from the western coast and is more prized than the nut from Tanjore or Ceylon. The Tanjore nut is sold at about 4 Rupees per 1000 and the Serroomalai nut at 3 per 1000 and each tree is said by the Curnum to produce 10¾ pollums. the Statements of the zillahdar which are made on a guess are evidently much exaggerated. One of the items in diminishing the value of the produce of the orange trees on the Hills is the high price for Cooly hire which in the Case of the small fruit is much reduced indeed so materially as to reduce the disproportion which obtains on the plains between these trees and the orange trees. Adverting therefore to the result shewn in the Tables drawn up in the Office especially that by the Sheristadar the Sub Collector is of opinion that ¼ fanam is not too high a rate of tax for each of the areca trees that might be in bearing.

49. On each Coffee tree the Renter

has

Fort Saint George 20th July 1855.

has put ⅛ fanam in order to encourage the Cultivation of it on the Serroomalais. The data of the Sheristadar under this head have been tested by the Sub Collector and are found Correct. According to his calculation the tax should be 5/16th — or a faction more than ¼ fanam on each tree this is more than double the rate imposed by the Renter. The Sub Collector sees therefore no reason to disturb the tax imposed by the Renter. He questions however whether much encouragement is held out by this tax to the growers of Coffee on the Serroomalais. The tax on the Shevaroys for land occupied by Coffee is at the rate of about 2 fanams the Cooly, and on the Pulneys it may be had for 3 fanams the Cooly, while on the Serroomalais it cannot be less than 6 fanams with such rates it is impossible that the Serroomalai Coffee will ever be able to compete with other places, when the extension of this produce shall begin naturally to affect the market prices of it downwards.

50. It only remains for the Sub Collector to fix the tax of the Cardamoms. The

Sheristadar's

Fort Saint George 20th July 1855.

Sheristadar's data may be taken as nearly correct and this gives the tax on each clump after deducting 1/3 for the expense of culture at a little more than 1/4 fanam. Adverting to the uncertain nature of the crop the tree being easily affected by the nature of the season, and the fruit being much sought after by squirrels and rats the Sub Collector is of opinion that 1/4 fanam will be a sufficiently high tax for each tree or clump of Cardamoms.

51. To sum up briefly what has been said above, the Sub Collector authorizes the Renter to place on each fruit bearing plantain trees a tax of 1/16 3/16 fanams on each tree of the orange kind in fruit 1/4 fanam, on each productive Areca Nut tree 1/4 fanam on each tree or clump of Cardamoms in fruit 1/4 fanam, and on each bearing Coffee tree 1/8 fanam and to issue to the Defendants puttahs drawn up in conformity with this direction within one month from the delivery of this order to him under the penalty provided in Section VIII Regulation IIX. of 1802. Should the Defendants refuse to accept the Puttahs

Fort Saint George 20th July 1855.

so offered the Plaintiff is at liberty to proceed under Section X Regulation XIX of 1802. as modified by section VIII Regulation V of 1822 with a view to their ejectment. The trees are to be Counted and examined and all unfruitful trees excluded from taxation.

52. These taxes the Sub Collector does not think can be looked on in the light of an unauthorized taxation. It appeared most clear beyond the possibility of doubt, to the Sub Collector that the tax to be imposed must be a tree tax, It is true in one or two instances the tax imposed exceeds that already existing on trees levied on the Hills but the principle laid down in the latter part of Section IX of Reg. XIX of 1802. appeared to require that, when a peculiar species of taxation is not found to exist in one Village, it must be imported from the neighbouring one. There was no tax imposed in the Fysul on Tope trees on the Seroomalais nor on Coffee or Cardamoms which were not at that time known or cultivated in this part of the Country. The Sub Collector therefore felt himself forced to ascertain the rates established for tope trees and for the peculiar species of tope trees brought under his consideration, as well as the principle on which the tax was originally imposed on trees,

and

and thus guided he has imposed on the trees on the Hills the taxes stated above. It would have been a matter of no difficulty in arriving at a judgment in this case could he have felt that he was confined by the first part of the clause to impose on each tree only the 1/16 3/4 fanams tax already existing on Plantain trees. He has endeavoured to shew above why he considered this tax inapplicable. As there are different descriptions and qualities of lands and one and the same tax cannot be authorized for all, even tho' at the Jypul only one kind was of necessity fixed because at that time only that one description of land existed on any one Village so it appeared to the Sub Collector just that when different kinds and descriptions of trees requiring different kinds and description of taxes have been introduced into a Village after the Jypul, the rates established generally for trees of the same description and quality must be selected in preference to the tax imposed on trees of a different description and quality To explain this better the Sub Collector would advert to the case of a Village wholly poonjai at the Jypul and afterwards Cultivated in parts with Sotam and Punjai it would be necessary tho' no Sotam and Punjai tax had been fixed at the Jypul in this Village to ascertain the usual rates of taxation established for Sotam and Punjai in that part of the District and to impose

that rate of tax which should be deemed to meet the quality and class of the newly Converted land and this is a process daily and extensively going on. The same rule appeared applicable to these trees which differ materially in their productive power and value, as has been shewn, above from the plantain trees and therefore on the authority of Mr. Hurdis quoted in para 33, these trees being of a different description and quality demanded a different tax. In fixing the taxes adjudged above, the Sub Collector has been at much pains to ascertain the quality and productive power and value of the trees taxed and his tax agrees with the lowest tax of the class on the plains.

53. The coffee tree, it will be seen, bears the same tax as that originally placed on the plantains.

54 The Sub Collector would have been glad had the Contending parties enabled him to propose and Carry out on these Hills the liberal policy which governs the Governments of the present day in the imposition of its taxation. The tax is made to have reference exclusively to the nature of the soil and allows to the Cultivator all the benefits of the improvements he may effect. But while the one party under some bias has shewn a dogged resistance

to

Fort Saint George 20th July 1855.

to any alteration on the rates now paid and which are manifestly unjust and ruinous to the other, who is thereby defrauded of his lawful dues out of which he has been kept for sise years, the other Tho' now willing to make great Concession in his original demands with a view of securing a fair and lasting Compromise beneficial to both parties, has, by his original over assessments, probably raised in the opposite party a spirit of resistance which must have subjected him to much plainful annoyance and loss. In this State of things the Sub Collector has had no alternative left but to enforce the provisions of the Regulations which were enacted for a State of things very different from that which obtains in the present day.

(Signed) J. Clarke
Sub Collector.

(True Copy)
(Signed) R. D. Parker
Collector.

Decision

Fort St. George 20th July 1855

Decision of Mr V. H. Levinge
Acting Sub Collector

Plaintiff Vers Defendants

Mr F. De Fondclair - 1 Veeruppa — Pillay
2 Soorya — Pillay
3 Bremmiah Counden
4 Ammany Counden
5 Veeruppa Counden
6 Aunduruppa Counden
7 Poosamalay Pillay

1. Mr Fondclair, the Renter of the Amanaikinoor Zemindary Claims to levy a tax of one Fanam per tree, on all Orange Lime and Arcanut &c trees growing in Topes and Cultivated land on the Seemally hills.

2. The Defendants resist the imposition of the tax on the ground that ever since the Fysul no such tax has been levied. They assert that these trees has not been planted, but are of spontaneous growth, and that they pay an Amarage tax of two fanams per year which entitles them to enjoy it.

trees without any further taxation.

3 There is no entry in the Fysul accounts to shew the rate at which the above mentioned trees were taxed or whether the tax was to be derived from the land on which they grow or from the trees.

4. The Amaraye teerwa only gives the right to any person paying it to pluck and carry off the produce of any trees growing wild in the jungle. It gives no exclusive right to the produce of any particular tree; but these trees, which the renter claims to tax are planted and grown in regular lines and are surrounded by hedges and are the exclusive property of the Defendants. No other Ryot on the hills paying Amaraye teerwa can walk into their topes, pluck the fruits and carry it off, as they would in the jungle, without the permission of the Defendants, and without paying them the value which they put upon the fruit. Under such circumstances, the Renter is

undoubtedly

undoubtedly entetled to derive a rent either from the trees or the land on which they are grown.—

5. The Renter would impose a tax of one fanam per tree as that is the rate fixed on such trees growing in the other Villages of the Zemindary situated in the low Country — and strongly urges, in his petition of 15th April the levy of such a tax on account of the fruitfulness of the trees and the great value of the produce, which the Renter says is an — article of luxury purchased by rich Natives who can well afford to pay. The number of trees after deducting those allotted to Maniem and in bearing this year has been ascertained to amount to.

Orange	11,406
Lime	12
Arecanut	2,318
Curdamum plants	310
Total	14,046

which, at one fanam per tree gives Rs 2979-7-3 per year and he claims arrears since Fasly 1256

it

Fort Saint George 20 th July 1855.

it gives an amount of Rupees 14,897-4-3 taxation to be newly imposed on seven Ryots in one Village - As a general Rule and the Renter insists that it should be followed in this case the tax which is levied in the neighbouring Villages. should be collected; and the acting Sub Collector whould apply the same rule in this case were it a matter of a few scattered trees to be divided amongst several Ryots; but there are circumstances which require a departure from that Rule in this case: these trees are to be counted by thousands: — the owners have long enjoyed their produce free of tax not clandestinely but openly the produce is sold in the topes to merchants and petty fruit retailers who come up from the low country from all quarters to purchase it: — it has not been smuggled off and secretly sold by the owners. The zemindars own Cusbah Ryots of Amianaickenoor deal in these fruits and must have been seen daily

Fort Saint George 20 th July 1855.

daily passing by his Cutcherry and house with the fruit. The Ryots therefore can scarcely be accused for having concealed this Cultivation - Before subjecting these large topes to a tax the Circumstances under which they have grown up untaxed. should be taken into Consideration and the amount fixed should not be more than that to which the land lord is fairly entitled. on consideration of the description of Soil in which they are grown - The Zemindar being only entitled to an assessment on the land and not to a tax on the supposition value of the produce. The mode of growing them is as follows - A piece of jungle, the extent of which is not measured on the side of the hill, in a favourable situation is cleared. for which for the first year, a tax of two fanams per hatchet is paid, called Podawal teervah. It is sown with some inferior dry grain and at the same time, young Plantain trees are put down at regular distances. The plantain gardens are

are neither manured nor irrigated. In their shade the young orange &c. trees grow up — When they come into bearing the Plantain trees are about worn out, and they are cut away to give full room to the orange trees either through some private arrangement negligence, fraud, or misconception of the meaning of the Amarage Teerwa these — plantations have hitherto escaped paying — Teerwa. In consequence of these immunity — from taxation. The Ryots have been induced to form these large topes. To put a tax now of one fanam on each tree, would — give, on common hill Poonjah occupied by these topes a far higher rate of assessment than that levied on the best two Crop — Nunjah Land to irrigate which expensive works have to be constructed; At 12 feet apart a cooly of Ground will grow 169 Orange trees at one fanam per tree it gives 169 fanams per Cooly whilst the highest rate of wet Cultivation is Nunjah 30 fanams Betel - 50 fanams

Hill

Hill Poonjah Cultivated with Plantain gives 6 fanams. —

6. This System tax on one fanam per tree on a few trees in other villages was not an average tax but the tax which a tree was supposed to be capable of bearing in them in full fruit. To apply it to a whole tope is unjust all trees do not bear alike and as the full bearing are taxed to the utmost or the profit on them does not cover the loss on the bad bearers which leads to the relinquish = ing of their property by the Ryots or the destruction of their trees either through disgust or to revert the land to grain Cultivation — The effect of the tree tax is to be seen on all sides in the wilful destruction of old Topes in their relinquishment by the owners, and by the absence of young ones; - and to subject these topes to those rules, would produce the same effects. There is another objection to a tree tax, it at once transfers the property in the tree from the Ryot to the landlord Without his consent the owner of young

taxable

Fort Saint George 20th July 1855

taxable trees Cannot thin them with a view to their developement and to increase their productiveness, if he does so he is liable to an action for misdemeanour and if he even pruned his trees or headed them Completely down which orange trees sometimes require after which they do not bear for one or two years, he would be liable to a harassing Police enquiry on the plea of injury to the trees — The landlord does not care whether the Ryot has a good Crop or not, he wants his fanam per tree which he gets if a tree bears but one fruit. — For which the above is reason and in the absence of a precedent in this Village the acting Sub Collector is determined to assess the land and not trees to which tax above the Zemindar is entitled - These topes are grown in Poonjah land and are not irrigated - In the Fysul accounts the amount of tax to be levied on hill, Poonjah is not entered the only Hill

Poonjah

Fort Saint George 20th July 1855

Poonjah tax then collected was the Coda wal Teerwa of 2 fanams, The Renter has since he has had posession of the estate taxed Poonjah land at 6 fanams and the acting Sub Collector resolves to assess the land on which these topes are grown at the same rate under section 9 Regulation XXX of 1802.

Should either Party be dissatisfied with this decree they are required to appeal to the Collector within 30 days otherwise the Acting Sub Collector will proceed to carry it out by measuring the land and collecting the amount by tax due on these topes at the above rate since fusly 1258. —

(Signed) V. H. Levinge
Acting Sub Collector

True Copy
(Signed) R. D. Parker
Collector

Decision

Fort Saint George 20th July 1855

Decision on the appeal of Mr. H. De. Fondclair the Renter of the — Amminaiknoor Zemendary and Veerapa Pillay and 6 others Ryots of the Sivoomallay Hills from the decision of the Acting Sub Collector Mr. Levinge of the appeal of the said Ryots, against the sale of their property sequestered for arrears of Revenue.

1 The collector cannot think the Renter of the Ammianaiknoor Zemmindary entitled to a tax of 1 fanam per each orange Lime and Areca Nut Plants raised on the Sivoomallay Hills.

2 There is no such tax in the accounts of the Fysul year 1212 Fusly. The Ryots then paid 2 fanams per hatchet for cultivation Chetts fs As
151 — 8 — " for 4 Plantain Gardens and 2 fanams each for Amraye. The rate at Chetts fs As
which 151 - 8 - " was assessed on the 4 Plantain Gardens is not ascertainable as the extent of such Gardens or the number of Plants is not specified. —

The

Fort Saint George 20th July 1855

3 The only innovation subsequently made is a tax of 6 Fanams per Gooly of Poonjah land, fixed by the present Renter, to get rid of which the Ryots have brought a suit in the Civil Court. The Collector therefore can find no precedent on the Hills themselves for the tax claimed by the Renter.

4 The Gardens on which it is proposed to fix this tax on the trees, have long existed without any seperate payment. This fact seems to the Collector to oppose a strong objection to the present step of the Zemmindars Renters. If a right to tax these trees was supposed to exist it should have been enforced on the first tope planted. It could have then been tried, and other persons wishing to plant would have followed their inclination or refrained according to the result, but the long immunity enjoyed by these Topes constituted an admission of their non liability and encouraged the Ryots to lay out money in the same way. It is unfair therefore now to come down on them for a heavy tax which they could evade only by the surrender of their property. —

The

5 The acting sub Collector Considers that the Amaraye tase of 2 Fanams per head fixed at the Fysul was intended to cover only the privilege of gathering the fruit of trees of spontaneous growth, and that the Zemindar or his Renter, is entitled to some tase for the topes in question But rejecting the rate imposed by the Renter, he decide that the Teerwa to be fixed shall be the Poonjah rate recently established by the Renter Viz: 6 fanams per Gooly, and quotes as his authority section IX Regulation XXX of 1802.

6 There is much reason in the Sub Collectors argument, and the Collector is inclined to think that the plan he indicates would be very fit for adoption if both parties would agree to it. He cannot see however that it is warranted by the Regulation cited or since the Ryots have objected to the Poonjah rate by sub in Court that it can be enforced by the Revenue Authorities. The rule prescribed by section IX Regulation XXX of 1802 to be adopted in case of disputes is that which prevailed in the cultivated lands in the Year preceding the assessment of the permanent Jemma on such lands or where

where those are not ascertainable, the rates established for the lands of the same description and quality as those respecting which the dispute may arise. Now it has been already shewn that before the Fysul there was no tase on the Hills at so much per tree; consequently there is no precedent such as was contemplated in the Section quoted as a guide. Neither was there any Poonjah tase at the Fysul, other than the tase at 2 Fysul 1 per hatchet and that subsequently imposed is under litigation.

7 The Collector therefore cannot confirm the Decision of the Acting Sub Collector imposing a tase of 6 Fanams per Gooly on the Topes in dispute.

8 And he has already stated reasons for disallowing the tase claimed by the Renter. The tases on the plains form no guide for tases on the Hills, which are ascended and descended with difficulty, and are at a distance from good markets accordingly up to the present time both

Fort Saint George 20th July 1853

both before and subsequent to the Fysul they have been subjected to a different rate and mode of taxation. It is not clear to him that with reference to the taxes on the Hills existing at the Fysul these topes are liable to any seperate tax whatever, and considering the long time they were allowed to coexist without any demand he is decidedly of opinion that it is beyond the power of Revenue authorities now to enforce them against opposition without a decree of the Civil Court to which he therefore refers the Renter for redress and under section IV Regulation V of 1822 directs that the property Zuftid shall be released.

