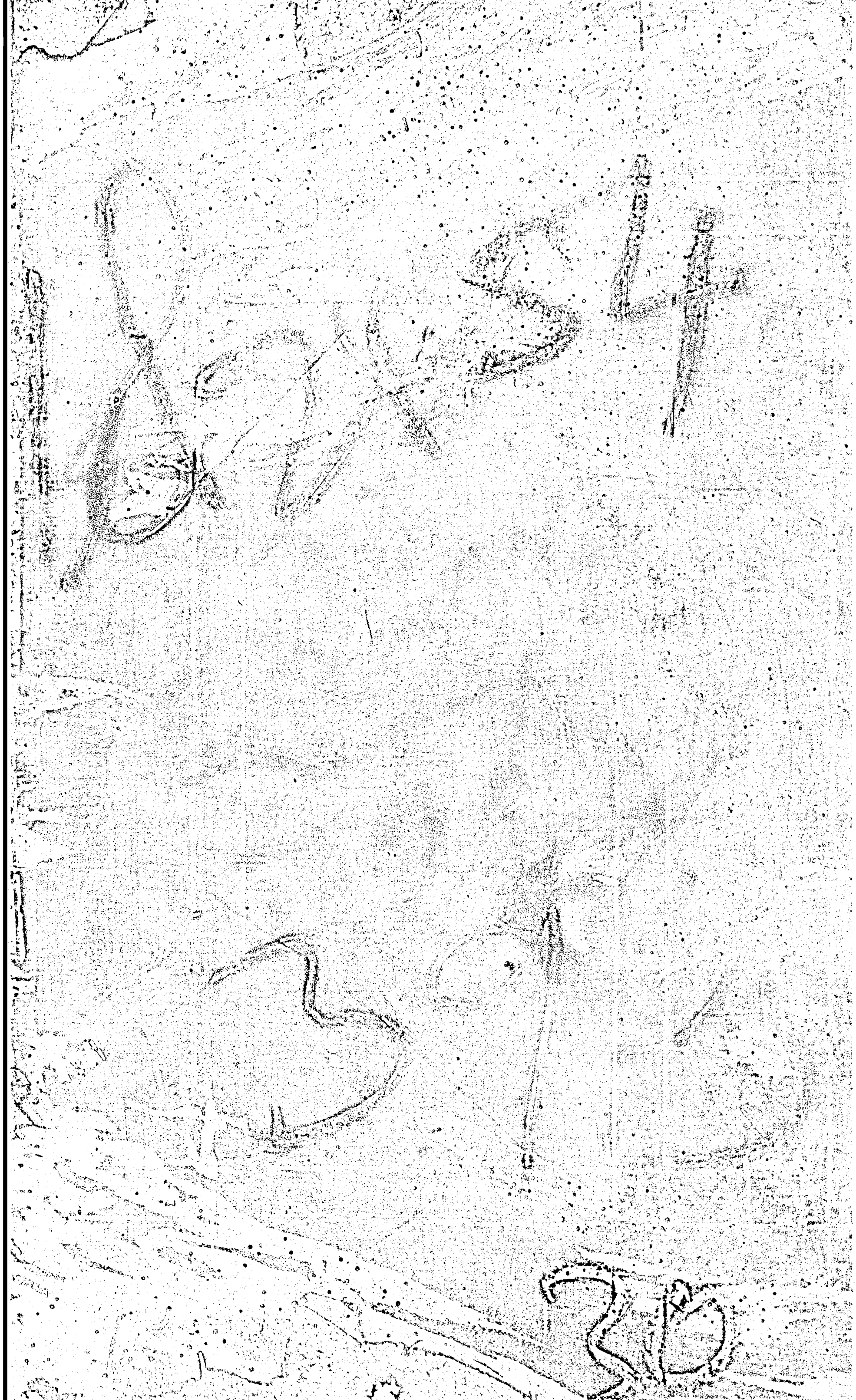




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Fort St. George 15th January 1855

great and of late years enormous. On the 11th July 1852 the outstanding Current demand was 237553 Rupees and on the 11th July 1853 the arrears uncollected was 319479 Rupees.

These Balances far exceed, I believe, those of any other Ryotwary district or the Balances of any district decently administered, and I can see no good reason why they should

The crop should be looked to as the main security for the revenue and I think the Government dues should be secured and enforced as soon as practicable after the principal harvest is over and the produce thrashed. If the entire produce is allowed to be taken away generally without payment great difficulty is experienced in realizing the demand afterwards and either large sums must ultimately be written off to profit and loss, or else sequestration and other harsh methods of enforcing the Collection of Revenue are of necessity resorted to practices which had better be

Fort St. George 15th January 1855

be avoided however consonant to usage

For these and other reasons I do not approve of the alteration of the Ristbundy. If the settlement be moderate, and remissions, where needed, be liberally and judiciously given the rents of the land should, I think be more promptly realized within the Term than has been the practice of late years in Chingleput

Chingleput District

Collectors Butcherry

Sydapet, 8th November 1854

Bd No 100

Proceedings thereon

32-33.

/ signed / P. B. Smollett
Collector

Under the representations of the Collector, contained in the foregoing letter the Board of Revenue will not at present require that any alterations should be made in the existing Ristbundy of the Chingleput District

To,

Front St^h George 15th January 1855

N^o 238

a
So

B Cunliffe Esq^r.

Acting Secretary to the

Board of Revenue

Font St. George

See

Bd. No. 4780

From the collectors
of Bingleput...

Collectory } I have the honor to forward
but... } herewith a statement of lands sold
on account of arrears of Revenue for fully
1261 in the Village of Attamacherry
in the Payer Talook under the authority
conveyed in Extract from the Proceedings
of the Board of Revenue dated 9th October
1854. The sanction of the Board is re-
quested for placing the Purchaser in
possession of the Property sold, and for
disbursing the amount of the surplus
Proceeds to the Ex. Proprietor

Chehingleput District

Collectors butcherry

Sydney 21st December
1854

/Signed/ P. B. Smollett

- Collector

List

Fort St. George 15th January 1855

10/14

List of lands sold on account of Revenue for July 1261 Yillah Kinglepit

Particulars of the lands under attachment	Name of the Purchaser	Description of the land sold	Extent of the land	Value estimated as per ad	Balance	Office	Names of the Proprietors
	Attamane Chetty	Dunfay 13	7 1/8	426 11 3	1261 563 9 11	153 12	Attama Nagara Chetty
	Ramaswamy Reddy	Dunfay 75	6 1/4	88	409 13 11	409 13 11	ma Chetty and
			88	14 1/8			Appala Chetty
			88	14 1/8			

Amount of the sale proceeds

Amount required on account of this

To be refunded to the Defendant

409 13 11 440 21

Signed / P. B. Smollett
Collector

Chingleput District,
Collectors: Cuttcherry.

1015 to 19

Fort St George 15th January 1855B² No 120

Proceedings thereon. The Board of Revenue confirm the
 (34-35.) Sale of the lands referred to in the
 Statement which accompanies the
 foregoing letter and authorize the
 Collector after carrying to the credit of
 Government the amount of arrears
 against the late Proprietor to disburse
 to him the remaining sale proceeds
 and to place the purchaser in possession
 of the property

To

N^o 5B Cunliffe Esq^rActing Secretary to the
Board of Revenue

Sir

B² N^o 94.

From the Collectors } With reference to your letter
 of Chingleput } of the 23rd ultimo, I have the honor to
 state that Ristna Row the Talook
 sheristadar of Ponnammally has been directed
 to attend at the Board's Office with all
 the accounts explanatory of the Settlement.
 for fusly 1263 of Coottumbak the largest
 Village in his Talook. The Village Curnum
 accompanies him with the necessary cash for accounts

Chingleput District Coll^r Cutcherry

Hydrabad 6 January 1855

(36-37.)

Order thereon

Signed P. B. Smollett
Coll^r
Ordered to be recorded

To

1018

Fort St George 15th January 1855

B

N^o 139

To

B Cunliffe Esq^rActing Secretary to the
Board of Revenue

Fort St George

Sir

B² N^o 4664From the Collectors
of North arcot

I have the honor with reference
 to your letter of the 4th Instant conveying
 the desire of the Board of Revenue
 that I should depute one of my assistants
 to reside in the Calastrey Zemindary for the
 next two or three months to state that the
 only assistant I have Mr. Greenfell
 and the Head assistant Mr. Sullivan, are
 both required to be present at the examination
 to be held at Chittoor on the 18th Instant and
 that I cannot therefore carry out at once
 the instructions of the Board

2

I have informed Mr. Greenfell
 that after the examination he will be
 required to go and reside for the present
 in the Zemindary.

3.

I propose under Clause 2 section III

Regulation

Fort St. George 15th January 1855

Regulation VII of 1828 to vest in Mr. Greenfell within the limits of the Zemindary all the powers granted to Collectors by Regulation XXVIII of 1802 and Regulation I of 1822, with a view to his receiving and investigating any Suits for damages brought by the Ryots against the Zemindars on account of any loss they may have sustained from his illegal proceedings.

4 The Assistant Magistrate will be instructed not to adjudicate finally in any such suits without a previous reference to me.

5 All the powers of a Magistrate under the Regulation within the limits of the Zemindary will also be vested in Mr. Greenfell.

6 The Zemindar has been informed by letter that he has failed to

Fort St. George 15th January 1855

to attend to Mr. Birdillon's request that he would release the Crops, the penalties mentioned in Clause 2 Section III Regulation V of 1822 incurred by him are about to be enforced.

North Arcot.

Collectors butcherry

Cittoor

8th December 1854

38-39.

13th Dec 89

Proceedings thereon

The Board of Revenue

approve of the intention of the Collector to depute Mr. Greenfell to reside in the Calastray Zemindary and to invest him with the proposed powers they also approve of the intimation made to the Zemindar as reported in para 6. Mr. Whittingham will observe that Government purposes strengthening his European Establishment to enable him to meet the Extra demands now made upon it.

Fort St. George 15th January 1855

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Fort St. George 15th January 1855

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North arcot.

Collectors Cutcherry

Cittoor

8th December 1854

38-39.

13th 1854

Proceedings thereon

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1021

Fort St George 15th January 1855

No.

N^o 142B. Cunliffe Esq^rActing Secretary to the
Board of Revenue
Fort St George

40.

B^o N^o 24From the Collector
of North Arcot.

Sir

With reference to your

letter of the 23rd Instant requesting me to issue instructions for the attendance at the Board's Office of Baboo Row, Nagady Goomastah and a Curnum of the Cauveripunk Talook with certain accounts. I have the honor to state for the information of the Board that I have received in answer to my order on the subject an Order from the Tahsildar of Cauveripunk Talook stating that the Nagady Goomastah and the Curnum of the Village of Jaypangkum will leave Wallajahmugger for Madras on the 31st Instant, with all the accounts required by the Board.

The new forms for the cultivation & accounts of fully 1263 were used in 12 Villages in the Cauveripunk Talook.

12th a. D.
 Pooloovallum 146-10-9
 Sathuanuttum 140-8-5
 Amaraipoorum 362-6-8
 Mauntaugah 353-6-6
 Kootanambadoo 63-4-5
 Buttanurthy 93-6-5
 Mootomadoo 364-1-2
 Jaypangkum 263-3-5
 Tennul 17-7-11
 Mailviremuner 482-10-4
 Malapalambat 186-3-2
 Maranlangul 110-4-3

the list of which is given in
the Margin, and I have

Selected the one of the 5 yielding

the highest being which embraces

the greater number of different
items of revenue.

North Arcot, Col^r Butcher
 Chittoor, 29th December 1854.

/Signed/ C. Whittingham
Collector.

Ordered

1022.

Fort St George 15th January 1855.

40-41.

Order thereon

Ordered to be recorded.

N^o 105.

No.

B. Cunliffe Esq^r

Acting Secretary to the

Board of Revenue

Fort St George

42.

B^o N^o 3.

From the Collector
of Salem.

Sir.

I have the honor to

forward a Statement shewing the extent and particulars of certain lands on the Shervaroy Hills for which an application has been made by Mr. J. Taylor for the cultivation of Coffee and to recommend that the application in question may be complied with.

Salem Collector's Office

Salem.

29th December 1854

/Signed/ H. A. Brett

Collector.

Statement

1023

Port St. George,

Statement showing the extent of land applied for by an individual for cultivating Coffee in the Shervaroy Hills in the Salem Talooks of Puduk 1264 in the Zillah of

Name of the applicant	Name of the Village	Name of the field	From what period the land is waste	Extent of the land	Estimated value of the lands cultivated in C. S. at the present prices of 8 Rs. per acre	Assessment
1	2	3	4	5	6	7
By Taylor?				80	640	80
<p>Attorneys attached to Government.</p> <p>Shervaroy hills corados situated North to Mr. Shervaroy's land Paryammarum and ancient East to the new road leading to Mr. Bigson's garden and to a river south to Cottammarum at the foot of the Shervaroy Hills and Corados and west to Shervaroy hills Corados.</p> <p>Immemorial waste.</p>						

15th January 1855.

individual for cultivating Coffee in the Shervaroy Hills in Salem.

as per Board's letter dated 8th September 1842.

Land free for five years to lands left waste upwards of 20 years.	Sub. Seemwah on lands left waste upwards of 20 years.
---	---

Extent of assessment	Extent of assessment
----------------------	----------------------

Remarks.

8	9	10	11	12
acres	Rs.	acres	Rs.	Rs.

The applicant has given a Durkhast Moolchikah offering to take the lands for Coffee cultivation from Puduk 1264 for a term of 21 years and upwards free of assessment for the first five years. He agrees to pay the assessment whether the land be cultivated or not and to submit to any modification in the present rate of assessment which may hereafter be introduced by Government. He further agrees to the resumption of the land in the event of its not being brought under cultivation within three years from the date of its grant to the construction of roads through it by Government whenever required. To the formation at his own cost of boundary marks to his entire holding and to the Circar prohibiting him from cutting down without orders large and valuable trees standing thereon if there be any. The applicant is able to conduct the cultivation conforming to the above stipulations. He holds no other lands on the Hills. The Malayalis having received 30 days notice have signified their assent to the land being given to the applicant. The land in question lies on the line of road to be opened from the Shervaroy to Paryammarum. I therefore recommend the application for sanction excluding so much of the land as will be required for the above road.

(Signed) H. A. Brett
Collector

Salem Collector's Office on 19th Dec. 1855

The

1024.

Fort St. George 15th January 1855.

B^d N^o 112.

Proceeding thereon

42-43.

The Board of Revenue authorizes the grant of the land referred to in the statement which accompanies the foregoing letter on the usual conditions.

44.

N^o 222.

Do,

P. B. Curdiffe Esq^r

Secretary to the

Board of Revenue

Fort St. George

Sir

With reference to Extract

from the Proceedings of the Board of Revenue dated 7th Instant calling for explanation on two discrepancies in my letter of the 5th October I have the honor to state that the former one occurred by my taking several items together when making the marginal entry, while in the statement they are separately exhibited. The result in both cases is the same, viz a net Increase of 19,322-8-0. The marginal items should stand thus Payment to Manufacturers 28,222-4-

Extra and Saderward charges 1697-7-9

Lundries 510-3-4

Gross Increase 19,322-15-4

Decrease

Payment to French Government 7,000-0-0

Shipping and landing charges 1907-9-4

8907-9-4

Net Increase 19,322-8-0

9/26

1025

Fort St. George, 15th January 1855.

With reference to the latter I beg to observe that it has been occasioned by the practice of entering only that quantity of Salt which is actually paid for by the French Government in Column 10 of Statement I, whereas statement II contains all that is delivered to that Government altho' not paid for within the Quays.

2.

The part of the delivery paid for in the following Quays is brought into the account of that Quay in Statement I. Hence it frequently happens that a discrepancy occurs when the Salt transaction takes place towards the close of a Quay - a remark is added in to this effect in Statement I, forwarded to the Board for Quay 1200.

South Arcot, ...

Collector's Butchery

Cuddalore, ...

15th December, 1854.

44-45.

Order thereon.

/ Signed / A. Hall

Collector

Ordered to be recorded.

9/26

1026

Fort St. George, 15th January 1855N^o. 8.

46.
 B^o N^o. 126.
 From the Collector } Sir,
 of South Arcot - }
 B. Cunliffe Esq.
 Acting Secretary to the
 Board of Revenue
 Fort St. George,

With reference to my letter of the
 21st October last on the subject of
 the discontinuance of the Bill and
 Jungle Taxes of this District I
 have the honor to suggest that an offering
 of a small quantity of each kind of
 the wild products as noted in the margin
 of the Jungles shall be presented at the
 time of the annual settlement by the chief
 men of the Bill tribes living in the
 three tracts of country in this District
 hereto rented out:-

2. I have explained to the people
 that this tribute is to be paid by them as a token
 of fealty and an acknowledgment of their
 liability to be taxed hereafter at the pleasure
 of Government.

South Arcot Collector's Catchery
 Qudialore, 8th January 1855
 46-47.
 Order thereon.

(Signed) A. Hall
 Collector

Ordered to lie over

47

1027

Fort St. George, 15th January 1855N^o. 115.

48.
 B^o N^o. 4484.
 From the Collector } Sir,
 of Tanjore - }
 B. Cunliffe Esq.
 Sub Secretary in charge
 Board of Revenue
 Fort St. George.

From Collector
 to Board B^o
 June 1848.
 Board Proceedings
 30th June 1848.

With reference to the correspondence
 noted in the margin I have the honor to report the
 death of Ramalinga Maloovaryan, the Poligar of
 Ponnavaipal, in Puttoocottah.

The claimants to the Poliaiput are
 Dorasawmy Maloovaryan, son of Rayappa Ma-
 loovaryan an elder brother of the deceased, and
 Mootooveera Maloovaryan an illegitimate son of de-
 ceased's father.

When Atchudai Maloovaryan died
 in 1818, his next brother Rayappa Maloovaryan was
 next heir to the estate, but, while the enquiry was pend-
 ing, he also died, the inheritance passed to the third
 brother now deceased, and the present claimant Dorasaw-
 my Maloovaryan does not appear to have been
 present.

Mootooveera Malavaryan rests his claim
 on the alleged fact that the late Rayappa Maloovaryan
 forfeited his rights on being adopted into another fa-
 mily, but he is unable to substantiate the assertion, and
 it is recorded that in the enquiry held in 1848,
 Rayappa Maloovaryan was considered as the next heir to
 Atchudai Maloovaryan, and would have succeeded had he not
 himself died.

Both parties are quite illiterate and on the score
 of fitness to undertake the charge of the estate there is no choice
 between them.

I consider that the Poliaiput should be registered
 in the name of Dorasawmy Maloovaryan.

Tanjore
 20th November 1854.
 B^o N^o. 104.
 Proceedings thereon.

48-49.

(Signed) H. Forbes.
 Collector
 The Board of Revenue authorize the registry of the Village of Ponnavaipal
 in the name of Dorasawmy Maloovaryan son of an elder brother of the
 deceased Poligar.

Extract.

1028

50.

Fort St. George, 15th January 1855

B.N. 1195

Extract from the Register of Villages and lands granted on Shrotrium tenure in the District of Trichinopoly from 1801 to 1854 as required in the Board's Circular letter dated 8th October 1854.

Contract Villages or lands	Granted to	Revenue granted	Date of grant	Particulars	Reason for grant	Grounds made	Present revenue	Land and the original	Long and Original	of this to the	3388 15 500 57880 11	When recorded by Government	Revenue enjoyed by the grantee	Remarks
Military Department														
Poree Curupoor in	Centre													
the Command & Taluk of Village														

1029

Fort St George 15 January 1855.

the Land has been in fact distinct from the land to the Saverangam Natchiar because it is the property of these particular lands because they were her relations, but on the assumption of the villages by Government, the Salt Natchiar imposed it at the rate of 5 Minsals per Cultum of land of Nijah and 3 1/2 Minsals per Cultum of Pongah on the ground that Government had succeeded to the Pongah rights of Nijah Natchiar and had not her motive for retaining those rights. Peravannam Taven can either receive the Pongah Paddy as a favor or take the land into his own hands. The value of the Pongah Paddy given in my letter was calculated at the sum of 1000000 of each year.

Madura
31st October
1854

Signed R. D. Parker
Collector

Ordered to be submitted to Government with the previous correspondence on the subject.

To:

1031

52-53

B.N. 129.

To the Chief Secretary to Government

Submitting correspondence with the Collector of Madura having reference to certain claims preferred by Petitioners in Nos 675-867 and 1263 of 1853 and recommending that the Tarree from which Petitioners wish to be relieved should be abolished in all those Villages which have come under the management of the Collector.

in Consolⁿ May 1855.

Fort St George 15 January 1855

No.

To The Chief Secretary to Government

I am directed by the Board of Revenue to submit for the consideration and orders of the Right Honourable the Governor in Council the accompanying correspondence with the Collector

From Collr. 4th July 1854
Proceedings 24th (D. 1854)
From Collr. 29th Septem
ber 1854
Proceedings 23rd October 1854
From Collector 31st Oct
ber 1854 in Collr. 15 Jan 1855

of Madura having reference to certain claims preferred by Petitioners in Nos 675 and 1263 of 1853.

The Petitioner Sreemattos Mootos Vija Ragoonada Peravannam Saithroputty of Rannad. is the alleged adopted son of Saverangam Natchiar, daughter of the deposed Zemindar of Rannad, upon whose death the villages of Sittanendul &c. enjoyed by her in Enam were assigned under the orders of Government dated 17th May 1850 on the ground that she had left no legal heirs.

In these villages the deceased held some lands in her own property.

To:

1132

Fort St George 13 January 1855

"Pannay" The Government share of the Produce was assigned with the Enam, but the right of Cultivation was made over to Petitioners as heretofore adopted same.

1. On assuming the village in 1851 the Pannay lands were erroneously bought and the summing Aborigine carried to account They were afterwards on the 26 March 1853 released by the Collector but in the interim the sum of Rs 54-9-7 was collected on account of these lands, and credited to Government. For the refund of this the Board now solicit remission.

5. Petitioners further claim certain ^{or} Cavally and amulalams. These were enjoyed by devagany hachian, which the Board have desired to be made over to him They did not however direct payment of arrears as he did not perform the duty of the Office during the time the income was perceived by Government.

6. With respect to the Curree from which Petitioner wishes to be relieved the Board observe from a reference to the Report of the Sub Collector Mr Roberts of 11 October 1853 and the settlement of

Proceedings 24
July 1854

1133

Fort St George 15 January 1855

of the Ramnad Zemindary advised by Mr Parker that this Curree or extra cess, is clearly one of those petty but vexatious exactions which though common under native governments are not adapted to the principles on which our Settlements are conducted They therefore recommend that this tax should be abolished in all the Villages which have come under the management of the Collector.

Board of Revenue
Fort St George
15 January 1855

Signed B. Cunliffe
Acting Secretary

54.

B. N. 4559

From the Collector, Sir With reference to the correspondence noted in the Margin I have the honor to submit an application in the prescribed form for grant of Superannuation pension to Ramachindran Row Head Gomastah of the Managers' cutcherry of the Minor zemindar of Sheeravangam with a certificate of the Zillah Surgeon.

To Court of
Wards 113.
December 1855
From 9 January 1856

2. A Certificate by my Head Quarter of the correctness of the age of Ramachindran Row is also submitted.

3. They recommend that the Pension may commence from the 1st December 1854.

Madura 25 November 1854
Signed R. D. Parker
Collector

Ref

From Madras 10
in case 20 November 1855

1036

Fort St George 15th January 1855.N^o 3.

This is to Certify that Ramachendrak
Row Head Goomastah of the Sheru-
gungah Enticerry is in my opinion
unfit for further service, in conse-
quence of both eyes being affected with
cataract resulting from old age and
that the disease which is incapacita-
tes him has not been brought on
by intemperance or other irregular
habits.

Madura, —
25th October, 1854.

Signed J. Colebrook
Zillah Surgeon.
Signed R. D. Parker
Collector

N^o 4.

This is to certify that Rama-
chendrak Row Head Goomastah
in the Managers Enticerry of the
Minor Zemindar of Sevagungah in the
(District of Madura and Dindigul,
is 70 years old.

Madura —
25th November 1854.

Signed in Marattu
Head Sheristadar
Signed R. D. Parker
Collector

Proceedings

1037

Fort St George 15 January 1855

B. N^o 105

Proceedings thereon

(54-55)

The Court of Wards an-
thorize the Collector of Madura
to pay to Ramachendrak Row Head
Goomastah in the Managers Enticerry
in the Minor Zemindary of Sheru-
gungah so long as the Estate is under
Management, a superannuation Pen-
sion of Twenty Rupees per mensem
the payment to Commence from
1st December 1854. —

N^o 218.

To B. Cunliffe Esq^r
Acting Secretary to the
Board of Revenue
Fort St George.

B. N^o 55From the Collector of
Madura

To B. N^o 105
From D. 30th Nov. 1854.

With reference to the corres-
pondence noted in the margin I have
the honor to submit copy of my letter
to the Accountant General and
his reply for the information
of the Board.

Madura —
19 December 1854

Signed R. D. Parker
Collector

To

Fort St George 15 January 1855

Enc. N. 1.

N. 1194.

To

J. L. Prndergast Esq:
Acting Accountant General
Madras.

Sir,

1. In accordance with the directions contained in your letter of the 7th October last I have issued to me in my office a notice that the transfer of Promissory Notes will be registered by me on the personal application of the parties every day Sunday and holidays excepted but I would beg to point out to you that my duties require me to be frequently absent from the Head Quarters of the District, and I would request instructions what to do on these occasions of absence.

2. My Head Assistant resides at a separate station and I am frequently without another or when I have one he has generally but just entered on the active duties of the service. It does not appear to me safe therefore to delegate a task involving so much care & responsibility to

Fort St George 15 January 1855

to the Assistant.

3. The duty also cannot be conveniently discharged by the Collector when on Circuit owing to the number of Registers required, the minutes to be observed and the small number of English Writers who accompany him. but unless you consider yourself at liberty to authorize the discontinuance of the payment of Interest and transfers during the periods of such Circuits, I know of no plan that can be adopted other than to give notice that by Office of the Collector is not meant any particular building but any house or tent at any place which he from time to time may occupy:-

Madras

6 December 1854.

Signed R. D. Parker
Collector

Bond Department.
N. 1350.

To

R. D. Parker Esq:
Collector of Madras.

Sir,

In reply to your letter of the 6th Instant N. 1194. I am directed by the Acting Accountant General to inform you that he cannot authorize the discontinuance of the payment of Interest and of the registration of transfers during

1010.