Madras
5th April
1853

(Signed) R D. Parker
Collector

(True copy
(Signed R D Parker
Collector

Fort Saint George 20th July 1853

Appeal from Decision No 3 of 1852 on the Sub Collectors Register.

1 This appeal is brought by certain Ryots resident at Mala Punyoor on the serooma-lay Hills attached to the ammanaicknoor Zemundary to procure cancelment of a Decision by the Sub Collector under Section IX Regulation XXX of 1802 — authorizing the Renter to impose certain rates of Tax on fruit bearing plantain trees on trees of the Orange kind in fruit on each production Areca Nut tree - on each tree or Clump of Cardamums in fruit & on each bearing Coffee tree and to issue Puttahs — accordingly which the Ryots will refuse under the penalties laid down in the Regulations.

2 The appellants rest their objection to this order, on the ground that it is opposed to a former decision by the Collector and another by the Subordinate Court of Madura.

3 The Decision by the Collector which

Fort Saint George 20th July 1855

both before and subsequent to the Fysul they have been subjected to a different rate and mode of taxation. It is not clear to him that with reference to the taxes on the Hills existing at the Fysul these topes are liable to any seperate tax whatever, and considering the long time they were allowed to exist without any demand he is decidedly of opinion that it is beyond the power of Revenue authorities now to enforce them against opposition without a decree of the Civil Court to which he therefore refers the Renter for redress and under section IV Regulation V of 1822 directs that the property Zuftied shall be released.

Madras
5th April
1853

(Signed) R D. Parker
Collector

True copy

(Signed) R D. Parker
Collector

Fort Saint George 20th July 1853

Appeal from Decision No 30 of 1852 on the Sub Collectors Register.

This appeal is brought by
1
certain Ryots resident at Mala Punjoor on the seroomalay Hills attached to the ammanaicknoor Zemindary to procure cancelment of a Decision by the Sub Collector under Section IX Regulation XXX of 1802 — authorizing the Renter to impose certain rates of Tax on fruit bearing plantain trees on trees of the Orange kind in fruit on each production Areca nut tree - on each tree or Clump of Cardamums in fruit, and on each bearing Coffee tree and to issue Puttahs — accordingly which the Ryots will refuse under the penalties laid down in the Regulations.

The appellants rest their objection
2
to this order, on the ground that it is opposed to a former decision by the Collector and another by the Subordinate Court of Madura.

The Decision by the Collector

11823 Fort Saint George 20th July 1855.

which is alluded to was passed under date the 5th April 1852 on a cross appeal by the Renter of the zemindary and certain Ryots against the decision of Mr Levinge, the then Acting Sub Collector which fixed a teerwa of 6 fanams per Gooly on land occupied by topes.

4 The Renter had demanded 1 Fanam per each tree in the Topes and distrained the property of the Ryots who refused payment. They appealed to the Acting Sub Collector who disallowed the tax claimed by the Renter and substituted a tax on the land at the rate above mentioned.

5 The primary object of the Collectors decision on the appeal of both parties was to annul the principle of taxation which the Acting Sub Collector adopted, as contrary to the provisions of section IX Regulation XXX of 1802 under which he was acting.

The

11824 Fort Saint George 20th July 1855.

6 The Rates fixed by the decision of Mr Clarke, the Sub Collector, now appealed against are founded on a different principle Viz: that of a tax on trees which he enters into an argument to shew was that laid down at the Fysul. If this conclusion be correct the principle is not opposed to Regulation XXX of 1802.

The Collector, however, certainly

7 added remarks to his decision which must be construed to intimate his opinion that owing to there being no Revenue arising from a tax on seperate Trees in the assets on which the Beshcush of the Zemindar was fixed, and none levied upto the time of the demand then under consideration, the Courts above could authorize one

On being applied to, however by

8 Mr Clarke to state whether this opinion should be held to bar his reception of the Claim to levy a tree tax which had been

Renewed

renewed by the Renter, he reconsidered it and reflecting on the provisions of Section IX Regulation XXX of 1802 and section II Regulation V of 1822, he came to the conclusion that the settlement of rates of tax, in cases of dispute, rests with the Revenue authorities without reference to any length of time which may have elapsed without any demand of such on the part of the Proprietor. This cancelment of Mr Levingis decission, was, as has been already observed made on the distinct Ground of its principle being contrary to those laid down in section IX Regulation XXX of 1802 and was not affected by this opinion that he /the Collector/ entertained of the case, being under the circumstances Cognizable only by the Courts. Hee therefore informed the Sub Collector that he did not consider that it/ the Collectors appeal Decision/ presented a bar to his receiving and deciding on the claims then preferred

preferred to him by the Renter which was, to grant the lands of the Ryots who refused to pay his demand of 1 Fanam per tree to other Ryots under section X Regulation XXX of 1802. The proper taxe for the Renter to fix, which is the point now decided by the Sub Collector, was a question which the Collector did not fully consider or determine. He pronounced the mode of taxation adopted by the Acting Sub Collector incompatiable with Section IX Regulation XXX of 1802 and the rate of taxe demanded by the Renter too heavy, and he intimated an opinion against the power of the Revenue Department to authorize the Renter to levy a tree taxe but the intimation of an opinion is not equivalent to a decision on the point, and the opinion, as has been already stated the Collector has changed.

9 As regards the Decree by the Sub Court, the Collector does not clearly see that they bear upon the particular point under consideration Vizt the levy of a tree taxe, but if they do he is still of opinion, that they do not prevent the Sub Collector exercising the authority vested in him by Regulation XXX of 1802 and Section II Regulation V of 1822.

10 Thus much to explain the grounds on which the Collector is of opinion that the Case

Fort Saint George 20th July 1855

Case was cognizable by the Sub Collector. As regards the right to levy a tree tax of some degree or other, the Collector concurs with the Sub Collector in opinion, that this is proved by the mode in which two orange Gardens are entered in the Fysul accounts - and assigned as a Inauneam.

11 In respect to the rates themselves fixed by the Sub Collector. the appellants are wholly silent. they neither state, approved or disapproves of them, confining their argument entirely against the admissibility of the suit by the Sub Collector - It appears to the Collector that these Rates which are considerably less than were claimed by the Renter, are shewn by the Decision to be very just, and moderate. Nothing can exceed the pains which the Sub Collector has taken in fixing them, and he has omitted to take into consideration no element to guide him to a right conclusion. The appellants should deem themselves fortunate in having the matter decided with so much industry, ability, and judgment -

The Sub Collector's Decision is confirmed

Madura
12th February
1855

(Signed) R. D. Parker
Collector

(True copy
(Signed) R. D Parker
Collector
Madu

Fort St. George 20th July 1855.

3d. No. 1827
Proceedings
354-355.

thereon. With reference to para 4 of the above letter, the Board observe that when Petitions are forwarded to the Collector for report, and the matter complained of prove to be a judicial decision appealable under Regulation to the Courts, a simple Statement of this fact will suffice.-

Ordered that the following Endorsement be passed on Petition 1793 of 1855.-

"The decision complained of by Petitioners having been passed under Regulation V of 1822, the appeal lies to the Courts and not to the Board who have no jurisdiction in such cases."

No. 79

To G. S. Forbes Esqr.

Acting Secretary to the
Board of Revenue.

Fort St. George

356.

Bd. No. 1948.
From the Collector of North Arcot
Submits for the favorable consideration of

Sir,

I have the honor to state for the information and consideration of

of Govt the remittance of the Zemindars of Calastry and Canetnuggur that time may be allowed them for the payment of that portion of their Peishcush which remains unliquidated.

of the Board of Revenue, that the Zemindars of Calastry and Canetnuggur have applied for time for the payment of that portion of their Peshcush which remains unliquidated.

2 Against neither Zemindar is there a balance due for fusly 1263. The amount due by each for fusly 1264 is shown in the margin.

Statement	Demand	Collection	Balance
Arrears of fusly 1263	40,000	40,000	"
Current " 1264	190393	154393	36000
Total	230393	194393	36000
Arrears of fusly 1263	50000	50000	"
Current " 1264	184063	161811	22252
Total	234063	211811	22252

Statement	Canetnuggur Zemindar	Calastry Zemindar
Arrears of fusly 1263	40,000	40,000
Current " 1264	190393	154393
Total	230393	194393
Arrears of fusly 1263	50000	50000
Current " 1264	184063	161811
Total	234063	211811

Statement	Demand	Collection	Balance
Arrears of fusly 1263	40,000	40,000	"
Current " 1264	190393	154393	36000
Total	230393	194393	36000
Arrears of fusly 1263	50000	50000	"
Current " 1264	184063	161811	22252
Total	234063	211811	22252

3 The Zemindar of Calastry has engaged to pay the balance of Rupees 36,000 due by him within the current month. He requests that he may be permitted to pay it without interest being demanded.

4 Of the 22,052 Rupees due by the Canetnuggur Zemindar he promises to pay very shortly the sum of Rupees 12,052. He requests that

that he may be permitted to discharge the remaining 14,000 Rupees with the first kist of Fusly 1265, that is in December next. He also requests to be relieved of the payment of all interest due on the arrears.

5 In consideration of this being a year below the average, following a bad season, I beg to recommend the request of the Zemindars to the favorable consideration of the Board.

6. The balances due by the Zemindars are much less, and the time applied for much shorter, than when on the 11th July 1854. the late Collector made an application to the Board of a nature similar to that now submitted to them.

North Arcot,
Collector's Cutcherry,
Chittoor,
12th July 1855

(Signed) C. Whittingham
Collector

Bd's No. 1838
Proceedings thereon
351-357.

The Board observe that the balance of the previous Fusly has been paid up by both the Zemindars, and resolve in consideration of

Fort St. George 20th July 1855

of the unfavorable character of the last season, to assent to the Collector's recommendation on behalf of the Calastry and Cauetnuggar Zemindars. The latter must however be required to specify an early date for payment of his first instalment, and warned that interest will be levied on all balances unpaid by the 15th December.

(388.)

No. 139.

To J. D. Sim Esqre
Sub Secretary in Charge

Bd. No. 1935

From the Actg Collr of Madras — }

Sir,

From Chief Engineer 11th April 1855.

I have the honor to forward a piece of ground containing Gds 20 & Sft 1,200 having been declared to have been purchased by Her Majesty's Justices from one Cauzim Moolk Bahadoor for the construction of a road leading to the South Beach, I have the honor to request that I may be authorized to write off the Quit Rent on the extent so appropriated.

Madras, — }
12th July 1855 }

(Signed) B. Cunliffe
Acting Collector

Fort St. George 20th July 1855

Bd. No. 1815

Proceedings thereon

(388-389.)

Resolved that the letter above recorded be submitted for the orders of the Right Honorable the Governor in Council, with the Board's recommendation that sanction be granted for writing off the Quit Rent on a piece of Ground, containing Gds 20 and Sft 1,200 purchased by Her Majesty's Justices, from one Cauzim Moolk Bahadoor, for the construction of a Road leading to the South Beach.

Resolved

of the unfavorable character of the last season, to assent to the Collector's recommendation on behalf of the Calastry and Cauetnuggur Zemindars. The latter must however be required to specify an early date for payment of his first instalment, and warned that interest will be levied on all balances unpaid by the 15th December.

(358.)

No. 139.

To J. D. Sim Esqre
Sub Secretary in charge

B. No. 1935
From the Ag. Collr of Madras — 3

Sir,

From Chief Engineer 11th April 1855.

I have the honor to request that I may be authorized to write off the Quit Rent on the extent so appropriated.

A piece of ground containing Gds 20 & Sft 1,200 having been declared to have been purchased by Her Majesty's Justices from one Cauzim Moolk Bahadoor for the construction of a road leading to the South Beach, I

Madras, — 3
12th July 1855

(Signed) B. Cunliffe
Acting Collector

B. No. 1815
Proceedings thereon
(358-359.)

Resolved that the letter above recorded be submitted for the orders of the Right Honorable the Governor in Council, with the Board's recommendation that sanction be granted for writing off the Quit Rent on a piece of Ground, containing Gds 20 and Sft 1,200 purchased by Her Majesty's Justices, from one Cauzim Moolk Bahadoor, for the construction of a Road leading to the South Beach.

Resolved

Fort St. George 20th July 1855

of the unfavorable character of the last season, to assent to the Collector's recommendation on behalf of the Calastry and Cauetnuggar Zemindars. The latter must however be required to specify an early date for payment of his first instalment, and warned that interest will be levied on all balances unpaid by the 15th December.

388.

No. 139.

To J. D. Sim Esqr.
Sub Secretary in Charge

Bd. No. 1935

From the Ag. Collr. of Madras

Sir,

From Chief Engineer 11th April 1855.

I have the honor to request that I may be authorized to write off the Quit Rent on the extent so appropriated.

A piece of ground containing Gds 20 & Sft 1,200 having been declared to have been purchased by Her Majesty's Justices from one Cauzim Moolk Bahadoor for the construction of a road leading to the South Beach, S.

Madras, 12th July 1855

(Signed) B. Cunliffe
Acting Collector

Fort St. George 20th July 1855

Bd. No. 1815

Proceedings thereon

388-389.

Resolved that the letter above recorded be submitted for the orders of the Right Honorable the Governor in Council, with the Board's recommendation that sanction be granted for writing off the Quit Rent on a piece of Ground, containing Gds 20 and Sft 1,200 purchased by Her Majesty's Justices, from one Cauzim Moolk Bahadoor, for the construction of a Road leading to the South Beach.

Resolved

Resolved that the following letters be despatched.-

360

To the Secretary to Government

Bd. No. 1825

To the Secretary to Government—

Sir,

In conformity with the orders of Government, conveyed in Extract from Minutes of Consultation of the 18th October 1836, I am directed by the Board of Revenue to submit the Broken Set of their Proceedings for the month of June 1855, for transmission to the Honorable the Court of Directors

Revenue Board Office, Fort St. George, 20th July 1855 } (Signed) G. S. Forbes Acting Secretary

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Read List of letters received by the Collector of Tanjore from the Board of Revenue and remaining unanswered to 30th June 1855.-

361.

Bd. No. 1819.

Proceedings thereon The Board observe that their

their Circular of 14th May 1855, enquiring whether any great inaccuracies exist in the last census is omitted in the list recorded above, and they request that it may be inserted in future arrear lists until replied to.-

362

Bd. No. 1435

From the Collector of Sea Customs— } Read Bill of contingent charges incurred for the month of May last.-

362-363.

Order thereon Resolved that the necessary orders be passed.-

Received the undermentioned miscellaneous letters and Statement.-

364.

Bd. No. 1496

From the Acting Sub Collector in charge of Nellore— } Return of Fines imposed and stoppages made from the Pay of the Public servants for the Quarter ending 30th

1835. Fort St. George 20th July 1855.

365. Bd. No. 1491
From the Collector of Chingleput — List of letters addressed to the Board of Revenue and remaining unanswered till the 30th June 1855.—

366. Bd. No. 1490
From the Collector of Chingleput — List of letters received from the Board of Revenue and remaining unanswered till the 30th June 1855.—

367. Bd. No. 1494
From the Acting Sub Collr. in charge of Nellore — Reports that no Persons were tried or in confinement under Regulation IX of 1822 during the month of June last.

368 Bd. No. 1495.
From the Ag Sub Collector in charge of Nellore — Return of Village Officers suspended and dismissed under Regulation VI of 1831 during June last.

EDy.

1836 Fort St. George 21st July 1855.

369. Bd. No. 1848
From the Secretary to Government —

Read the following Papers

No. 199.

Extracts from the Minutes of Consultation Revenue Department, Under date the 5th July 1855.

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

/Here enter 11th June 1855. No. 1494/

Para 1. In this letter the Board offer some remarks on the Estimate of the cost of Salt for export at Madras given in Para 8 of Extract Minutes Consultation of the 31st May 1855. No. 951, on which the Government came to the resolution to permit the sale of Salt at the Pans of this Collectorate for export to any part of the world, at fifteen Rupees the hundred Maunds, The Board declare their opinion /by/ after some corrections of their own former Estimate that the cost to Government is Rs. 15 7 5 and that a larger addition for wastage ought to be made than this includes, and they recommend that sixteen Rupees should be fixed as the Price.

2 The chief item of difference between the Boards Estimate and that of the Government is that of Establishment and the Board.

Board assign no definite reason for fixing one rupee the hundred maunds as the charge on that account.

3 Though the Government have given careful consideration to the views stated by the Board, they still adhere to the Estimate of the cost of Salt given in the former Minute of Consultation. The Board will now therefore be pleased to carry

Ex. M. Cons. 15th into effect the orders of the 31st. May on this point.

4 With reference to Para 7 of the Boards letter the Government are quite willing that as there suggested the quantity of Salt to be manufactured for export should be determined in the same mode as that for Home and Inland consumption Viz. that the Collectors should determine it each for their own District, subject to the approval of the Board.

/ A True Extract

/ Signed / J. D. Bourdillon

Secretary to Government.

To

The President and

Members of the

Board of Revenue.

Resolved

B. of R. 1833

370.

Proceedings thereon. Resolved that a copy of the papers noted above be communicated to the Acting Collector of Madras for his information and guidance.

371.

B. of R. 1816.

Further Proceedings thereon

Communicating Extract Minutes Consultation of 31st May 1855 directing that 15 Rs. per 100 Indian Maunds be charged for Salt sold for exportation requesting to submit a Statement of the details of the cost of Salt and their opinion as to purchasers making their own arrangements for shipping and to report in communication with the shipping community by whom the shipping charges are to be paid.

Indian 5 July 1855.

para 12

Ex. M. Cons. 5th July 58
In Bk. 21st Dec. 58

Resolved also that copies of Paras 10 to 17 of Extract Minutes of Consultation dated 31st May 1855 be circulated to the Collectors of all the other Salt Manufacturing districts of this Presidency.

2 Under the instructions of Government contained in para 11th the sum of 15 Rupees per hundred Indian Maunds will be charged until further orders, for all Salt which may be sold for export by Sea, whether to Calcutta or any other part of the world.

3. With reference to para 12 Collectors are informed, that Government have since at the suggestion of the Board directed that the quantity of Salt to be manufactured for export by Sea shall be determined in the same mode as that for home and inland consumption Viz. that the Collector shall determine it each for his own district, observing with a view to this calculation the progress of the

Export

Paras 13 & 14

Export trade in which an increase may be anticipated.

4 Each Collector will also submit a Statement shewing all the details of the cost of Salt both for Manufacture, Storage and conveyance, at each place of export in order to enable the Board to compute the proper charge to be made for each hundred Indian Maunds.

5 The Board would further wish to have the opinion of the Collectors as to whether, so far as their respective districts are concerned, purchasers of Salt may without facilities being afforded for smuggling, be allowed to make their own arrangements for shipping and what precautions they can suggest if this is not permitted to check contraband shipments.

6 Collectors will likewise state with

Para 17.

reference to para 17. whether the shipping expenses have hitherto been included in their respective districts on the 15 Rupees charged per hundred Indian Maunds as

C.O. Book Page 546 Para 24.

prescribed by the Salt rules If they are not so included the terms of rule should be adhered to in future and Collectors will in consultation with the local trading and shipping community report, whether the ex shipping charges should or should not be included in the revised price which it is proposed to

establish

establish in each district.

Dated 21st July/55

7 A Notification will be forwarded by the Board for publication in the Official Gazette, in accordance with the wishes of Govern: ment expressed in para 14 and a letter will be addressed to the Chamber of Commerce with the view of ascertaining their opinion on the points adverted to in paras 15 and 16.

Para 14 Dated 21st July/55.

Paras 15 & 16

Ordered also that the following letter and Notice be sent in consequence.

To

The Chairman of the Chamber of Commerce.

372.

Bd. No. 1834

To the Chairman of the Chamber of Commerce

Sir.

I am directed by the Board of Revenue to forward to you copy of paras 15 and 16 of an Extract from Minutes of Consultation dated 31st May 1855.

Sec Con 14th June/55

2 The Board request to be favored with the opinion of the Chamber on the two points discussed in the above mentioned paras. Viz.

1st Whether it would be desirable to allow purchasers of Salt for export by Sea to make their own arrangements for shipping it and if so, what measures could in the opinion of

the

11841

Fort St. George 21st July 1855.

the Chamber, be adopted as regards the port of Madras, to prevent the Salt from being smuggled for consumption with in the Presidency.

2nd What penally it would be equitable to enforce, with a view to prevent Salt brought to the Beach from being left there for want of Boards to ship it before the hour for stopping shipments of the day.

Revenue Board Office
Fort St. George
21st July 1855

/Signed/ G.S. Forbes
Acting Secretary.

B/d. No. 1835.

To the Superintendent of Fort St. George Gazette Press

369-373.

Notice.

It is hereby given that, until further orders, Salt purchased at any of the ports of the Madras Presidency, for export by Sea whether to Calcutta or to any other part of the world, will be put on board free of all charge to the purchaser at an uniform price of fifteen /15/ Rupees per hundred Indian Maunds.

Revenue Board Office
Fort St. George
21st July 1855

/Signed/ G S Forbes.
Acting Secretary

No.

11842

Fort St. George 21st July 1855.

No. 798.

B/d. No. 1875.

From the Secretary to Government authorizing the writing off to Profit and Loss the damaged and deficient Stamp'd papers, requesting explanation regarding certain descrepancy in the accounts current modifying the forms of the Statements and stating that Government hope after simplifying the Statements the work of preparation will be greatly lessened and the Statements submitted at an early date after the close of the Fasly year.

374.

Extract from the Minutes of Consultation Revenue Department Under date the 5th July 1855.

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

/Here enter 11th April 1855. No 863/

With the above letter the Board of Revenue submit one from the Superintendent of Stamps dated 17th February 1855 with one general and ten explanatory Statements connected with the Stamp Revenue for Fasly 1263 or from 12th July 1853 to 11th July 1854. The Right Honorable the Governor in Council perceives that the receipts on account of Stamp Revenue in the Fasly under notice amounted to Rupees 6,02,854-9-4 composed of the following items

Amount realized by the sale of Stamp'd Papers and Cadjans	5,76,028	8 0
Additional fee levied on Stamps prepared on European Paper	250	5 0
Penalties levied under Regulation II of 1825 by Civil Courts	21,180	4 0
Amount recovered in Pauper Causes under Regulation VII of 1818	1095	0 0
Other Items	486	2 4
Total	6,02,854	9 4

Deducting

11841

Fort St. George 21st July 1855

the Chamber, be adopted as regards the port of Madras, to prevent the Salt from being smug=gled for consumption with in the Presidency.

2nd What penalty it would be equi=table to enforce, with a view to prevent Salt brought to the Beach, from being left there for want of Boards to ship it before the hour for stopping shipments of the day.

Revenue Board Office
Fort St. George
21st July 1855

/Signed/ G.S. Forbes
Acting Secretary.

B.R. No. 1835

To the Superintendent of Fort St. George Gazette Press

369-373.

Notice.

Is hereby given that, until further orders, Salt purchased at any of the ports of the Madras Presidency, for export by Sea whether to Calcutta or to any other part of the world, will be put on board free of all charge to the purchaser at an uniform price of fifteen /15/ Rupees per hundred Indian Maunds.

Revenue Board Office
Fort St. George
21st July 1855

/Signed/ G S Forbes.
Acting Secretary

No.

11842

Fort St. George 21st July 1855.

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B.R. No. 1875.

From the Secretary to Government — Authorizing the writing off to Profit and Loss the damaged and deficient Stampt papers, requesting explanation regarding certain descrepancy in the accounts current modifying the forms of the Statements and stating that Government hope after simplifying the Statements the work of preparation will be greatly lessened and the Statements submitted at an early date after the close of the Fusly year.

374.

Extract from the Minutes of Consultation Revenue Department Under date the 5th July 1855.

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

/Here enter 11th April 1855. No 363/

With the above letter the Board of Revenue submit one from the Superintendent of Stamps dated 17th Febmary 1855 with one general and ten explanatory Statements connected with the Stamp Revenue for Fusly 1263 or from 12th July 1853 to 11th July 1854. The Right Honorable the Governor in Council perceives that the receipts on account of Stamp Revenue in the Fusly under notice amounted to Rupees 602854.

G. 4 composed of the following items

Amount realized by the sale of Stampt Papers and Cudjans	576028	8
Additional fee leived on Stamps prepared on European Paper	250	5
Penalties levied under Regulation II of 1825 by Civil Court	24180	4
Amount recovered in Pauper causes under Regulation VII of 1818	1095	
Other Items	486	2 4
Total	602854	G. 4.

Deducting

2 Deducting charges Rupees 535-7-9 and Refunds Rupees 60284-13-10. in all Rupees 113,821-15-7 the net Revenue is Rupees 188972-9-9 being Rupees 27980-7-10 above that of Fusly 1262 The increase in the actual sales is larger, being Rupees 50197-4-"

3 The Right Honorable the Governor in Council authorizes the Superintendent of Stamps to take credit for 13 Rolls of papers and Cadjans of the value of Rupees 9-9-" found deficient in consignment and stock, and to destroy the damaged unserviceable Stamped papers and Cadjans noted in the Margin, writing off to Profit and Loss their value Rupees 17,881-8-6/ Seven thousand eight hundred and eighty one. Annas eight and Pice Six.

	Rolls	Rs.	A.	P.
Stamped Papers	317	7831	4	6
Do. Cadjans	28	50	4	"
	345	7881	8	6

4 Between the two accounts current of Stampt Cadjans. Nos. 5 and 7 which accompanied the Superintendants letter, there is a discrepancy of Rupees 100 in the amount value of 21525 Rolls received from the General Treasury from 12th July 1853 to 11th July 1854. The Board have committed to explain the

	Rolls	Rs.	A.	P.
Asper. No. 7	21525	12157	8	"
Asper. No. 5	Do.	12057	8	"
Difference		100	"	"

the cause of this difference, and they are now requested to afford the explanation.

5 The Right Honorable the Governor in Council observes that the returns forwarded with the Superintendents letter are needlessly numerous, that they involve repetitions and that some of them are awkward in the manner of their preparation. No. 1 is a general Statement of Stampt Papers received and sold by Collectors with a variety of other particulars, details of Refunds and of Charges &c. It is not only entirely wanting in unity of design but is of most cumbersome size, being 3 feet 3 Inches long by 2 feet 2 Inches broad. This enormous sheet of paper is a kind of thick English drawing paper and with handling a few times the Statement is come in pieces No. 2 is a Statement of the sales of Cadjans. The arrangement of the information in these two documents requires to be much altered. The sales of both paper and cadjan may conveniently be shewn in a single Statement. Form No. 1/ to exhibit in one view the whole transactions of the several local Agencies, with an Appendix giving certain particulars.

The

The rest of the Statements will be introduced into No. 3.

6 The comparative Statement of charges. No. 3 which will now become. No. 2 may stand as it is with the exception of some alterations in the arrangement of the different items pointed out, and the entry of the "Remarks" below instead of at the right side, so as to save Space.

7 Form. No. 3 is a general. State=ment of Receipts and disbursements on account of the Stamp Revenue, showing first the collections regular and extra revenue, then the refunds and charges and last, the Net Revenue. The materials for this Statement are taken from the present Statement as already noticed but they are arranged in a clear and easily intelli=gible manner.

8 . No. 4 to 7 are accounts current of which. No. 4 and 6 relate to Stampt paper, and the other two to Stampt Cadjans The same particulars specified in. No. 4 and 5. are given also in. No. 6 and 7 respectively with very slight additions and omissions, which make it extremely difficult to reconcile the one Statement with.

with the other Statements. No. 8 to 11 are subsidiary accounts intended to exhibit the particulars of excess and deficiency shewn in the accounts current. In place of all these various returns, a single account current drawn up in a simple form exhibiting all the trasactions of the Stampt papers and cadjans in an connected view will be fully sufficient and will much diminish the labour in the Office of the Superintendent of Stamps.

× Vide Form. No. 1 accompanying.

9 The foregoing four Statements will comprize all the information as to the Stamp Revenue properly speaking being in substitution of the present eleven Statements as already said. The Board also submit two letters from the Superintendent of Stamps and the Sub Treas=surer respectively each enclosing a Statement of the quan=tity, and value of papers and cadjans stamped by the Superintendent and counterstamped by the Sub Treasurer in Fusly 1263. These Statements are in a singularly inconvenient form, and it is also quite unnecessary that both Officers should separately

Submit

Fort St. George 21st July 1855.

submit lists of Papers and Cadjans stamped. It will be sufficient, for all purposes if the Superintendent of Stamps prepares such a list immediately after the close of the Fusly and transmits it to the Sub Treasurer, who after examination will countersign it and forward it to the Board, noting any discrepancies that may appear between it and his own accounts. This Statement should be on a single sheet or half sheet of Foolscap paper, according to the accompanying form No. 5. And it need not be accompanied by a letter.

10

The Right Honorable the Governor in Council is pleased to direct that the five Statements above described be adopted hereafter in lieu of the thirteen now in use. They will be prepared on Foolscap paper and under the same arrangement as the forms which will be sent the Board. His Lordship in Council will only add that he hopes the Statements being so much simplified and lessened in bulk will

Copd 2

Fort St. George 21st July 1855.

will be laid before Government at an early date after the close of the Fusly year.—

/ A true Extract /

/ Signed / J. D Bourdillon

Secy to Government

To

The President and Members

of the

Board of Revenue.

General

11849

Fort St. George

No. 1. General Statement of Stampt papers and and of the value of Stampt papers and Cadjans

Districts.	Value of Stampt Papers and Cadjans brought from last Fusly.	Value of Stampt Papers and Cadjans Received by the Collectors during the Fusly.	Total.
1	2	3	4
	Rupees a P	Rupees a P	Rupees a P
Ganjam	23,832 " "	30,500 " "	54,332 " "
Vizagapatam	42,356 8 "	13,500 " "	55,856 8 "
Rajahmundry	26,216 " "	16,897 " "	43,112 " "
Masulipatam	27,805 " "	7,200 8 "	35,005 8 "
Guntoor	22,609 " "	10,525 " "	33,134 " "
Nellore	10,061 " "	18,049 12 "	28,110 12 "
Bellary	32,591 4 "	19,250 " "	57,841 4 "
Cuddapah	14,712 12 "	35,364 " "	50,076 12 "
Chingleput	7,270 4 "	18,880 " "	26,150 4 "
North Arcot	26,461 12 "	18,650 " "	45,111 12 "
South Arcot	16,310 12 "	22,475 " "	38,785 12 "
Salem	16,251 4 "	18,518 8 "	34,769 12 "
Tanjore	149,318 " "	55,200 " "	204,518 " "
Trichinopoly	16,492 " "	26,210 " "	42,702 " "
Dinnevelly	68,570 8 "	26,395 " "	94,965 8 "
Madura	45,324 8 "	45,709 12 "	91,034 4 "
Coimbatore	76,157 " "	" " "	76,157 " "
Malabar	101,367 " "	72,860 " "	174,227 " "
Canara	78,911 8 "	72,149 4 "	151,060 " "
Madras	5629 " "	20,012 8 "	25,641 8 "
Hurnool	4,041 12 "	1,261 " "	5,302 12 "
	8,12,287 12 "	5,49,607 4 "	13,61,895 " "
Sold additional fees on Europe Paper	457 8 "	157 7 "	614 15 "
Total	8,12,745 4 "	5,49,764 11 "	13,62,509 15 "

21st July 1855

Cadjans received and sold by Collectors &c. Fusly 1263. remaining unsold on the latter date.