Fort St George 15 January 1855

during the periods of your being out on Circuit all instructions of this nature must be subject to such slight modifications in practice as necessity demands. The point however to which your letter would appear chiefly to refer is the registration of transfers made on Government Securities. These registrations I have to observe are not likely to occur very frequently and the registration should be made whenever you may be at the time, either at the head quarters of your district, or at the place in which you may be on Circuit if the parties call on you to perform the duty there.

Fort St George
Accountant General's Office
13 December 1854.
Signed J. A. Roberts
Acting 1st Assistant
Accountant General.

56-57.
Order thereon.
Signed R. D. Parker
Ordered to be recorded.

1011

Fort St George 15th January 1855

No 355

To B. Cunliffe Esq^r
Sub Secretary in Charge
Board of Revenue
Fort St George

58.

13th No 4277

From the Collector
of Tirunelveli
Reporting on
the settlement of
the Revenue derived
from Extra Sources
for July 1263
Salt
Sayer
Sea Customs
Abkany
Stamps
Miscellaneous
Small Transfers
Licenses
13th No 1577
Salt

Sir

I have the honor to report on the settlement of the Revenue derived from Extra sources in this District for July 1263 1853/54 and to forward the statements referred to in the Margin therewith connected.

July 1262 - 35,1405 - u - u
" 1263 - 34,432 - 13 - 8
Decrease - 6972 - 2 - 4

The Collections realized from the sales of Salt during the year under report fell short of those of the previous year by Rupees 6972 - 2 - 4

Chiefly owing to limited sales for home consumption.

July 1263
Balance on the 1st July 1853 - 198058 - 32 - u
Deduct postage 2664 - 24 - u
Miscellaneous 195394 - 8 - u

3 The Marginal Statement contains an abstract regard-

Add
Supply received - 1,87,518 - 24 - u
Gain by measurement 1882 - 26 - u
884,795 - 18 - u
Disposed of - 34,432 - 34 - u
21,0362 - 24 - u
2221 - 20 - u

ing the Manufacture of Salt during the year under report

Deduct postage
Balance at the close of the July - 338141 - 4 - u

and the Stock on hand at the close of the July -

The

1012

Fort St. George 15th January 1855

Charges . CRs as 4 The net increase in the
 July 1262 — 34,557-13-7 Charges noted in the Margin has
 " 1263 — 53,270-7-3
 Increase 16,812-9-8

principally occurred in the
 disbursement of salt Manufacturer's share,
 consequent on the larger quantity of salt man-
 ufactured under the orders of Government
 dated 25th March 1854, that salt should be
 manufactured "on per scales sufficient to
 leave at all times 2 years supply on hand
 to provide against contingencies" and
 partly in Extra Charges —

Collections — CRs as 8
 34,4132-13-8
 Extra Revenue
 as per accompanying
 statement 12,16-112-7-10
 Add
 Recoveries of ad-
 vances for manu-
 facturing salt — 1000-0-0
 34,5545-5-6

Charges — 53,270-7-3
 Net Collections of
 July 1263 — 29,224-11-3
 Diff. of July 1262 — 315,131-4-8
 Decrease — 22,856-6-5

Sayer —

	July 1262	July 1263	Increase
Exports	12,447 132	13,954 159	1,507 27
Imports	25,766 11	28,372 131	2,605 15 11
Total	38,214 112	42,327 138	4,113 2 8

5 The above Charges being
 deducted from the gross
 Collections in the Margin, the
 net salt Revenue for the
 year under report is Rupees
 29,224-11-3 falling short
 of that of the previous year
 by Rupees 22,856-6-5

6 The net Increase
 of Rupees 1,507-2-7
 under the Head of
 of Exports was caused
 chiefly

1013

Fort St. George 15th January 1855

Chiefly by an Increase of Rupees 1,359-2-7 and
 750-5-11 in Tobacco and Piece goods respec-
 tively, and a decrease of Rupees 694-15-8 in
 Saggery, while that under the Head of Imports
 shown in the Margin is chiefly in the Items
 of Saggery and Coconut Oil from
 from Tranancore —

Collections 42,327-13-8 7 The total Revenue under
 Extra Revenue 18-5-11 this Head, including the sum
 4,2376-3-7 of Rupees 18-5-11 brought to account
 under the Head of Extra Revenue, being
 the amount of Sale of Smuggled goods, and
 double duty collected on certain articles,
 stands at Rupees 42,376-3-7 for

July 1263 —
 Charges CRs as 4
 July 1262 — 3090-8-4
 " 1263 — 2983-6-3
 Decrease — 107-2-1

8 The decrease of Rupees
 107-2-1 in the Charges of
 July 1263 below those of the
 previous year is chiefly owing to the dis-
 bursements on account of Battas to
 servants ~~who~~ having been left in July
 1263 than in the preceding year —

Collections — CRs as 7
 42,376-3-7
 Deduct Charges — 2983-6-3
 Net Collections —
 of July 1263 — 39,392-13-4
 Diff. of July 1262 — 33,138-9-4
 Increase — 4,254-4-4

9 Deducting the Charges
 from the gross Collections,
 the net Sayer Revenue of
 July 1263 amounts to
 Rupees 39,392-13-4 being
 Rupees 4,254-4-4 above
 that

10/11

Fort St. George 15th January 1855

Near Customs that of the previous July -

July July		10 The particulars	
1262	1263	Increase	Decrease
Amount Collected			
7878151	1030296	2173102	"
Deduct on Exports			
3831959	778341	"	53618
Imports			
1619851	1898513	2123102	58618
Net Increase			
		53618	188786

decrease under this Head

are given in statement

A. 9 from which it

will be seen that the

Net Increase of Rupees 1887-8-6 shown in the Margin has chiefly occurred in the Imports of Thread (Europe) from, and Exports of Grain, Chilly and onions to Colombo.

CR. as P.	
Collections	18085-13-4
Extra Revenue	11-8-8
Total	18127-4-1

11 The total Revenue

under this Head including

the sum of Rupees

11-6-6 brought to account under the

Head of Extra Revenue stands at

Rupees 18127-4-1 as shown in the Margin.

CR. as P.	
Charges	1661-11-3
July 1262	

1263 1538-3-3

Decrease 123-8-u

12 The net decrease

in the Charges of July 1262

below those of the previous

year amounting to Rupees 123-8-u

as shown in the Margin has occurred

Chiefly

10/15

Fort St. George 15th January 1855

Chiefly in the Item of Extra Charges.

Charges		CR. as P.	
Gross Collections	18127-4-1		
Deduct Charges	1538-3-3		
Net Revenue of			
July 1263	16589-u-10		
D. of July 1262	14613-12-11		
Increase			
	1975-3-11		

13 The above Charges being deducted from the gross Collections there remains a Net Revenue of Rupees 16589-u-10 or Rupees 1975-3-11 above that of the previous year.

CR. as P.	
July 1262	22820-u-u
" 1263	33190-u-u
Increase	
	10370-u-u

14 The Revenue under this Head has increased by Rupees 10370, owing solely to effective competition at the sale of the arrack and Toddy rents comingprising the Receipts under this Head.

CR. as P.	
Current Collections	33190-u-u
Extra Revenue	u-7-2
Gross Collection of	
July 1263	33190-7-2
D. of July 1262	22820-4-u
Increase	
	10370-3-2

15 Inclusive of annas 7-2 res = lised under the Head of Extra Revenue, the gross receipts for the year under Report amounts to Rupees 33190-7-2 which exceeds that of the previous year by

1016

Fort St George 15th January 1855

by Rupees 10,370-3-2 as shown in the margin.

Stamp	July 1262	26727	-	u	16
	1263	28670	-	8	-
Increase	1943	-	8	-	u

The sales of stamp paper during the year under report have exceeded those of the previous year by Rupees 1943-8-u as shown in the margin owing to a general increase in the demand.

Current Collections	28670	-	8	-	u
Extra Revenue	1179	-	3	-	11
Total	29849	-	11	-	11

17 Inclusive of Rupees 1179-3-11

Consisting of penalties levied from parties for writing documents on unstamped papers and the additional fees collected.

1017

Fort St George 15th January 1855

Collected on Europe paper for Deeds as also the stamp duty collected on papers used by Paupers, the gross receipts under the Head of stamps amount to Rupees 29,849-11-11 as shown

Charges	July 1262	2133	-	4	-	11
	1263	1468	-	2	-	7
Increase		2331	-	13	-	8

18 The increase in the charges under this Head is chiefly in the item of Refunds of Stamp duty under section 4 Act XVII of 1848.

Gross Collections	29849	-	11	-	11
Deduct Charges	1468	-	2	-	7
Net Revenue of July 1263	25381	-	9	-	4
Diff. July 1262	27229	-	1	-	10
Decrease	1847	-	8	-	6

19 The above charges being deducted from the gross Collections the Net Stamp Revenue of July 1263 stands at Rupees 25381-9-4, or Rupees

1847-8-6 below July 1262-

Native Paper Demand

Native Paper Demand	July 1262	99441	-	12	-	10
	1263	97626	-	12	-	10
Decrease		1815	-	u	-	u

21 The demand under this Head fell short of that of the previous year by Rupees 1815-u-u owing chiefly to several persons liable to low tax, having from the unfavorable

101.8

Fort St. George 15th January 1855

unfavorable Character of the season discon-
tinued their usual avocations in the
Fusly under Review.

Current Collections—	96,355-13-11	21	The Collections
Arrears—	865-12-3		on account of the above
Extra Revenue—	1-9-		demand within the Fusly
Total Collections			amounted to Rupees 96,355
in Fusly 1263—	97,223-3-2		13-11, leaving at its ter-
Do Fusly 1262—	98,965-1-8		mination a balance of
Decrease—	1741-11-6		Rupees 1,270-11-11, which

has been reduced by subsequent Collec-
tions till the 31st Instant to Rupees 35-6-1.
Including arrears and extra Revenue, the
aggregate Receipts were Rupees 97,223-3-2
or Rupees 1741-11-6 below Fusly 1262-

Small Farms and Licenses	22	The increase in
Fusly 1262—	17,898-6-1	the demand of this branch
" 1263—	23,210-15-3	of Revenue derived from
Increase—	5,312-9-2	the Chayroot and Fish
		rents amounts to Rupees

5,685-1-2, from which deducting a Decrease
of Rupees 342-8-11 in Chalk Rent and Salt Petre,
the Net Increase amounts to Rupees 5,342-
9-2 as shown in the Margin.

23 The Collections realized within the
Fusly.

101.9

Fort St. George 15th January 1855

Fusly on account of the above demand were
Rupees 21,275-3-6, leaving a balance at its close
of Rupees 19,65-11-9 which has been since collected.

Collections—	21,275-3-6	24	The gross receipts
Arrears—	217-15-8		or aggregate of Current
Extra Revenue—	14-1-3		Collections, Extra Revenue,
Total Collections			and arrears on account of
for Fusly 1263—	21,537-4-5		the previous year amount
Deduct Charges—	289-2-		to Rupees 21,537-4-5 as
Net Revenue for	21,248-2-5		shown in the Margin.
Fusly 1263—			Deducting therefrom
Do for Fusly 1262—	17,823-5-9		Rupees 289-2-, leaving the
Increase—	3,424-12-8		

amount of Charges incurred under the Head
of advance in Fusly 1261 for the payment of the
Sikhendy entertained for guarding the Pearl
Bank off Kallathenny Theeror, but adjusted
in the accounts of the Fusly under Report, the Net
Revenue under the Head of Small Farms and
Licenses for Fusly 1263 comes to Rupees
21,248-2-5 and exceeds that of the previous
year by Rupees 3,424-12-8-

25 The total Demand, Collections and bal-
ances on account of the different Sources of
Revenue treated of in the foregoing Paras
are exhibited in the following Statement.

Demand

1050

Fort St. George 15th January 1855

	July 1262	July 1263	Increase	Decrease
	Rs	As	Rs	As
Demand	57,2705 3 2	58,7574 13	14,869 9 10	
Balance at the end of the July	1109 6 3	3236 10 8	2127 4 5	
Current Collections	57,1595 12 11	58,4338 2 4	1274 2 5 5	
Chargers	440 4 11	1113	673 7	
Extra Revenue	3058 12 1	1397 9 7	1661 2 6	
Recovery of advances made to the salt manufacturers	"	1000	1000	
Total	57,5094 13 11	58,7849 7 10	12754 9 11	
Deduct Charges	43343 6 1	62549 5 4	19205 15 3	
Net Revenue	531751 7 10	525300 2 6	6451 5 4	

From the above it will be seen that the total demand on account of Extra sources of Revenue for July 1263 exceeded that for the preceding year by Rupees 14,869-9-10, and that the Collections within the July were larger by Rupees 1274.2.5-5. The increase in the Charges has principally occurred in the disbursement of Salt Coodeewarum as explained in para 11 of this report.

26. The total balance at the close of the July under report was Rs. 3236-10-8 or Rs. 2127-11-5 more than that of the previous July which has been reduced by subsequent collections till 30th Instant to Rupees 55.6-1.

Adverting

1051

Fort St. George 15th January 1855

27

Adverting to a letter from the Office of the Board of Revenue dated 27th January 1848. I have the honor to state that there are no Establishments in this District for the Manufacture of Sugar on the European system.

Tinnevely,
31st October
1854.

Signed / b. J. Bird
Collector.

Statement.

1052

Fort St. George

Statement shewing the Demand Collection and

Fusly 12 62.

	Settlement of Fusly 12 62.		Collections to 11 th July 1853.		Extra Collections	
	1	2	3	4	5	6
	CR ¹	AP	CR ¹	AP	CR ¹	AP
Salt	35,405	"	35,405	"	184	23
Sayer	38,214	11 2	38,214	11 2	14	62
Sea Customs	16,198	5 1	16,198	5 1	107	31
Abkarry	22,820	"	22,820	"	"	4
Sundry Small Farms and Licenses	17,898	6 1	17,654	12 1	"	"
Stamps	26,727	"	26,727	"	2,635	69
Maturpha	99,441	12 10	98,576	" 7	117	5 10
	572,705	3 2	571,595	12 11	3,058	12 1

Tinnevely 11th July,15th

Bal

Total Collections
that of Fusly 12 62.Total
Collection
on account
of
Fusly
12 62.

Decrease

Remarks.

14

15

Balance of arrears of E.

count of
by 12 63.Annual account
account
of 12 62.
Fusly
on 11th

Balance July

Balance

12

18

Remarks.

CR¹ AP CR¹ AP CR¹ AP

" " " " " "

" " " " " "

" " " " " "

" " " " " "

6 " 3 " " " "

" " " " " "

" " " " " "

12 61 " " 20 "

18 64 " " 20 107

1854

Director

11th July 1854

1052

For Port George

15th January 1855

B

State Extra Revenue due on account of Fuslies prior to Fusly 1263 in the Province of Tinnevely.

due on
out of
by 1261
to 11th
of
Fusly
1262
Collections on account of
arrears in Fusly 1262.
of
Fusly
1262
Collections in
Cash
Add amount
remitted under
Sanction of
Government
dated 19th
December 1853
Total
Balance
Arrears
due on
account
of
Fusly
1262.

7	8	9	10	11	12
AP	CRS	AP	CRS	AP	CRS
1	2	3	4	5	6
7	8	9	10	11	12
13	14	15	16	17	18
19	20	21	22	23	24
25	26	27	28	29	30
31	32	33	34	35	36
37	38	39	40	41	42
43	44	45	46	47	48
49	50	51	52	53	54
55	56	57	58	59	60
61	62	63	64	65	66
67	68	69	70	71	72
73	74	75	76	77	78
79	80	81	82	83	84
85	86	87	88	89	90
91	92	93	94	95	96
97	98	99	100	101	102
103	104	105	106	107	108
109	110	111	112	113	114
115	116	117	118	119	120
121	122	123	124	125	126
127	128	129	130	131	132
133	134	135	136	137	138
139	140	141	142	143	144
145	146	147	148	149	150
151	152	153	154	155	156
157	158	159	160	161	162
163	164	165	166	167	168
169	170	171	172	173	174
175	176	177	178	179	180
181	182	183	184	185	186
187	188	189	190	191	192
193	194	195	196	197	198
199	200	201	202	203	204
205	206	207	208	209	210
211	212	213	214	215	216
217	218	219	220	221	222
223	224	225	226	227	228
229	230	231	232	233	234
235	236	237	238	239	240
241	242	243	244	245	246
247	248	249	250	251	252
253	254	255	256	257	258
259	260	261	262	263	264
265	266	267	268	269	270
271	272	273	274	275	276
277	278	279	280	281	282
283	284	285	286	287	288
289	290	291	292	293	294
295	296	297	298	299	300
301	302	303	304	305	306
307	308	309	310	311	312
313	314	315	316	317	318
319	320	321	322	323	324
325	326	327	328	329	330
331	332	333	334	335	336
337	338	339	340	341	342
343	344	345	346	347	348
349	350	351	352	353	354
355	356	357	358	359	360
361	362	363	364	365	366
367	368	369	370	371	372
373	374	375	376	377	378
379	380	381	382	383	384
385	386	387	388	389	390
391	392	393	394	395	396
397	398	399	400	401	402
403	404	405	406	407	408
409	410	411	412	413	414
415	416	417	418	419	420
421	422	423	424	425	426
427	428	429	430	431	432
433	434	435	436	437	438
439	440	441	442	443	444
445	446	447	448	449	450
451	452	453	454	455	456
457	458	459	460	461	462
463	464	465	466	467	468
469	470	471	472	473	474
475	476	477	478	479	480
481	482	483	484	485	486
487	488	489	490	491	492
493	494	495	496	497	498
499	500	501	502	503	504
505	506	507	508	509	510
511	512	513	514	515	516
517	518	519	520	521	522
523	524	525	526	527	528
529	530	531	532	533	534
535	536	537	538	539	540
541	542	543	544	545	546
547	548	549	550	551	552
553	554	555	556	557	558
559	560	561	562	563	564
565	566	567	568	569	570
571	572	573	574	575	576
577	578	579	580	581	582
583	584	585	586	587	588
589	590	591	592	593	594
595	596	597	598	599	600
601	602	603	604	605	606
607	608	609	610	611	612
613	614	615	616	617	618
619	620	621	622	623	624
625	626	627	628	629	630
631	632	633	634	635	636
637	638	639	640	641	642
643	644	645	646	647	648
649	650	651	652	653	654
655	656	657	658	659	660
661	662	663	664	665	666
667	668	669	670	671	672
673	674	675	676	677	678
679	680	681	682	683	684
685	686	687	688	689	690
691	692	693	694	695	696
697	698	699	700	701	702
703	704	705	706	707	708
709	710	711	712	713	714
715	716	717	718	719	720
721	722	723	724	725	726
727	728	729	730	731	732
733	734	735	736	737	738
739	740	741	742	743	744
745	746	747	748	749	750
751	752	753	754	755	756
757	758	759	760	761	762
763	764	765	766	767	768
769	770	771	772	773	774
775	776	777	778	779	780
781	782	783	784	785	786
787	788	789	790	791	792
793	794	795	796	797	798
799	800	801	802	803	804
805	806	807	808	809	810
811	812	813	814	815	816
817	818	819	820	821	822
823	824	825	826	827	828
829	830	831	832	833	834
835	836	837	838	839	840
841	842	843	844	845	846
847	848	849	850	851	852
853	854	855	856	857	858
859	860	861	862	863	864
865	866	867	868	869	870
871	872	873	874	875	876
877	878	879	880	881	882
883	884	885	886	887	888
889	890	891	892	893	894
895	896	897	898	899	900
901	902	903	904	905	906
907	908	909	910	911	912
913	914	915	916	917	918
919	920	921	922	923	924
925	926	927	928	929	930
931	932	933	934	935	936
937	938	939	940	941	942
943	944	945	946	947	948
949	950	951	952	953	954
955	956	957	958	959	960
961	962	963	964	965	966
967	968	969	970	971	972
973	974	975	976	977	978
979	980	981	982	983	984
985	986	987	988	989	990
991	992	993	994	995	996
997	998	999	1000	1001	1002
1003	1004	1005	1006	1007	1008
1009	1010	1011	1012	1013	1014
1015	1016	1017	1018	1019	1020
1021	1022	1023	1024	1025	1026
1027	1028	1029	1030	1031	1032
1033	1034	1035	1036	1037	1038
1039	1040	1041	1042	1043	1044
1045	1046	1047	1048	1049	1050
1051	1052	1053	1054	1055	1056
1057	1058	1059	1060	1061	1062
1063	1064	1065	1066	1067	1068
1069	1070	1071	1072	1073	1074
1075	1076	1077	1078	1079	1080
1081	1082	1083	1084	1085	1086
1087	1088	1089	1090	1091	1092
1093	1094	1095	1096	1097	1098
1099	1100	1101	1102	1103	1104
1105	1106	1107	1108	1109	1110
1111	1112	1113	1114	1115	1116
1117	1118	1119	1120	1121	1122
1123	1124	1125	1126	1127	1128
1129	1130	1131	1132	1133	1134
1135	1136	1137	1138	1139	1140
1141	1142	1143	1144	1145	1146
1147	1148	1149	1150	1151	1152
1153	1154	1155	1156	1157	1158
1159	1160	1161	1162	1163	1164
1165	1166	1167	1168	1169	1170
1171	1172	1173	1174	1175	1176
1177	1178	1179	1180	1181	1182
1183	1184	1185	1186	1187	1188
1189	1190	1191	1192	1193	1194
1195	1196	1197	1198	1199	1200
1201	1202	1203	1204	1205	1206
1207	1208	1209	1210	1211	1212
1213	1214	1215	1216	1217	1218
1219	1220	1221	1222	1223	1224
1225	1226	1227	1228	1229	1230
1231	1232	1233	1234	1235	1236
1237	1238	1239	1240	1241	1242
1243	1244	1245	1246	1247	1248
1249	1250	1251	1252	1253	1254
1255	1256	1257	1258	1259	1260
1261	1262	1263	1264	1265	1266
1267	1268	1269	1270	1271	1272
1273	1274	1275	1276	1277	1278
1279	1280	1281	1282	1283	1284
1285	1286	1287	1288	1289	1290
1291	1292	1293	1294	1295	1296
1297	1298	1299	1300	1301	1302
1303	1304	1305	1306	1307	1308
1309	1310	1311	1312	1313	1314
1315	1316	1317	1318	1319	1320
1321	1322	1323	1324	1325	1326
1327	1328	1329	1330	1331	1332
1333	1334	1335	1336	1337	1338
1339	1340	1341	1342	1343	1344

1034

Fort St. George
No. 3.

Comparative Statement showing the quantity of Salt manufactured

15th January 1855

at each of the Pans in the District of Tinnevely for the years 12 62 and 12 63.

Number	Name of the Pan.	Place of Manufacture.
1	Ty paur	Ty paur
2	Manjuncolum	Manjuncolum
3	Arasady	Arasady
4	Tutacorin	Tutacorin
5	Paliacoil	Paliacoil
6	Koilpatam	Koilpatam
7	Koolasagarapatam	Koolasagarapatam
8	Veriapathy	Veriapathy
		Koottungaly

Tinnevely, 11th July, 1854.

Quantity		Quantity		Comparison		Remarks
Manufactured		Manufactured		Increase	Decrease	
in Fisly		in Fisly				
1262	1263					
4	5			6	7	8
Maunds	S.C. Maunds	S.C. Maunds	S.C. Maunds	S.C. Maunds	S.C.	
53,913	24	90,679	8	36,765	24	" " "
49,125	"	64,861	20	15,733	20	" " "
39,643	32	61,229	28	21,585	36	" " "
51,264	12	66,043	20	14,776	8	" " "
29,473	32	57,778	8	28,304	16	" " "
22,143	36	93,555	"	71,411	4	" " "
18,956	16	31,874	16	12,918	"	" " "
4,505	28	9,809	4	5,303	16	" " "
4,700	16	11,688	"	6,987	24	" " "
27,373	36	48,751	24	21,378	28	" " "

E. E. J. Signed / G. J. Bird.
Collector.

1034

Fort St. George
No. 3.

Comparative Statement shewing the quantity of Salt manufactured

15th January 1855

at each of the Pans in the District of Tinnevely for years 1262 and 1263.

Number.	Name of the Pan.	Place of Manufacture.
1	2	3
1	Typpaur	Typpaur
2	Manjuncolum	Manjuncolum
3	Arasady	Arasady
4	Tutacorin	Tutacorin
5	Paliacoil	Paliacoil
6	Coilpatam	Coilpatam
7	Coolasagarapatam	Coolasagarapatam
8	Veriapathy	Veriapathy
		Coottungaly

Quantity Manufactured in Feb'y 1262		Quantity Manufactured in Feb'y 1263		Comparison Increase Decrease		Remarks
4		5		6		
Mounds	S. C.	Mounds	S. C.	Mounds	S. C.	
53913	24	90649	8	36765	24	" " "
49125	"	64861	20	15733	20	" " "
39643	32	61229	28	27585	36	" " "
51267	12	66043	20	14776	8	" " "
29473	32	57778	8	28304	16	" " "
22143	36	93555	"	71411	4	" " "
18956	16	31874	16	12918	"	" " "
4505	28	9809	4	5303	16	" " "
4700	16	11688	"	6987	24	" " "
273732	36	487518	24	213785	28	" " "

Tinnevely, 11th July, 1854.E. E. J. / Signed / E. J. Bird.
Collector.

1055

Fort St. George
N^o 4.

15th January 1835

Statement shewing the Places to which Salt has been

exported whether by land or sea in July 1263 in the Province of
Pinnevelly

Statement showing the rates to which each has been												
Names of the Districts	Supplied to other districts			Supplied to Names of Foreign States	Foreign States.			Exported by Sea.				Total Columns 4-8 & 12
	Quantity	Rate per maund	Value		Quantity	Rate per maund	Value	Names of Places	Quantity	Rate per maund	Value	
1	2	3	4	5	6	7	8	9	10	11	12	13
	Maunds & C		Rs & P		Maunds & C	Rs & P	Rs & P		Maunds & C		Rs & P	Rs & P
Madura	31,347	1 Rupee	31,347	"	"	"	"	"	"	"	"	31,347
Coimbatore	10,858 20	1 Rupee	10,858 8	"	"	"	"	"	"	"	"	10,858 8
Chavancore					123	1 Rupee	123	"	"	"	"	123

Trinnerelly.
11th July, 1854

C. E. John

Signed / C. J. Bird
Collector

Statement,

1056

For the 15th January 1855

Statement showing the Particulars of Money transaction in Receipts and Disbursements on account

of Salt for Fushies 1262. and 1263 in the District of Tinnevely.