Value of Stampt Papers and Cadjans sold during the Fusly.	Value of Stampt Papers and Cadjans remaining.	Deduct Value of stampt Papers and Cadjan committed for otherwise by sale as particularized on the back of this Statement.	Value of Stampt Papers and Cadjans remain unsold and carried to the ensuing year.
5	6	7	8
Rupees a P	Rupees a P	Rupees a P	Rupees a P
15,207 8 "	39,124 8 "	33 " "	39,091 8 "
14,426 8 "	41,430 " "	8 " "	41,422 " "
16,157 12 "	26,960 4 "	66 12 "	26,893 8 "
10,976 " "	24,029 8 "	8,631 " "	15398 8 "
11,963 12 "	21,170 4 "	8,230 4 "	12,940 " "
18,212 12 "	9,898 " "	75 " "	9,823 " "
22,204 " "	29,637 4 "	163 12 "	29,473 8 "
24,762 8 "	25,314 4 "	41 " "	25,273 4 "
15,988 12 "	10,161 8 "	" " "	10,161 8 "
24,365 12 "	20,746 " "	128 12 "	20,617 4 "
21,264 " "	17,521 12 "	35 " "	17,486 12 "
20,157 12 "	14,618 " "	58 " "	14,560 " "
76,983 8 "	1,27,534 8 "	199 8 "	1,27,335 " "
26,389 12 "	16,312 4 "	25 8 "	16,286 12 "
28,598 4 "	66,367 4 "	72 4 "	66,295 " "
38,848 12 "	52,185 8 "	321 12 "	51,863 12 "
23,976 12 "	52,180 4 "	143 " "	52,037 4 "
87,555 8 "	86,671 8 "	43 4 "	86,628 4 "
57,807 " "	93,253 12 "	166 4 "	93,087 8 "
17,640 " "	8,001 8 "	29 " "	7,972 8 "
2,554 " "	2,748 12 "	22 8 "	2,726 4 "
5,76,028 8 "	7,85,866 8 "	18,493 8 "	7,67,373 " "
250 5 "	364 10 "	1 8 6	363 1 6
5,76,278 13 "	7,86,231 2 "	18,495 " 6	7,67,736 1 6

1850. Fort St. George 25th July 1855.

Particulars shewing the value of Stampt Papers and Cadjans accounted for otherwise by Sale.-

Items.	Amount.	Total.
1	2 Rs A P	3 Rs A P
Value of Stamps returned by the undermentioned Collectors as damaged from their Stock		
Papers.		
Collector of Masulipatam	26 " "	
Do Madura	178 12 "	
Cadjans		
Do Madura	50 4 "	255 " "
Value of Stamps returned by the undermentioned Collectors from there being no demand for Stamps of high value and from their Stock on hand being greater than is actually required.-		
Papers		
Collector of Masulipatam	8600 " "	
Do Guntoor	8150 " "	16750 " "
Value of Stamps reported deficient in Stock of the undermentioned Collectors		
Papers.		
Collector of Cuddapah	35 8 "	
Do of Madura	2 " "	
Cadjans		
Do of Madura	2 12 "	40 4 "
Value of Stamps supplied by the undermentioned Collectors Gratis to Public Servants		
Papers		
Collector of Ganjam	33 " "	
Do of Vizagapatam	8 " "	
Do of Rajahmundry	66 12 "	
Do of Masulipatam	5 " "	
Do of Guntoor	80 4 "	
Do of Nellore	7 5 " "	
Do of Bellary	163 12 "	

1851 Fort St. George 21st July 1855.

Items.	Amount.	Total.
1	2 Rs A P	3 Rs A P
Collector of Cuddapah	4 8 "	
Do of North Arcot	121 12 "	
Do of South Arcot	35 " "	
Do of Tanjore	198 12 "	
Do of Trichinopoly	25 8 "	
Do of Tinnevelly	72 4 "	
Do of Coimbatore	18 " "	
Do of Malabar	18 8 "	
Do of Canara	98 4 "	
Do of Malabar	2 8 "	
Agent at Kurnool	22 8 "	1049 4 "
Value of Stamps issued by the undermentioned Collectors on account of Govt. Law Suits		
Papers		
Collector of Cuddapah	1 " "	
Do of North Arcot	7 " "	
Do of Salem	58 " "	
Do of Tanjore	" 12 "	
Do of Madura	88 " "	
Do of Malabar	24 12 "	
Do of Canara	66 " "	
Do of Madras	26 8 "	272 " "
Value of Stamps issued by the Collector of Canara on account of Govt. Law Suits prior to 1849 and written off from the Accounts as per Sanction of Government dated 21st Septr. 1853.	2 " "	2 " "
Value of Cadjans issued by the Collector of Coimbatore to the Collector of Malabar	" " "	125 4 "
Total		18493 8 "

/ Signed / J. C. Bourdillon
Secretary to Government

1852

Fort St. George 21st. July 1853.

No. 2 Statement of Establishment and other Charges incurred in the General Stamp Office and at out Stations in Fusly 1263 as compared with the Charges of Fusly 1262.

Items.	Charges incurred in Fusly 1263.	Charges incurred in Fusly 1263.	Increase.	Decrease.
1	2	3	4	5.
Presidency Offices.				
To Amount of Superintendent's Salary	13896 9	13896 9		
" Fixed Servants wages	8657 " 11	8074 8	A 582 8 11	
" Contingent Charges	568 13 1	412 7 6	B 156 5 7	
" Paper and Cadjans purchased	2772 " "	1930 4 "	C 841 12 1	
	25894 7 1	24313 12 6	1580 10 7	
Out Station Offices				
" Amount paid by the Collector of Ganjam for landing & conveying a Box containing Stamps from Vizagapatam to Chetterpoor	" 10 "	9 2		8 "
" Do. paid by do. for the purchase of a Bereau to secure the Stamp Papers at the Chetterpoor Treasury	" " "	12 "		12 "
" Do. paid by the Collector of Rajahmundry for conveying a Box containing Stamps from the Beach to the Office	1 10 "	" 2 "	" 8 "	
" Do. paid by the Do. of Tinnevelly for Duster Roomals, Thread and Tape for binding Stamp Papers. and for 2 Mats	1 8 4	1 6 4	" 2 "	
" Do. paid by the Do. of Do. for Gum and for Calamus for preserving Stamp Papers from being destroyed by insects	" 5 "	" " "	" 5 "	
" Do. paid by the Do. of Do. for landing and conveying Stampt Paper Boxes from Tutacorin to the Hoozoor Cutcherry at Tinnevelly	" " "	1 15 "		1 15 "
" Do. paid by the Do. of Canara for the purchase of a Box to secure the Stampt Papers in the Talook Cutcherry of Oodeepee	2 " "	42 8 "		40 8 "
" Do. paid by the do. of Do. for the purchase of Brass hinges and bolts for the Stamp Almirahs in the Hoozoor Cherry	2 8 "	" " "	2 8 "	
" Do. paid by the Do. for 2 Cody cloth for binding Stamps in the Cutcherry	" " "	2 " "	" " "	2 " "
" Do. paid by the Do. of Do. being Cooly hire for conveying Stampt Paper Boxes from the Sea Custom House to the Hoozoor Cutcherry	" " "	1 3 4	" " "	1 3 4
" Do. paid by the Collector of North Arcot for a return Cart for conveying Stampt Papers from Madras to Chittoor	" " "	3 1 "	" " "	3 1 "
" Do. paid by the Collector &c. on account of Establishment and Commission to the Corogahs and Tenders	27695 1 4	25871 6 7 D	1823 10 9	
	53597 1 9	50258 8 9	3407 12 4	69 3 4

A Arising from an augmentation of the Office Establishment B Arising from a greater number of Coolies having been forwarded to the Provinces and from the purchase of a larger quantity of packing materials for making up Parcels. C Arising from the purchases of Portugnese Paper. D Arising from Commission paid in consequence of a larger sale of Stamps during the Fusly under review.—

/ Signed / J. D. Bourdillon
Secy. to Govt.

1853 Fort St. George 25th July 1853.

No 3. General Statement of Receipts and Disbursements on account of the Stamp Revenue in Fusly 1263.—

Items.		Amount.	Total.
1		2	3
To Amount of Paper and Cadjans sold as per Statt No 1		57,028 8 "	
Additional fee levied on Stamps prepared on European Paper as per Statement No 1		250 5 "	
			57,278 13 "
Extra Revenue.			
Penalties levied under Reg: II of 1825 by the Courts		24,180 4 "	
Amount recovered on Pauper Causes under Reg: VIII of 1818 by the Courts		1,905 4 "	
Amount recovered and credited by the Collectors of North Arcot and Malabar being the stamp duty paid on certificates		33 " "	
Amount of Commission over-drawn and since recovered and credited		172 4 5	
Do recovered from a Stamp vender for having issued stamp to the Public servants more than the prescribed value		7 4 "	
Sale proceeds of Boxes		5 4 6	
Amount credited being the value of stamps destroyed		25 12 "	
Amount Do being the value of Rowanahs of renters held in deposit from remote period		206 12 "	
Do credited being the value of stamps deficient		4 12 "	

1854 Fort St George 21st July 1855

Items.		Amount.	Total.
1		2	3
Amount credited being the amount returned by certain Courts in consequence of the parties not appearing to receive the same		7 2 "	
Do credited being the Amount of fine		1 " "	
Do credited being the value of a Stamp supplied on account of a claim preferred on behalf of Government		6 " "	
Do credited being the value of waste paper sold		21 1 5	
			26,575 12 4
Total Receipts—			60,285 49 4
Deduct Charges.			
By refunds as follows.			
Amount remitted by the Collectors to Courts to be refunded to appellants under orders of Sudr Court		6389 13 10.	
Amount remitted being the Amounts of Stamp duty erroneously levied in Suits touching Jodeye Enam lands—		16 " "	
Amount refunded by Collectors under Section Act No XVII of 1848	53879 " "		60,284 13 10
By Amount of Establishment and other charges in the Stamp Office and at outstations as per Statement No 2		53597 1 9	
			113881 15 1
Net Amount for Fusly 1263.			483972 9 9.

/Signed/ J. D. Bourdillon
Secy to Govt.

1855

Fort St. George

No 4. Account Current of Stampt Papers and Treasury and Collectors and the manner in which

Receipts.	Rolls	Value	Rolls	Value
1	2	3	4	5
To Balance brought from last Fusly account.				
Papers	593	66,508 15 6		
Cadjans	98	2,897 4 "	691	69,406 3 6
Papers in transit to the Coll[r] of Cuddapah	"	" " "	8628	10,300 " "
Stamps received from the General Treasury				
Papers	322,254	521,737 8 "		
Additional fee on 5036 Rolls	"	157 6 "		
Cadjans	12,525	12,057 8 "	343,779	333,952 6 "
Stamps found in excess in consignment to the undermentioned Collectors				
Papers				
Collector of Masulipatam	2	1 " "		
—D[o]— of Canara	1	" 4 "	3	1 4 "
Stamps found in excess in stock of the Collector of Madura				
Papers	4	3 4 "		
Additional fee on 2 Rolls	"	" 1 "		
Cadjans	4	4 " "	8	7 5 "
Stamps returned by the undermentioned Collectors from there being no demand				
Papers				
Collector of Masulipatam	1046	8,600 " "		
—D[o]— of Guntoor	101	8,150 " "	1147	16,750 " "
Stamps supplied by the Collector of Coimbatore to the Collector of Malabar				
Cadjans	"	" "	500	125 " "

21st July 1855

Cadjans in Office and those received from the General & they have been disposed of in Fusly 1263

Expenditures.	Rolls	Value	Rolls	Value
By Stamps received by Collectors as per their Statement				
Papers	327,102	537,420 12 "		
Additional fee to be accounted for by Collectors	"	1577 "		
Cadjans	22,009	12,186 8 "	349,131	549,761 11 "
Papers issued and in transit to the Collectors of Nellore at the close of the Fusly but not brought in the account of that Collectorate because not received in the Fusly	"	" " "	4455	8900 " "
Stamps reported damaged in stock and written off to Profit and Loss as per order of Government dated 6th April 1854.				
Papers	66	66 1 5 6		
Cadjans	96	2 8 9 6 8 "	162	318 4 7 6
Stamps reported damaged in consignment to Collectors and written off to Profit and Loss as per order of Government dated 6th April 1854.				
Papers	56	27 " "		
Cadjans	2	" 12 "	58	27 12 "
Stamps reported deficient in consignment and written off to Profit and loss as per order of Government dated 6th April 1854.				
Papers	"	" " "	1	4 " "

1850

Fort St. George

21st July 1855.

Receipts-	Rolls.	Value.	Rolls.	Value.
1	2	3	4	5.
Stamps returned as damaged by the undermentioned Collectors				
Papers				
Collector of Masulipatam	39	26 " "		
—Do.— of Madura—	11	178 12 "		
Additional fee on 1 Rolls—	"	" " 6		
Cadjans.				
Collector of Madura—	28	50 4 "	78	255 " 6
Stamps found deficient in stock of the undermentioned Collectors				
Papers				
Collector of Cuddapah—	252	35 8.		
—Do.— of Madura—	2	2 " "		
Additional fee on 2 Rolls—	"	" " "		
Cadjans				
Collector of Madura—	4	2 12 "	258	405 "
Total		355,092 6,30,837 8 "		

Expenditures-	Rolls.	Value	Rolls.	Value
Stamps reported as unsaleable in stock Collectors and written off to Profit and loss as per order of Government dated 6th April 1854				
Papers—	"	" " "	162	5,780 " "
Stamps reported deficient in stock of Collector of Cuddapah and written off to Profit and loss as per order of Government dated 12th October 1853				
Papers—	"	" " "	252	35 8 "
			354,221	5,67,696 6 6
Balance { Papers—	839	6,30,881 6.		
Balance { Cadjans—	32	53 " "	871	6,31,41 1 6.
Total			355,092	6,30,837 8 "

Particulars of Balance

Papers			
Stamps in good order—	513	55,250 " "	
—Do.— damaged—	317	7,831 46	
Deficiency in stock and consignment—	9	613 "	839 6,30,881 6
Cadjans			
Stamps deficient in Stock—	4	2 12 "	
—Do— damaged.	28	50 4 "	32 53 " "
			871 6,31,41 1 6.

(Signed) J. D. Bourdillon
Secy to Govt

1857. Fort St. George 21st July 1855

No 5 Statement shewing the quantity and value of Europe and Country Paper and Cadjans stamped at the Office of the Superintendent of Stamps and Counter stamped at the General Treasury during Fusly 1263.

Description.	Rate.	Rolls.	Value.
1	2	3	4
Europe Decree paper No 2	8 Annas	3755	1877 8 0
	1 Rupee	1750	1750 0 0
	2 do.	1940	3880 0 0
	4 do.	130	520 0 0
	Total	7575	8027 8 0
Europe Paper for Deeds No 2	4 Annas	1680	420 0 0
	8 do.	750	375 0 0
	1 Rupee	1525	1525 0 0
	2 do.	530	1060 0 0
	4 do.	460	1840 0 0
	8 do.	30	240 0 0
	16 do.	25	400 0 0
	32 do.	10	320 0 0
	50 do.	5	250 0 0
	100 do.	10	1000 0 0
	150 do.	5	750 0 0
	500 do.	2	1000 0 0
	2000 do.	4	8000 0 0
	Total	5036	17180 0 0
Country Paper No 2	4 Annas	128400	32100 0 0
	8 do.	46631	23315 8 0
	1 Rupee	71500	71500 0 0
	2 do.	23960	47920 0 0
	4 do.	22650	90600 0 0
	8 do.	8770	70160 0 0
	16 do.	3210	51360 0 0
	32 do.	1418	45376 0 0
	50 do.	382	19100 0 0
	100 do.	111	11100 0 0
	150 do.	33	4950 0 0

1858 Fort St. George 21st July 1855

Description.	Rate.	Rolls.	Value.
1	2	3	4
Country Paper No 2	250 Rs	53	13250 0 0
	350 do.	20	7000 0 0
	500 do.	11	5500 0 0
	Total	307149	493231 8 0
Country Paper No 6	4 Annas	1000	250 0 0
	8 do.	500	250 0 0
	1 Rupee	500	500 0 0
	4 do.	300	1200 0 0
	8 do.	100	800 0 0
	Total	2400	3000 0 0
Country Paper No 9	4 Annas	40	10 0 0
	8 do.	35	17 8 0
	1 Rupee	15	15 0 0
	2 do.	3	6 0 0
	250 do.	1	250 0 0
	Total	94	298 8 0
Cadjans No 1	4 Annas	11250	2812 8 0
	8 do.	4910	2455 0 0
	1 Rupee	4590	4590 0 0
	2 do.	560	1120 0 0
	4 do.	190	760 0 0
	8 do.	10	80 0 0
	16 do.	15	240 0 0
	Total	21525	12057 8 0
Grand Total		343779	533745 0 0

/Signed/ J. P. Bourdillon
Secretary to Govt

B. No 1829.

Order thereon.— Ordered to be communicated with the Board's letter to the Superintendent of Stamps, for his information and guidance.

2. Mr. Lushington will furnish without delay the information called for by Government in Para 4, and he will hereafter submit his Statements in the forms prepared by Government at an early date after the close of the Fusly.—

3. Para 9 of the Extract Minutes of Consultation under disposal with copy of Form No 5 will be communicated to the Sub Treasurer, for his information and guidance.—

374-375.

376.

No 831.

B. No 1895.

From the Secretary to Government.

Extract from the Minutes of Consultation, Revenue Department, under date the 10th July, 1855.—

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

/ Here enter 21st June 1855. No 1573 /

The rules for the commutation of pensions submitted for approval with the

the foregoing letter, are chiefly taken from those established by the Agra Government (1) with a few modifications. They seem for the most part proper, but the Right Honorable the Governor in Council thinks it would be well if the Board could define the allowances which are to be treated as hereditary, with more precision than is now done in Rule 2.— It is advisable also to add a proviso that in the case of life pensions, the applicant for commutation shall be certified to be in his ordinary health.—

2. With regard to Rule 6, the Governor in Council observes that in a circular order issued by the Board in January 1841, it was directed that a Register should be kept in every District of all the Yemiahdars, with full particulars in a given form.— There seems reason to doubt whether these Registers have been regularly kept in all Districts, and the Board should ascertain that point.— wherever they do exist, they will afford a much better means of check than the proposed Register of

† C. O. B. Volume 1 Page 296.

Fort St.n George 21.st July 1855.

of commutations- For the former Registers are / or ought to be / uniformly appended to in paying Yeomiahs, and as each allowance on being commuted would be scored through in that Register, it would be impossible, without excessive carelessness, that it could be paid afterwards- The Register of commutations may properly be made also,- If in any District the Registers ordered in January 1841, have not been formed, they should be so now.—

/ True Extract /

/ Signed / J. P. Bourdillon

Secretary to Govt.