Particulars	Fushy	Fushy	Comparison of the two Fushies.
Receipts			
Cash by sales for consumption within the District	3044 16	3027 10 5 8	" " 5611 10 4
Cash by sales for exportation to other Districts	23689	42200 8	" " 1483 8
Cash by sales for exportation to Foreign States	"	123	123
Fines	183	55 15	" " 127 12
Refunds of duty charged	1	56 8 10	55 69
Refunds of advances	"	1000	1000
Total Receipts Rupees	351589 2 3	345545 5 6	1178 69 7222 3 6

Disbursements

Salary of the Establishment	10320 4 10	10259 13 10	" " 507
Food and Lodging	22511 1 2	20520 8 9	1985 1
Professors to Devanagram	1552 8	1548 2 8	" " 4 5 4
Extra and Salaried Charges	773 15 7	835 14	61 14 5
Advances to the Salt-Works for the Manufacture of Salt	1000	"	" " 1000
Total Disbursements Rupees	30234 13 7	53270 7 3	1787 8
			1082 12 4

Balance on the 11th July 1855 Rupees 315131 4 8 292274 14 8

Tinnevely, 11th July 1855.

C. E. J. D.

Signed / C. J. Bird

Collector

Statement

1057

St. George

5th January/855

N^o 5. Statement showing the annual value of the District of Tinnevely

St. George 15th January 1855

N ^o Inscriptions	Home Consumption				Inland Consumption				Exported by sea -				Total				Remarks
	Quantity		Value		Quantity		Value		Quantity		Value		Quantity		Value		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
1253	275511	12	270812	5	3								275511	12	270812	5	3
1254	280088	4	302081	2	1								280088	4	302081	2	1
1255	292755	18	292755	7	4								292755	18	292755	7	4
1256	309702	8	309702	2	5								309702	8	309702	2	5
1257	280285	11	280285	4	9								280285	11	280285	4	9
1258	302920	20	302920	8									302920	20	302920	8	
1259	302459	28	302459	7	3								302459	28	302459	7	3
1260	290900	31	290900	13	7								290900	31	290900	13	7
1261	301046	28	301046	5	1								301046	28	301046	5	1
1262	307716		307716										307716		307716		
Total	2949986	28	2949986	2	1								2949986	28	2949986	2	1
Average	2949986	28	2949986	2	1								2949986	28	2949986	2	1
1263	302101	14	302101	5	8								302101	14	302101	5	8
Increase	7105	29	5916	5	8								7105	29	5916	5	8
Decrease																	
Tinnevely. 11 th July 1855 =																	

123																	
123																	
Signed / C. J. Bird Collector																	
Comparative																	

C. C. J.

Signed / C. J. Bird
Collector

Comparative

11th Nov 1854

1858

15th January 1855

Comparative Statement of the Collections of Frontier duty between Fishes 1852 and 1853 in the District of Tinnevely.

Names of Fisheries	Amount		Amount	
	Pay of July 1852.	Pay of July 1853.	Pay of July 1852.	Pay of July 1853.
Perungoody	20499 11	23882 10 8	3383 8 9	
Haruroorhy	5512 4	482 9 4	420 13 "	
Davadamur	552 2 5	574 13 8	43 4 11	
Total	38224 11 2	42327 13 8	4508 1	452 13 7

Net Increase 4113 2 8

Tinnevely.
11th July 1854 - S

C. C. Dr. Signed / C. I. Bird

Collector -

Statement

1159 11 11 *Storky George* 15.5. January 1855

N^o 8

N^o 7 - Stationer - Showing the different items on which the land duty has been collected

15 Pami Parcel - 750 8 8 750 8 8

16 Green Ginger -

17 Japan wood -

18 O. Patel -

19 Common seed -

Manufactured Articles -

1 Piece goods -

2 Ginge Oil -

3 Rice -

4 Spongy wood -

5 Cotton thread -

6 Iron -

7 Shea -

60 5 7	60 5 7	80 5 7
11 11 4	11 11 4	11 11 4
79 2 11	79 2 11	79 2 11
11 14 8	11 14 8	11 14 8
6737 7 2	2098 14 7	8830 5 9

6093 5 8	6093 5 8
159 1 9	159 1 9
39 7 4	39 7 8
18 12 1	18 12 1
171 1 9	171 7 9
23 4 9	23 4 9
112 11 3	112 11 3

Fort St. George 15th January 1855

	CR ^o	a P	CR ^o	a P	CR ^o	a P
8. Betel nut	"	"	13873	10 1	13873	10 1
9. Salt fish	"	"	3031	" 11	3031	" 11
10. Penimay Oil	"	"	3523	7 4	3523	7 4
11. Coconut Oil	"	"	119	13 9	119	13 9
12. Jaggery Palmira	"	"	2792	14 4	2792	14 4
13. Tamarind barten	"	"	1342	5 8	1342	5 8
14. Loose hair	"	"	92	3 2	92	3 2
15. Plasommas hair	"	"	94	13 4	94	13 4
16. Copper old	"	"	73	9 5	73	9 5
17. Dry ginger	"	"	153	1 8	153	1 8
18. Turmeric	"	"	3	1 4	3	1 4
19. Wooden things	"	"	525	10 2	525	10 2
	7217	5 7	28233	15 4	33451	7 1
Grand Total Company's Payable	13952	15 9	25372	13 11	25372	13 8

Grand Total Company's Payable

Tinnevely. 18th July 1854

C. E. P.

Signed / C. J. Bird

Collector

Statement

Fort St. George 15th January 1855N^o 9.N^o 8: Statement of the gross collections of Sea Customs Revenue in July 1283 in the Province of Tinnevely.

Names of Chowkies -	Amount of Collection for July 1283.
	CR ^o a P
Dy-faur	25 11 4
Tutacorin	11182 15 7
Coilpatam	1583 13 6
Coolasagarapatam	5293 5 2
Total	18085 13 7
Tonnage Duty	1076 2 5

Tinnevely. 11th July 1854

C. E. P. / Signed / C. J. Bird

Collector

Particulars

Fort St. George, 15th January 1855

C 10

C. V. G. Particulars of the Net Increase of Revenues 1854-5 in the Sea Customs Revenue in July 1853 above that of July 1852 in the Province of Tanjore.

Increase	CRs. a P	CRs. a P	CRs. a P
In Imports			
By an increase in the importation of Cotton thread from Ceylon	909 11 8		
Ditto in the Ditto of Piece goods from D ^o	432 6		
Ditto in the Ditto of Wooden Materials from D ^o	333 5 4		
Ditto in the Ditto of Wearing Apparel from D ^o	143 2 10		
Ditto in the Ditto of Soggy Palm-leaf from Travancore	80 11		
Ditto in the Ditto of Tamarind from D ^o	30 15 11		
Ditto in the Ditto of Asafetida from Ceylon	25 5		
Ditto in the Ditto of Dry ginger from Travancore	20 1		
Ditto in the Ditto of Cloves from Ceylon	18 12 10		
Ditto in the Ditto of C ^o from D ^o	14 7 5		
Ditto in the Ditto of Soda-water from D ^o	13 3 1		
Ditto in the Ditto of Metal from D ^o	9 10 8		
		2079 12 5	

In Exports

Ditto in the Ditto Exportation of grain to D ^o	1852 7 10		
Ditto in the Ditto Chillies to D ^o	591 11 11		
Ditto in the Ditto Salt-fish to D ^o	285 5 6 1		
Ditto in the Ditto Onions to D ^o	209 8 2		
Ditto in the Ditto Cotton seeds to D ^o	85 11 10		
Ditto in the Ditto Salt-petre to D ^o	79 9 1		
Ditto in the Ditto Garlic to D ^o	78 2 3		
Ditto in the Ditto Coffee to D ^o	71 6 3		
Ditto in the Ditto Pepper to D ^o	40 8 6		
Ditto in the Ditto Tanna leaves to D ^o	30 11 3		
Ditto in the Ditto Oil to D ^o	22 12 9		
Ditto in the Ditto Sugar to D ^o	3409 13 4		
		5489 9 9	

In Imports

By an increase in the importation of Potatoes from Ceylon	1900 7 6
Ditto in the Ditto of Legumes from D ^o	209 11 11
Ditto in the Ditto of Gunnies from D ^o	180 5 9
Ditto in the Ditto of Loose Coir from D ^o	103 15 3
Ditto in the Ditto of Plates from D ^o	11 5 8
	2815 14 1

In Exports

Ditto in the Exportation of Piece goods to Ceylon	189 7 4
Ditto in the Ditto of Tobacco to Madras	178 7 9
Ditto in the Ditto of Potatoes to Ceylon	43 1 10
Ditto in the Ditto of Leather to D ^o and Pondicherry	25 5 9
Ditto in the Ditto of Cotton to Ceylon	20 14 8
Ditto in the Ditto of Cotton thread to D ^o	15 12 5
Ditto in the Ditto of Coriander seeds to D ^o	13 2 5
	980 3 2

Net Increase - - - - - 3002 1 3

Tanjore, 11th July 1854.

C. V. G.

Signed / C. V. G. Collector

Statement

1062

Fort St. George 15th January 1855

1063

Fort St. George 15th January 1855.

C. S. N.

C. S. N. Statement of Military Revenue for July 1853 in the Province of Tinnevely.

Amount of Total
Revenue of the District

Rs. 2, 12, 10 1/2

Revenue of the District

Revenue of the District

Revenue of the District 2, 12, 10 1/2

Revenue of the District

Revenue of the District

Revenue of the District

Revenue of the District

Revenue of the District

Revenue of the District

Revenue of the District

Revenue of the District

Revenue of the District

Revenue of the District

Total

3, 3, 190

Tinnevely 11th July 1854

C. S. N. Signed / C. S. N. Collector

Statement

1864

Short J. George 15th January 1863

No 12

Statement of Sundry Small Farms and Licenses in the Province of Tinnevely for July 1863

	Names of Renters.	Amount of Rent.	Total
Fish Rent			
Collector's Division.			
Sillambalam	512 11 11		
Vedayaramam	710 11 3		
Tencaury	217 7 2		
Spullkar	83 3 11		
Theraygoontam	1723 7 "		
			(Rs. and P. & P)
Ottapadaram	218 10 "		
Punjahmahl	872 9 5		
Nargoonary	857 12 "		
Vellayoor	370 2 "		
		5172 10 8	
Sub-Collector's Division			
Therumadury	555 15 10		
Premmadaram	1512 15 11		
Theruvellayoor	2907 3 11		
Thankaninai Epul	488 9 8		
		5464 12 7	
		11037 7 3	
Choparoot rent of the whole District			
			9350 "
Chauki rent			2250 "
Salt petre rent			38 "
			23240 15 3
Tinnevely. 11 th July 1864. C. D. P. Signed/ C. J. Bird			
			Collector
			Statement

1065

Fort St George 15th January 1855

N^o 13

N^o 12. Statement of the Quantity and Value of Stamp papers sold by the Collector in the Province of Tinnevely from 12th July 1853 to 11th July 1854 at in July 1853

No	Description of each kind of Stamp papers disposed of within the July	Quantity and Value of several descriptions of paper.		Quantity and Value of each description of papers sold within the July		Total
		Quantity	Value	Quantity	Value	
2	4 Annas paper	2382	600	2382	600	
3	8 Rupee	3057	1528	3057	1528	
1	2 Rupees	2302	4604	2302	4604	
2	4 Rupees	684	1368	684	1368	
3	8 Rupees	1018	2036	1018	2036	
4	16 Rupees	280	560	280	560	
5	32 Rupees	102	1020	102	1020	
6	64 Rupees	54	540	54	540	
7	128 Rupees	27	270	27	270	
8	256 Rupees	13	130	13	130	
9	512 Rupees	3	30	3	30	
10	1024 Rupees	5	50	5	50	
11	2048 Rupees	5	50	5	50	
12	4096 Rupees	1	10	1	10	
13	8192 Rupees	1	10	1	10	
14	16384 Rupees	1	10	1	10	
15	32768 Rupees	1	10	1	10	
16	65536 Rupees	1	10	1	10	
17	131072 Rupees	1	10	1	10	
18	262144 Rupees	1	10	1	10	
19	524288 Rupees	1	10	1	10	
20	1048576 Rupees	1	10	1	10	
21	2097152 Rupees	1	10	1	10	
22	4194304 Rupees	1	10	1	10	
23	8388608 Rupees	1	10	1	10	
24	16777216 Rupees	1	10	1	10	
25	33554432 Rupees	1	10	1	10	
26	67108864 Rupees	1	10	1	10	
27	134217728 Rupees	1	10	1	10	
28	268435456 Rupees	1	10	1	10	
29	536870912 Rupees	1	10	1	10	
30	1073741824 Rupees	1	10	1	10	
31	2147483648 Rupees	1	10	1	10	
32	4294967296 Rupees	1	10	1	10	
33	8589934592 Rupees	1	10	1	10	
34	17179869184 Rupees	1	10	1	10	
35	34359738368 Rupees	1	10	1	10	
36	68719476736 Rupees	1	10	1	10	
37	137438953472 Rupees	1	10	1	10	
38	274877906944 Rupees	1	10	1	10	
39	549755813888 Rupees	1	10	1	10	
40	1099511627776 Rupees	1	10	1	10	
41	2199023255552 Rupees	1	10	1	10	
42	4398046511104 Rupees	1	10	1	10	
43	8796093022208 Rupees	1	10	1	10	
44	17592186044416 Rupees	1	10	1	10	
45	35184372088832 Rupees	1	10	1	10	
46	70368744177664 Rupees	1	10	1	10	
47	140737488355328 Rupees	1	10	1	10	
48	281474976710656 Rupees	1	10	1	10	
49	562949953421312 Rupees	1	10	1	10	
50	1125899906842624 Rupees	1	10	1	10	
51	2251799813685248 Rupees	1	10	1	10	
52	4503599627370496 Rupees	1	10	1	10	
53	9007199254740992 Rupees	1	10	1	10	
54	18014398509481984 Rupees	1	10	1	10	
55	36028797018963968 Rupees	1	10	1	10	
56	72057594037927936 Rupees	1	10	1	10	
57	144115188075855872 Rupees	1	10	1	10	
58	288230376151711744 Rupees	1	10	1	10	
59	576460752303423488 Rupees	1	10	1	10	
60	1152921504606846976 Rupees	1	10	1	10	
61	2305843009213693952 Rupees	1	10	1	10	
62	4611686018427387904 Rupees	1	10	1	10	
63	9223372036854775808 Rupees	1	10	1	10	
64	18446744073709551616 Rupees	1	10	1	10	
65	36893488147419103232 Rupees	1	10	1	10	
66	73786976294838206464 Rupees	1	10	1	10	
67	147573952589676412928 Rupees	1	10	1	10	
68	295147905179352825856 Rupees	1	10	1	10	
69	590295810358705651712 Rupees	1	10	1	10	
70	1180591620717411303424 Rupees	1	10	1	10	
71	2361183241434822606848 Rupees	1	10	1	10	
72	4722366482869645213696 Rupees	1	10	1	10	
73	9444732965739290427392 Rupees	1	10	1	10	
74	18889465931478580854784 Rupees	1	10	1	10	
75	37778931862957161709568 Rupees	1	10	1	10	
76	75557863725914323419136 Rupees	1	10	1	10	
77	151115727451828646838272 Rupees	1	10	1	10	
78	302231454903657293676544 Rupees	1	10	1	10	
79	604462909807314587353088 Rupees	1	10	1	10	
80	1208925819614629174706176 Rupees	1	10	1	10	
81	2417851639229258349412352 Rupees	1	10	1	10	
82	4835703278458516698824704 Rupees	1	10	1	10	
83	9671406556917033397649408 Rupees	1	10	1	10	
84	19342813113834066795298816 Rupees	1	10	1	10	
85	38685626227668133590597632 Rupees	1	10	1	10	
86	77371252455336267181195264 Rupees	1	10	1	10	
87	154742504910672534362390528 Rupees	1	10	1	10	
88	309485009821345068724781056 Rupees	1	10	1	10	
89	618970019642690137449562112 Rupees	1	10	1	10	
90	1237940039285380274899124224 Rupees	1	10	1	10	
91	2475880078570760549798248448 Rupees	1	10	1	10	
92	4951760157141521099596496896 Rupees	1	10	1	10	
93	9903520314283042199192993792 Rupees	1	10	1	10	
94	19807040628566084398385987584 Rupees	1	10	1	10	
95	39614081257132168796771975168 Rupees	1	10	1	10	
96	79228162514264337593543950336 Rupees	1	10	1	10	
97	158456325028528675187087900672 Rupees	1	10	1	10	
98	316912650057057350374175801344 Rupees	1	10	1	10	
99	633825300114114700748351602688 Rupees	1	10	1	10	
100	1267650600228229401496703205376 Rupees	1	10	1	10	
101	2535301200456458802993406410752 Rupees	1	10	1	10	
102	5070602400912917605986812821504 Rupees	1	10	1	10	
103	10141204801825835211973625643008 Rupees	1	10	1	10	
104	20282409603651670423947251286016 Rupees	1	10	1	10	
105	40564819207303340847894502572032 Rupees	1	10	1	10	
106	81129638414606681695789005144064 Rupees	1	10	1	10	
107	162259276829213363391578010288128 Rupees	1	10	1	10	
108	324518553658426726783156020576256 Rupees	1	10	1	10	
109	649037107316853453566312041152512 Rupees	1	10	1	10	
110	1298074214633706907132624082305024 Rupees	1	10	1	10	
111	2596148429267413814265248164610048 Rupees	1	10	1	10	
112	5192296858534827628530496329220096 Rupees	1	10	1	10	
113	10384593717069655257060992658440192 Rupees	1	10	1	10	
114	20769187434139310514121985316880384 Rupees	1	10	1	10	
115	41538374868278621028243970633760768 Rupees	1	10	1	10	
116	83076749736557242056487941267521536 Rupees	1	10	1	10	
11						

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For Mr. George 13th January 1855

No. 13

No. 14

Statement of the Motupha Revenue of July 1263 in the Province of Tanjore.

Names of the Talooks		Amount of Poz
Collector's Division		604 2 0
S. M. K. K. K. K.		1235 8 4
S. M. K. K. K. K.		2329 5 5
S. M. K. K. K. K.		5252 5 5
S. M. K. K. K. K.		1293 1 11
S. M. K. K. K. K.		1223 10 7
S. M. K. K. K. K.		3793 25 11
S. M. K. K. K. K.		10386 6 3
S. M. K. K. K. K.		1535 13 2
S. M. K. K. K. K.		6284 4 10
S. M. K. K. K. K.		5376 11 10
Sub-Collector's Division		1203 10 9
S. M. K. K. K. K.		8777 1 2
S. M. K. K. K. K.		4785 3 6
S. M. K. K. K. K.		2266 1 7
S. M. K. K. K. K.		25032 1 11
S. M. K. K. K. K.		80808 12 10
S. M. K. K. K. K.		2011 4 9
S. M. K. K. K. K.		11888 14 8
S. M. K. K. K. K.		2317 12 7
Grand Total		97626 12 10

Tanjore 11th July 1854. E. O. / Signed / C. J. Bid Collector Statement

1066

For J. George 13th January 1835

No. 14

Statement of the Motuppa Revenue of July 1203 in the Province of Timorelly.

Names of the Talukhs	Amount of Benz
Collector Division	Col. & P.
S. Mumbalam	1325 5 4
M. Ogramm	235 5 5
M. M. M. M.	525 4 5
M. M. M.	203 1 "
M. M. M.	223 10 7
M. M. M.	379 5 "
M. M. M.	1038 6 3
M. M. M.	1535 13 2
M. M. M.	628 4 10
M. M. M.	557 11 10
Sub-Collector's Division	7203 10 9
M. M. M.	877 1 2
M. M. M.	4785 3 6
M. M. M.	2266 1 7
M. M. M.	25032 1 "
M. M. M.	80808 12 10
- Cutlogoodak Villages	2611 4 9
M. M. M.	11888 14 8
M. M. M.	2317 12 7
Grand Total	97628 12 10

Timorelly 11th July 1834. E. O. / Signed / C. J. Bid. Collector Statement

Toronto George 15th January 1855

Statement showing the Amount of *Mortgage* Revenue in the *Province of* *Innerelly* for *July* 1263.

Number and Names of the *Beneficiaries*

Amount

GRS. a P.

1	Williamson	2576	10 5
2	Theraghy	1580	" 2
3	Wothamby	202	" 2
4	Burton	201	13 5
5	Malvern Collab	22	4 9
6	Cadambur	103	2 9
7	Baraly	111	5 10
8	Gellupully	203	11 8
9	Malcomby	232	11 5
10	Mugapoor	64	" 11

11	Sadavacoorby	258	8
12	Marvintchy	103	14 10
13	Spunday	40	12 8
14	Tennalgoody	80	15 1
15	Attungary	110	5 9
16	Maitlanday	78	3 "
17	Agulapooram	748	14 11
18	Sundgou	219	3 4
19	Woodard	103	9 5
20	Spingupully	11	" 4
21	Munnacollab	174	10 10
22	Spitloor	309	5 8
23	Laploor	271	8 2
24	Spelipully	234	7 3
25	Arwoodipooram	108	14 7
26	Vady millak	190	14 11
27	Collengondam	37	15 7
28	Colatloor	148	15 8
29	Cadulgoody	272	12 8
Total		11888	14 8

Innerelly 11th July 1854 E. C. *Sp.* / Signed / *C. I. Birch* Collector

Statement

1868. 11th January 1855

No. 15 Statement with July 1262 in the Province of Tinnevelly

Name		Additions						Total			Comparison between Columns 2 & 12					
Period		Estimated and Trade			Settlement for July 1263			Increase			Decrease					
10		11			12			13			14					
P a P		C P a P			C P a P			C P a P			C P a P					
Shops	30 8 8	11	"	2476 8	"	15700 8	7	176 13	8	"	"	"	"			
Looms	23 10 4	"	"	3512 1 4	4744 9	10 1	"	"	"	1277 12	11	"	"			
House Tax	3 10 7	"	"	712 9 2	7541 12	8	"	"	"	382 5	2	"	"			
Poll Tax	3 1 5	"	"	880 7 10	7459 12	5	"	"	"	65 13	1	"	"			
Sundry professions	24 15 6	33 1 8	1497	" 4	2462 15	7	"	"	"	329 14	4	"	"			
Taxes on Bullocks	"	"	"	7 14 9	123 6	3	"	"	"	12 2	9	"	"			
Chittoor Collage	"	"	"	4 8 4	1125 4	"	2 1	"	"	"	"	"	"			
	85 12 9	44 2 7	5871	" 2	104022 5	5	178 14	8	2068	" 3	1889-1-7	"	"			
Deduct	"	"	"	"	6395 8	7	"	"	"	"	"	"	"			
Remains	"	"	"	"	97626 12	10	"	"	"	"	"	"	"			
Extra	"	"	"	"	19	"	"	"	"	"	"	"	"			
	"	"	"	"	97628 5	10	"	"	"	"	"	"	"			

Signed C. J. Bird Collector

Account

1009

Thos. George 15th January 1855S^r B

Account Particulars of the source of Extra Collections entered in Column 9 of the Statement A of Extra Revenue of July 12th in the Province of Timmerville.

Salt		CRAP CRAP
Amount of fines collected from Salt servants		55 15
D ^o of refunds of Liberty charges		12 10
D ^o of Salt Grants credited to the payments of Government in consequence of the service for which it was granted having been discontinued		55 4
D ^o of Success recovered		1000
		1112 7 10
Lager		
Amount value of smuggled goods sold in Public auction		28 15 7
D ^o of double duty collected		1 5
		28 5 11
Sea Customs		
Amount of rent collected from Importers who left their goods in the Godown attached to the Sea Customs Choultry at Tutuam.		39 4 5
D ^o of double duty collected		2 2 1
		41 6 6
C. H. Barry		
Amount value of smuggled Arrack sold by Auction		7 2
Sundry Small Farms & Licenses		
Amount of Extra Collections made on account of Fish Rent		4 4
D ^o of Sale proceeds of Fish caught at Typhoon		13 13 3
		14 1 3
Stamp		
Amount of additional fee levied on the sale of Stamp - Europe paper for deeds		3 8 0
D ^o of Penalty levied from parties in the Civil and Principal Suits		115
Amount Counts for writing deeds on unstamped papers		50 4
D ^o of Stamp duty collected from Plaintiffs in Paper Suits		
D ^o of Interest received from the appellant in a suit No. 71 of 1852		7 5
on the value of Stamp papers due by him		1199 3 11
Chatterpha		
Amount of excise collections made on account of Chatterpha in July 1853		19
Total Company's Expenses		2307 9

Timmerville. 11th July 1855. C. H. Barry signed / C. S. Bird
Collector

Statement

1030

STATEMENT showing the Gross Collections, Charges and Net Revenue of all Branches of Revenue, Land Revenue excepted, for Fy 1262 & 1263 in the Province of Jammu.

STATEMENT I showing the Gross Collections and Charges for the last three Fyuls.										COMPARISON OF THE LAST TWO FYULS.		REMARKS.
FOR THE LAST THREE FYULS.										Increase. ↓ Decrease.		
Fyul 1261		Fyul 1262		Fyul 1263		Rups.		A. P.		Rups.	A. P.	
Rups.	A. P.	Rups.	A. P.	Rups.	A. P.	Rups.	A. P.	Rups.	A. P.	Rups.	A. P.	
SALT.												
Gross Collections.....												
Charges for Purchase or Manufacture.....												
Do. Superintendence and Sale, &c.....												
TOTAL CHARGES.....												
Net Revenue.....												
Per Centage of the Charges.....												
TOBACCO MONOPOLY.												
Gross Collections.....												
Charges for Purchase.....												
Do. Superintendence and Sale, &c.....												
TOTAL CHARGES.....												
Net Revenue.....												
Per Centage of the Charges.....												
LAND CUSTOMS.												
Gross Collections.....												
Charges.....												
Net Revenue.....												
Per Centage of the Charges.....												
SEA CUSTOMS.												
Gross Collections.....												
Charges.....												
Net Revenue.....												
Per Centage of the Charges.....												
TOTAL.....												

ABKARY.

Gross Collections.....	3109	9	2322	4	3340	7	10370	3	10370	3
Charges.....										
Net Revenue.....	3109	9	2322	4	3340	7	10370	3	10370	3
Per Centage of the Charges.....										
SUNDRY SMALL FARMS AND LICENSES.										
Gross Collections.....	2184	12	1722	5	2153	4	3713	14	3713	14
Charges.....	857	10	9		239	2	289	2	289	2
Net Revenue.....	1327	2	1713	5	1914	2	3424	12	3424	12
Per Centage of the Charges.....	39	3	39	3	39	3				
(Here enter all other items of Extra Revenue peculiar to the District.)										
Stamp Revenue										
Gross Collections.....	2356	9	2936	6	2936	6	487	5	487	5
Charges.....	1199	3	2133	1	446	2	2324	3	2324	3
Net Revenue.....	2730	6	2722	1	2538	4	1357	2	1357	2
Per Centage of the Charges.....	4	2	4	2	4	2				

VISSABUDEE AND MOHTURPIA.

Gross Collections.....	9323	13	9396	1	9722	3	1741	14	1741	14
Charges.....										
Net Revenue.....	9323	13	9396	1	9722	3	1741	14	1741	14
Per Centage of the Charges.....										
GRAND TOTAL										
Gross Collections.....	6036	3	5750	4	5373	7	12754	9	12754	9
Charges.....	5722	10	4393	6	6269	5	1925	15	1925	15
Net Revenue.....	5464	10	5310	7	4704	2	6457	5	6457	5
Per Centage of the Charges.....	9	7	9	7	9	7				
GRAND TOTAL										
Gross Collections after deductions for Manufacture or Purchase of Salt & Tobacco.....	576	13	5522	12	5472	15				
Charges after deductions for Do.....	2972	3	2152	4	2192	12	1390	7	1390	7
Net Revenue after deductions.....	5464	10	5310	7	4704	2	6457	5	6457	5
Per Centage of the Charges on the Gross Collections after deductions.....										

Under Treasury Order 58-59.
Jammu 11 July 1884
S. B. P. Singh

10/11

Fort St George.

15th Jan

After 1842/77
60. Statement shewing the Balance of Salt its close with the Financial Results of this source

on hand in Store at
of Revenue

Fusiles		Balance on hand at the commencement of the year		Quantity manufactured or during the year including gain by measurement Sports, news and smuggled Salt 8000		Quantity stored annually from the manufacture of the previous and current years including gain by measurement Sports and smuggled Salt 8000		Total in Store as per Columns 2 and 4		Quantity sold for Consumption within the District		Quantity sold for Consumption within the Madras Territories exclusive of Columns 6		Net Revenue		Remarks	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	Mounds	S. G.	M ^{ts}	S. G.	M ^{ts}	S. G.	M ^{ts}	S. G.	M ^{ts}	S. G.	M ^{ts}	S. G.	M ^{ts}	S. G.	Rs.	P.	
1258	374105	16	280684	8	286842		660947	16	302920	20					267101	5	1
1259	356876	16	258014	4	266536		623029	32	302459	28					279875	6	3
1260	308428	8	329552	16	338043		646471	0	290900	34					311026	10	4
1261	294504	36	285002	16	334781	16	629286	12	301646	28					319779	10	5
1262	268605		220236	36	280858	32	549463	32	307716						315947	2	5
1263	198058	32	311957	16	489401	10	687460	2	302104	14					291162	6	5

Simnagally, 11th July 1854

60-61. Order thereon,

10/2

Fort St. George 15th January 1855N^o 11,

No.

B. Cantliffe Esq^r
 Acting Secretary to the
 Board of Revenue
 Fort St. George.

(62.)

B^d N^o 125

Sir,

From the Collector
 of Tinnevelly. } Para 1

In obedience to the orders contained
 in Extract from the Proceedings of the Board of
 Revenue dated 26th October last, I have the honor to
 submit a Statement showing the amount of House
 and Shop tax collected under the head of Mohapha
 in this District for July 1256 -

2 This tax is so irregular as to the
 amount levied on the Shops and houses of different
 caste people in the same town and on those of the
 same caste people in different towns, that it can hardly
 be classed as quit rent or ground rent. I see no reason
 however why a quit rent in place of the present Shop
 and house tax should not be levied for municipal
 purposes on the occupants of houses in Towns who
 are not Cultivators of land, Citizens or mere Coolies -

3

Not being certain what is meant
 by

10/3

Fort St. George 15th January 1855

by a Town, I have separated in the Statement now
 submitted the Shop and house taxes in Towns
 containing 1000 houses and upwards in those
 containing from 500 and 1000 houses and in smaller
 places -

Tinnevelly -
 5th January 1855

/ Signed / C. J. Bird
 Collector

Statement -

1853 Fort St. George 15th January 1855.

Statement showing the amount of House and Shop tax collected under the Head of Kolatappa in the District of Tinnevely for July 1256.

1. Sum of money transferred to the Head of Kolatappa

Tinnevely 5th January 1855.

E. E. for / Signed / C. J. Bird

1074

64.

Bⁿ N^o 4380

From the Ap^l Sub Coll^r }
of Coimbatore, }
Forwards the }
Statements of }
the Extra Res }
venue Settlement }
of this District }
for July 1263 }
showing a De }
crease of Rs. }
42,851-2- and }
Exhibits the }
Demand Collec }
tion and }
Balance 8th

Fort St. George 15th January 1855.

N^o 139.

To B. Cunliffe Esq^r
Secretary to the
Board of Revenue.

Sir, I have the honor to forward the Statements of the Extra Revenue Settlement of this District for July 1263-1853/54.

2. The revenue as settled for the current July amounts to Rupees 198,629-6-3 less than the demand of the preceding year in the sum of Rupees 42,851-2- or 17-11-11 per cent - the amount of each item as contrasted with July 1262-1852/53 is exhibited below.

Items.	Demand for July 1262.		Demand for July 1263.		Comparison Increase Decrease	
1. Abkarry Rents	91,800	" "	92,682	14 5	882	14 5
2. Sundry small Farms & Licences	2,483	12 3	2,799	2 3	315	6
3. Sales of Sandalwood &c	18,132	6 3	4,408	9 11	"	13,723 12 4
4. Stamp Revenue	23,140	4 "	23,994	12 "	854	8 "
5. Moturpha	77,596	14 11	74,426	" 9	"	3,170 14 2
6. Profits on Tobacco	28,327	2 10	317	14 11	"	28,009 3 11
Total	2,41,480	8 3	1,98,629	6 3	2,052	12 5
Deduct increase						2,052 12 5
Net decrease						4,287 2 "

The

1075

Fort St. George 15th January 1855.

3 The increase in the alkany rents, Rupees 882-11-5 has been produced from competitions among the bidders Rupees 864.17-6-5 were collected within the year, leaving a balance of 62.65-8- which has since been recovered and carried to the credit of Government.

The Board will perceive from the correspondence noted in the margin that an arrack shop at Killar at the foot of the Conner's Ghaut was discontinued, and that a sum of Rupees 167-1-1 was remitted to the renter on that account, which will explain the cause of the difference between the amount here exhibited and that entered in the Statement previously submitted to the Board. The charges under this head are Rupees 949-8-8 from the payments made to the Police Establishment entertained by the Commisariat Officer at Jackattalla under the sanction of Government dated 18th July 1853.

To Board 23rd
February 1854
No. 16
From G. 3rd
April 1854.

1075

Fort St. George 15th January 1855.

4 The revenue from Sundry small Farms and Licences exceeds that of the past year by Rupees 315-6- arising from increased offers for Fish and Ferry rents. Collections within and subsequent to the Fushy were Rupees 2775-3-6, and the residuum 23-14-9 will be realized shortly, the Tahsildar of Collegal having been furnished with instructions to collect the same as early as practicable.

5 The sales of Teak and Sandalwood &^{cs} in the year under review, exhibit a material falling off, viz^t Rupees 13723-12-4, as will be seen from the following Memorandum caused by the diminished sale of Sandal and Teakwood and lands, as well as by the absence of arrears of Commission chargeable on Private Estates as in the past Fushy the demand for Sandalwood in 1263 was very limited consequent upon the stagnation of the trade in that article in Bombay the quantity in store at the close of the Fushy was 305 banded which will probably be disposed of in 1264.

Items.

1076

For Fort George 15th January 1855

Items	Fusly 1262	Fusly 1263	Comparison	
			Increase	Decrease
1 Sales of Sandalwood	17083 34	3679 31	"	13404 " 3
2 Sales of Teakwood	193 12 "	97 "	"	193 2 5
3 Sales of Ivory	168 5 "	303 " 1	134 11 1	" "
4 Butter pr grain by Exchange	" " 2	" " "	" "	" 2
5 Sales of Land	297 14 1	218 7 2	" "	79 6 11
6 Interest account	68 9 10	56 11 8	" "	11 14 2
7 Commission pr Private Estates under management	320 9 10	150 10 4	" "	169 15 6
Total	18,132 6 3	4,408 9 11	134 11 1	13,858 7 5
			Deduct--Increase	134 11 1
			Net Decrease	13,723 12 4

1077

Fort St. George 15th January 1855.

6. A large quantity of Teakwood has been furnished to the Bombay Dockyard and to other Departments by the Superintendent of Annamalli Forests - the price thereof has not as yet been realized.

7. The charges for felling Sandalwood 8th amount to Rupees 4,279 - 9 - which is more than the expences in 1262 by Rupees 2,661 - " - 3 - this has been occasioned from the adjustment in the accounts of this year, of Rupees 1,616 - " - 8 being the disbursement for Elephants entertained for working the Teak Forests incurred in last Fusly, and also from increased charges for felling and collecting Sandalwood.

8. The revenue from Stamp Papers and Ladjans is Rupees 24,947 - 8 - being in excess of the amount of last Fusly in the sum of Rupees 776 - 5 - 10 from increased litigation and Law suits - the payment of Establishment has increased in proportion, but the refunds under act N^o XVII of 1848 when contrasted with those of the previous year, show a deficiency of

1078

Fort St. George 15th January 1855.

of Rupees 127-6-6.

9. The demand on account of Motupha is Rupees 74,426-9 being 3170-14-2 less than that of 1262. Collections to the 30th September were 74,255-6-3 leaving a balance of 170-10-6 of the adjustments of which measures have been taken. The decrease above referred to has been occasioned from casualties amongst the contributors, and from some of the parties hitherto holding a Motupha Patta having now become Landholders and therefore exempted from that taxation. The amount of each item composing the head of Motupha Revenue, is given in the Abstract below.

Items.	July 1262.	July 1263.	December
House Tax	13,148	"	1224 7
Loom Tax	27,744 12 3	11,923 9	771 15 3
Bazar Tax	11,509 15 7	26,972 13	794 7
Professional Tax	25,194 3 1	10,715 8 6	380
Total	77,596 14 11	74,426 9	3170 14 2

1079

Fort St. George 15th January 1855.

10

In the item of loom tax, there is a deficiency of Rupees 771-15-3. No class of persons are so much reduced in circumstances as the Weavers in this District, they manufacture generally common coarse cloths, used by the lower classes, and are unable to produce goods capable of competing with Europe. Fabrics with the more improved manufactures of Salem, Madurai, and other Districts, which are extensively coming into demand. It is therefore desirable that something should be done to ameliorate the condition of the Weavers. I am aware of no measure which would immediately tend to promote this object, but a reduction of the existing rate of taxation on looms. It will be perceived from Statement No. 8 that there are now 16 different rates of payment - the discontinuance of these multifarious rates, and

Fort St. George 15th January 1822

the adoption of an average price, upon a moderate scale, will be very beneficial. This subject attracted attention so far back as the year 1844.

11 In consequence of the abolition of the Tobacco Monopoly, no profits to Government were derived by the sale of the article; the small sum of 317-14-11 entered in the Memorandum at the foot of para 2, having accrued from the recovery of interest on the unadjusted portion of advances made to Growers.

12. The number of Butcher
Notarphos and sundry small Farms and
Licences was 53749 in last year.
It amounts to 51458 in the
present. Thus - or 2291 less
the annexed Memorandum exhibits
the total number of Butchers, the
total number renewed and given
anew and those which stand unal-
tered.

Hand

For St George 15th January 1853.

1801

Items	Sundry 1262.		Sundry 1263.		Comparison between Column 4 and 9.		Comparison between Column 2 & 5.	
	Total Number of Plates.	Unaltered.	Distributed.	Total No. of Plates.	Unaltered.	Revised.	Decrease.	
1	2	3	4	5	6	7	13	
2	2	3	4	5	9	10	12	
3	2	3	4	5	8	11	13	
4	2	3	4	5	8	11	12	
5	2	3	4	5	8	11	12	
6	2	3	4	5	8	11	12	
7	2	3	4	5	8	11	12	
8	2	3	4	5	8	11	12	
9	2	3	4	5	8	11	12	
10	2	3	4	5	8	11	12	
11	2	3	4	5	8	11	12	
12	2	3	4	5	8	11	12	
13	2	3	4	5	8	11	12	
14	2	3	4	5	8	11	12	
15	2	3	4	5	8	11	12	
16	2	3	4	5	8	11	12	
17	2	3	4	5	8	11	12	
18	2	3	4	5	8	11	12	
19	2	3	4	5	8	11	12	
20	2	3	4	5	8	11	12	
21	2	3	4	5	8	11	12	
22	2	3	4	5	8	11	12	
23	2	3	4	5	8	11	12	
24	2	3	4	5	8	11	12	
25	2	3	4	5	8	11	12	
26	2	3	4	5	8	11	12	
27	2	3	4	5	8	11	12	
28	2	3	4	5	8	11	12	
29	2	3	4	5	8	11	12	
30	2	3	4	5	8	11	12	
31	2	3	4	5	8	11	12	
32	2	3	4	5	8	11	12	
33	2	3	4	5	8	11	12	
34	2	3	4	5	8	11	12	
35	2	3	4	5	8	11	12	
36	2	3	4	5	8	11	12	
37	2	3	4	5	8	11	12	
38	2	3	4	5	8	11	12	
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40	2	3	4	5	8	11	12	
41	2	3	4	5	8	11	12	
42	2	3	4	5	8	11	12	
43	2	3	4	5	8	11	12	
44	2	3	4	5	8	11	12	
45	2	3	4	5	8	11	12	
46	2	3	4	5	8	11	12	
47	2	3	4	5	8	11	12	
48	2	3	4	5	8	11	12	
49	2	3	4	5	8	11	12	
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215	2	3	4	5	8	11	12	
216	2	3	4	5	8	11	12	
217	2	3	4	5	8	11	12	
218	2	3	4	5	8	11	12	
219	2	3	4	5	8	11	12	
220	2	3	4	5	8	11	12	
221	2	3	4	5	8			

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Fort St. George 15th January 1855

13 The aggregate demands from all sources of Corbett's Revenue for the Fusly under revision amounts to Rupees 198,629-6-3 Collections to the 30th of September 1854 were Rupees 198,413-13-11 leaving a balance of 194-9-3 which will be realized shortly.

Items	Fusly 1263 Demands		Deduct Collections				Balance
	Within the Fusly	To the 30 th Sept 1854	Total				
1. All Rany Rents	92,682 14 5	86,417 6 5	62,658 9 2	92,682 14 5	"	"	"
2. Sundry small Farms and Licences	2,799 2 3	2,772 4 3	2 15 3	2775 3 6	23	14 9	"
3. Sales of Sandalwood	4,408 9 11	4,408 9 11	"	4,408 9 11	"	"	"
4. Stamp Revenue	23,994 12 "	23,994 12 "	"	23,994 12 "	"	"	"
5. Moturpha	74,426 " 9	72,540 " 1	1,886 " 8	74,256 3 1	170	10 6	"
6. Profits on Tobacco	317 14 11	317 14 11	"	317 14 11	"	"	"
Total	198,629 6 3	190,451 10 7	7,983 2 5	198,413 13 11	194	9 3	"

1083

Fort St. George 15th January 1855

14 The collections of the past and present Fuslies are shown in comparison with each other in the annexed Memorandum - the decrease in the collections amounts to Rupees 48,243-3-8 arising from the absence of profits on Tobacco and the diminished sales of Sandalwood.

Items	Collections in Fusly 1262		Collections in Fusly 1263		Comparison	
					Increase	Decrease
1. All Rany Rents	91,277 6 "	86,947 8 5	"	"	4,329	13 7
2. Sundry small Farms and Licences	2,494 11 4	2,846 1 7	351 6 3	"	"	"
3. Sales of Sandalwood	18,132 6 3	4,408 9 11	"	"	13,723	12 4
4. Stamp Revenue	24,171 2 2	24,947 8 "	776 5 10	"	"	"
5. Moturpha	77,187 8 3	73,879 6 4	"	"	3,308	1 11
6. Profits on Tobacco	28,327 2 10	317 14 11	"	"	28,009	3 11
Total	241,590 4 10	193,347 1 2	11,27 12 1	49,370	15 9	
Deduct Increase					11,27 12 1	
Net Decrease					48,243 3 8	

1084

Fort St George 15th January 1853.

15. The cultivation of Mauritius Sugar-cane was nearly the same as in last July, vizt, $35-6 \frac{6\frac{1}{2}}{18}$, or $7\frac{1}{16}$ ^{the} of a Loawies more than the extent in 1262. It bears a proportion of about $3\frac{5}{15}$ per bush on the quantity of common cane cultivation. All the cane produced is appropriated to the manufacture of Coarse Jaggery, and so long as there is no Sugar manufactory in this District sufficient to create as large demand for the cane, it is useless to expect any advance in this species of cultivation. There are many ^{thous} sands of acres capable of growing the best cane, and the want of demand and remunerative prices are the main drawbacks to improvement.

16. The importation of marine Salt into the District in the year past report, were 2,35,680 Maunds which is less than the quantity required for consumption by 23,940 Maunds of 3,200 Rupees weight.

17. The price per Garce has been Rupees 216-7-10, which falls short of the average price of the last 5 years in the sum of Rupees 11-11-6.

* Population 115,386.

Fort St George 15th January 1853.

1085

Price per Garce in 1258

" " 1259

" " 1260

" " 1261

" " 1262

225 15 3

227 19

233 9 "

228 2 1

228 3 "

Total

1141 "

Average for 1 year

228 3 4

Price per Garce in 1263.

216 7 10

Decrease

11 11 6

Some

1086

Fort St. George 15th January 1855

18

Some of the items

connected with Mortar

press heavily upon the

poorer classes of the

community, but as the goods

connected with the subject,

appears to be under the power

consideration of Government, in

particular

1087

Fort St. George 15th January 1855particular remarks thereon would
seem uncalled for.

Coimbatore

9th November

1854

Signed M. J. Wathouse

Acting Sub Collector

in charge.

Statement

1088

George

15th January 1855.

No. 1 Statement

the District of Coimbatore for fusties 1262 and 1263.

by 1263.

Comparison of Settlement of fusties 1262 with that of fusties 1263. Comparison of total Collection of fusties 1262 with that of fusties 1263.

Mem.	Total Collection on the 11 th July 1854.	Balance of Current Revenue Increase	Decrease	Increase	Decrease
		6265 8	882 14 5		4853 9 7
Mr. Barry	861 18 8	26 14	315 6		354 10 9
Sundry small fusties	2789 14			13404 3	13409 3
Sales of Land	3679 3			193 2 5	193 2 5
D ^y of Teak	9		134 11 1		134 11 1
D ^y of Elepha	303 1		854 8		854 8
Stamp Revenue	24947 8	1885 5 8		3170 14 2	3736 14 2
Motupha Rev	72565 1			28009 3 11	28009 3 11
Profits on Tobacco	317 14			2	2
Batta or gain				79 6 11	79 6 11
Sales and purchase	218 7 2			11 14 2	11 14 2
Interest	56 11 8			169 15 6	169 15 6
Commission on	150 10 4				
		8177 11 8	2187 7 6	45038 9 6	1343 13 10 50458 3 1
	191447 9 1				

Signed M. J. Walhouse

Acting Sub Collector in charge.

1

15th January 1855.

and Balance of arrears of Extra Revenue on account

Fusly 1262				Total	
Balance	Arrears due on account of fusly 1262.	Amount written off as per authority of Government.	Balance	Total Collections of Arrears.	Amount written off.
529	529		529		
6629	5629	10	5629		10
131958	13144	4	554131454		554
191485	189931		1554189981		1554

C. C. Jr.

1 Signed/ M. J. Walhouse
Acting Sub-Collector in charge

1092.

For K^{ts} George 13th January 1853.

No. 5. Statement shewing the Demand Collection and Balance under the head of small farms and licenses in the District of Coimbatore for July 1263.

No.	Names of the Taluqs.	Total number of Taluqs.	Demand of July 1263.	Collection within July 1263.	Subsequent Collection up to the end of Decr 1854.	Total.	Balance.
1	Coimbatore	10	300 " 9	300	" 9	300 " 9	"
2	Suthiongalam	31	493 6.3	490 6.3	"	493 6.3	"
3	Danaikencottah	13	145 8 "	145 8 "	"	145 8 "	"
4	Colligol	22	205 4.9	182	"	182	23 14.9
5	Pallachy	"	"	"	"	"	"
6	Perindory	5	134 15 "	134 15 "	"	134 15 "	"
7	Andoor	44	541 7 "	541 7 "	"	541 7 "	"
8	Errode	16	794 13 "	794 13 "	"	794 13 "	"
9	Cheyoor	"	"	"	"	"	"
10	Palladam	5	50 11 "	50 11 "	"	50 11 "	"
11	Neitgherry	1	5 6 6	2 8	2 14 6	5 6 6	"
Total		147	2,672 2.3	2,645 4.3	2 15 3	2,648 3.6	23 14.9
12	Tharapooram	"	"	"	"	"	"
13	Ponggem	"	"	"	"	"	"
14	Caroor	"	100 "	100 "	"	100 "	"
15	Pheebagherry	1	27 "	27 "	"	27 "	"
Total		1	127 "	127 "	"	127 "	"
Grand Total		148	2,799 2.3	2,772 4.3	2 15 3	2,775 3.6	23 14.9

Coimbatore 11th July 1854.

Co. C. Secy

Signed M. J. Wathusen

Acting Sub Collector in charge

No 6 Statement - descriptive of the General the amount of sale proceeds and	Port St George 15 th Jan Tobacco the orders of accountants Profit &	various Items of Motu	
--	--	-----------------------	--

Quantity in store	the commence	Profits.
Amount of July	Amount of	Interest charge
Number	Amount of	on the unpaid
of	of the	dated portion
prime cost	ant	of advance

Bundles. 2 3

559,672 34,164 94

100

629 59

u 626 9
621 11 3

021

6 6 6

11

1

1

11

11

559.672 36.042 34

Collection

Fort St George

15th January 1855

Alpha Revenue in the District of Coimbatore for July 1263.

	Common Tax		Bazar Tax		Amount of professional Tax			Total		Collections			
	Amount of Tax		No. of Bazars		Amount of Tax			Total		Collections within the July 1263	Subsequent Collection up to the end of September 1854	Total	Balance
	5	6	7	8	9	10	11	12	13	14	15	16	17
Bala	3388	13	3	992	2014	"	"	4226	"	6429	10876	3	
From 1	2544	13	2	301	400	3	"	1643	13	6	3317	5196	7
August	1260	15	6	91	142	11	9	863	7	6	1587	2386	1
Septem	1850	10	6	800	1713	1	1	1172	8	9	2749	5589	
October	1886	5	6	532	637	"	3	1994	6	8	5354	6411	15
Novem	2542	15	5	192	324	"	"	1474	15	9	2728	4568	14
Decemb	1702	5	4	192	252	13	"	816	9	9	1646	2886	14
January	798	11	4	273	456	3	9	1053	15	6	1554	2485	11
February	2606	13	10	158	271	13	1	1411	10	6	2603	4514	1
March	3177	7	4	628	924	12	7	2519	8	2	6258	8079	12
April	"	"	"	"	"	"	"	101	"	10	161	621	6
May	21759	15	2	4159	7136	13	3	17278	"	"	34386	53616	9
June	1106	4	3	362	604	15	3	1816	12	"	3578	4717	9
11 th July	1194	12	"	312	430	5	7	1134	"	8	2938	3370	4
	1413	3	6	532	872	15	4	2284	13	5	4591	5381	2
	1498	9	2	1182	1670	7	1	2299	12	3	5817	7340	6
	5212	13	10	2388	3578	11	3	7536	1	4	16924	20809	1
	26972	13	"	6547	10715	8	6	24814	2	3	51310	74426	
Coimbatore	11 th July 1854.												E B Jm

Collections

Collections within the July 1263

Subsequent Collection up to the end of September 1854

Total Balance

11	12	13	14	15	16	17
9629	4	1200	"	10829	4	146
5196	7	"	"	5196	7	"
2386	1	"	"	2386	1	"
5470	"	"	"	5470	"	119
6266	"	145	157	6411	157	"
4568	14	"	"	4568	14	"
2886	14	"	"	2886	14	"
2485	11	"	"	2485	11	"
4514	1	"	"	4514	1	"
8079	12	"	"	8079	12	"
283	"	338	68	621	68	"

51766	4	1	1684	6	3	53450	10	4	165	15	5
4717	9	"	"	"	"	4717	9	"	"	"	"
3335	4	"	30	4	"	3368	8	"	4	"	1
5381	2	8	"	"	"	5381	2	8	"	"	"
7340	6	5	"	"	"	7340	6	5	"	"	"
20774	7	"	30	4	"	20804	11	"	4	"	1
72540	11	1	1714	"	"	274255	6	3	170	10	6

(Signed) M. J. Walhouse
acting Sub Collector in Charge
Statement

1095⁷ org¹⁵ January 1855

N^o 8. J of Coimbatore for Fusly 1263.