To

The President and Members
of the
Board of Revenue.

Ordered that the following Circular be sent.—

Fort Saint George 21.st July 1855.

377.

Bd.s No.n 1821.

Circular to all Collectors.

Publishing rules for the Commutation of pensions in accordance with the instructions received in Extracts Minutes Consultation 7.th February 1855.

Ordered that the following Circular be sent

Circular

Sir,

The Government being of opinion that the principle laid down in the Circular of the Sudr Board of Revenue North Western Provinces dated 15.th December 1855. No.n 18 on which certain pensions payable from the Public Treasuries may be Commuted, should be introduced into this Presidency; the following rules are, with the sanction of Government published for the guidance of the Revenue authorities, and for the information of pensioners generally.

2. The Boards are authorized to sanction on the reports of the, local authorities, and with the Consent of the recipients, the Commutation of all hereditary pensions and Maliahnas dispossessed Poligars or pensioned Rajahs, of the value of Rupees 100 and less per annum, at the rate of 20 years purchase, or Rupees 200 for every 10 Rupees of annual pension. Allowances granted for the benefit of Institutions of a permanent

Character

Fort Saint George 21st July 1855.

character as Mosques and Pagodas, and which have usually been regarded as perpetual will also be Commuted at the same rate, but with the previous sanctions of Government.

3. The Board may also authorize in the same manner, and at the same rate, the Commutation of all personal pensions of Rupees 100 per annum and less, which may have been declared hereditary by Government, on distinct references.

4. With regard to grants for the support of Durgahs, Tombs, Suchevjens, or Makans, which are not considered hereditary but are liable to resumption or reduction on a lapse the Board will be prepared to recommend to Government the Commutation of the same at a rate depending on the ages of the incumbents and the prospect of the Continuance of the allowances beyond their lives but not exceeding in any case, the maximum of 15 years purchase.

The

Fort Saint George 21st July 1855.

5. The Board are also authorized to Commute on the reports of the local Officers, and with the Consent of the recipients, all life pensions of twelve Rupees per annum and less, at the rates entered in the subjoined schedule; provided that the applicant for Commutation is certified to be in good health at the time of application.

Age of Pensioner.	No. of years purchase.
Under 10 years	13
10 to 20	12½
20 to 25	12
25 to 30	11½
30 to 35	11
35 to 40	10½
40 to 45	10
45 to 50	9½
50 to 55	9
55 to 60	8
60 to 65	7
65 to 70	6
Above 70	5

6. With the view of preventing the fraudulent or erroneous re-issue of pensions Commuted in whole or in part under the foregoing rules, the Collectors are required to keep a separate

Register

Fort Saint George 21st July 1855.

Register in their Offices of all pensions so Commuted - This Register should be kept in the form subjoined; and must be referred to on every application for a Commutation; and in every case submitted for the orders of the Board, it should be distinctly stated that the Register has been examined.

Number.	Number of District Pension Register.	Name of Pensioner.	Amount of Pension. Monthly.	Yearly.	Nature of the Grant.	Date of Sanction of Government.	Date and Amount of Commutation paid.	Remarks.

7. By the term recipient of any pension is to be understood the person or persons whose names are registered in the District lists, without reference to other members of the same family who may participate therein The Consent of the head of the family, or of the registered recipients shall alone be deemed sufficient for the purposes of the Commutation authorized

Fort Saint George 21st July 1855.

authorized by these rules, but the Collector may, if he see cause, order the distribution of the purchase money among the Members of a family in the proportion in which they may have been accustomed to participate in the pension.

8. These orders or to be made known to all pensioners and Collectors are instructed to endeavour to buy up all pensions of trifling amount at present - These petty payments the Correspondence, accounts, and references, Connected with them occupy much of the time of the Collectors, Revenue Board, Civil Auditor, and of Government which may be much more profitably employed and many of the pensions or the shares into which they are divided are so small as to be wholly insufficient for the subsistence of the recipients and would therefore be gladly Commuted in many Cases on the favorable terms authorized by these rules; while the relief which would thus be occasioned to this and other officers would be great.

Revenue Board Office
Fort Saint George
21st July 1855.

/Signed/ F. L. Forbes
Acting Secretary.

Fort Saint George 21st July 1855.

376-378.

Bd No 1822.

Circular to all Collectors and Commissioner Northern Cs

Ordered also that the following further Circular be sent.

Circular.

Sir,

Resolved that the draft order submitted for the approbation of Government under date 21st June 1855. be printed and circulated for the information and guidance of the Collectors as a separate Circular. para 5 being amended as required by Government.

Resolved also that a Copy of the foregoing Extract Minutes of consultation be forwarded to all Collectors, and with reference to para 2. they be required to state whether the detailed Yeomiah Register prescribed in the Circular Order of 18th January 1841 has been duly kept up in their Districts, should this not have done, such Registers should be formed. The Collectors will be good enough to report at the same time whether there are any pensions in their Districts granted hereditary, besides those allowed to dispossessed Poligars and pensioned Rajahs.

Extract

Fort Saint George 21st July 1855.

Bd No 1921.

379.

From the Secretary to Government

Sanctioning the renting of the 13. godowns referred to by the Collector of Sea Customs directing the Board to instruct the Collector of Sea Customs in Communication with the Chamber of Commerce to report his opinion on the propriety of charging Merchants with a fair rent for goods being kept in these godowns after a certain time and stating that Beer &c. should not be detained in the Custom house long

No 842.

Extract from the Minutes of Consultation in the Revenue Department,

Under date the 12th July, 1855.

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

(Here enter 28th June 1854. No 1620)

Para 1. Under the circumstances represented the Right Honorable the Governor in Council sanctions the renting of the thirteen Godowns referred to by the Collector of Sea Customs, at an aggregate monthly charge of Rupees (124) One hundred and twenty four. from the dates they were engaged by the Collector.

2. It appears quite proper and even necessary the Merchants should be charged a fair rent for goods deposited either in these Godowns or in the Custom house buildings, after being there a certain time. The Board will instruct the Collector to Communicate with the Chamber of Commerce on the Subject, and then to report his opinion as to the rates proper to be charged The

Collector

Fort Saint George 21st July 1855.

Collector should be careful to make it clearly understood that, in charging rent, Government does not become reponsible for the goods.

3 With reference to the expected arrival of a large quantity of Beer, the Governor in Council observes that there seems no occasion for detaining goods of this description for the payment of duty – Under the recent Order, such goods, and generally all on which the duty can be at once ascertained, may be permitted to be immediately removed by the Consignee on his giving adequate guarantee for the payment of the duty within a certain time.

/ A true Extract /

/ Signed / J. H. Bourdillon.
Secretary to Government.

To The President and Members of the Board of Revenue.

Bd. No. 1863.

Order thereon.

379-380.

Ordered to be communicated with the Board's Proceedings, to the Collector of Sea Customs who will make the necessary reference to the Chamber of Commerce, and submit his opinion on the question referred to by Government in para 2. His attention is called to Paras 7 and 8 of the P. S. to Boards

× 5th July 1855.

Fort Saint George 21st July 1855.

Boards Proceedings of 11th June 1855. bearing on the subject. He will also state, whether it is practicable to carry out the suggestion of Government in para 3 of their Minutes of Consultation now forwarded to him.

381.

Bd. No. 1925.

From the Secretary to Government.

No. 841.

Extract from the Minutes of Consultation, in the Revenue Department, Under date the 12th July 1855.

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

/ Here enter 25th June 1855. No. 1586 /

The Government consider it expedient that the Statements of the Contingent Charges incurred in the Revenue and Magesterial Departments in the Provinces and in the Offices in the Presidency, under the Control of the Board of Revenue, should be made out and submitted for the Official year, that is from the 1st May to the 30th April, in order that they may agree with the accounts generally.

2. The Statements for the first four Months of 1855 should be made out separately and

11871

Fort Saint George 21st July 1855.

Statement Shewing the Contingent Charges incurred in the Undermentioned Offices from 1st January to 30th April 1855. and sanctioned by the Board of Revenue under the Orders of Government dated 20th March 1855. published in the Fort Saint George Gazette.—

	Actual charges incurred from 1st January to 30th April, 1854.			Actual charges incurred from 1st January to 30th April 1855.			Increase.			Decrease.			Remarks.
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Stamp Office	228	12	2	175	5	5	"	"	"	53	6	9	Articles obtained on Indent from the Commissariat and Ordnance.
Sea Custom Department	178	8	5	210	5	8	31	31	3	"	"	"	Departments are not entered in
Reporter of External Commerce	2	14	5	9	6	-	6	7	4	"	"	"	this Statement their value not being known.
Total	410	3	3	395	1	1	38	4	7	53	6	9	
							Deduct Increase			38	4	7	
							Net Decrease			15	2	2	

/Signed/ G. S. Forbes.
Acting Secretary.

Ordered.—

Stamp Office. Sea Customs Department. Reporter of External Commerce.

382.

To the Secretary to Government &c &c &c

Sir,

I have the honor to be directed to submit herewith a statement of Contingent Charges incurred in the Office of the Board of Revenue under the Board's control for the first four months of 1855. and stating that the Collectors have called upon to furnish the Contingent Charges Statements for the period of the Board's Circulars of 1853. I am directed to submit an abstract of the Statements for the several Districts.

Since the Statements of Contingent Charges incurred in the several Districts for the period of this last have not yet been received, but the Collectors have been called upon to forward their Statements with as little delay as possible.

I am to request that the Statements for the next annual Statements may be submitted as soon as practicable after the close of the year.

I am &c

/Signed/ G. S. Forbes.
Secretary to Government.

Revenue Department.

Fort Saint George 21st July 1855.

Revenue Statements.

Sir,

With reference to Circular dated 12th July 1853. I am directed to request that you will submit for the information of the Right Honorable the Governor in Council, the Contingent Statements of the Collectors subordinate to your Board's Circular of 1853. for the month of April 1855.

Reddendency under the Board's Circular of 1853.

The Statements of Contingent Charges incurred in the several Districts for the month of April 1855. have been received, but the Collectors have not yet been called upon to furnish their Statements with as little delay as possible.

I am to request that the Statements for the next annual Statements may be submitted as soon as practicable after the close of the year.

Revenue Board Office,
Fort Saint George,
21st July 1855.

/Signed/ G. S. Forbes.
Secretary.

11873. Fort Saint George 21st July 1855.

Ordered also that the following circular be sent.

(381-383.)

Bd No. 1830.

Circular to all Collectors Sea Customs Madras, Commissioners Northern Circar, &c.&c. Jt & Civil Auditor

Circular.

Sir,

Under instructions from Government I am directed by the Board of Revenue to request that the Statement of contingent charges, Commencing from the 1st May last, may be prepared for each quarter of the Official instead of as hitherto the Calendar year and that a Comparison be shewn between the charges incurred on the same account in the corresponding quarters of the preceding year.

2 The Board further desire me to request that you will transmit with the least practicable delay the Statement of contingent charges for the Month of April 1855. compared with these for April 1854.

Revenue Board Office, Fort Saint George, 21st July 1855.

/Signed/ G. S. Forbes
Acting Secretary

* 1st Quarter from 1st May to 31st July 1855.
1st " 1st August to 31st October "
1st " 1st November 1853 to 31st May 1854.
1st " 1st February 1854 to 30th April "

Compd. H

Extract

11874 Fort St. George 21st July 1855.

(384.)

Bd No. 1934.

Public Department.

From the Secretary to Government

Memorandum.

With reference to the Proceedings of the Board of Revenue dated 19th March last No 680 the Chief Secretary has the honor to call their attention to the Orders of Government of the 19th September 1854 No 954 requiring Statements from Collectors in the Provinces respecting information on the Cultivation and preparation of Fibres.-

Fort St. George, 12th July, 1855.

/Signed/ J. Pycroft
Chief Secretary.

Ordered that the following Memorandum be sent in reply.-

(384-385.)

Bd No. 1843.

To the Chief Secretary to Government

Memorandum.

In reference to the Memorandum from the Chief Secretary to Government dated 12th July 1855 the Acting Secretary to the Board of Revenue has the honor to explain that the submission of the Board's report on the general question connected with the cultivation of Fibrous Plants has been delayed in consequence of

11873. Fort Saint George 21st July 1855.

Ordered also that the following Circular be sent.

(381-383.)

B. of N. 1830.

Circular to all Collectors Sea Customs Madras, Commissioners Northern Circars, Accts Gl & Civil Auditor

Circular.

Sir,

Under instructions from Government I am directed by the Board of Revenue to request that the Statements of contingent charges, Commencing from the 1st May last, may be prepared for each quarter of the Official instead of as hitherto the Calendar year and that a Comparison be shewn between the charges incurred on the same account in the corresponding quarters of the preceding year.

2 The Board further desire me to request that you will transmit with the least practicable delay the Statements of contingent charges for the Month of April 1855. Compared with these for April 1854.

1st Quarter from 1st May to 31st July 1855.
2d " 1st August to 31st October "
3d " 1st November 1855 to 31st January 1856.
4th " 1st February 1856 to 30th April "

Revenue Board Office, Fort Saint George, 21st July 1855.

/Signed/ G. S. Forbes
Acting Secretary

Compd JL

Extract

11874 Fort St. George 21st July 1855.

(384.)

B. of N. 1934.

Public Department.

Memorandum.

From the Secretary to Government

With reference to the Proceedings of the Board of Revenue dated 19th March last N. 680 the Chief Secretary has the honor to call their attention to the Orders of Government of the 19th September 1854 N. 954 requiring Statements from Collectors in the Provinces respecting information on the Cultivation and preparation of Fibres.-

/Signed/ T. Pycroft
Chief Secretary.

Fort St. George, 12th July 1855.

Ordered that the following Memorandum be sent in reply.

(384-385.)

B. of N. 1847.

Memorandum.

To the Chief Secretary to Government

In reference to the Memorandum from the Chief Secretary to Government dated 12th July 1855 the Acting Secretary to the Board of Revenue has the honor to explain that the submission of the Boards report on the general question connected with the cultivation of Fibrous Plants has been delayed in consequence of

Fort St. George 21st July 1855.

of the non-receipt of a reply from the Collector of Coimbatore to their Circular of 25th September 1854. This Officer has this day been again called upon to forward the necessary return and information &c without delay; and the Board will submit their report on its receipt.

Revenue Bd. Office,
Fort St. George,
21st July, 1855.

(Signed) G. S. Forbes
Acting Secretary)

No. 75.

To,
B. Cunliffe Esqre
Secretary to the Board of Revenue
Fort St. George

386.

Bd. No. 1150

Sir,

From the Collector of South Arcot

I have the honor to acknowledge the receipt of your letter of the 26th Instant No. 1018 and to state in explanation of the decrease in the land revenue Collections observable in January last when compared with the amount realized up to the same period of the preceding year, that the falling off was partly occasioned by my suspending the collection of 25 per Cent of the Kists in anticipation of the remission

Fort St. George 21st July 1855.

remission which would be made at the settlement upon the revision of Assessment.

The other cause which influenced the amount of income brought to credit in my Treasury during January was that I had directed the accounts of the Talook Collections of each month to be closed on the last day of the month and remitted so as to reach the Hoozoor early the next one, by which arrangement the Kists of January were not credited during that month as they were in the previous year, when it was usual for the Collectors to reach the Hoozoor in time to be brought to account within the month during which they were realized.

South Arcot,—
Collector's Cutcherry,
Cuddalore,—
30th April, 1855.

(Signed) A. Hall
Collector

No. 39.

387.

To, The Secretary to the
Board of Revenue.
Fort St. George

Bd. No. 1274

Sir,

From the Collector of Masulipatam

(Para) With reference to your letters of the 26th April Nos. 1018 and 1034 calling

for

11877 Fort St. George 21st July 1855.

for explanation of the great decrease observable in the Collections under Extra Sources in the Demand Collection and Balance Statement for January and February last, I have the honor to state that for the month of January, the decrease under the head of Sayer is attributable to the abolition of that duty from 1st August last. The diminution in the Salt sales is chiefly in the Inland consumption, and is owing to the limited resort of the Brinjaries this season to the Pondrace Cotaur. Various causes are assigned, and enquiries are in progress for ascertaining which is the real cause. The small decreases in the other items do not appear to call for any explanation.—

Items	Net decrease to January 1855.	Net decrease to February 1855.
Sayer	17,756	21,370
Salt	82,994	122,758
Abkarry	1,271	1,478
Stamps	"	493
Sea Customs	225	"
	102,246	146,099
Increase in other items	9,443	9,341
Net	92,803	136,758

2 Similar causes have produced the decrease in the month of February but it is necessary to point out that the decrease under the head of Salt of Rupees 122758 for the

11878 Fort St. George 21st July 1855

the month of February is not real, the proper decrease being only Rupees 17,677. This is owing to the remittance of February amounting to Rupees 45081 being credited in March.—

Masulipatam, Collector's Circuit Cutcherry at Vizzaswaram 10th May 1855.