N ^o	Tax enams	N ^o of Persons	at 1/2 Canteroy fanams or 1-2-10 each		at 3 1/2 Canteroy fanams or 1-2-5 each		at 3 C. fanams or 1-1-1 each					
			Amount of Tax	N ^o of Persons	Amount of Tax	N ^o of Persons	Amount of Tax	N ^o of Persons				
10	11	12	13	14	15							
1 Coimbatore	8 9			2	2	10	7	613	540	12	11	
2 Sultanpur		1	1	2								
3 Darnak												
4 College								1889	1665	3	8	
5 Sulichan					6	6	2	5	1		14	1
6 Sarindor								3	2	10	3	
7 Andison					6	6	2	6	6	5	12	6
8 Erode								1361	1199	8	6	
9 Chayoor												
10 Pulladai		1	1	2	12	12	5	9	3873	3413	13	11
11 Noolyker	20 8 9								1218	1073	12	9
									659	580	6	12
12 Dharampur									898	790	12	3
13 Congiam									1629	1436	9	1
14 Caroor									4404	3881		5
15 Chuchrag		1	1	2	12	12	5	9	8277	7294	12	12

1096

Fort St George 15th January 1855

House Tax (Contd)		Total	
at 2 Canteroy fanams or 9-5- each	at 1 1/2 Canteroy fanams or 7-7- each		
N ^o of Persons	amount of Tax	N ^o of Persons	amount of Tax
16	17	18	19
16	9 6 7		1061 12 7 5 3
250	11 6 15 9		536 60 7 9 4
8	4 11 4		79 11 8 11
3	1 12 3		529 85 2 11 8
			2019 189 4 3 2
92	5 4 1 1		199 266 1 4 3
21	12 5 8	1	88 115 2 4
60	35 4 10		1149 176 12 10
42	2 4 11 6		170 223 12
			1515 114 58 10
			322 520 5 70
492	289 5	1	666 7 4 1 12 5
			128 4 1189 10 5
			676 610 5 10
			908 810 2 5
			1876 1871 9
			47 4 4 4 81 12 1
492	289 5	1	114 11 1192 3 9

Loom Tax

at 15 Canteroy fanams or 4-6-6 each	at 12 Canteroy fanams or 3-8-5 each	at 9 Canteroy fanams or 2-10-4 each	at 8 1/2 Canteroy fanams or 2-8-4 each
amount of Tax	N ^o of Looms	amount of Tax	N ^o of Looms
23	24	25	26
			20 52 1 4 5
			28 7 4 1 2
			30 79 5 4
			1 2 10 4
			24 63 7 11
	8	28 3 3	6 15 13 8
	8	28 3 3	109 288 4 10
			3 7 4 11
	3	10 9 5	3 7 15 2
	6	21 2 6	2 5 4 8
	9	31 11 8	29 76 10 8
4 6 6	18	63 7 7	37 97 13 5
4 6 6	26	91 10 10	114 6 386 2 3
			203 507 8

Fort St George 15th January 1855

[illegible]

1098

Fort St George 15th January 1855At 1/4 Canteroy fanams
or 1-4-4 eachAt 1/2 Canteroy fanams
or 1-2-10 eachAt 3/4 Canteroy fanams
or 1-1-7 eachAt 3/4 Canteroy fanams
or 1/2-1-4 eachAt 2 Canteroy fanams
or 4-9-5 each

Total

N ^o of Looms	Amount of Tax	N ^o of Looms	Amount of Tax	N ^o of Looms	Amount of Tax	N ^o of Looms	Amount of Tax	N ^o of Looms	Amount of Tax	N ^o of Looms	Amount of Tax
44	45	46	47	48	49	50	51	52	53	54	55
2	2 8	65	76 7 6			288	253 15 11	145	85 5 4	2093	3388 13 3
		14	16 7 8			28	24 10 5	76	44 11 8	1485	2544 13 2
						38	33 7 7	47	27 10 5	754	1260 15 6
				8	8 13	9	7 14 9	117	68 13 8	1441	1850 10 6
				430	473 8 11	281	247 9 6	10	5 14 2	1235	1886 5 6
		54	63 7 9			94	82 12 1	30	17 10 6	1569	2542 15 5
		179	210 9 4					29	17 1	1019	1702 5 4
		88	103 6 10							513	798 11 4
						112	98 5 5			1533	2606 13 10
						58	52	39	22 15 3	2074	3177 7 4
		38	43 11 3			528	466 1 7	28	16 7 8		
		7	8 3 7								
2	2 8	445	522 5 11	438	482 5 11	1436	1266 14 2	521	306 9 8	13716	21759 15 2
						320	282 1 7			786	1106 4 3
						627	553 1 6			985	1194 12 11
						1123	988 15 7	5	2 15	1360	1413 3 6
						487	429 5 7			1071	1498 9 2
						2557	2253 8 3	5	2 15	4202	5212 13 10
2	2 8	445	522 5 11	438	482 5 11	3993	3520 6 5	526	309 8 8	17918	26972 13

1099

Fort St George

15th January 1855

Tax on shops

At 4 1/2 Canteroy fanams or 13-15-4 each
 At 4 1/2 Canteroy fanams or 11-12-4 each
 At 3 1/2 Canteroy fanams or 8-13-4 each
 At 2 1/2 or 7-5-6

N^o of Shops Amount of Tax
 N^o of Shops Amount of Tax
 N^o of Shops Amount of Tax
 N^o of Shops Amount of Tax

56 57 58 59 60 61 62

116 188 18 158 10 3
 2 27 14 7 1 11 12 5 44 1 1
 2 27 14 7 17 199 12 25 220 5 4

2 27.14 7 17 199 12 2 220 5 4

At 2 1/2 C. f^o or 7-3-1 each
 At 2 1/2 C. f^o or 7-10 each
 At 2 1/2 C. f^o or 7-10 each

Amount N^o of Shops Amount of Tax
 Amount N^o of Shops Amount of Tax
 Amount N^o of Shops Amount of Tax
 Amount N^o of Shops Amount of Tax

63 64 65 66 67 68 69

14 11 2 1 7 3 2 2 14 1 8 1 6 45 11
 2 14 1 8 2 14 1 8 11 28 3 4 6 15 11

14 11 2 1 7 3 2 6 12 5 1 6 15 11

15th January 1855

[illegible]

Shops / (contd.)			At 20 Canterbury fanams			At 18 Canterbury fanams			At 17 1/2 Canterbury fanams or 5.2.3 each		
Amount	N ^o	Amount	N ^o	Amount	N ^o	Amount	N ^o	Amount	N ^o	Amount	N ^o
of	of	of	of	of	of	of	of	of	of	of	of
Tax	Shops	Tax	Shops	Tax	Shops	Tax	Shops	Tax	Shops	Tax	Shops
77	78	79	80	81	82	83	84	85	86	87	88
25	146	14	0				1		5	2	3
35	205	10	8								
4	23	8									
3	17	10									
2	11	12									
1	23	8	2	1	5	1	8				
73	128	14	10	1	5	1	8	1	5	2	
6	2	9		1	5	1	7				
5	29	6	1								
1	5	11	1	2	10	9	4				
				6	31	11	6				
6	2	9	6	35	1	1	9	47	9	5	
6	2	9	79	164	2	11	10	52	14	1	5

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Fort St. George 15th January 1855

At 17 Banteroy fanams or 1-5-11 each
At 15 Banteroy fanams or 4-6-6 each
At 11 1/2 Banteroy fanams or 4-1-2 each
Tax on Banteroy fanams At 11 each

N ^o of Shops	Amount of Tax	N ^o of Shops	Amount of Tax	N ^o of Shops	Amount of Tax	N ^o of Shops	Amount of Tax
84	85	86	87	88	89	90	

(Contd.)

At 13 3/4 Banteroy fanams or 1-1-8 each
At 13 1/2 Banteroy fanams or 4-1-1 each
At 13 1/2 Banteroy fanams or 3-15-6 each

Amount of Tax	N ^o of Shops	Amount of Tax	N ^o of Shops	Amount of Tax	N ^o of Shops	Amount of Tax
91	92	93	94	95	96	97

10	11 1					
5	22 6	1	17 8	3		
2	8 13					
17	74 11 6	1	17 8	3		
2	8 13					
5	22 6					
3	13 3 6					
10	11 1					
27	118 15 6	1	17 8	3		

12 5 6	1	4 8	10	10 9	42	166 10
12 5 6	1	4 8	10	10 9	42	166 10

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Fort. St. George

15th January 1853

Shops (continued)

Canteroy fanams At 11 Canteroy fanams At 10 Canteroy fanams At 9 Canteroy fanams
each. or 3-3-9 each. or 2-15- each or 2-10-4 each

Amount of Tax	N ^o of Shops	Amount of Tax	N ^o of Shops	Amount of Tax	N ^o of Shops	Amount of Tax	N ^o of Shops
105	106	107	108	109	110	111	112
			209	613 15			
			32	94			
			22	64 10			
10 8 8			196	575 12 5			
			1	2 15	1	10 9 1	
			12	173 6			
			18	52 14			
			14	129 1			
			28	82 1			
		3 3 9	19	55 13	12	31 11 9	
10 8 8	1	3 3 9	611	1794 13 5	16	12 5 1	
			27	79 5	7	18 8 4	
			21	70 8			
		3 3 9	28	82 1	19	58 1 4	
			1	11 12	12	111 1 6	
		3 3 9	83	243 13	68	179 14 2	
10 8 8	2	6 7 6	694	2038 10 5	84	222 3 3	

At 13 ¹ / ₂ Canteroy fanams or 3-13-1 each				At 12 ³ / ₄ Canteroy fanams or 3-11-11 each				At 12 Canteroy fanams or 3-8-5 each				At 11 ¹ / ₂ Canteroy fanams or 3-6-11 each			
N ^o of Shops		Amount of Tax		N ^o of Shops		Amount of Tax		N ^o of Shops		Amount of Tax		N ^o of Shops		Amount of Tax	
98		99		100		101		102		103		104		105	
0	0	0	0	0	0	0	0	11	11	1	8	0	0	0	0
1	3	13	5	0	0	0	0	0	0	0	0	0	0	0	0
1	3	15	2	1	3	11	11	0	0	0	0	0	0	12	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1	3	13	1	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	2	7	10	0	0	0	0	0
3	11	7	8	1	3	11	11	6	21	7	6	12	0	0	0
0	0	0	0	0	0	0	0	30	105	12	5	0	0	0	0
0	0	0	0	0	0	0	0	2	7	10	0	0	0	0	0
0	0	0	0	0	0	0	0	29	167	11	1	0	0	0	0
0	0	0	0	0	0	0	0	13	45	13	1	0	0	0	0
0	0	0	0	0	0	0	0	71	260	11	5	0	0	0	0
3	11	7	8	1	3	11	11	80	282	0	0	0	0	0	0

1102

Fort. St. George

15th January 1853

Shops (continued)

At 11 Canterbury fanams or 3-3-9 each			At 10 Canterbury fanams or 2-15-2 each			At 9 Canterbury fanams or 2-10-4 each		
Amount of Tax	No. of Shops	Amount of Tax	No. of Shops	Amount of Tax	No. of Shops	Amount of Tax	No. of Shops	Amount of Tax
105	106	107	108	109	110	111		
			209	613 15				
			32	94				
			22	64 10				
10 8 8			196	575 12 5				
			1	2 15	1	10 9 1		
			12	123 6				
			18	52 14				
			14	129 1 6				
			28	82 1				
	1	3 3 9	19	55 13	12	31 11 9		
10 8 8	1	3 3 9	611	1794 13 5	16	12 5 1		
			27	79 5	7	18 8 4		
			21	70 8				
	1	3 3 9	28	82 1	19	58 1 4		
			1	11 12	12	111 1 6		
	1	3 3 9	83	213 13	68	179 14 2		
10 8 8	2	6 7 6	694	2038 10 5	84	222 3 3		

At 13 Canterbury fanams or 3-13-1 each				At 12 ³ / ₄ Canterbury fanams or 3-11-11 each				At 12 Canterbury fanams or 3-8-5 each				At 11 ¹ / ₂ Canterbury fanams or 3-6-11 each			
No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount		
of Shops	of Tax	of Shops	of Tax	of Shops	of Tax	of Shops	of Tax	of Shops	of Tax	of Shops	of Tax	of Shops	of Tax		
98	99	100	101	102	103	104									
0	0	0	0	1	11 1 8	0									
1	3 13 5	0	0	0	0	0									
1	3 15 2	1	3 11 11	0	0	12									
0	0	0	0	0	0	0									
0	0	0	0	0	0	0									
0	0	0	0	0	0	0									
1	3 13 1	0	0	0	0	0									
0	0	0	0	0	0	0									
0	0	0	0	2	7 10	0									
3	11 7 8	1	3 11 11	6	21 7 6	12									
0	0	0	0	30	105 12 5	0									
0	0	0	0	2	7 10	0									
0	0	0	0	29	167 1 1	0									
0	0	0	0	13	15 13 1	0									
0	0	0	0	7 11	260 11 5	0									
3	11 7 8	1	3 11 11	80	282 1 11	0									

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Fort. St. George

15th January 1853

Shops (continued)

At 11 Canterbury fanams or 3-3-9 each			At 10 Canterbury fanams or 2-15-2 each			At 9 Canterbury fanams or 2-10-4 each		
Amount of Tax	No. of Shops	Amount of Tax	No. of Shops	Amount of Tax	No. of Shops	Amount of Tax	No. of Shops	Amount of Tax
105	106	107	108	109	110	111		
			209	613 15				
			32	94				
			22	64 10				
10 8 8			196	575 12 5				
			1	2 15	1	10 9 1		
			12	123 6				
			18	52 14				
			14	129 1 6				
			28	82 1				
	1	3 3 9	19	55 13	12	31 11 9		
10 8 8	1	3 3 9	611	1794 13 5	16	12 5 1		
			27	79 5	7	18 8 4		
			21	70 8				
	1	3 3 9	28	82 1	19	58 1 4		
			1	11 12	12	111 1 6		
	1	3 3 9	83	213 13	68	179 14 2		
10 8 8	2	6 7 6	694	2038 10 5	84	222 3 3		

At 13 Canterbury fanams or 3-13-1 each	At 12 ³ / ₄ Canterbury fanams or 3-11-11 each	At 12 Canterbury fanams or 3-8-5 each	At 11 ¹ / ₂ Canterbury fanams or 3-6-11 each
No. of Shops	No. of Shops	No. of Shops	No. of Shops
Amount of Tax	Amount of Tax	Amount of Tax	Amount of Tax
98	99	100	101
3	11 7 8	1	3 11 11
30	105 12 5	2	7 10
29	167 1 1	13	15 13 1
7 11	260 11 5	80	282 1 11

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Port St. George 15th January 1854

At 8 Canteroy fanams or 2-5-3 each
At 7 1/2 Canteroy fanams or 2-3-3 each
At 6 1/2 Canteroy fanams or 2-0-0 each
Tax on

N ^o of Shops 112	Amount of Tax 113	N ^o of Shops 114	Amount of Tax 115	N ^o of Shops 116	Amount of Tax 117	N ^o of Shops 118
1	9 6 11	3	6 9 9	3	6 0 0	19
5	5 5 5	3	6 9 9	3	6 0 0	59
6	5 5 5	5	5 5 5	5	5 5 5	1
3	7 10	7	7 10	7	7 10	14
7	16 7 2	3	6 9 9	6	12	123
1	2 5 8	2	5 5 5	2	5 5 5	2
1	2 5 8	2	5 5 5	2	5 5 5	2
8	18 12 10	3	6 9 9	6	12	123

Shops / Contd		At 6 Canteroy fanams or 1-12-7 each		At 5 1/4 Canteroy fanams or 1-10-9 each		At 5 3/8 Canteroy fanams or 1-9-3 each	
Amount of Tax 119	N ^o of Shops 120	Amount of Tax 121	N ^o of Shops 122	Amount of Tax 123	N ^o of Shops 124	Amount of Tax 125	N ^o of Shops 125
81	14	14 8 1 3	1	1 12 2	1	1 9 3	1
36 1 11	12	74 0 8	180	317 3 2	4	5 0	5
1	19	33 7 7	19	33 8	1	1 9 3	1
81 1 6	18	31 11 7	2	3 5 5	1	1 9 3	1
26	263	45 12 8	263	163 11 7	6	6 0 0	6
234 15 6	666	1173 15 1	2	3 5 5	1	1 9 3	1
131	70	230 14 8	196	123 7 2	5	5 0 0	5
538	935	345 5 10	1618 1 1	948 5 8	5	5 0 0	5
234 15 6	1601	2822 5	2	3 5 5	1	1 9 3	1

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Fort. M'Georg 15th January 1853

At 5 Counteroy fanams or 1-7 6 each.		At 4 Counteroy fa- nam 1-2-10 each		At 3 1/2 Counteroy fanams or 1-5 each		Tax on At 3 1/2 -15-5		Shops (Contd.) At 3 Counteroy fanams or 1-14-1 each		At 2 Counteroy fanams or 1-9-5 each		Total	
N ^o of Shops	Amount of Tax	N ^o of Shops	Amount of Tax	N ^o of Shops	Amount of Tax	N ^o of Shops	Amount of Tax	Amount of Tax	N ^o of Shops	Amount of Tax	N ^o of Shops	Amount of Tax	Amount of Tax
126	127	128	129	130	131	132	133	134	135	136	137	138	139
719	321 10 9	2	2 5 7	"	"	"	"	399	3 57 11	"	"	992	2914
36	52 11	4	11 4	"	"	"	"	189	166 6 5	"	"	301	1100 3 11
"	16 2 6	"	"	"	"	"	"	52	15 12 5	"	"	91	142 11 9
14	20 9	"	"	"	"	"	15 3	367	323 11 4	"	"	800	1713 1 1
"	"	"	"	"	"	"	"	347	306 4 9	"	"	532	637 3
53	77 13 7	"	"	"	"	"	"	73	64 4 6	"	"	192	324 11
19	71 15 6	"	"	"	"	"	"	105	92 8 11	"	"	192	252 13
37	52 5 8	2	2 5 8	6	6 2 3	"	"	111	97 11 9	"	"	273	458 3 9
61	89 9 7	1	1 2 10	"	"	"	"	38	33 7 5	"	"	158	271 13 1
"	"	26	30 8 11	"	"	"	"	290	255 11	1	9 5	628	924 12 7
"	"	"	"	"	"	"	"	"	"	"	"	"	"
180	708 5	35	11 2 1	6	6 2 3	1	15 3	1971	1737 12 6	1	9 5	4159	7136 13 3
2	2 15	"	"	"	"	"	"	161	141 14 10	"	"	362	604 15 3
"	"	18	21 2 5	"	"	"	"	190	167 10 5	"	"	312	430 5 7
2	2 15	"	"	"	"	"	"	213	211 1 2	"	"	532	872 15 4
"	"	2	2 5 8	"	"	"	"	574	526 2 2	"	"	1182	1670 7 1
1	5 14	20	23 8 1	"	"	"	"	1168	1029 12 7	"	"	2388	3578 11 3
484	710 14 5	53	64 10 5	6	6 2 3	1	15 3	3139	2767 9 1	1	9 5	6547	10715 8 6

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Fort St. George 15th January 1853

At 5 Counteroy fanams or 1-7 b each.		At 4 Counteroy fa- namst 2-10 each		At 3 1/2 Counteroy fanamst 1-5 each		Tax on At 3 1/2 -15 1/2		Shops (Contd) Tax on fanams or At 3 Counteroy fanams or -14-1 each		At 2 Counteroy fanams or -9-5 each		Total	
N ^o of Shops	Amount of Tax	N ^o of Shops	Amount of Tax	N ^o of Shops	Amount of Tax	N ^o of Shops	Amount of Tax	N ^o of Shops	Amount of Tax	N ^o of Shops	Amount of Tax	N ^o of Shops	Amount of Tax
126	127	128	129	130	131	132	133	134	135	136	137	138	139
219	321 10 9	2	2 5 7	"	"	"	"	399	3 57 11	"	"	992	2914 "
36	52 11 "	4	11 1 4	"	"	"	"	189	166 6 5	"	"	301	100 3 11
"	16 2 6	"	"	"	"	"	"	52	15 12 5	"	"	91	142 11 9
14	20 9 "	"	"	"	"	"	15 3	367	323 11 4	"	"	800	1713 1 1
"	"	"	"	"	"	"	"	347	306 4 9	"	"	532	637 " 3
53	77 13 7	5	"	"	"	"	"	73	61 1 6	"	"	192	324 " 11
19	71 15 6	"	"	"	"	"	"	105	92 8 11	"	"	192	252 13 "
37	52 5 8	2	2 5 8	6	6 2 3	"	"	111	97 11 9	"	"	273	456 3 9
61	89 9 7	1	1 2 10	"	"	"	"	38	33 7 5	"	"	158	271 13 1
"	"	26	30 8 11	"	"	"	"	290	255 11 "	1	"	9 5	628 924 12 7
"	"	"	"	"	"	"	"	"	"	"	"	"	"
180	705 " 5	35	11 2 4	6	6 2 3	1	15 3	1971	1737 12 6	1	"	9 5	4159 7136 13 3
2	2 15 "	"	"	"	"	"	"	161	111 14 10	"	"	362	604 15 3
"	"	18	21 2 5	"	"	"	"	190	167 10 5	"	"	312	430 5 7
2	2 15 "	"	"	"	"	"	"	213	211 1 2	"	"	532	872 15 4
"	"	2	2 5 8	"	"	"	"	574	506 2 2	"	"	1182	1670 7 1
1	5 14 "	20	23 8 1	"	"	"	"	1168	1029 12 7	"	"	2388	3578 11 3
184	710 14 5	53	61 10 5	6	6 2 3	1	15 3	3139	2767 9 1	1	"	9 5	6517 10715 8 6

15th January 1855.

Alt 15 Canteroy fanams	Alt 12 Canteroy fanams	Alt 11 1/2 Canteroy fanams	Alt 11 Canteroy fanams
pr 4-6-6 each	pr 3-8-5 each	pr 3-6-1 each	pr 3-3-8

No. of Persons	Amount of Tax	No. of Persons	Amount of Tax	No. of Persons	Amount of Tax	No. of Persons	Amount of Tax
140	111	112	143	114	115	116	117

1114	1115
1	1
2	2
3	3
4	4
5	5
6	6
7	7
8	8
9	9
10	10
11	11
12	12
13	13
14	14
15	15
16	16
17	17
18	18
19	19
20	20
21	21
22	22
23	23
24	24
25	25
26	26
27	27
28	28
29	29
30	30
31	31
32	32
33	33
34	34
35	35
36	36
37	37
38	38
39	39
40	40
41	41
42	42
43	43
44	44
45	45
46	46
47	47
48	48
49	49
50	50
51	51
52	52
53	53
54	54
55	55
56	56
57	57
58	58
59	59
60	60
61	61
62	62
63	63
64	64
65	65
66	66
67	67
68	68
69	69
70	70
71	71
72	72
73	73
74	74
75	75
76	76
77	77
78	78
79	79
80	80
81	81
82	82
83	83
84	84
85	85
86	86
87	87
88	88
89	89
90	90
91	91
92	92
93	93
94	94
95	95
96	96
97	97
98	98
99	99
100	100

Handwritten mathematical work on lined paper, showing a sequence of calculations or a list of numbers. The numbers are written in a cursive, handwritten style. The sequence includes:

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10

The numbers are arranged in a somewhat irregular pattern, with some numbers appearing multiple times. The handwriting is fluid and characteristic of a personal notebook or a student's work.

Carpenters

fanams or each-	At 10 Controy fanams or 2-15-11 each-	At 9 Controy fanams or 2-10-4 each-	At 8 $\frac{1}{2}$ Controy fanams or 2-8-7 each-
--------------------	--	--	---

Amount of Tax.	Number of Persons.	Amount of Tax.	Number of Persons.	Amount of Tax.	Number of Persons.	Amount of Tax.
147	148	149	150	151	152	153.

[illegible][illegible]

Carpenters (Continued.)

Tax City 2-11-11	panams or			At 6 1/2 Centroy panams or 1-14-7 each.			At 6 Centroy panams or 1-12-3 each.			At 5 1/2 Centroy panams or 1-9-10 each.		
	Amount of Tasc. 161	Number of Persons. 162	Amount of Tasc. 163	Number of Persons 164	Amount of Tasc. 165	Number of Persons 166	Amount of Tasc. 167					
100.	4	1 10	"	"	17	29 15 4	"					
2	"	"	"	"	"	"	"					
"	"	"	1	1 14 7	"	"	"					
"	"	"	"	"	"	"	"					
"	"	"	"	"	7	12 5 5	"					
"	"	"	"	"	"	"	1 7 9 10					
"	"	"	"	"	"	"	"					
"	"	"	"	"	"	"	"					
"	"	"	"	"	1	1 12 3	"					
"	4	1 8	"	"	39	68 11 9	"					
"	"	"	"	"	"	"	"					
<hr/>												
	8	3 6	1	1 14 7	64	112 12 9	1 1 9 10					
<hr/>												
	"	"	"	"	35	61 10 11	"					
	"	"	"	"	19	33 7 8	"					
	"	"	"	"	25	44 10	"					
	"	"	"	"	52	91 10 3	"					
<hr/>												
	"	"	"	"	131	230 13 8	"					
<hr/>												
	8	3 6	1	1 14 7	195	343 10 5	1 1 9 10					

15th January 1855.

At 5 Canterbury panams or 14.6 each.			At 4 Canterbury panams or 1-2, 10 each.			At 3 Canterbury panams or 11-14, 10 each.			At 2 Canterbury panams or 15-18, 10 each.		
Number of Persons	Amount of Tax.		Number of Persons	Amount of Tax.		Number of Persons	Amount of Tax.		Number of Persons	Amount of Tax.	
168	169		170	171		172	173		174	175	
38	55	13	4	4	11	4	11	12	5	5	82
69	101	5	2	2	5	8	"	"	"	"	74
20	29	6	"	"	"	"	"	"	"	"	21
43	63	2	"	"	"	"	"	"	"	"	46
"	"	"	"	"	"	"	"	"	"	"	105
71	104	4	1	1	2	10	95	86	5	3	74
39	57	4	"	"	"	"	"	"	"	"	41
49	71	15	"	"	"	"	"	"	"	"	57
53	77	13	"	"	"	"	"	"	"	"	60
3	4	6	"	"	"	"	"	"	"	"	125
"	"	"	"	"	"	"	79	69	9	7	1
385	565	7	7	8	3	10	191	168	4	3	656
"	"	"	"	"	"	"	42	37	"	4	77
"	"	"	"	"	"	"	67	59	1	11	86
"	"	"	3	3	8	5	75	66	"	10	110
"	"	"	"	"	"	"	77	67	13	9	127
"	"	"	3	3	8	5	261	230	"	10	402
385	567	7	10	11	12	3	452	395	5	1	1285

Carpenters (Contd.)			Tax on Iron Smith.																	
Total			At 20 Controy fanams or 5-14-11 each.			At 5 Controy fanams or 4-6-6 each.			At 12 Controy fanams or 3-8-5 each.											
Amount of Tax			Number of Persons.			Amount of Tax.			Number of Persons.			Amount of Tax.								
175			176			177			178			179			180			181.		
127	5	7	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
112	8	3	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
31	4	8	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
71	9	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
98	10	8	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
110	"	1	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
63	2	7	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
95	7	7	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
96	10	4	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
153	"	2	"	"	"	"	"	"	"	"	"	"	"	"	1	3	8	5		
4	6	6	1	5	14.	2	8	13.												
964	1	5	1	5	14.	3	13	3	6	1	3	8	5							
98	11	3	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
92	9	7	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
134	8	"	"	"	"	"	"	"	"	2	7	"	10							
159	8	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
485	4	10	"	"	"	"	"	"	"	2	7	"	10							
1449	6	3	1	5	14.	5	13	3	6	3	10	9	3							

1107.