Signed J. D. Lushington
Collector.—

No 86

To, B. Cunliffe Esqr
Secretary to the Board of Revenue,
Fort St. George.

388

B. No. 1309

Sir,

From the Collector of Madura.

In reply to your letter of the 26th Ultimo I have the honor to state that the reason of the decrease in Collections under the Head of Land Revenue arrears, as compared with the previous year, observable in the Demand Collection and Balance Statement for January last, is simply the decrease in the Demand under that Head, arising from the greater punctuality with which the Revenue was collected in Fusly 1263, especially as regards the Pesh-Cush of the Shevagungah Zemindary. The particulars are shewn in the accompanying Statement:—

Madura, 16th May 1855.

Signed P. D. Parker
Collector.

Statement

11879

Fort St. George 21st July 1855.

No. 1 Statement shewing the arrears of Land Revenue at the beginning of Fusly 1264 in the Districts of Madura and Dindigul.

Names of Zemindaries &c.	Beginning of Fusly 1263.		Beginning of Fusly 1264.		Increase.		Decrease.		
	Rs	A P	Rs	A P	Rs	A P	Rs	A P	
Ramnad Zemindary	53,000	" "	66,132	" "	13,132	" "	"	" "	
Shevagungah Do	82,000	" "	"	" "	"	" "	82,000	" "	
Poolingolum Do	290	" 9	97	8 9	"	" "	192	8 "	
Vellia Goondum Do	1,269	4 8	741	4 6	"	" "	528	" 2	
Serooraly Do	133	10 11	133	10 11	"	" "	"	" "	
Jothelnaikenoor Do	"	" "	57	11 11	57	11 11	"	" "	
Teelacottah Do	71	10 9	21	2 9	"	" "	50	8 "	
Nadoocottah Do	38	8 5	38	8 5	"	" "	"	" "	
Marlacottah Do	47	6 6	47	6 6	"	" "	"	" "	
Oddiappa Naikenoor Do	26	15 4	"	" "	"	" "	26	15 4	
Cummivady Do	5719	6 2	5719	6 2	"	" "	"	" "	
Ammianaikenoor Do	"	" "	594	" 6	594	" 6	"	" "	
Guntamanaikenoor Do	6334	1 6	3948	7 9	"	" "	2385	9 9	
Total Istimerary	148931	1 "	77525	4 2	13777	12 5	85183	9 3	Net Decrease 71405 12 10
Madacolum Taloole	12493	5 2	1271	4 3	"	" "	11222	" 11	
Sheroonmungalum Do	20182	13 10	293	7 "	"	" "	19889	6 10	
Meylore Do	45285	10 7	5083	10 11	"	" "	40201	15 8	
Settanaundul &c. 4/4 Villages	1972	8 "	1319	4 2	"	" "	653	3 10	
Tadicomboo Taloole	916	5 10	185	4 11	"	" "	731	" 11	
Iyempully Do	3832	1 3	5113	1 8	1281	" 3	"	" "	
Dengaray Do	1075	6 2	305	13 "	"	" "	769	9 2	
Ramagherry Do	"	" 1	2	8 "	2	7 11	"	" "	
Total Land Revenue	85758	2 11	13574	5 9	1283	8 2	73467	5 4	Net Decrease 72183 13 2
Grand Total	234689	3 11	91099	9 11	15061	4 7	158650	14 7	Net 143589 13

Madura, 16th May 1855

C. C. J.

Signed C. D. Parker
Collector

11880

Fort St. George 21st July 1855

No. 111

To,
B. Cunliffe Esqre
Secretary to the
Board of Revenue.

389.

B. No. 1333

Sir,

From the Collector of Chinglepute

In reply to your letter No. 1018 of the 26th Ultimo, I have the honor to state for the information of the Board of Revenue that the net Decrease of Rupees 185257 in the collections under Land Revenue arrears in the month of January 1855 was consequent on the arrears of Revenue which had to be collected in that month being less than in the same month of the preceding year, when it was considerably greater owing to the difficulties then experienced by the Ryots in liquidating the balances outstanding against them, the heavy gale of March 1853 having caused them serious losses. The Increase of Rupees 61791 under Extra sources is the result of augmentation in the sales of Salt in Dusly 1264.—

Chinglepute District,
Collectors Circuit Cutcherry
Ennore, 21st May, 1855.

Signed C. J. Shubrick
Collector

11881

Fort St. George 21st July 1855.

No. 18

To,
B. Cunliffe Esqre
Secretary to the
Board of Revenue
Fort St. George.

390.

B. No. 1724

Sir,

From the Acting Collector of Guntoor

In reply to your letter of the 11th Instant, I have the honor to state that the decrease of Rupees 109950 in the collections for January last, was caused by a disinclination on the part of the Ryots to pay their Kists in full under the supposition that remissions would be allowed on account of the total failure of the Jonna Crop. Remissions to a considerable extent were subsequently sanctioned by the Commissioner, who was at the time present in the District.—

Guntoor District,
Collector's Office,
Bauspetta.
22d June, 1855.

Signed H. Wood
Acting Collector

Ordered

11880 Fort St. George 21st July 1853

No. 111

To,
B. Cunliffe Esqre
Secretary to the
Board of Revenue.

389.

B. No. 1333

Sir,

From the Collector of Chingleput

In reply to your letter No. 1018 of the 26th Ultimo, I have the honor to state for the information of the Board of Revenue that the net Decrease of Rupees 185257 in the collections under Land Revenue arrears in the month of January 1853 was consequent on the arrears of Revenue which had to be collected in that month being less than in the same month of the preceding year, when it was considerably greater owing to the difficulties then experienced by the Ryots in liquidating the balances outstanding against them, the heavy gale of March 1853 having caused them serious losses. The Increase of Rupees 61791 under Extra sources is the result of augmentation in the sales of Salt in Tuely 1264.—

Chingleput District
Collectors Circuit Cutcherry
Ennore, 21st May, 1855.

Signed C. J. Shubrick
Collector

11881 Fort St. George 21st July 1853.

No. 18

To,
B. Cunliffe Esqre
Secretary to the
Board of Revenue
Fort St. George.

390.

B. No. 1724

Sir,

From the Acting Collector of Guntoor

In reply to your letter of the 11th Instant, I have the honor to state that the decrease of Rupees 109950 in the collections for January last, was caused by a disinclination on the part of the Ryots to pay their Kists in full under the supposition that remissions would be allowed on account of the total failure of the Jonna Crop. Remissions to a considerable extent were subsequently sanctioned by the Commissioner, who was at the time present in the District.—

Guntoor District,
Collector's Office,
Bauptla.
22d June, 1855.

Signed H. Wood
Acting Collector

Ordered

Fort St. George 21st July 1855.

Ordered that the following letter be sent.—

(386-391.)

To,

The Secretary to
Government.

Sir.

B. No 1831.

To The Secretary to Government

With reference to Extract &c. Minutes Consultation dated 18th April 1855, I am directed by the Board of Revenue to request that you will submit for the information of the Right Honorable the &c Governor in Council the enclosed explanation given by the Collectors of Guntoor, North Arcot, South Arcot, Chingleput, Madura Masulipatam and Madras regarding the fluctuations of Revenue notable in the accompanying Demand Collection and Balance statement for January 1855.—

Revenue Board Office,
Fort St. George,
21st July, 1855.

I Signed I G. L. Forbes
Acting Secretary.—

Remarks

Fort St. George 21st July 1855.

Remarks on the fluctuations in the Revenues of the several Districts for the Months of January 1855.—

A. This decrease was caused by a disinclination on the part of the Ryots to pay their Kists under the supposition that remissions would be allowed on &c account of the failure of the jonna Crop.—

B This decrease is attributed to the Ryots withholding their Kists in ex= =pectation of large remissions being &c granted for Shavy and scanty Crops as in last year, and to the discontinuance of the illegal means hitherto employed to enforce payment.—

C This decrease has been caused partly by not bringing the Kists to account, and partly by suspending the collection of 25 per cent of the demand in anticipation of reductions at the Summabundy.—

This

Fort St. George 21st July 1855.

D. This decrease is occasioned by the arrears of revenue which had to be collected in this month being less than in the same month of the preceding year.

E This increase has been caused by an augmentation in the sales of Salt.

I This decrease is occasioned by the Demand being less than in last Fusly.

G This decrease is attributed to the abolition of the sayer from August last, and to the diminution in the sales of Salt for inland consumption.

H This decrease arises partly from the non-exportation of Salt to Madras and partly from Merchants not having resorted to the Golaurs as usual.

I This decrease is principally owing to the excess Demand at which Arrack Shops were let last year, and to the diminution in the inland sales of Salt in consequence of the discontinuance for some time of sales by the heap at the Madras Depôt

D.S.

Signed/ G. S. Forbes
Jt Secretary

Fort St. George 21st July 1855

No. 126

To

G. S. Forbes Esqre
Acting Secretary to the
Board of Revenue
Fort St. George

Sir,

397

Bs No 2020
From the Collector of Madura

Reports upon the nature of the outstanding Balance as required by the Board's Circular of the 31st May 1855.

I have had the honor to receive the Proceedings of the Board under date the 31st May last No. 1331 calling upon me to report upon the nature of a Balance of 64-38 Rupees entered in a Statement furnished to them by the Acting Accountant General as outstanding in his accounts as an arrear of land Revenue in Madura at the close of Fusly 1263

2 Of the above have since been collected Rs. a p. 1564-10 leaving a Balance of 4874-11-1 of which 3958-15-11 are Zemindary, 915-11-2 Ryotwary.

3 The former stands against 2 Zemindaries Gentamanickanoor for Fusly 1237 Rs. a p. 2662-13-3 which under the Board's orders in Proceedings of the 2 September 1850 is to be recovered by instalments of 1500 Rs. per annum and will be so collected without difficulty and Kullimmuthai Mootah 1296-3-8 as p. which is nominal only and is not included in the

11886 Fort St. George 21st July 1853.

the Statements Submitted to the Board. Ought to have been Submitted for remission some time ago - The Estate was put up to auction on the 10th May 1852 for a balance of Pr. 19,489 - 7 - 7 and purchased by Government for 10,000 Pr. the remainder being debited to the Head of Remissions with the approval of the Accountant General under the orders of Government of the 11th June 1852. Before these were received however the Peshcush of Fasly 1261 amounting to Pr. 9855 - 12 - 7 and the actual Collections Pr. 8559 - 8 - 11 had been entered in the Monthly Journals under the head of Permanently settled - The remainder Pr. 1296 - 3 - 8 is irrecoverable, under the orders of Government quoted above, and the Sanction is now requested for its remission -

4 Pr. as P. Of the Pycotary Balance 116 - 9 - 6 were recommended for remission in my Report dated the 31 December 1854 on the Summabundy of Fasly 1263 which has Should Conjecture been already Submitted to Government

The

11887 Fort St. George 21st July 1853

The details of the remainder are as follows -

	Fasly 1259	Fasly 1260	Fasly 1261	Fasly 1262	Total
	Pr. A P	Pr. A P	Pr. A P	Pr. A P	Pr. A P
Madacolum	" " "	13 4 10	1 1 5	" 2 2	" " "
Veroonungalom	" " "	" " "	27 6 6	26 " 6	" " "
Meylore	209 4 8	" " "	89 14 4	133 2 9	" " "
Ramgherry	" " "	" " "	2 8 "	" " "	" " "
Vypmpilly	" " "	" " "	" " "	56 7 6	" " "
	209 4 8	13 4 10	120 11 3	466 12 11	799 1 8

5 The Balance in Fasly 1259 is nominal and is not included in the Demand Collection and Balance Statement sent to the Board - It was Peroopoo or Quit Rent for November and December 1849 Collected from certain Villages and made over to the Sovereign Davastanum on the 24th December 1849 under the orders of the Board dated 25th May and 22d May 1849 - The Quit Rent for the previous period had been credited to ayan the charges of the Pagoda being debited to Pagoda and Mosque allowances and when deducted the former in the annual Abstract of Collections and disbursements submitted to the Accountant General for

Fort St. George 21st July 1855.

the Statements Submitted to the Board. Ought to have been submitted for remission some time ago - The Estate was put up to auction on the 10th May 1852 for a balance of Rs. 19,469 - 7 - 7 and purchased by Government for 10,000 Rs. the remainder being debited to the Head of Remissions with the approval of the Accountant General under the orders of Government of the 11th June 1852. Before these were received however the Peshcush of Fasly 1261 amounting to Rs. 9856 - 12 - 7 and the actual Collections Rs. 8559 - 8 - 11 had been entered in the Monthly Journals under the head of Permanently settled - The remainder Rs. 1296 - 3 - 8 is irrecoverable, under the orders of Government quoted above, and the donation is now requested for its remission -

4 Rs. as p. Of the Pycotary Balance 116 - 9 - 6 were recommended for remission in my Report dated the 31 December 1854 on the Peshcush of Fasly 1263 which has Scholdi Conjecture been already submitted to Government

Fort St. George 21st July 1855

The details of the remainder are as follows. -

	Fasly 1259	Fasly 1260	Fasly 1261	Fasly 1262	Total
	Rs. A P	Rs. A P	Rs. A P	Rs. A P	Rs. A P
Madacolum	" " "	13 4 10	1 1 5	" 2 2	" " "
Seroomungalom	" " "	" " "	27 6 6	26 " 6	" " "
Meylor	209 4 8	" " "	89 11 4	133 2 9	" " "
Romgherry	" " "	" " "	2 8 "	" " "	" " "
Syrmpilly	" " "	" " "	" " "	56 7 6	" " "
	209 4 8	13 4 10	120 11 3	456 12 11	799 1 8

b The Balance in Fasly 1259 is nominal and is not included in the Demand Collection and Balance Statement sent to the Board - It was Porroppo or Quit Rent for November and December 1849 collected from certain Villages and made over to the Sourvoomboor Davastanum on the 24th December 1849 under the orders of the Board dated 25th May and 22d May 1849. The Quit Rent for the previous period had been credited to defray the charges of the Pagoda being debited to Pagoda and Mosque allowances and when deducted the former in the annual Abstract of Collections and disbursements submitted to the Accountant General for

Fort St. George 21st July 1838

for Fusly 1259 he ordered it to be re-
included in order that the aggregate
might Correspond with the Quarterly
C/sy inclosed Abstracts (see his remarks dated 30th
April 1861) All should be Remitted

6 The Balance in Madacolum
in Fuslies 1260-61 with exception of
as 4
2-2 in the latter Fusly are due by
2 persons for the sale of whose land
advertisements were submitted
to the Board on the 22d June 1854-
The Board objected to the sale -
because the value of the land entered
far exceeded the amount of Balance.
The Statement however shewed that
it was subject to so large a Mort-
-gage that the sale was not likely
to realize more than this and the
Government Balance, and as the
land is in the hand of the mortgagee
while the Puttah is held by the
defaulter, I deem it very desirable
that a sale of the whole should
take place in order that the Govern-
-ment may hereafter have to deal
with a substantial person. Great

Fort St. George 21st July 1838

difficulty in Collection arises from the
Puttahdar and real incumbent being
different persons.-

7 The Vennungalum Balance
for Fusly 1261 and 18-38-4 - out of that
for 1262 Fusly outstanding against land
in the Conatoor Village which from 1235
to 1260 inclusive used to be entered
as in dispute with the Sapteor Za-
-mindary in Tinnevelly. In 1261 I ordered
the discontinuance of this entry as in-
-valid; but the Zamindar, as he had
done for some time past, nevertheless
Collected from the Cultivating Ryots
in Fuslies 1261 and 1262 and as the
Collector of Tinnevelly maintains his
right to do so, I do not think that
the Ryots should be made to pay
twice over and would recommend the
Remission of the Balance. The Veer-
-wah for Fusly 1263 was Collected
by the Government. The boundary dis-
-pute will be made the subject of
a separate report.-

8 The Mylore Balance for
Fusly 1261 is against one Unit Rent
Village which is under Zuffi. It is recoverable

The

9 The Ramagherry Balance for the same Fasly remains on account of a Boundary dispute with Combatore which is under the enquiry of the Sub Collector I would recommend its remission.-

10 The Madacolum Balance for Fasly 1262 of 2-2 added to 2-2 as per in Fasly 1261 referred to in Para 6 is recoverable and is due by the Absent Proprietor of a house in Madura Town-

11 Deducting Rs. A. P. 38-4 recommended for Remission in Para 7 the Balance 227-12-6 in Veronnangalom for Fasly 1262 is recoverable. The greater part is due on land under the attachment of the Court.-

12 Of Rs. A. P. 133-3-9 due in Mayloor for the same Fasly I would recommend the remission of 12-8-3 due by persons who have left the Country- The remainder I would for the present class as recoverable. Enquiry is necessary to ascertain whether Rs. 15 has, according to the Statement of the Puttahdar been paid to the Natangar and Rs. 2-3-6 the tax on land in dispute with a Shrotriem village

village is properly due to Government the dispute having been recently disposed of- The land owing Rs. 2-3-12 is under attachment and the remainder is due by Ryots whose land is in the hands of Mortgagers, and which for the reasons stated in Para 8 of Immanabundy Report for Fasly 1263 and Para 6 of this letter I shall propose to the Board to sell. The advertisement is under preparation.-

13 The Sympilly balance of Fasly 1262 will be recovered from sale proceeds of lands under Courts attachment.-

14 If the recommendations given above are approved the arrears to be remitted are as follows.-

	1259	1260	1261	1262	Total
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Zemindary	" " "	" " "	129 6 3 8	" " "	129 6 3 8
Ryotwary	20 9 4 8	" " "	29 4 6	60 12 3	29 15 6
					159 6 3 1
Add amount sanctioned for remission in the Immanabundy Report of Fasly 1263.					11 6 9 6
					170 12 7

Madura
17th July 1855

Signed/ R. D. Parker
Collector

11893 Fort St. George 21st July 1855

Ae 76

To,

B. Cumliffe Esqre
Secretary to the Board of Revr
Fort St. George

(394)

BP No 1936
From the Collector of North Arcot

Sir,

With reference to paras 2 and 3 of Extract Bds Proceedings dated 14th June 1855 offers explanation of the circumstances thereby adverted to regarding the Commutation Rates in Poonjah for the Taluk of Sutwaid.—

Para 1. I have the honor with reference to my letter to the Board of Revenue dated 18th June 1855, to offer the following explanation of the Circumstances adverted to in paras 2 and 3 of Extract Boards Proceedings dated 14th June 1855.—

2 The impression noted by the Acting Collector, in his report upon the Settlement of Fasly 1262 that no "record is forthcoming" to supply information with regard to the Commutation prices of Arcot, Vellore, Trinellum, Polore Wandiwash, and Sutwaid, appears to have been intended to convey intimation of the fact, that the records of the Collectors Office contain no Teeroah Dittum for those Taluks similar to that framed by Mr. Graeme in July 1215, for the Taluks North of the Palour. That there are accounts in the

Fort St. George 21st July 1855

the Southern Talooks, from which information as to the Commutation prices may be obtained is shown by the fact that the Sub Collector in this year regulating the remissions for Shavy by these prices, as directed by the Board, and Similar accounts were found in the Sutwad Village and in the Talook Cutcherry. The Meerah of the village Officers of that Talook has always been Calculated upon these accounts.—

3 I take this opportunity to state for the information of the Board that I have made application to the Collectors of South Arcot and Chingleput, for the Paymash and Veerwah Dittum accounts of the 5 Southern Talooks and of Sutwad. These accounts were not forwarded to the Office of the Collector of North Arcot, when those Talooks were transferred to this District.—

4 With reference to the observations contained in para 3 of the Extract Boards Proceedings under reply, I have the honor to forward a

Fort St. George 21st July 1855

a Statement which will shew that the present prices are lower in Sutwad than the Commutation price fixed for Poonjay produce in that Talook. It will be observed as partly accounting for this fact that at the time the Commutation price was fixed, Grain was much dearer in the Sutwad Talook, than in the other two Talooks of Sholinghur and Converipauk, which are those nearest to the Presidency. It is believed that the Poonjay produce of Sutwad is Consumed in that Talook, and that transportation to Madras not-withstanding place, the price is not enhanced. The people of that Talook not possessing the facility of transport enjoyed in other quarters, the markets of the Presidency do not affect the prices of grain in their markets.—

North Arcot—
Coll.rs Cutcherry
Chittoor 16th July
1855

I Signed C Whittingham
Collector

1897 Fort St. George 21st July 1855.

394-395.

Order thereon

Ordered to be recorded

To,

G. S. Forbes Esquire
Acting Secretary to the
Board of Revenue
Fort St. George

396.

B. No 1914/14

From the Collector of Chingleput } Sir

Para 1

I have the honor to submit the following replies to the Boards Proceedings of the 11th June 1856 reviewing the Land Revenue report of this District for Fasly 1263.—

2 The places where the settlement of the several Talooks was conducted were shewn in Statement No 1 accompanying the report.—

3 The transfer of 1582 Poyakarries to their proper head referred to in Para 3 of the Boards' Proceedings was made in the Nayer Talooks In explanation of the large proportion of Poyakarries holding Puttahs in this Talook I am informed that on the introduction of the field assessment the Puttahs were issued to the actual cultivation of the land whether Merasedars or Poyakarries whilst in the other Talooks the settlement was generally made with the

1890 Statistical Report 21st July 1855

Statistical Statement showing the Comparison between the Demi Official Report of Fasly 1264-

Grain in the District of Chingleput

Statement showing the Comparison between the Demi Official Report of Fasly 1264- and the Statistical Report of Fasly 1263-

| Names of Talook | Commutation Peons | Poyaka Brigade | Poyaka Brigade | Peons | Peons | Peons

Fort St. George 21st July 1855

the Meraspidars alone Before venturing to attribute to the Gentlemen employed on that important work so considerable a deviation from their usual and prescribed course of which as far as I am aware no mention whatever was made in their report, I consider it desirable to institute a more full and searching enquiry which the necessity of an early reply to the Proceedings under acknowledgement would not admit of—

4 In Para 7 of their Proceedings the Board observe that the remissions for shavy and Pulonastum are not seperately shewn These remissions are granted to the full extent of the loss of Crops sustained or are partly or wholly with held on a Consideration of the proportion which the aggregate loss from two causes bears to the Beriz and it is not therefore possible to exhibit separately the amount of remissions granted under each head.—

5 Referring to the discrepancy noticed in Para 9 between the Summabundy Report and the 11th July returns I be to state

Fort St. George 21st July 1855

state that the sum of Rupees 111 therein mentioned was Collected and erroneously credited to the accounts of Fusly 1262 instead of Fusly 1263 The errors was discovered in the Month of November in the preparation of the Summabundy report and was corrected in the Demand Collection and Balance Statement of that Month.—

6 The instructions conveyed in Para 5—10—12 and 13 will be attended.—

Chingleput District — }
Collector Cutcherry — — }
Sydapet 12th July 1855.

/Signed/ C. J. Shubrick
Collector

391. 397. Order thereon

Ordered to be recorded.—

To

J. D. Sim Esquire
Acting Secretary to the Bd. of Revenue
Fort St. George

398.
Bd. Pr. 2030
From the Collector of Guntoor

Sir

I have the honor to forward herewith a Statement shewing the Ayacut and the extent of lands cultivated in this District during Fusly 1260 which I trust may contain all the information called for by the Board of Revenue in their Proceedings of the 21st September.—

Guntoor District — — }
Collectors Office — — }
Chena Ganjam 13th July 1855

/Signed/ H Wood
Acting Collector

Fort St. George 21st July 1855

the Merasidars alone Before venturing to attribute to the Gentlemen employed on that important work so considerable a deviation from their usual and prescribed course of which as far as I am aware no mention whatever was made in their report, I consider it desirable to institute a more full and searching enquiry which the necessity of an early reply to the Proceedings under acknowledgement would not admit of—

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5 Referring to the discrepancy noticed in Para 9 between the Summabundy Report and the 11th July returns I beg to state

Fort St. George 21st July 1855

state that the sum of Rupees 111 therein mentioned was Collected and erroneously credited to the accounts of Fusly 1262 instead of Fusly 1263 The errors was discovered in the Month of November in the preparation of the Summabundy report and was corrected in the Demand Collection and Balance Statement of that Month.—

6 The instructions conveyed in Para 5—10—12 and 13 will be attended.—

Chingleput District — Collector Cutcherry — — Sydapet 12th July 1855 — } /Signed/ C. J. Shubrick Collector

396-397. Order thereon — Ordered to be recorded.—

396. B. P. 2030 From the Collector of Guntoor — To J. D. Sim Esquire Acting Secretary to the B. of Revenue Fort St. George Sir

I have the honor to forward herewith a Statement showing the Agreement and the extent of lands cultivated in this District during Fusly 1260 which I trust may contain all the information called for by the Board of Revenue in their Proceedings of the 21st September.—

Guntoor District — Collectors Office — — Chena Gary am 13th July 1855 } /Signed/ H Wood Acting Collector

1190 . . . t St. George

Statement of Lands cultivated

ment forwarded

y cultivation "

Taluk

	ntity	Assess- ment thereon
	res	

	1		10		
		C	Rs.	A	P
1	Puttipand	52	8	12,754	14	5
2	Mungalagherry	09	28	62,214	15	9
3	Banpattah	81	8	35,772	"	"
4	Ponnur	18	9	78,810	13	4
5	Mantur	33	38	99972	"	8
6	Repully	76	29	56,602	15	11
7	Tevally	84	7	95,484	4	6
8	Guntoor	97	3	63,662	5	2
9	Coorapand	24	33	90,282	12	9
10	Condaveed	20	16	59,000	6	8
11	Nursaraopett	38	25	57,733	7	2
12	Innaconda	47	15	33026	11	8
13	Villages of Guntoor included in Batchpu	8	8	3976	"	4
	Total Guntoor C	819	24	847293	12	4
13	Datchapully	88	18	52,586	15	6
14	Timmercottah	69	23	78,586	6	8
		28	1	18173	8	11
	Total Palnaud	947	25	978467	2	3
	Innaole	"	"	"	"	"
	Grand	947	25	9,78467	2	3
	As per statement a	304	"	978,467	"	"
	No 1 forwarded w		"	"	"	"
	Statement and no		"	"	"	"
	Paddy sown in th		"	"	"	"
	Fruit Trees in		"	"	"	"
	Remission allo	44	16	"	"	"
	Total Dry la					
	Deduct					
	Quantity of la		9	"	"	"
		43	25	"	"	"
		947	25	"	"	"

Guntoor Collr
Office thence
" 13 July 18

Collector

21 st July 1855

in the District of Guntoor

with the Summabandy	Total Cultivation land		Remaining uncultivation						
	Quantity in Acres	Assess- ment thereon	Uncultivated land		Barren land		Total		
	11		12		13		14		15	
	A	C	Rs.	A	P	A	C	A	C	Acres	C
	64120	7	123496	5	1	15773	37	1104	28	16878	25
	41950	20	69829	5	7	49343	36	2310	13	51654	9
	30126	"	101658	5	5	25158	31	2781	14	27940	5
	57074	14	103472	14	8	28307	1	162	30	28469	31
	57897	26	96712	9	7	25395	21	13893	11	39288	32
	49557	39	83134	9	11	15553	17	828	31	16382	8
	69797	34	103998	3	9	4127	31	"	"	4127	31
	50148	3	70194	6	2	32209	12	2019	15	34228	27
	61432	35	95664	14	6	83677	26	"	22	83678	8
	34369	17	61659	6	2	28565	34	"	"	28565	34
	44875	4	68910	11	11	699 28	32	14240	12	84169	4
	40628	"	43622	12	2	54184	31	25714	17	79899	8
	3106	4	4433	3	11	2392	8	"	"	2392	8
	60084	3	102987	12	10	434618	37	63055	33	497674	30
	40300	32	63292	15	"	43782	15	"	"	43782	15
	66860	18	84972	14	"	62173	"	"	5	63178	7
	107161	10	148265	13	"	105955	15	"	5	105960	22
	712242	13	1477453	9	10	540574	12	63061	"	603635	12
	"	"	"	"	"	"	"	"	"	"	"
	712244	13	1477453	9	"	"	"	"	"	"	"
	690620	"	1477453	"	"	"	"	"	"	"	"
	2	35									
	74	20									
	3	24									
	21604	16									
			39	9							
			21724	24							
			712244	24							

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District

11901 .. Fort St. George 21st July 1855

During Fusly 1260. —

Demand
for
Fusly
1260

16

Rs.	A	P
135536	8	1
87445	13	1
117265	11	5
112522	15	"
114429	12	11
88752	"	8
114108	"	10
80189	7	5
121249	5	4
73042	15	5
94055	10	"
63222	15	6
55210	5	11
1203031	9	7
88666	7	11
111360	10	2
200027	2	1
1403658	11	8
"	"	"
1403658	11	8
1403659	"	"

11902 .. Fort St. George. 21st July 1855

Order thereon
398-399.

Ordered to lie over —
No. 152

To

G. S. Forbes Esquire.
Acting Secretary to the
Board of Revenue
Fort St. George.

400.

B. No. 2013.
From the Collector of South arcot.

Sir,

I have the honor to acknowledge Circular No. 1722 from your Office — dated 10th Instant, and to state that no Military guards are employed — over any of the Talook Treasuries of this District. —

South Arcot.....
Collector's Cutchorry,
Cuddalore, ...
16th July 1855 ...

/Signed/ A. Hall
Collector

Order thereon
400-401

Ordered to lie over —
No. 91

To

G. S. Forbes Esqre
Acting Secretary to the
Board of Revenue
Fort St. George

402.

B. No. 2026.
From the Collector of Trichinopoly.

Sir,

In reply to your circular No. 1722 of the 10th Instant, I have the honor to state that Military Guards are not employed at any of the Talook Treasuries in this District

1903 Fort St. George 21st July 1855

District —

2 This datty is performed by the armed Peons of the Establishment of whose strength your Board is well aware. —

Trichinopolly District,
Voitullay goodalore,
Collectors Circuit Cutcherry,
17th July 1855 ....

/ Signed / I Bird.
Collector.

Order thereon
403-403.

Ordered to lie over.
No. 175

To

G. S. Forbes Esqre
Acting Secretary to the
Board of Revenue
Fort St. George

404.

2nd Bd No. 2019.

From the Collector of Madura ... } Sir,

In reply to Mr. Sims letter of the 9th Instant, I have the honor to state that no taxe is raised for any Quarry of shells suited for the manufacture of Chunam in the Madura District. Our Chunam is made from Lime stone and the pits are free from assesment. —

Madura ...
17th July 1855

/ Signed / R. D. Parker
Collector.

404-405.
Order thereon

Ordered to lie over. —

Compd 2L

1904 Fort St. George 21st July 1855

406.

Bd No. 2024.

From the Collector of Chingleput — } Para 1.

On the measures to be adopted for introducing improvements in towns newly springing up at Railway Stations.

To,

G. S. Forbes Esqre
Acting Secretary to the
Board of Revenue,
Fort St. George.

Sir,

In reply to your letter of yesterday's date, I have the honor to inform you that on the receipt of the Board's Proceedings of the 12th March Orders were issued to the Tahsildars to furnish me with accounts of the lands situated within a radius of 1 Mile round each Railway station in order to enable me to Judge of the cost which would have to be incurred by Government for their purchase. This information which has not been furnished is perhaps not called for immediately and I am simply expected to state my general opinion as to the measures which should be adopted for securing improvements in the towns newly springing up at the Railway Stations.

2. It appears to me that unless the Board can obtain an enactment providing that certain conditions to be laid down should be observed in the

11905

Fort St. George 21st July 1855

the construction of Houses and Bazars at Railway Stations, the object contemplated cannot be effectually attained in any other way than by the Government acquiring the proprietary right of the lands within a certain distance of each Station, which right being in this District vested in the Merasidars must be purchased from them at a cost which may prove to be considerable. This outlay of money in anticipation of the rise of towns may be regarded as premature, but it must be remembered that the purchase of the lands at the present time would on the whole be probably more economical than their purchase at a future date when the value of land would have considerably risen.

3. As the Presidencies of Bengal and Bombay are both in advance of us in construct=ing Railways I would suggest a reference to their Government on the plans pursued by them in the matter under discussion.—

Singleput District—
Collectors Cutcherry—
Sydapet 18th July 1855.

} Signed/ C. S. Shubrick.
Collector.

406-407. Order thereon.

Ordered to be over.

Read

11906

Fort St. George 21st July 1855

Resolved that the following be despatched.

Read the following—

Extract from Minutes of Consultation dated 20th June 1855 No. 749

Read also Do Do 27th June 1855 No. 774

In Cons. 14 July 1855 No. 1857.
In Cons. 14 Do — 1740
Bd No. 1841

Proceedings Submitting remarks relative to the simplification & revision of the whole revenue code & of the employment of Tahsildars in disposing of summary suits under Regulation V of 18[illegible]

408.

The first of these papers relate to a draft act for the improvement of the law for the recovery of arrears of revenue and rent, prepared by the Board under the instructions of Government and forwarded for approval on the 1st May. In reply Government observe that it is desirable that the whole revenue code should be condensed and simplified, and propose to postpone the reforms contemplated in the Board's draft, until the accomplishment of this task which has been specially placed in the hands of Mr. Stokes, as it is one which requires undivided leisure and the time of the two Members of the Board is at present fully occupied.