First St. George

15th January 1855.

At 5 Conteroy fanams or 17.6 each. At 4 Conteroy fanams or 1-2, 10 each. At 3 Conteroy fanams or 11-11, 1 each.

Number of Persons	Amount of Tax.	Number of Persons	Amount of Tax.	Number of Persons	Amount of Tax.	Number of Persons	Amount of Tax.
168	169	170	171	172	173	174	175
38	55 13	4	4 11 4	11	12 5 5	82	
69	101 5 7	2	2 5 8	"	"	74	
20	29 6 1	"	"	"	"	21	
43	63 2 5	"	"	"	"	46	
"	"	"	"	"	"	105	
71	104 4 5	1	1 2 10	95	86 5 3	74	
39	57 4 7	"	"	"	"	41	
49	71 15 7	"	"	"	"	57	
53	77 13 7	"	"	"	"	63	
3	4 6 6	"	"	"	"	125	
"	"	"	"	79	67 9 7	1	

385 565 7 9 7 8 3 10 191 168 11 3 656

42 37 4 77 86 110 129 1402 1635

385 567 7 9 10 11 12.3 152 395 5 1 1635

Carpenters (Contd.)

Tax on Iron Smith.

Total At 20 Conteroy fanams or 5-14-11 each. At 5 Conteroy fanams or 4.6.6 each. At 12 Conteroy fanams or 3.8.5 each.

Amount of Tax	Number of Persons	Amount of Tax	Number of Persons	Amount of Tax	Number of Persons	Amount of Tax	Number of Persons
175	176	177	178	179	180	181	
127 5 7	"	"	"	"	"	"	
112 8 3	"	"	"	"	"	"	
31 4 8	"	"	"	"	"	"	
71 9 "	"	"	"	"	"	"	
98 10 8	"	"	"	"	"	"	
110 1	"	"	"	"	"	"	
63 2 7	"	"	"	"	"	"	
95 7 7	"	"	"	"	"	"	
96 10 4	"	"	"	"	"	"	
153 2	"	"	"	"	1	3 8 5	
4 6 6	1	5 14	2	8 13	"	"	
964 1 5	1	5 14	3	13 3 6	1	3 8 5	
98 11 3	"	"	"	"	"	"	
92 9 7	"	"	"	"	"	"	
134 8	"	"	"	"	2	7 10	
159 8	"	"	"	"	"	"	
485 4 10	"	"	"	"	2	7 10	
1449 6 3	1	5 14	5	13 3 6	3	10 9 3	

15th January 1855.

At 5 Canterbury pinnans or 17.6 each.			At 4 Canterbury pinnans or 1-2.10 each.			At 3 Canterbury pinnans or 11-11.1 each.			At 2 Canterbury pinnans or 11-11.1 each.		
Number of Persons	Amount of Tax.		Number of Persons	Amount of Tax.		Number of Persons	Amount of Tax.		Number of Persons	Amount of Tax.	
168	169		170	171		172	173		174	175	
38	55	13	4	4	11	4	11	12	5	5	82
69	101	5	2	2	5	8	"	"	"	"	74
20	29	6	"	"	"	"	"	"	"	"	21
43	63	2	"	"	"	"	"	"	"	"	46
"	"	"	"	"	"	"	"	"	"	"	105
71	104	4	1	1	2	10	95	86	5	3	74
39	57	4	"	"	"	"	"	"	"	"	41
49	71	15	"	"	"	"	"	"	"	"	57
53	77	13	"	"	"	"	"	"	"	"	60
3	4	6	"	"	"	"	"	"	"	"	125
"	"	"	"	"	"	"	79	69	9	7	1
385	565	7	7	8	3	10	191	168	1	3	656
"	"	"	"	"	"	"	42	37	"	4	77
"	"	"	"	"	"	"	67	59	1	11	86
"	"	"	3	3	8	5	75	66	"	10	110
"	"	"	"	"	"	"	77	67	13	9	127
"	"	"	3	3	8	5	261	230	"	10	402
385	567	7	10	11	12	3	452	395	5	1	1088

Carpenters (Cont'd.)			Tase on Iron Smith.										
Total			At 20 Conteroy fanams or 5-14-u. each.			At 5 Conteroy fanams or 4-6-6 each.			At 12 Conteroy fanams or 3-8-5 each.				
Amount of Tase	Number of Persons.		Amount of Tase.	Number of Persons.		Amount of Tase	Number of Persons		Amount of Tase.	Number of Persons			
175	176		177	178		179	180		181				
127	5 7	"	"	"	"	"	"	"	"	"	"	"	
112	8 3	"	"	"	"	"	"	"	"	"	"	"	
31	4 8	"	"	"	"	"	"	"	"	"	"	"	
71	9 "	"	"	"	"	"	"	"	"	"	"	"	
98	10 8	"	"	"	"	"	"	"	"	"	"	"	
110	" 1	"	"	"	"	"	"	"	"	"	"	"	
63	2 7	"	"	"	"	"	"	"	"	"	"	"	
95	7 7	"	"	"	"	"	"	"	"	"	"	"	
96	10 4	"	"	"	"	"	"	"	"	"	"	"	
153	" 2	"	"	"	"	"	"	"	1	3	8	5	
4	6 6	1	5	14.	2	8	13.	"	"	"	"	"	
964	1 5	1	5	14.	3	13	3 6	1	3	8	5		
98	11 3	"	"	"	"	"	"	"	"	"	"	"	
92	9 7	"	"	"	"	"	"	"	"	"	"	"	
134	8 "	"	"	"	"	"	"	2	7	"	10		
159	8 "	"	"	"	"	"	"	"	"	"	"	"	
485	4 10	"	"	"	"	"	"	2	7	"	10		
1449	6 3	1	5	14.	5	13	3 6	3	10	9	3		

1107.

First St. George

15th January 1855.

At 5 Canterbury fanams or 17.6 each. At 4 Canterbury fanams or 1-2. 10 each. At 3 Canterbury fanams or 11-11. 1 each.

Number of Persons	Amount of Tax.	Number of Persons	Amount of Tax.	Number of Persons	Amount of Tax.	Number of Persons	Amount of Tax.
168	169	170	171	172	173	174	175
38	55 13	4	4 11 4	11	12 5 5	82	
69	101 5 7	2	2 5 8	"	"	74	
20	29 6 1	"	"	"	"	21	
43	63 2 5	"	"	"	"	46	
"	"	"	"	"	"	105	
71	104 4 5	1	1 2 10	95	86 5 3	74	
39	57 4 7	"	"	"	"	41	
49	71 15 7	"	"	"	"	57	
53	77 13 7	"	"	"	"	60	
3	4 6 6	"	"	"	"	125	
"	"	"	"	79	69 9 7	1	
385	565 7 9	7	8 3 10	191	165 11 3	656	
"	"	"	"	42	37 1 4	77	
"	"	"	"	67	59 1 11	86	
"	"	3	3 8 5	75	66 10	110	
"	"	"	"	77	67 13 9	127	
"	"	3	3 8 5	261	230 10	402	
385	567 7 9	10	11 12 3	452	395 5 1	1185	

Carpenters (Contd.)

Tax on Iron Smiths.

Total	At 20 Canterbury fanams or 5-14-11 each.	At 5 Canterbury fanams or 4-6-6 each.	At 12 Canterbury fanams or 3-8-5 each.
Amount of Tax	Number of Persons	Amount of Tax	Number of Persons
175	176	177	178
127 5 7	"	"	"
112 8 3	"	"	"
31 4 8	"	"	"
71 9 "	"	"	"
98 10 8	"	"	"
110 1 "	"	"	"
63 2 7	"	"	"
95 7 7	"	"	"
96 10 4	"	"	"
153 2	"	"	"
4 6 6	1	5 14	2 8 13
964 1 5	1	5 14	3 13 3 6 1 3 8 5
98 11 3	"	"	"
92 9 7	"	"	"
134 8	"	"	2 7 10
159 8	"	"	"
485 4 10	"	"	2 7 10
1449 6 3	1	5 14	5 13 3 6 3 10 9 3

1108.

Fort St George

15th January 1867.

At 10 Contingency fundus or 2.15.0 each.			At 9 Contingency fundus or 2.1.1 each.			At 8 1/2 Contingency fundus or 2.7.11 each.			At 8 fundus		
Number of Persons.	Amount of Tax.		Number of Persons	Amount of Tax		Number of Persons.	Amount of Tax		Number of Persons.	Amount of Tax	
182	183		184	185		186	187		188		
7	20	9	"	"	"	"	"	"	2		
3	8	13	"	"	"	"	"	"	"		
"	"	"	"	"	"	"	"	"	"		
1	2	15	"	"	"	3	7	7	10	"	
"	"	"	"	"	"	"	"	"	"		
3	8	13	"	"	"	"	"	"	"		
4	11	12	"	"	"	"	"	"	"		
5	14	11	"	"	"	"	"	"	"		
1	2	15	"	"	"	"	"	"	"		
"	"	"	1	2	10	3	"	"	"		
"	"	"	"	"	"	"	"	"	"		
24	70	8	1	2	10	3	3	7	7	10	5
"	"	"	1	2	10	5	"	"	"		
"	"	"	"	"	"	"	"	"	"		
"	"	"	5	13	3	8	"	"	"		
"	"	"	"	"	"	"	"	"	"		
"	"	"	6	15	14	1	"	"	"		
24	70	8	7	18	8	4	3	7	7	10	5

[illegible]

1109

Trib St. George

15th January 1855.

Save on

From Smiths (Contd)

At 1/2 Contingency fanams 1-2-10 each

At 3 Contingency fanams
or 11-14-1 each.

Total

At 6 1/2 Contingency fanams
or 1-14-6 each.At 6 Contingency fanams
or 1-12-2 each.At 5 Contingency fanams
or 2-1-7 6 each.Number
of
Persons.Amount
of
Taxe.Number
of
Persons.Amount
of
Taxe.Number
of
Persons.Amount
of
Taxe.Number
of
Persons.Amount
of
Taxe.Number
of
Persons.Amount
of
Taxe.Number
of
Persons.Amount
of
Taxe.

196

197

198

199

200

201

202

203

204

205

206

207.

"	"	"	"	11	19	6 2	40	55	12	"
"	"	"	"	"	"	"	74	108	11	5
1	1	14	7	"	"	"	22	32	5	"
1	1	14	6	"	"	"	61	89	9	9
"	"	"	"	8	14	1 6	"	"	"	"
"	"	"	"	"	"	"	56	82	4	1
"	"	"	"	"	"	"	32	47	"	1
"	"	"	"	"	"	"	36	52	13	11
"	"	"	"	4	7	"	42	61	"	"
"	"	"	"	27	47	9 8	2	2	15	"
"	"	"	"	"	"	"	1	1	7	6

2	3	13	1	50	88	2 3	366	537	9	9
---	---	----	---	----	----	-----	-----	-----	---	---

"	"	"	"	31	54	10 4	"	"	"	"
"	"	"	"	19	33	7 8	"	"	"	"
"	"	"	"	27	47	9 2	"	"	"	"
"	"	"	"	36	63	7 3	"	"	"	"

"	"	"	"	113	199	2 5	"	"	"	"
2	3	13	1	163	287	4 8	366	537	9	9

11	12	15 2	25	22	"	9	102	150	11	10
3	3	8 6	"	"	"	"	81	123	1	10
1	1	2 10	"	"	"	"	21	35	6	5
"	"	"	"	"	"	"	67	104	1	2
"	"	"	"	178	156	15 2	186	171	"	8
"	"	"	"	"	"	"	62	94	9	7
3	3	8 6	"	"	"	"	43	71	5	11
2	2	5 8	"	"	"	"	42	71	15	5
"	"	"	"	"	"	"	52	79	9	10
3	3	8 6	"	"	"	"	95	113	1	9
"	"	"	"	"	"	"	6	20	13	8
"	"	"	"	"	"	"	"	"	"	"
23	27	1 2	267	235	6 4	760	1035	14	1	
"	"	"	45	39	10 8	77	96	15	5	
"	"	"	48	42	5 4	67	75	13		
"	"	"	80	70	7 2	117	141	13	2	
3	3	8 4	68	59	14 10	104	123	6	1	
"	"	"	"	"	"	"	"	"	"	
3	3	8 4	241	212	6	365	437	15	8	
26	30	9 6	508	447	12 4	1125	1473	13	9	

1109

St. George

15th January 1855.

Save on

Iron smiths (Contd.)

At 1/2 Contingency fanams 1-2-10 each

At 3 Contingency fanams
or 11-14-1 each.

Total

At 1/2 Contingency fanams
or 1-14-6 each.At 6 Contingency fanams
or 1-12-2 each.At 5 Contingency fanams
or 2-7-6 each.Number
of
Persons.Amount
of
Taxe.Number
of
Persons.Amount
of
Taxe.Number
of
Persons.Amount
of
Taxe.Number
of
Persons.Amount
of
Taxe.Number
of
Persons.Amount
of
Taxe.Number
of
Persons.Amount
of
Taxe.

196

197

198

199

200

201

202

203

204

205

206

207

11

19 6 2

40

55 12

74

108 11 5

22

32 5

61

89 9 9

8

14 1 6

56

52 4 1

32

47 1

36

52 13 11

4

7 11

42

61 11

27

47 9 8

2

2 15

1

1 7 6

1

1 7 6

2

3 13 1

50

88 2 3

366

537 9 9

31

54 10 4

19

33 7 8

27

47 9 2

36

63 7 3

113

199 2 5

2

3 13 1

163

287 4 8

366

537 9 9

23

27

1 2

267

235

6 4

760

1035

14 1

45

39

10 8

77

96

15 5

48

42

5 4

67

75

13

80

70

7 2

117

141

13 2

68

59

14 10

104

123

6 1

3

3

8 4

241

212

6

365

437

15 8

26

30

9 6

508

447

12 4

1125

1473

13 9

1110

Fort St George

15th January 1855.

Goldsmiths

At 15 Contrary, fannus or 4-6-6 each.			At 12 Contrary, fannus or 3-8-5 each.			At 11 Contrary, fannus or 3-3-8 each.			Tace per
At 10 or 2-15									
Number of Persons.	Amount of Tace	Number of Persons	Amount of Tace	Number of Persons	Amount of Tace	Number of Persons	Amount of Tace	Number of Persons	
208	209	210	211	212	213	214			
"	"	"	"	1	3	3 8	1		
"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	1	
"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"
3	13	3 7	"	"	"	"	"	"	"
3	13	3 7	"	"	1	3	3 8	5	
"	"	"	"	"	"	"	"	"	"
"	"	"	1	3	8 5	"	"	"	"
"	"	"	"	"	"	"	"	"	"
"	"	"	2	7	10	"	"	"	"
"	"	"	3	10	9 3	"	"	"	"
3	13	3 7	3	10	9 3	1	3	3 8	5

[illegible]

John S. George

15th January 1855.

[illegible]

15th January 1855.

[illegible]

At 6 1/2 C ft or 1-14-6 each			At 6 1/2 C ft or 1-13-4 each			At 6 C ft or 1-12-2 each		
Amount of Tax	No. of Persons	Amount of Tax	No. of Persons	Amount of Tax	No. of Persons	Amount of Tax	No. of Persons	Amount of Tax
229	230	231	232	233	234	235		
" " "	"	" " 4	"	" " 4	30	52 14 7		
" " "	"	" " 6	"	" " 4	1	1 12 3		
" " "	"	" " "	"	" " 4	"	" " 4		
1 15 1	5	9 8 10	"	" " 4	"	" " 4		
" " 4	"	" " 4	"	" " 4	"	" " 4		
" " 4	"	" " 4	"	" " 4	"	" " 4		
" " "	"	" " 4	"	" " "	"	" " "		
" " 4	"	" " "	"	" " 4	"	" " 4		
" " "	"	" " 4	"	" " "	8	5 4 8		
" " "	"	" " 4	"	" " 4	40	70 7 10		
" " "	"	" " "	"	" " "	"	" " "		
1 15 1	5	9 8 10	"	" " 4	7 1/2	130 7 4		
" " 4	"	" " "	"	" " 4	6	10 9 5		
" " 4	"	" " 4	"	" " "	14	24 10 11		
" " 4	"	" " 4	"	" " 4	10	17 9 9		
" " "	"	" " "	"	" " 4	45	79 5 3		
" " "	"	" " "	"	" " 4	75	132 3 4		
1 15 1	5	9 8 10	"	" " "	149	262 10 8		

1112

Fort St George

15th January 1855.

Tax on Gold Smiths (Continued)

At 5 1/2 Cps or 1-9-10 each At 5 Cps or 1-7-6 each At 4 Cps or 1-2-10 each At 3 Cps or 1-1-1 each

No of Persons	Amount of Tax	No of Persons	Amount of Tax	No of Persons	Amount of Tax	No of Persons	Amount of Tax
236		237		238		239	

99	142 7 6	4		240		241	
82	120 7 1	"	1 11 4	36		31 11 7	
47	69 3	1	"	"	"	"	"
84	123 6 3	"	1 2 10	"	"	"	"
"	"	"	"	"	"	"	"
40	58 12	1	"	103		95 2 2	
30	44 1	"	1 2 10	"	"	"	"
41	60 3 6	"	"	"	"	"	"
53	77 13 6	"	"	"	"	"	"
1	5 14	"	"	"	"	"	"
1	1 7 6	"	"	58		77 3 3	

2 3 38 479 703 8 7 6 7 1 232 204 6 5

"	"	"	"	"	"	87	76 11 8
"	"	"	"	"	"	55	18 8
"	"	"	"	"	"	99	37 3 1
"	"	"	"	"	"	102	89 11 8

2 3 38 479 703 8 7 6 7 1 575 506 11 10

Tax on Manufacturers of Country Papers.

At 15 Cps or 4-6-6 each At 5 Cps or 1-7-6 each

Total No of Persons	Amount of Tax	No of Manufacturers	Amount of Tax	Total No of Persons	Amount of Tax
244		245		246	

174	251 3 2	2	8 13	"	"
84	124 4 3	"	"	"	"
51	77 6 4	"	"	"	"
95	147 1 4	"	"	"	"
108	95 2 2	"	"	"	"
41	59 14 10	"	"	"	"
30	44 1	"	"	1	1 7 6
41	60 3 6	"	"	"	"
59	88 5 7	"	"	"	"
132	153 14 6	"	"	"	"
4	14 11 1	"	"	"	"

819 1116 3 9 2 8 13 1 1 7 6 3 10 4 6

93	87 5 1	"	"	"	"
70	76 11 4	"	"	"	"
109	104 12 10	2	8 13	"	"
150	178 15	"	"	"	"

422 447 12 3 2 8 13 2 8 13

1241 1564 4 17 10 1 1 7 6 5 19 1 6

11/2

Fort St George

15th January 1855.

Tax on Gold Smiths (Continued)
 At 5 1/2 C ft or 1-9-10 each
 At 5 C ft or 1-7-6 each
 At 4 C ft or 1-2-10 each
 At 1 1/2 C ft or 1-1-11 each

No of Persons	Amount of Tax	No of Persons	Amount of Tax	No of Persons	Amount of Tax	No of Persons	Amount of Tax
236	237	238	239	240	241	242	243
"	"	97	142 7 6	4	4	11 4	36
"	"	82	120 7 1	"	"	"	31 11 7
"	"	47	69 3	1	"	"	"
"	"	84	123 6 3	"	1	2 16	"
"	"	"	"	"	"	"	"
"	"	40	58 12	"	"	"	"
"	"	30	44 1	1	1	2 10	103
"	"	41	60 3 6	"	"	"	95 2 2
2	3 3 8	53	77 13 6	"	"	"	"
"	"	4	5 14	"	"	"	"
"	"	1	1 7 6	"	"	88	77 3 3
2	3 3 8	479	703 8 7	6	7 1	232	204 6 5

Tax on Manufacturers of Country Papers.

Total	At 15 C ft or 4-6-6 each	At 5 C ft or 1-7-6 each	Total	No of Manufacturers	Amount of Tax
No of Persons	Amount of Tax	No of Manufacturers	Amount of Tax	No of Manufacturers	Amount of Tax
244	245	246	247	248	249
174	251	3 2	2	8 13	"
84	124	4 3	"	"	"
51	77	6 4	"	"	"
95	147	1 4	"	"	"
108	95	2 2	"	"	"
41	59	14 10	"	"	"
30	44	1	"	1	7 6
41	60	3 6	"	"	"
59	88	5 7	"	"	"
132	153	14 6	"	"	"
4	14	11 1	"	"	"
819	1116	3 9	2	8 13	1
93	87	5 1	"	"	"
70	76	11 4	"	"	"
109	104	12 10	2	8 13	2
150	178	15	"	"	"
422	447	12 3	2	8 13	2
1241	1564	"	4	17 10	1

2	3 3 8	479	703 8 7	6	7 1	232	204 6 5
"	"	"	"	"	"	87	76 11 8
"	"	"	"	"	"	55	18 8
"	"	"	"	"	"	99	87 3 1
"	"	"	"	"	"	102	89 14 8
2	3 3 8	479	703 8 7	6	7 1	575	506 11 10

819	1116	3 9	2	8 13	1	1 7 6	3	10 4 6
93	87	5 1	"	"	"	"	"	"
70	76	11 4	"	"	"	"	"	"
109	104	12 10	2	8 13	"	"	2	8 13
150	178	15	"	"	"	"	"	"
422	447	12 3	2	8 13	"	"	2	8 13
1241	1564	"	4	17 10	1	1 7 6	5	19 1 6

1112

Fort St. George

15th January 1855.

Tax on Goldsmiths (Continued)
At 5 1/2 C for 1-9-10 each At 5 C for 1-7-6. At 4 C for 1-3-10. At 1 1/2 C for 1-1-1 each

No. of Persons	Amount of Tax	No. of Persons	Amount of Tax	No. of Persons	Amount of Tax	No. of Persons	Amount of Tax
236	237	238	239	240	241	242	243
"	"	97	142 76	4	1 11 4	36	31 11 7
"	"	82	120 71	"	"	"	"
"	"	47	69 43	1	1 2 13	"	"
"	"	84	123 63	"	"	"	"
"	"	1	"	"	"	"	"
"	"	40	58 12	1	"	103	95 22
"	"	30	44 1	"	1 2 13	"	"
"	"	41	60 36	"	"	"	"
2	3 38	53	77 136	"	"	"	"
"	"	1	5 14	"	"	"	"
"	"	1	1 76	"	"	58	77 33
2	3 38	479	703 87	6	7 1	232	204 65
"	"	"	"	"	"	87	76 118
"	"	"	"	"	"	55	48 8
"	"	"	"	"	"	99	37 31
"	"	"	"	"	"	102	89 148
2	3 38	479	703 87	6	"	202	55
"	"	"	"	"	"	575	506 110

Tax on Manufacturers of Country Papers.

Total	At 15 C for 1-6 each	At 5 C for 1-7-6 each	Total
No. of Persons	Amount of Tax	No. of Manufacturers	Amount of Tax
244	245	246	247
174	251 32	2	8 13
84	124 43	"	"
51	77 64	"	"
95	147 14	"	"
108	95 22	"	"
41	59 14 10	"	"
30	44 1	"	1 76
41	60 36	"	"
59	88 57	"	"
132	153 146	"	"
4	14 11 1	"	"
819	1116 39	2	8 13
93	87 51	"	"
70	76 114	"	"
109	104 12 10	2	8 13
150	178 15	"	"
422	447 123	2	8 13
1241	1564	4	17 10

11/2

Fort St George

15th January 1855.

Tax on Gold Smiths (Continued)
 At 5 1/2 C for 1-9-10 each
 At 5 C for 1-7-6 each
 At 4 C for 1-2-10 each
 At 5 C for 1-1-11 each

No of Persons	Amount of Tax	No of Persons	Amount of Tax	No of Persons	Amount of Tax	No of Persons	Amount of Tax
236	237	238	239	240	241	242	243

"	"	97	142 7 6	4	1 11 4	36	31 11 7
"	"	82	120 7 1	"	"	"	"
"	"	47	69 4 3	1	1 2 10	"	"
"	"	84	123 6 3	"	"	"	"
"	"	"	"	"	"	"	"
"	"	40	58 12 "	1	1 2 10	103	95 2 2
"	"	30	44 1 "	"	"	"	"
"	"	41	60 3 6	"	"	"	"
2	3 3 8	53	77 13 6	"	"	"	"
"	"	1	5 14 "	"	"	"	"
"	"	1	1 7 6	"	"	58	77 3 3

2	3 3 8	479	703 8 7	6	7 1 "	232	204 6 5
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"	"	"	"	"	"	87	76 11 8
"	"	"	"	"	"	55	18 8 "
"	"	"	"	"	"	99	37 3 1
"	"	"	"	"	"	102	39 14 8

2	3 3 8	479	703 8 7	6	7 1 "	575	506 11 10
---	-------	-----	---------	---	-------	-----	-----------

Tax on Manufacturers of Country Papers.

Total		At 15 C for 1-6-6 each	At 5 C for 1-7-6 each	Total	
No of Persons	Amount of Tax	No of Manufacturers	Amount of Tax	No of Manufacturers	Amount of Tax
244	245	246	247	248	249

174	251 3 2	2	8 13 "	"	"	2	8 13 "
84	124 4 3	"	"	"	"	"	"
51	77 6 4	"	"	"	"	"	"
95	147 1 4	"	"	"	"	"	"
108	95 2 2	"	"	"	"	"	"
41	59 14 10	"	"	"	"	"	"
30	44 1 "	"	"	1	1 7 6	1	1 7 6
41	60 3 6	"	"	"	"	"	"
59	88 5 7	"	"	"	"	"	"
132	153 14 6	"	"	"	"	"	"
4	14 11 1	"	"	"	"	"	"

819	1116 3 9	2	8 13 "	1	1 7 6	3	10 4 6
-----	----------	---	--------	---	-------	---	--------

93	87 5 1	"	"	"	"	"	"
70	76 11 4	"	"	"	"	"	"
109	104 12 10	2	8 13 "	"	"	2	8 13 "
150	178 15 "	"	"	"	"	"	"

422	447 12 3	2	8 13 "	"	"	2	8 13 "
-----	----------	---	--------	---	---	---	--------

1241	1564 "	4	17 10 "	1	1 7 6	5	19 1 6
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Fort M^o George

15th January 1855.

rest 24 C for y-n-w each.