2. The utility of the contemplated revision of the Revenue code has been already adverted to by the Board but as it must be a work of time, they are anxious to bring to the notice of Government one important point which seriously

Fort St. George 25th July 1835

seriously affects the Collection of the revenue" and the credit of our administration Viz.th the want of power to sell the personalty of a defaulter in the first instance under the construction recently put upon Regulations 27 and 28 of 1802. In this construction the Board do not concur, but after the legality of the process has been denied by the Government Pleader, Collectors and their Subordinate Officers cannot be expected to resort to it at their own risk, and it appears to the Board imperatively required that this power should be clearly and legally given to them.

3. Government express an opinion that a prompt and rigorous administration of the law as directed in their recent orders, will obviate much of the inconvenience now felt, and render further immediate measures of reform unnecessary. But the Board would observe that these orders apply to the prompt sale of the land of a defaulter, and meet only a portion of the difficulty, as but little land has a saleable value, and even where it is saleable, delay,

and,

Fort St. George 21st July 1835

and inconvenience must occur in Ryotwary Districts by resorting to, this method of recovering petty balances from numerous small farmers. By Section 4, Regulation 3 of 1830, the Board have certainly power to order the immediate sale of land, but except in peculiar cases, such as a combination to resist payment of the Revenue, the Board would be averse to dispensing with the one Months notice of Sale intended by the law to be ordinarily given before real property is put up to sale. Two months delay must therefore usually occur in recovering arrears by this process, and the objection which the Board feel to exist against continual proclamations of the intended sale of land for small arrears are increased by the knowledge that if Collectors had the power of distraining and selling personal property, as the law always intended, the mere possession of this power would generally be sufficient without its exercise to realize with punctuality the Government dues. When land does not possess saleable value, as is unfortunately the case in most instances,

† Section XI. Regulation 26 of 1802.

the

the Revenue Officers have now practically no legal power of collecting balances.

4 The state of the cash balances tends to show that difficulty is already experienced in some districts, and the Board are most averse to waiting until the consequence of a want of legal power are fully developed. They are aware how reluctant a native Official is to admit that he has not succeeded in discharging a duty imposed upon him and that he will resort to questionable measures rather than make this avowal. Feeling them as they do that the powers now possessed by Tahsildars are not sufficient for the discharge of their duties, they desire to anticipate the consequences and beg to observe that if no report of the inconvenience has reached them from several districts, they do not infer that none has been experienced but feel a strong impression that the want of legal power must have been supplied by resort to illegal means. Although not the subject of special report, the Board are aware that in South and North Arcot and in Chingleput difficulty is already felt.

The

5 The great importance of the subject leads the Board to hope that though Government may postpone other reforms of the law, they will obtain at once a short act giving Collectors the power of distraining and selling the personalty of a defaulter in the first instance, as proposed in one of the clauses of the draft Act lately submitted by them for approval. The Board make this recommendation because they cannot hope that after the laws are condensed here into a code so extensive a subject can pass through the Legislative Council without much discussion and delay and meanwhile they are anxious to give our native revenue servants legal means of executing the duty entrusted to them and thus remove the blot which has fallen on our general revenue administration from the occasional resort to illegal and oppressive measures for the collection of balances due by contumacious or fraudulent defaulters. The Board consider that this is a mere act of justice on their part towards these Officers as the report of the Torture Commissioners has led Government to call for a

Draft

Fort St. George 21st July 1855

Extract Minutes of Consultation 7th June 1855 Para 21 Pub. Dept. No. 47.

Draft act to suppress all acts of oppression or extortion by awarding suitable penalties

and there is thus an additional reason for leaving no grounds of excuse for such misconduct.

+ Extract Minutes of Consultation 27th June inbous 14th July 1855.

6 The second paper relates to the subject of employing Tahsildars in disposing of Summary Suits under Regulation V of 1822, and as Government have expressed their definite opinion on the question and have instructed Mr. Stokes to consider how that Regulation can be altered to suit the proposed system, the Board will give that Gentleman any suggestions or aid in their power on being consulted by him. The question being thus disposed of by the Board wish merely to explain with reference to the remarks of Government in Para 5 that their proposal to limit the Agency of Tahsildars in Summary Suits to examining and reporting on the merits of the case arose from no suspicion or mistrust of those Officers. On the Contrary they were endeavouring to obtain legal sanction for placing a Confidential duty in their hands

and

Fort St. George 21st July 1855

and merely doubted whether they had sufficient Judicial knowledge to distinguish when Suits regarding rent and the occupancy of land ought to be summarily adjudicated or left to the Civil Courts, and thus prevent embarrassment to subsequent Judicial proceedings. This being their impression the Board adduced examples to show that the practice of one Officer deciding cases upon evidence taken by another was not unsanctioned by our code, and in addition to the remarks which they have already offered regarding the Bengal system of deciding Summary Suits, they beg to quote the following paragraph from the "Directions for Collectors" in the N. W. Provinces promulgated under the authority of the Lieutenant Governor Mr. Thomason.

Para 271. "By section 13 Regulation VIII 1831. Collectors are empowered with the sanction of the Commissioner to refer summary suits to the Tahsildars for investigation and report. This course possesses so many advantages that it ought to be the general rule, that all plaints immediately they are filed, be sent to the Tahsildar

Tahsildar – He will generally be able, near the spot, and with little Comparative trouble to the parties, to arrange the dispute and return the case so adjusted that it may be immediately struck off the file – If however any objection be made to the report, issue should be joined on it, and the case should be immediately disposed of by the Officer in Charge of the Department – The cases in which it would be preferable not thus to refer to the Tahsildar are those in which his impartiality may be suspected, in which the parties concerned may have authorized Agents in the Collector's Court, or which may turn upon points coming under the Collector's cognizance in other Departments of his Office, such as disputed succession, or the rights of certain classes of tenants, or the execution of orders of the Civil Courts."

7. In those Provinces a Tahsildar's charge is much smaller than in our districts, he is assisted by an admirable revenue survey and a record of all the changes in the occupancy

occupancy of land, and being highly paid it is fair to assume that he is an Officer of ability and experience – Yet with these advantages the investigation only and not the decision of summary suits is entrusted to him, for the Board can come to no other conclusion on comparing Regulation 8 of 1831 with its antecedent Regulation 8 of 1794, and on reading Mr. Thomason's Instructions –

"The Tahsildar is undoubtedly instructed to "adjust" accounts, bring the litigant parties to an amicable agreement if practicable and report on the general merits of the case, but on receiving his report the Collector sets aside, alters or confirms his adjustment, passing such a decision as appears to him proper. On this point the Board beg to refer to Section 13. Regulation 8 of 1794, now made applicable to Collectors and Tahsildars and to the provision made in Regulation 8 of 1831 regarding appeals in summary suits – Directions are there laid down for the guidance of parties who are dissatisfied with the Collector's decision, but if a decision by a

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a Tahsildar or of an appeal from it there — appears no trace.

8 The Boards are aware that the subject is one on which differences of opinion may exist, nor do they seek to alter the decision at which Government has arrived. They only wish to observe that the opinion which they offered on the question in their late proceedings in conformity with the call made upon them by Government is not their own alone, and was founded upon no desire to shew mistrust of Tahsildars. On the contrary, they fully participate the feeling of Government that "to shew confidence in those Officers and raise their characters by investing them with power under well defined responsibility" is a most important point in the right administration of the Country.

To

To The Collector of Coimbatore.

(409.)

Bd. No. 1839.

To The Collector of Coimbatore.

Sir,

I am directed by the Board of Revenue again to request that you will forward your reply to their Circular of 25th September 1854, respecting the cultivation of febrous plants, without further delay.

The Board are unable to submit their general report on this subject to Government in consequence of the non receipt of your reply.

Revenue Board Office, Fort St. George, 21st July 1855. } Signed G. S. Forbes Acting Secretary.

(410.)

No. 1453.

From the Acting Collector of Madras. Read letter forwarding Indent for Stationery for the year 1856.

Ordered

Fort St.n George 21.st July 1855.

of commutations- For the former Registers are / or ought to be / uniformly appended to in paying Yeomiahs, and as each allowance on being commuted would be scored through in that Register, it would be impossible, without excessive carelessness, that it could be paid afterwards- The Register of commutations may properly be made also,- If in any District the Registers ordered in January 1841, have not been formed, they should be so now.—

/ True Extract /

/ Signed / J. P. Bourdillon

Secretary to Govt.

To

The President and Members
of the
Board of Revenue.

Ordered that the following Circular be sent.—

Fort Saint George 21.st July 1855.

377.

Bd.s No.n 1821.

Circular to all Collectors.

Publishing rules for the Commutation of pensions in accordance with the instructions received in Extracts Minutes Consultation 7.th February 1855.

Ordered that the following Circular be sent

Circular

Sir,

The Government being of opinion that the principle laid down in the Circular of the Sudr Board of Revenue North Western Provinces dated 15.th December 1855. No.n 18 on which certain pensions payable from the Public Treasuries may be Commuted, should be introduced into this Presidency; the following rules are, with the sanction of Government published for the guidance of the Revenue authorities, and for the information of pensioners generally.

2. The Boards are authorized to sanction on the reports of the, local authorities, and with the Consent of the recipients, the Commutation of all hereditary pensions and Maliahnas dispossessed Poligars or pensioned Rajahs, of the value of Rupees 100 and less per annum, at the rate of 20 years purchase, or Rupees 200 for every 10 Rupees of annual pension. Allowances granted for the benefit of Institutions of a permanent

Character

Fort Saint George 21st July 1855.

character as Mosques and Pagodas, and which have usually been regarded as perpetual will also be Commuted at the same rate, but with the previous sanctions of Government.

3. The Board may also authorize in the same manner, and at the same rate, the Commutation of all personal pensions of Rupees 100 per annum and less, which may have been declared hereditary by Government, on distinct references.

4. With regard to grants for the support of Durgahs, Tombs, Suchevjens, or Makans, which are not considered hereditary but are liable to resumption or reduction on a lapse the Board will be prepared to recommend to Government the Commutation of the same at a rate depending on the ages of the incumbents and the prospect of the Continuance of the allowances beyond their lives but not exceeding in any case, the maximum of 15 years purchase.

The

Fort Saint George 21st July 1855.

5. The Board are also authorized to Commute on the reports of the local Officers, and with the Consent of the recipients, all life pensions of twelve Rupees per annum and less, at the rates entered in the subjoined schedule; provided that the applicant for Commutation is certified to be in good health at the time of application.

Age of Pensioner.	No. of years purchase.
Under 10 years	13
10 to 20	12½
20 to 25	12
25 to 30	11½
30 to 35	11
35 to 40	10½
40 to 45	10
45 to 50	9½
50 to 55	9
55 to 60	8
60 to 65	7
65 to 70	6
Above 70	5

6. With the view of preventing the fraudulent or erroneous re-issue of pensions Commuted in whole or in part under the foregoing rules, the Collectors are required to keep a separate

Register

Fort Saint George 21st July 1855.

Register in their Offices of all pensions so Commuted - This Register should be kept in the form subjoined; and must be referred to on every application for a Commutation; and in every case submitted for the orders of the Board, it should be distinctly stated that the Register has been examined.

Number.	Number of District Pension Register.	Name of Pensioner.	Amount of Pension. Monthly.	Yearly.	Nature of the Grant.	Date of Sanction of Government.	Date and Amount of Commutation paid.	Remarks.

7. By the term recipient of any pension is to be understood the person or persons whose names are registered in the District lists, without reference to other members of the same family who may participate therein The Consent of the head of the family, or of the registered recipients shall alone be deemed sufficient for the purposes of the Commutation authorized

Fort Saint George 21st July 1855.

authorized by these rules, but the Collector may, if he see cause, order the distribution of the purchase money among the Members of a family in the proportion in which they may have been accustomed to participate in the pension.

8. These orders or to be made known to all pensioners and Collectors are instructed to endeavour to buy up all pensions of trifling amount at present - These petty payments the Correspondence, accounts, and references, Connected with them occupy much of the time of the Collectors, Revenue Board, Civil Auditor, and of Government which may be much more profitably employed and many of the pensions or the shares into which they are divided are so small as to be wholly insufficient for the subsistence of the recipients and would therefore be gladly Commuted in many Cases on the favorable terms authorized by these rules; while the relief which would thus be occasioned to this and other officers would be great.

Revenue Board Office
Fort Saint George
21st July 1855.

/Signed/ F. L. Forbes
Acting Secretary.

Fort Saint George 21st July 1855.

376-378.

Bd No 1822.

Circular to all Collectors and Commissioner Northern Cs

Ordered also that the following further Circular be sent.

Circular.

Sir,

Resolved that the draft order submitted for the approbation of Government under date 21st June 1855. be printed and circulated for the information and guidance of the Collectors as a separate Circular. para 5 being amended as required by Government.

Resolved also that a Copy of the foregoing Extract Minutes of consultation be forwarded to all Collectors, and with reference to para 2. they be required to state whether the detailed Yeomiah Register prescribed in the Circular Order of 18th January 1841 has been duly kept up in their Districts, should this not have done, such Registers should be formed. The Collectors will be good enough to report at the same time whether there are any pensions in their Districts granted hereditary, besides those allowed to dispossessed Poligars and pensioned Rajahs.

Extract

Fort Saint George 21st July 1855.

Bd No 1921.

379.

From the Secretary to Government

Sanctioning the renting of the 13. godowns referred to by the Collector of Sea Customs directing the Board to instruct the Collector of Sea Customs in Communication with the Chamber of Commerce to report his opinion on the propriety of charging Merchants with a fair rent for goods being kept in these godowns after a certain time and stating that Beer &c. should not be detained in the Custom house long

No 842.

Extract from the Minutes of Consultation in the Revenue Department,

Under date the 12th July, 1855.

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

(Here enter 28th June 1854. No 1620)

Para 1. Under the circumstances represented the Right Honorable the Governor in Council sanctions the renting of the thirteen Godowns referred to by the Collector of Sea Customs, at an aggregate monthly charge of Rupees (124) One hundred and twenty four. from the dates they were engaged by the Collector.

2. It appears quite proper and even necessary the Merchants should be charged a fair rent for goods deposited either in these Godowns or in the Custom house buildings, after being there a certain time. The Board will instruct the Collector to Communicate with the Chamber of Commerce on the Subject, and then to report his opinion as to the rates proper to be charged The

Collector

Fort Saint George 21st July 1855.

Collector should be careful to make it clearly understood that, in charging rent, Government does not become reponsible for the goods.

3 With reference to the expected arrival of a large quantity of Beer, the Governor in Council observes that there seems no occasion for detaining goods of this description for the payment of duty – Under the recent Order, such goods, and generally all on which the duty can be at once ascertained, may be permitted to be immediately removed by the Consignee on his giving adequate guarantee for the payment of the duty within a certain time.

/ A true Extract /

/ Signed / J. H. Bourdillon.
Secretary to Government.

To The President and Members of the Board of Revenue.

Bd. No. 1863.

Order thereon.

379-380.

Ordered to be communicated with the Board's Proceedings, to the Collector of Sea Customs who will make the necessary reference to the Chamber of Commerce, and submit his opinion on the question referred to by Government in para 2. His attention is called to Paras 7 and 8 of the P. S. to Boards

× 5th July 1855.

Fort Saint George 21st July 1855.

Boards Proceedings of 11th June 1855. bearing on the subject. He will also state, whether it is practicable to carry out the suggestion of Government in para 3 of their Minutes of Consultation now forwarded to him.

381.

Bd. No. 1925.

From the Secretary to Government.

No. 841.

Extract from the Minutes of Consultation, in the Revenue Department, Under date the 12th July 1855.

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

/ Here enter 25th June 1855. No. 1586 /

The Government consider it expedient that the Statements of the Contingent Charges incurred in the Revenue and Magesterial Departments in the Provinces and in the Offices in the Presidency, under the Control of the Board of Revenue, should be made out and submitted for the Official year, that is from the 1st May to the 30th April, in order that they may agree with the accounts generally.

2. The Statements for the first four Months of 1855 should be made out separately and

1917 Fort St. George 21st July 1855

410-411. Order thereon Ordered that the original Indent which accompanied the abovementioned letter be passed and forwarded to the Secretary to the Military Board

Received the undermentioned Miscellaneous letters and Statements.

412. M.J. No. 1504 From the Acting Sub collector in charge of Nellore ..... } Return of Revenue defaulters for the Quarter ending 30th June 1855.

413. M.J. No. 1499 From the collector of Malabar .. List of letters addressed to the Board of Revenue and remaining unanswered to 30th June 1855.

414. M.J. No. 1498 From the collector of Malabar. List of letters received from the Board of Revenue & remaining unanswered to 30th June 1855.

415. M.J. No. 1503 From the collector of Madura .. Bazar Prices of Grain and Memorandums of Ryen Cultivation for June 1855.

416. M.J. No. 1502 From the collector of Madras .. Bazar Prices of Grain and Memorandum of Ryen Cultivation for June 1855.

417. M.J. No. 1501 From the collector of Madras .. Demand Collection & balance Statement for June 1855.

418. M.J. No. 1500 From the Collector of Madras: Acknowledging receipt of 10.00 Salt Rowannahs.