Oct 20, 1922

22. 11. 1911
18. 11. 1911
19. 11. 1911

[illegible]

At 4 Cts or 1-2-10 each.				At 3 Cts or 1-14-1 each.				Total			
No. of Persons		Amount of Tax		No. of Persons		Amount of Tax		No. of Persons		Amount of Tax	
258		259		260		261		262		263	
"	u	u	4	u	u	u	4	1	1	4	6
"	u	u	4	2	1	12	2	2	1	12	2
9	u	u	u	u	u	u	u	u	u	u	u
9	u	u	u	u	u	u	u	u	u	u	u
"	u	u	u	1	u	14	1	1	u	14	1
3	3	8	6	2	1	12	2	5	5	4	8
u	u	u	4	u	u	u	4	u	u	u	u
9	u	u	4	u	u	u	u	1	1	4	6
u	u	u	4	2	1	12	2	5	6	2	8
u	u	u	4	2	1	12	2	6	8	12	10
u	u	u	4	u	u	u	u	u	u	u	u
3	3	8	6	9	7	14	9	21	25	13	5
u	u	u	4	28	24	11	4	29	26	4	6
u	u	u	4	u	u	u	u	u	u	u	u
u	u	u	4	14	12	5	2	14	12	5	2
u	u	u	4	5	4	6	6	8	9	11	2
u	u	u	4	47	41	7	u	51	48	7	10
3	3	8	6	56	49	5	9	72	74	5	3

11

15th January 1855.

Sharpeners of Instruments.
 10 or 5-11-7 St 15C, 14 or 5-11-3
 each.

each	Amount	each.	Amount
N ^o	of	N ^o	of
Persons	Tax	Persons	Tax
266	267	268	269

[illegible]

u u u 1 5 11 6 1 u u 11 8

"	"	"	"
"	"	"	"
"	"	"	"
"	"	"	"

и и а у а и а

" " " " 1 5 11 6 1 11 8

At 15 C f f f or 4-6

0 - each.

		0- each.		7 each.	
No. of Persons	Amount of Tax	No. of Persons	Amount of Tax	No. of Persons	Amount of Tax
240	241	242	243	244	245

1	u	a	4	4	14	10	a	u	a	u
4	a	a	4	4	u	a	a	u	a	4
4	a	a	4	4	a	a	a	4	a	a
4	a	a	4	4	a	a	a	4	a	4
4	u	a	4	4	a	a	a	4	u	a
a	u	a	4	4	a	a	a	u	a	a
u	u	a	4	4	a	a	a	u	a	a
4	18	4	8	a	u	a	a	4	14	10
u	a	a	4	1	4	6	6	u	a	u
u	a	a	4	4	u	a	a	u	a	u
u	a	a	4	a	u	a	a	u	a	a

4 18 48 5 22 u 6 4 14 10 6

"	"	" y	y	"	" y	y	"	" y
y	"	" "	y	"	" y	y	"	" y
y	"	" "	y	"	" "	y	"	" y
y	"	" "	y	"	" "	y	"	" "

[illegible]

4 18 48 5 22 6 4 14 10 6

1115

Fort St. George

15th January 1855.

At 12 Cpts or 3-8-5 each			At 11 1/2 Cpts or 5-6 1/2 each			Tax on charcoal At 11 1/2 Cpts or 6 1/2 each		
No. of Persons	Amount of Tax		No. of Persons	Amount of Tax		No. of Persons	Amount of Tax	
276	277		278	279		280	281	282
"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	8 6 1	2
"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"
1	3 8 5		"	"	"	"	"	"
"	"	"	1	3 6 4		"	"	"
"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	7	28 10 11	2
"	"	"	"	"	"	"	"	"
1	3 8 5		1	3 6 4		8	27 " 11	4
"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"
1	3 8 5		1	3 6 4		8	"	"
						27 " 11 4		

Cpts or 2-15			At 9 3/4 Cpts or 2-13 1/2 each			At 9 Cpts or 2-10 1/2 each			At 8 1/2 Cpts or 2-7-11 each		
Amount of Tax	No. of Persons		Amount of Tax	No. of Persons		Amount of Tax	No. of Persons		Amount of Tax	No. of Persons	
283	284		285	286		287	288		289		
5 14	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"
5 14	"	"	"	1	2 10 4	1	2 7 11				
"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"
2 15	4	11 7 8	2	5 5 2	2	4 15 6					
5 14	"	"	2	5 4 8	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"
20 9	4	11 7 8	5	13 42 3		7 7 5					
"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"
20 9	4	11 7 8	5	13 42 3		7 7 5					

1116

St George

15th January 1855.

Tax on Chermers (continued)

At 8 $\frac{7}{16}$ C f s or 2-7-8 each			At 8 C f s or 2-5-7 each			At 7 $\frac{7}{16}$ C f s or 2-3-7 each			At 7 $\frac{1}{2}$ C f s or 2-3-7 each		
N ^o of Persons	Amount of Tax	N ^o of Persons	Amount of Tax	N ^o of Persons	Amount of Tax	N ^o of Persons	Amount of Tax	N ^o of Persons	Amount of Tax	N ^o of Persons	Amount of Tax
290	291	292	293	294	295	296					
"	"	29	68 3 7	"	"	24					
"	"	10	23 8 5	"	"	2					
"	"	6	14 1 9	"	"	2					
"	"	1	2 5 7	"	"	"					
"	"	"	"	"	"	"					
"	"	13	30 8 9	"	"	1					
"	"	5	11 12 "	"	"	1					
"	"	2	4 11 3	1	2 3 7	6					
"	"	24	56 6 2	"	"	14					
"	"	"	"	"	"	7					
"	"	"	"	"	"	"					
90			211 96	1	2 3 7	60					
"	"	"	"	"	"	"					
"	"	"	"	"	"	"					
"	"	"	"	"	"	"					
"	"	"	"	"	"	"					
90			211 96	1	2 3 7	60					

C f s or 2-3-3 each			At 7 C f s or 2-11-11 each			At 6 $\frac{1}{2}$ C f s or 1-13-11 each			At 6 $\frac{1}{2}$ C f s or 1-13-11 each		
Amount of Tax	N ^o of Persons	Amount of Tax	N ^o of Persons	Amount of Tax	N ^o of Persons	Amount of Tax	N ^o of Persons	Amount of Tax	N ^o of Persons	Amount of Tax	N ^o of Persons
297	298	299	300	301	302	303					
52 13 11	2	4 1 10	1	"	"	"					
4 6 6	1	2 1 "	2	3 12 "	4	7 5 5					
4 6 6	2	4 1 10	"	"	"	"					
"	"	"	"	"	"	"					
"	"	"	"	"	"	1 13 4					
8 13 "	1	2 " 11	1	"	"	"					
2 3 3	"	"	"	"	"	"					
13 3 6	1	2 " 11	1	"	"	"					
30 13 3	1	2 " 11	1	"	"	"					
15 6 9	"	"	"	"	"	"					
"	"	"	"	"	"	"					
132 2 8	8	16 7 5	2	3 12 "	5	9 2 9					
"	"	"	"	"	"	"					
"	"	"	"	"	"	"					
"	"	"	"	"	"	"					
"	"	"	"	"	"	"					
132 2 8	8	16 7 5	2	3 12 "	5	9 2 9					

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Fort St. George 15th January 1855

At 6 Cps or 1-12-2 each

At 5 1/2 Cps or 1-11-1 each

At 5 Cps or 1-10-5 each

Cps or 1-9-10 each

At 5 1/2 Cps or 1-9-11 each

At 5 1/2 Cps or 1-8-1 each

At 5 Cps or 1-7-6 each

No. of Persons

Amount of Tax

No. of Persons

Amount of Tax

No. of Persons

Amount of Tax

Amount of Tax

No. of Persons

Amount of Tax

No. of Persons

Amount of Tax

No. of Persons

Amount of Tax

304

305

306

307

308

309

311

312

313

314

315

316

317

17

29

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Fort St George

15th January 1855

(Continued)

Taxes and Commutation
 At 1⁵/₁₀ Cfs 1-6-11 each
 At 1¹³/₁₀ Cfs 1-6-7 each
 At 1³/₁₀ Cfs 1-6-3 each
 At 1¹/₂ Cfs 1-5-2 each

No. of Persons	Amount of Tax	No. of Persons	Amount of Tax	No. of Persons	Amount of Tax	No. of Persons	Amount of Tax	No. of Persons	Amount of Tax
318	319	320	321	322	323	324	325		
"	"	"	"	"	"	5	10 9 4		
"	"	"	"	"	"	1	1 5 2		
"	"	"	"	"	"	"	"		
"	"	3	4 4 7	"	"	"	"		
"	"	"	"	"	"	"	"		
1	1 6 11	"	"	7	9 12 1	1	1 5 2		
"	"	"	"	"	"	"	"		
20	28 9 2	"	"	"	"	"	"		
"	"	"	"	"	"	"	"		
"	"	"	"	"	"	"	"		
"	"	"	"	"	"	"	"		

21	30 1	3	4 4 7	7	9 12 1	10	13 3 5
"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"

21	30 1	3	4 4 7	7	9 12 1	10	13 3 5
----	------	---	-------	---	--------	----	--------

At 1 Cfs pr each			At 3 Cfs pr " 11-1 each			At 2 Cfs pr " 9-5 each			Total		
No. of Persons	Amount of Tax	No. of Persons	Amount of Tax	No. of Persons	Amount of Tax	No. of Persons	Amount of Tax	No. of Persons	Amount of Tax	No. of Persons	Amount of Tax
326	327	328	329	330	331	332	333				
134	157 7 10	46	67 11	"	"	353	500 15 9				
306	360 2 6	"	"	"	"	335	411 14 6				
169	198 12	"	"	"	"	207	268 3 10				
120	141 1 6	"	"	"	"	129	155 10 8				
"	"	194	170 14 6	"	"	220	257 15 6				
300	352 9 1	"	"	"	"	358	454 12 4				
152	178 10	"	"	"	"	160	197 11 7				
114	131 2 3	"	"	"	"	175	270 4 3				
178	209 7 7	"	"	1	9 5	260	390 1 1				
9	10 9 5	298	262 10 2	7	4 1 11	387	408 5 11				
"	"	"	"	"	"	"	"				
1482	171.2	135	568	500	9 7	8	4 11 1	2604	3312	15 5	
"	"	240	211 7 7	"	"	258	21.3	31			
"	"	258	225 11 10	"	"	317	333	4 4			
2	2 5 6	382	336 7 9	"	"	392	352	14 10			
"	"	243	214 1 2	"	"	320	349	12 7			
2	2 5 6	1121	987 12 4	"	"	1287	1279	2 10			
1484	174.5	2 11	1689	1488	5 11	8	4 11 4	3891	4592	2 3	

15th January 1855

At 16 1/2 Cfu on 1-13-7 each			At 16 Cfu on 4-11-2 each			At 15 Cfu on 1-6-6 each		
No. of Persons	Amount of Tase	No. of Persons	Amount of Tase	No. of Persons	Amount of Tase	No. of Persons	Amount of Tase	
334	335	336	337	338	339			
"	"	"	"	"	"	"	"	
"	"	"	"	"	"	"	"	
"	"	"	"	1	4 6 6	"	"	
1	4 13 7	"	"	"	"	"	"	
"	"	"	"	"	"	"	"	
"	"	"	"	"	"	"	"	
"	"	"	"	"	"	"	"	
"	"	"	"	1	4 6 6	"	"	
"	"	"	"	2	8 13 "	"	"	
"	"	1	4 11 2	"	"	"	"	
"	"	"	"	"	"	"	"	
"	"	"	"	"	"	"	"	
1	4 13 7	1	4 11 2	1	17 10 "	"	"	
"	"	"	"	"	"	"	"	
"	"	"	"	"	"	"	"	
"	"	"	"	"	"	"	"	
"	"	"	"	"	"	"	"	
1	4 13 7	1	4 11 2	1	17 10 "	"	"	

At 12 Cfs or 3-8-5 each			At 11 $\frac{9}{10}$ Cfs or 3-6-4 each			At 11 $\frac{1}{2}$ Cfs or 3-6-1 each			At 11 $\frac{1}{4}$ Cfs or 3-4-2 each		
No. of Persons	Amount of Tare	No. of Persons	Amount of Tare	No. of Persons	Amount of Tare	No. of Persons	Amount of Tare	No. of Persons	Amount of Tare		
340	341	342	343	344	345	346	347				
u	u u u	u	u u u	u	u u u	u	u u u	u	u u u		
u	u u u	u	u u u	1	3 6 1	u	u u u	u	u u u		
u	u u u	u	u u u	u	u u u	u	u u u	u	u u u		
u	u u u	u	u u u	u	u u u	1	3 u 2				
u	u u u	u	u u u	u	u u u	u	u u u	u	u u u		
u	u u u	u	u u u	u	u u u	u	u u u	u	u u u		
u	u u u	1	3 6 6	u	u u u	u	u u u	u	u u u		
u	u u u	u	u u u	u	u u u	u	u u u	u	u u u		
u	u u u	u	u u u	u	u u u	u	u u u	u	u u u		
u	u u u	1	3 6 6	1	3 6 1	1	3 u 2				
1	3 8 5	u	u u u	u	u u u	u	u u u	u	u u u		
u	u u u	u	u u u	u	u u u	u	u u u	u	u u u		
2	7 u 9	u	u u u	u	u u u	u	u u u	u	u u u		
u	u u u	u	u u u	u	u u u	u	u u u	u	u u u		
3	10 9 2	u	u u u	u	u u u	u	u u u	u	u u u		
3	10 9 2	1	3 6 6	1	3 6 1	1	3 u 2				

Fort St George

15th January 1855.

At 10 Cfs on 2-15-u each			At 9½ Cfs on 2-12-8 each			Tase on Barberv At 9 Cfs on 2-10-11 each			At 8½ each-		
No. of Persons	Amount of Tase	No. of Persons	Amount of Tase	No. of Persons	Amount of Tase	No. of Persons	Amount of Tase	No. of Persons			
348	349	350	351	352	353	354					
"	" " "	"	" " "	7	18 79	"					
"	" " "	"	" " "	"	" " "	"					
"	" " "	"	" " "	"	" " "	"					
"	" " "	"	" " "	"	" " "	1					
"	" " "	"	" " "	"	" " "	"					
7	2 15	1	2 12 8	"	" " "	"					
1	2 15	"	" " "	1	2 10 1	"					
"	" " "	"	" " "	"	" " "	"					
"	" " "	"	" " "	"	" " "	"					
"	" " "	"	" " "	"	" " "	"					
2	5 14	1	2 12 8	8	21 21	2					
"	" " "	"	" " "	2	5 21	"					
"	" " "	"	" " "	"	" " "	"					
"	" " "	"	" " "	6	15 13 11	"					
"	" " "	"	" " "	"	" " "	"					
"	" " "	"	" " "	8	21 26	"					
2	5 14	1	2 12 8	16	12 47	2					

Cfopv 2-7-11	M8 Cfopv 2-5-7 each	M $\frac{9}{10}$ Cfopv 2-3-7 each	M $\frac{7}{2}$ Cfopv 2-3-3 each-			
Amount of Tasc 355	N $\frac{2}{2}$ of Persons 356	Amount of Tasc 357	N $\frac{2}{2}$ of Persons 358	Amount of Tasc 359	N $\frac{2}{2}$ of Persons 360	Amount of Tasc 361
u u u	18	42 4 10	u	u a a	u	u u u
u u u	8	18 12 11	u	u u u	5	11 u 3
u u u	1	2 5 7	u	u u u	u	u u u
2 8 u	4	9 6 5	u	u a u	3	6 9 9
u u u	"	u " "	u	u " "	u	u " "
u u u	8	18 13 1	"	u " "	u	u " "
2 8 u	8	18 13 1	u	u a u	1	2 3 4
u u u	10	23 7 11	1	2 3 7	1	2 3 3
u u u	4	9 6 5	u	u u u	2	4 6 6
u u u	1	2 5 7	"	u " "	"	u " "
u u u	"	u " "	u	u " "	u	u " "
5 u u	62	14 5 11 10	1	2 3 7	12	26 7 1
u " "	"	u " "	u	u " "	u	u " "
u " "	"	u " "	u	u " "	u	u " "
u " "	"	u " "	u	u " "	u	u " "
u " "	"	u " "	u	u " "	u	u " "
5 u u	62	14 5 11 10	1	2 3 7	12	26 7 1

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Fort St George

15th January 1855

At 7 Cps on 2-11 each		At 6 3/8 Cps on 1-14 each		At 6 1/2 Cps on 1-13 each		At 6 Cps on 1-12 each	
No. of Persons	Amount of Tax	No. of Persons	Amount of Tax	No. of Persons	Amount of Tax	No. of Persons	Amount of Tax
362	363	364	365	366	367	368	
1	2 u 11	"	"	"	"	16	
"	"	1	1 14	"	"	1	
"	"	"	"	"	"	"	
"	"	"	"	"	"	1	
"	"	"	"	"	"	4	
"	"	"	"	"	"	1	
"	"	"	"	1	1 13 1/2	"	
"	"	"	"	"	"	"	
"	"	"	"	"	"	7	
"	"	"	"	"	"	48	
"	"	"	"	"	"	"	
1	2 u 11	1	1 14	1	1 13 1/2	48	
"	"	"	"	"	"	33	
"	"	"	"	"	"	28	
"	"	"	"	"	"	34	
"	"	"	"	"	"	46	
"	"	"	"	"	"	141	
1	2 u 11	1	1 14	1	1 13 1/2	219	

At 5 1/2 Cps on 1-12-2 each		At 5 1/2 Cps on 1-9-10 each		At 5 1/2 Cps on 1-9-10 each		At 5 Cps on 1-7-6 each	
No. of Tax	No. of Persons	No. of Tax	No. of Persons	No. of Tax	No. of Persons	No. of Tax	No. of Persons
369	370	371	372	373	374	375	
28	3 3	"	"	"	12	17 10	"
1	12 2	"	"	"	13	19 16	"
"	"	"	"	"	7	10 4 0	"
1	12 2	5	8 13	"	2	2 15	"
7	" 11	"	"	"	"	"	"
1	12 3	2	3 38	"	7	10 16	"
"	"	1	1 9 10	"	1	1 7 0	"
"	"	"	"	5	7 13 1	4	5 13 9
"	"	"	"	"	6	8 13 1	"
12	5 5	"	"	"	6	8 13	"
84	9 2	"	"	"	"	"	"
"	"	"	"	"	"	"	"
137	7 11	8	12 14 9	5	7 13 1	58	85 2 10
58	2 5	"	"	"	"	"	"
49	5 8	"	"	"	"	"	"
59	14 5	"	"	"	"	"	"
81	1 9	"	"	"	"	"	"
228	8 3	"	"	"	"	"	"
385	15 7	8	12 14 9	5	7 13 1	58	85 2 10

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Fort St George 15th January 1855

(Continued)

At 1 1/2 Cps on 1-7-4 each		At 2 3/4 Cps on 1-6-4 each		At 1 5/8 Cps on 1-5-8 each		At 1 Cps on 1-2-10 each		At 3 Cps on 1-11-1 each		At 2 Cps on 1-9-6 each		Total	
No. of Persons	Amount of Tax	No. of Persons	Amount of Tax	No. of Persons	Amount of Tax	No. of Persons	Amount of Tax	No. of Persons	Amount of Tax	No. of Persons	Amount of Tax	No. of Persons	Amount of Tax
376	377	378	379	380	381	382		383	384	385	386	387	388
"	"	"	"	"	"	98		115 3 2	68	59 15 1	"	"	220
"	"	"	"	"	"	111		130 10 5	"	"	"	"	141
"	"	"	"	"	"	50		58 12 2	"	"	"	"	58
"	"	"	"	"	"	39		45 14 4	"	"	"	"	57
"	"	"	"	"	"	"		"	161	141 12 10	"	"	165
"	"	"	"	"	"	"		117 10 11	"	"	"	"	122
"	"	"	"	"	"	100		74 " 7	"	"	1	9 5	79
"	"	"	"	"	"	63		70 9 6	"	"	"	"	88
"	"	"	"	"	"	60		94 2 3	"	"	"	"	100
"	"	"	"	"	"	80		2 5 8	146	128 10 3	"	"	203
"	"	"	"	"	"	2		"	"	"	"	"	"
"	"	"	"	"	"	"		709 5 "	375	330 62	1	9 5	1233
"	"	"	"	"	"	103		"	"	"	"	"	149
"	"	"	"	"	"	"		"	113	99 9 "	"	"	164
"	"	"	"	"	"	"		"	136	119 15 2	"	"	169
"	"	"	"	"	"	"		"	135	118 14 7	"	"	177
"	"	"	"	"	"	"		"	147	129 9 5	"	"	193
"	"	"	"	"	"	"		"	"	"	"	"	683
"	"	"	"	"	"	"		"	531	468 " 2	"	"	748
"	"	"	"	"	"	"		709 5 "	906	798 6 4	1	9 5	1916
"	"	"	"	"	"	158		"	"	"	"	"	2290

1

15th January 1855

[illegible]

15th January 1855

At 11 $\frac{7}{8}$ C. ft or 3-b-11 each		At 11 $\frac{5}{8}$ C. ft or 3-b-8 each		Tax on Handicraftmen At 11 $\frac{1}{2}$ C. ft or 3-b-1 each.			At
N ^o	Amount	N ^o	Amount	N ^o	Amount	N ^o	
of	of	of	of	of	of	of	
Persons	Tax	Persons	Tax	Persons	Tax	Persons	
1011-	105-	106	107	108	109	110	
				3	10 2 3	1	
		1	3 6 8	10	33 12 6		
1	3 6 11						
1	3 6 11	1	3 6 8	13	13 11 9	1	
1	3 6 11	1	3 6 8	13	13 11 9		

[illegible]

1125

Fort C. George

15th January 1853

At 10 1/2 C. ft. or 3-2 each		At 10 C. ft. or 2-15 each		At 9 1/8 C. ft. or 2-14-2 each		Tax on At
N ^o	Amount	N ^o	Amount	N ^o	Amount	N ^o
of Persons	of Tax	of Persons	of Tax	of Persons	of Tax	of Person
118	119	120	121	122	123	124
		11	32 5 1			
2	6 1					
				2	5 12 1	
		1	2 15			
		2	5 14			2
		5	11 11			
2	6 1	19	55 13 1	2	5 12 1	2
2	6 1	19	55 13 1	2	5 12 1	2

Washermen/booths

At 9 13/16 C. ft. or 2-14 each		At 9 5/8 C. ft. or 2-13-3 each		At 9 1/2 C. ft. or 2-12-8 each		At 9 C. ft. or 2-10-4 each	
Amount	N ^o	Amount	N ^o	Amount	N ^o	Amount	N ^o
of Tax	of Persons	of Tax	of Persons	of Tax	of Persons	of Tax	of Persons
425	426	427	428	429	430	431	
						1	2 10 3
	1	2 13 3	2	5 9 1			
					6	15 11	
					1	2 10 4	
5 12					6	6 0 0	
					1	2 10 4	
					7	18 8 2	
5 12	1	2 13 3	2	5 9 4	16	12 5 1	
						11	29 1 7
						3	7 15 0
						5	13 3 10
						19	50 1 5
5 12	1	2 13 3	2	5 9 1	35	92 9 6	

1126

Fort St. George

15th January 1855

At 8 $\frac{1}{2}$ C. ft. on 2-9-9.				Tax on At 8 $\frac{1}{2}$ C. ft. on 2-7-11 each				At 8 C. ft. on 2-5-7 each				At 7 $\frac{1}{2}$ C. ft. on 2-4-5			
N ^o	Amount	N ^o	Amount	N ^o	Amount	N ^o	Amount	N ^o	Amount	N ^o	Amount	N ^o	Amount	N ^o	Amount
of Persons	of Tax	of Persons	of Tax	of Persons	of Tax	of Persons	of Tax	of Persons	of Tax	of Persons	of Tax	of Persons	of Tax	of Persons	of Tax
132	133	134	135	136	137	138									
				30	70 8 2	6									
				17	39 15 5	0									
				6	11 1 8	0									
		1	2 8	17	39 15 5	1									
				11	32 14 8	0									
		1	2 8	8	18 13 1	0									
2	5 3 8	3	7 7 3	2	1 11 2	0									
				11	32 14 5	0									
				3	7 5 9	0									
2	5 3 8	5	12 7 3	111	260 14 9	1									
2	5 3 8	5	12 7 3	111	260 14 9	1									

Washermen/boats)

C. ft. on each		At 7 $\frac{3}{4}$ C. ft. on 2-3-5 each		At 7 $\frac{1}{2}$ C. ft. on 2-3-3 each		At 7 $\frac{1}{4}$ C. ft. on 2-2-1 each	
Amount	N ^o	Amount	N ^o	Amount	N ^o	Amount	N ^o
of Tax	of Persons	of Tax	of Persons	of Tax	of Persons	of Tax	of Persons
139	140	141	142	143	144	145	
			5	11 1 3			
			1	8 13			
2 1 5			9	19 13 6	2	1 1 3	
	0						
			1	2 3 3			
	5	11 11					
			2	1 6 6			
2 1 5	5	11 11	21	16 1 6	2	1 1 3	
2 1 5	5	11 11	21	16 1 6	2	1 1 3	

1127

Fort St. George

15th January 1855

At 7 C. fr. on 2-0-4 each		At 6 1/2 C. fr. on 1-11-6 each		Tax on At 6 3/4 C. fr. on 1-11-4 each		At 6 1/2 C. fr. on 1-13-11	
N ^o	Amount	N ^o	Amount	N ^o	Amount	N ^o	Amount
of Persons	of Tax	of Persons	of Tax	of Persons	of Tax	of Persons	of Tax
446	447	448	449	450	451	452	
2	1 1 10	"	"	"	"	"	"
2	1 1 10	"	"	"	"	1	"
"	"	"	"	"	"	"	"
6	12 5 8	"	"	1	1 11 11	2	"
"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"
"	"	2	3 13	"	"	"	"
"	"	"	"	"	"	5	"
"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"
10	20 9 4	2	3 13	1	1 11 11	6	"
"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"
10	20 9 4	2	3 13	1	1 11 11	6	"

Washermen (Contd) fr. on each		At 6 1/4 C. fr. on 1-10-4 each		At 6 C. fr. on 1-12-2 each		At 5 5/8 C. fr. on 1-10-5 each	
Amount	N ^o	Amount	N ^o	Amount	N ^o	Amount	N ^o
of Tax	of Persons	of Tax	of Persons	of Tax	of Persons	of Tax	of Persons
453	454	455	456	457	458	459	
"	"	"	"	14	77 8 10	"	"
1 14	"	"	5	7 5 6	"	"	"
"	"	"	"	"	"	"	"
"	1	1 13 5	5	"	"	1	1 10 5
"	"	"	28	19 5 5	"	"	"
"	2	3 10 10	9	15 13 11	1	1 10 5	"
"	"	"	"	"	"	"	"
9 6	"	"	6	10 9 2	"	"	"
"	"	"	10	17 9 10	"	"	"
"	"	"	92	162 1 3	"	"	"
"	"	"	"	"	"	"	"
11 11 0	3	5 8 3	191	340 5 11	2	3 4 10	"
"	"	"	"	"	"	"	"
"	"	"	17	82 13 8	"	"	"
"	"	"	50	88 2 3	"	"	"
"	"	"	23	10 8 7	"	"	"
"	"	"	93	163 14 11	"	"	"
"	"	"	213	375 7 5	"	"	"
11 11 0	3	5 8 3	1107	715 13 4	2	3 4 10	"

1128

Fort St. George

15th January 1855

At 5 1/2 C. ft. or 1-9-1 each		At 5 C. ft. or 2-7-6 each		At 4 1/2 C. ft. or 1-6-11 each		Tax on At 1 1/2 C. ft. or 6-7-	
N ^o	Amount	N ^o	Amount	N ^o	Amount	N ^o	Amount
of Persons	of Tax	of Persons	of Tax	of Persons	of Tax	of Persons	of Tax
460	461	462	463	464	465	466	
		37	51 57				
		2	2 15				
5	8 1 3	2	2 15			5	
		8	11 12				
		7	10 1 6	1	1 6 11		
		3	1 6 6				
		3	1 6 6				
5	8 1 3	62	91 1 1	1	1 6 11	5	
5	8 1 3	62	91 1 1	1	1 6 11	5	

Washermen (Continued)

C. ft. or each		At 1 3/4 C. ft. or 1-5-1 each		At 1 1/2 C. ft. or 1-5-1 each		At 4 C. ft. or 1-2-9 each	
Amount	N ^o	Amount	N ^o	Amount	N ^o	Amount	N ^o
of Tax	of Persons	of Tax	of Persons	of Tax	of Persons	of Tax	of Persons
467	468	469	470	471	472	473	
					88	103	6 1
					153	180	11
					84	98	11 3
7 1 1			2	2 10 1	90	105	12 1
		3	4 3		124	115	11 4
					91	110	7 6
					59	69	6 9
					87	102	6
					3	3	8 6
7 1 1	3	4 3	2	2 10 1	782	919	6 11
					2	2	5 8
					2	2	5 8
7 1 1	3	4 3	2	2 10 1	784	921	12 7

1129

Fort St. George

15th January 1855.

At 3 C. f. or
" 11-1 each

No. Amount No. Amount No. Amount
of of of of of of
Persons Tax Persons Tax Persons Tax

111	36 1 11	270	130 1		
"	" " "	182	212 2 8	"	"
"	" " "	92	115 " "	"	"
"	" " "	166	289 15 1	1	6 12 6
187	161 12 4	221	279 15 9	"	"
"	" " "	164	276 6 3	"	"
"	" " "	109	181 " 4	"	"
"	" " "	103	174 9 4	"	"
158	139 3 11	123	183 7 1	"	"
"	" " "	269	345 6 6	"	"

386 340 2 2 1699 2386 11 1 1 6 17 1

109	96 1 4	167	208 " 7	"	"
113	125 9 0	194	217 3 8	"	"
182	160 1 8	212	218 2 9	"	"
176	155 1	275	335 19 2	"	"

610 537 " 848 979 3 2

996 877 2 2 2547 3365 15 1 1 6 12 1

Oil Ref		At 17 1/2 Canteroy fannam or 500 each		At 15 Canteroy fannam : names or 4-5-8 each		At 13 1/2 Canteroy fannam : names or 3-15-5 each	
Amount	Number	Amount	Number	Amount	Number	Amount	Number
of	of	of	of	of	of	of	of
Tax	Persons	Tax	Persons	Tax	Persons	Tax	Persons
481	482	483	484	485	486	487	488
94	3	3	15	7	30 13 8	"	"
"	"	"	"	"	"	2	7 14 10
"	"	"	"	"	"	"	"
5 14	"	"	"	"	"	1	3 15 8
"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"
99 14	3	3	15	7	30 13 8	3	11 14 4
"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"
99 14	3	3	15	7	30 13 8	3	8 14 4

1130

St. L. George 1st January 1855.

At 13 Canterbury fanams
3-15- each.

Number
of
Persons.

Amount
of
Tax.

488

489

3 13 1

At 12 Canterbury fanams
2-10-3 each.

Number
of
Persons.

Amount
of
Tax.

490

491

10 9 1

Tax on Oil

At 11 Canterbury fanams
2-10-5 each.

Number
of
Persons.

492

493

10 2 2

Ref / Continued /

At 10 Canterbury fanams
or 2-15- each

Number
of
Persons

494

495

11

32 5

27

29 5

13

38 3

28

82 4

24

70 8

8

23 8

18

47

23

57 9

150

420 10

At 9 Canterbury fanams
or 2-10-4 each.

Number
of
Persons

496

497

1

2 5

19

50 4 3

2

54 6

21

55 8 9

21

55 8 9

150

420 10

At 8 Canterbury fanams
or 2-5-7- each.

Number
of
Persons

498

499

1

2 5

19

50 4 3

2

54 6

21

55 8 9

21

55 8 9

150

420 10

1

2 5

1131

Fort St. George 15th January 1855

At 7 Canterbury fanams or 2-11 each.		At 6 Canterbury fanams or 1-12-2 each.		At 5 ¹¹ / ₁₆ Canterbury fanams or 1-10-9 each.		Tax on Oil	At 5 Canterbury or 17		Refs / Continued / fanams each	At 4 Canterbury fanams or 1-2-10 each.		At 3 Canterbury fanams or 1-11-1 each		Total	
Number of Persons	Amount of Tax	Number of Persons	Amount of Tax	Number of Persons	Amount of Tax	Number of Persons	Number of Persons	Amount of Tax	Amount of Tax	Number of Persons	Amount of Tax	Number of Persons	Amount of Tax	Number of Persons	Amount of Tax
500	501	502	503	504	505	506	507	508	509	510	511	512	513		
"	"	1	7 9	"	"	1	1 7 6	"	"	"	"	43	183	"	7
"	"	"	"	"	"	"	"	"	"	"	"	29	87	3	10
"	"	"	"	"	"	"	"	"	"	"	"	13	38	3	"
"	"	"	"	"	"	"	"	"	"	"	"	35	112	12	10
"	"	12	21 12 2	"	"	"	"	1	1 2 10	4	3 8 5	17	25	13	5
"	"	2	3 8 4	"	"	"	"	"	"	"	"	29	79	"	7
"	"	1	1 12 3	3	5 2	"	"	"	"	"	"	9	25	4	3
"	"	"	"	"	"	"	"	"	"	"	"	16	47	"	"
"	"	"	"	"	"	"	"	"	"	"	"	26	71	15	6
"	"	17	24 15 4	"	"	3	4 6 6	"	"	4	3 8 5	24	44	"	10
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	38	83 8 10	3	5 2 3	4	5 14	1	1 2 10	8	7 10	241	714	8	10
"	"	2	3 8 8	"	"	"	"	"	"	"	"	8	17	10	2
1	2 " 11	13	22 15 4	"	"	"	"	"	"	11	9 10 9	25	34	11	"
"	"	14	24 10 8	"	"	"	"	"	"	15	13 3 5	10	95	3	2
"	"	5	8 13	"	"	"	"	"	"	9	7 14 11	15	29	1	2
1	2 " 11	34	59 15 8	"	"	"	"	"	"	35	30 13 1	99	176	9	6
1	2 " 11	70	123 8 4	3	5 2 3	4	5 14	1	1 2 10	43	37 13 11	340	891	"	4

15th January 1855

There are Back.
At 8 Country fountains or
2: 5-7

At $7\frac{1}{2}$ Canterbury fans or
2-3-3

At 4 Canteroy fanams
or 1-2-10 each -

Number	Amount of Tax	Number	Amount of Tax	Number	Amount of Tax
520	521	522	523	524	525
45	99 2 3	"	"	719	844 15 10
"	"	"	"	717	137 11 5
8	17 10 2	"	"	146	171 11 9
"	"	"	"	110	129 7 2
"	"	"	"	344	404 9 9
"	"	"	"	65	78 8 2
"	"	"	"	69	81 1 5
"	"	"	"	50	58 13 5
2	4 6 6	1	17 12 3	130	153 11 1
"	"	39	68 11 7	316	371 7 3
"	"	"	"	"	"
55	121 2 11	40	70 7 10	2066	2429 6 3
"	"	231	405 8 1	1	1 2 9
"	"	"	"	"	"
"	"	"	"	311	365 15 2
"	"	163	287 5 5	5	5 14 1
"	"	394	692 13 6	317	373 11 11
55	121 2 11	434	763 5 4	2383	2802 6 3

Stork L. George 15th January 1855

Stork L. George 15th January 1855

At 12 Canterbury fans
or 3-8-5 each.

1/2 lb. on. Back.
 All 8 Country fairs on
 2. 5. 7

Bulloch

At 7 1/2 Canterbury fans or
2-3-3

At 6 Canterbury fanams
or 1-12-2 each.

At 4 Canterbury fanams
or 1-2-10 each -

[illegible]

Number	Amount of Tax	Number	Amount of Tax	Number	Amount of Tax
520	521	522	523	524	525
45	99 2 3	"	" " "	719	844 15 10
"	" " "	"	" " "	117	137 11 5
8	17 10 2	"	" " "	146	171 11 9
"	" " "	"	" " "	110	129 7 2
"	" " "	"	" " "	344	404 9 9
"	" " "	"	" " "	65	78 8 2
"	" " "	"	" " "	69	81 1 5
"	" " "	"	" " "	50	58 13 5
2	4 6 6	1	1 12 3	130	153 " 1
"	" " "	39	68 11 7	316	371 7 3
"	" " "	"	" " "	"	" " "
55	121 2 11	40	70 7 10	2066	2429 6 3
"	" " "	231	405 8 1	1	1 2 9
"	" " "	"	" " "	"	" " "
"	" " "	"	" " "	311	365 15 2
"	" " "	163	287 5 5	5	5 14 1
"	" " "	394	692 13 6	317	373 " "
65	121 2 11	434	763 5 4	2383	2802 6 3

1133

Fort St. George.

15th January 1855

Tax on Pack Bullocks (Continued)

At 3 Canterbury fanams
or 14-1

At 2 Canterbury fanams
or 9-5 each

Total

Number	Amount of Tax.	Number	Amount of Tax.	Number	Amount of Tax.
526	527	528	529	530	531
37	22 9 4	"	"	801	970 11 1
"	"	"	"	117	137 11 5
"	"	"	"	154	189 5 1
"	"	"	"	110	129 7 2
"	"	"	"	324	404 9 9
"	"	"	"	85	78 8 2
"	"	"	"	89	81 1 5
"	"	"	"	50	58 13 5
12	10 9 1	"	"	133	159 2 10
"	"	101	59 5 5	307	450 11 1
49	43 2 5	101	59 5 5	101	59 5 5
4	3 8 4	"	"	2311	2723 8 10
"	"	"	"	238	410 3 2
"	"	"	"	"	"
24	21 2 3	"	"	328	483 9 4
28	24 10 7	"	"	203	353 2 2
77	67 13	101	59 5 5	787	1226 14 8
				3098	3950 7 6

Tax on Salt Pans

At 12 Canterbury fanams or
3-8-5 eachAt 9³/₄ Canterbury fanams
or 2-12-4 eachAt 9 Canterbury fanams
or 2-10-4 each

Number	Amount of Tax	Number	Amount of Tax.	Number	Amount of Tax.
532	533	534	535	536	537
"	"	"	"	"	"
"	"	"	"	"	"
"	"	"	"	"	"
"	"	2	5 8 8	"	"
"	"	"	"	"	"
"	"	"	"	"	"
"	"	"	"	"	"
"	"	"	"	"	"
"	"	"	"	"	"
"	"	"	"	"	"
"	"	"	"	"	"
"	"	"	"	"	"
"	"	"	"	"	"
"	"	2	5 8 8	"	"
"	"	"	"	"	"
"	"	"	"	"	"
5	17 10 2	"	"	1	2 10 4
"	"	"	"	"	"
5	17 10 2	"	"	1	2 10 4
5	17 10 2	2	5 8 8	1	2 10 4

1134

Fort St. George

15th January 1855.At 7th Canterbury fanams
or 2-2-11 eachAt 8th Canterbury fanams
or 1-12-10 eachTax on Salt Pans
At 8th Canterbury fanams
or 1-12-2 each.

Number	Amount of Tax	Number	Amount of Tax	Number	Amount of Tax
538	539	540	541	542	543
"	"	"	"	60	105 11 8
"	"	"	"	"	"
"	"	"	"	"	"
11	24 10	1	1 12 10	"	"
"	"	"	"	"	"
"	"	"	"	32	56 5 9
"	"	"	"	"	"
"	"	"	"	"	"
"	"	"	"	"	"
"	"	"	"	"	"
"	"	"	"	"	"
"	"	"	"	253	446 1 11
"	"	"	"	"	"
11	24 10	1	1 12 10	315	608 3 1
"	"	"	"	"	"
"	"	"	"	53	93 7 5
"	"	"	"	60	105 12 "
"	"	"	"	125	220 1 1
"	"	"	"	147	259 "
"	"	"	"	385	678 5 1
11	24 10	1	1 12 10	730	1356 11 5

Continued

At 5th Canterbury fanams
or 1-7-8 eachAt 4th Canterbury fanams or
1-2-10 eachAt 3th Canterbury fanams
or 1-1-1 each.

Number	Amount of Tax	Number	Amount of Tax	Number	Amount of Tax
544	545	546	547	548	549
115	188 14 5	"	"	1	" 14 1
77	113 1 8	"	"	"	"
12	17 10 2	"	"	"	"
23	33 12 8	"	"	"	"
"	"	1	1 2 10	18	15 13 8
120	176 4 1	"	"	"	"
8	8 13 "	"	"	"	"
71	104 4 1	"	"	"	"
122	179 3 1	"	"	"	"
30	44 1 "	"	"	8	5 4 7
"	"	"	"	"	"
576	845 15 11	1	1 2 10	25	20 2
"	"	"	"	5	4 8 5
"	"	"	"	4	3 8 8
"	"	"	"	25	22 5
"	"	"	"	39	34 5 8
"	"	"	"	73	14 5 "
576	845 15 11	1	1 2 10	98	86 5 2

1136.

Fort St. George

15th January 1855

At 5 loontery fanams
or 1-7-6 each

At 3 loontery fanams
or 1-4-1 each

At 2 loontery fanams
or 1-1-9 each

Tax on Indigo
at 1-1-9

Number	Amount of Tax	Number	Amount of Tax	Number	Amount of Tax	Number	Amount of Tax
564	565	566	567	568	569	570	
"	"	1	14 1	"	"	"	"
"	"	"	"	1	11 9	25	"
"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"
1	1 7 6	13	11 7 5	5	3 10 9	"	"
"	"	3	2 10 3	10	7 5 6	"	"
"	"	1	14 1	"	"	"	"
"	"	2	1 12 2	10	7 5 6	2	"
"	"	"	"	"	"	"	"
1	1 7 6	20	17 10	26	19 16	27	"

Makers.

loontery fanams
each -

Total

Tax on Laddy Drawers.

At 3 1/2 loontery fanams
or 1-5 each.

At 3 loontery fanams
or 1-4-1 each.

Amount of Tax	Number	Amount of Tax	Number	Amount of Tax	Number	Amount of Tax
571	572	573	574	575	576	577
"	1	14 1	8	8 4	11	9 11 1
14 11 5	26	15 7 2	"	"	"	"
"	"	"	"	"	"	"
"	"	"	"	"	"	"
"	"	"	"	"	21	18 8 2
"	18	15 7 2	"	"	"	"
"	14	11 7 3	"	"	"	"
"	1	14 1	"	"	"	"
1 2 10	14	10 4 6	"	"	"	"
"	"	"	"	"	8	7 1
"	"	"	"	"	"	"
15 14 3	74	54 1 3	8	8 4	40	35 4 3

15 14 3 74 54 1 3 8 8 4 40 35 4 3

15th January 1855

Two in. Free foot the
of 9 Country from
on 2-10-4 each

At 6 Canterbury fans
-or 1-12-2 each.

At 5 counteroy fanams
or 1-7-6 each.

Total

John

Number	Amount
582.	583.

Number	Amount
584	585

Number	Amount
586	of
	Loss
587	

Number	Amount
588	of Tax.
	589

33	19	6	3	52	37	5	4
25	14	11	5	25	14	11	5
"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"
33	19	6	8	21	18	8	2
7	4	1	10	33	19	6	8
11	6	7	7	7	4	1	10
22	12	15	2	11	6	7	7
"	"	"	"	22	12	15	2
"	"	"	"	8	7	1	

131 77 179 120 9 2

131
77 11
179
120 9 2

[illegible]

16 28 33 4 4 4 4 17 30 13 7

16 28 3 3 u u u u 17 30 13 7

16	28	3	3	2	2	15	19	33	12	7
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1138

Fort St George

15th January 1855

At 9 Conteroy fanams
or 2-10-4 each.

At 8 Conteroy fanams
or 2-5-7 each.

Tax on Cards.

At 6 1/2 Conteroy
fanams or 2-1-1 each.

At 4
or 1-2

Conteroy fanams
each.

Total

Tax on Rice Beaters.

At 6 Conteroy fanams
or 1-12-1 each.

At 3 Conteroy fanams
or 1-14-1 each.

Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
590	591	592	593	594	595	596	597	598	599	600	601	602	603		
"	"	417	980 2 6	"	"	"	"	417	980 2 6	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	190	446 7 4	"	"	"	"	190	446 7 4	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	1	2	"	"	1	2	"	"	2	1 12 2	"	"
"	"	"	"	14	28	"	"	14	28	"	"	"	"	"	"
"	"	48	112 13 7	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	48	112 13 7	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	655	1539 7 5	15	30	"	"	670	1569 7 5	"	"	2	1 12 2	"	"
"	"	141	331 3 9	"	"	"	"	141	331 3 9	1	1 12 2	"	"	"	"
"	"	11	25 13 5	"	"	"	"	11	25 13 5	"	"	"	"	"	"
1	2 10 4	107	257 6	"	"	"	"	111	257 8 10	13	22 14 11	8	7 8	"	"
"	"	108	253 12 3	"	"	"	"	108	253 12 3	"	"	"	"	"	"
1	2 10 4	367	862 3 3	"	"	"	"	371	868 6 3	14	24 11 1	8	7 8	"	"
1	2 10 4	1022	2401 10 10	15	30	"	"	1041	2437 13 8	14	24 11 1	10	8 12 10	"	"

1139

Fort St. George 15th January 1855.

Tax on Rice Beaters (Contd.)

Number	Total Amount of Tax. 605	Total professional Tax from Column 140 to 605 606	Total Motorphar Revenue. 607
"	"	4226	10876 3 5
"	"	1643 13 6	5196 7 11
"	"	863 7 6	2386 1 8
"	"	1172 8 9	5589 "
"	"	1994 6 8	6411 15 7
"	"	1474 15 9	4568 14 4
"	"	816 9 9	2886 14 3
2	1 12 2	1053 15 6	2485 11 5
"	"	1411 10 6	14514 1 5
"	"	2519 8 2	8079 12 11
"	"	101 " 10	621 6 8
2	1 12 2	17278 " 11	53616 9 9
1	1 12 "	1816 12 "	4717 9 "
"	"	1134 11 8	3370 4 "
21	29 15 7	2284 13 5	5381 2 8
"	"	2299 12 3	7340 6 5
22	31 11 9	7536 1 4	20809 7 "
24	33 7 1	24814 2 3	74426 " 9

C. E. Fr. Sigurd
 M. J. Walhouse
 As Sub Collector in Charge

1140

Fort St. George 15th January 1855.

64-65
 Order thereon.

Ordered to lie over.

N^o 149.

1854

To

B. Sundiffe Esq^r
 Sub Secretary to the
 Board of Revenue
 Fort St. George.

66.

B^o N^o 4540
 From the Collector
 of Malabar.

Sir,

With reference to Extract from the
 Proceedings of the Board of Revenue dated 20th March
 last, and Minutes of consultation dated 6th Idem N^o
 158, I have the honor to forward specimens of surveys executed
 by five Native young men instructed under the super-
 vision of Mr. Leabral.

* Aylor. Krishayen.

2. One of the young men holds at
 present a temporary appointment on my Establishment,
 and the other four are volunteers, who I beg to recommend
 be allowed to receive pay at the rate of 5 Rupees each
 per mensem. I also beg to recommend to be allowed to
 entertain 2 Peons at 3 Rupees each per mensem.

3. The young men I may mention have
 laboured under disadvantages from the want of instruments.
 I applied for some, so far back as the 8th April last,
 but have not yet received them.

4. I take this opportunity to draw
 attention to my letter of the 1st June last N^o 48, recommend-
 ing that the lads under Mr. Lovell be allowed to receive
 pay. I have not yet received any sanction, but have thought it need-
 ful to give it them for the last six months as they would otherwise

have

1141-

Fort St George 15th January 1855

have been altogether discouraged.

Mr. Collett reports very favorably of them

Lealicut
23rd November 1854

B^o N^o 213
Proceedings thereon.

In (ons 30th Oct^r 1854.

66-67.

Signed H. V. Conolly
Collector

Under the sanction of Government dated 24th October 1854 (para 2) the Board of Revenue authorizes the entertainment of the young men referred to in para 2, as survey pupils, on salaries not exceeding the amounts allowed by Government. The Board see no necessity for engaging persons on monthly salaries, but here to parties actually employed in measuring &c may be paid and included in the statements of contingent or extra charges.

2. The Collector is further authorized to include in the above number, the lands instructed by Mr. Collett, so that the whole expense incurred shall not exceed the amount sanctioned by Government.

3. The instruments noted in the margin have been despatched by Bhangy, and as soon as the Board is able to procure more, the number intended for the District will be completed.

4. The plans submitted with the foregoing letter, it is observed, are many and sketches. It is hoped the pupils will be instructed in delineating boundaries and measuring fields, and with the next specimens of their work, it is requested that their field books may be forwarded for the inspection of the Board.

- * 6 Lead Protractors
- 2 Compasses
- 1 Instrument Box
- 1 Colour box & palette
- 2 parallel rulers (12 in)
- 2 small cases of instruments.
- 2 Second hand prismatic compasses (for which stands may be made in Malabar.)

1142

Fort St George 15th January 1855

N^o 153

1854

To,

P. Cunliffe Esq^r
Acting Secretary Board of Revenue
Fort St George

68.

B^o N^o 13

From the collector of Malabar...

Sir. On the 18th September last I received

permission to return Rupees 182-- 5- 3 to a man whose garden had been evcheated by the sub collector without sufficient cause.

2. There are I find six other cases of a similar nature, as explained in the accompanying Memorandum, and I beg leave to return Rupees 361. 11- 4 which I think has been unduly loaned. I regret they were not brought to notice with the former case and I regret too the long delay which has taken place in bringing this matter to a final decision. It occurred chiefly in the Sub Collector's Office to which there was more than one reference.

Malapooram,

19th December, 1854

Signed H. V. Conolly
Collector

N^o 1
Royally Koonhumbos

The sub collector seized a garden named Manikotha Paramba in the occupation of this individual on the ground that it was an evcheat.

That a garden of this name was ordered to be evcheated in the rebellion of 33 years back there is record; but whether or no this is the garden is a matter not clearly

1143

Fort St. George 15 January 1855

clearly found.

Whether from negligence, corruption
other causes, no garden came into the hands of Government
at the time in question, and the garden has ever since
been in the possession of the same family, and it is
it as free hold property, the only way to settle the title
of long occupation to show.

3rd 2nd 3rd

Tottathil Paramba and Poyanambala Cottahil
Tottathil Paramba.

Mr Chatfield took these gardens on the
ground of their being ecclesiastical. Likew 3rd 1

That one of these gardens ought to have
been ecclesiastical 30 years ago seems probable but
of the two it should have been a difficult matter
from the change of names & as any doubt may have
of them been in the Government possession till the
commenced.

3rd 1

Karambore Paramba

The evidence for ecclesiastical title

an ecclesiastical is very insufficient

The title seems to have been

has been in possession of the same family since

3rd 3

1144

Fort St. George 15 January 1855

the ecclesiastical is very doubtful. The garden has passed through
hands since 1832

No 8

Kaloomel Paramba

The oral evidence relating to Mr Chatfield
is met by a document showing that the Petitioner has
enjoyed the estate on a fee simple title since 1805 The title is
Mr Chatfield thinks, liable to suspicion but there is no doubt
of the long occupation

Whatever may have been the original
merits of these Cases and it is very probable somewhat
least of the Gardens in question were improperly released at
the commencement of the Century it seems very doubtful
whether the claim of Government can after so long a
Lapse of years be fairly made or supported

Signed H. V. Conolly
Collector

P^o No 120

Proceedings thereon

68-69

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 the
Collector of Malabar may be authorized to
make the refunds alluded to in his Me-
morandum on the subject.

6
23

Proc

Inf

6

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1145

Fort St. George 15th January 1855.N^o 227

To,

W. H. Dayley Esq^r
Secretary to the
Board of Revenue

(70.)

P^o N^o 4536.From the Acting Collector
of Madras

I have the honor to bring

to the Board's notice that the Superintendent of salt has reported a wastage of 1500 Marcales to have occurred in a ten Garce heap of salt stored from 7th to 11th April last and sold on the 2^d & 3^d Instant in consequence of the ground having been hollow and filled up only just before the heap was formed. Mr Campbell was aware that the ground had not settled but says he thought it would serve as a temporary measure and that he was afraid to make a further reference lest it would have been considered unnecessary. I have pointed out his mistake and propose with the Board's permission to enter the loss in the general account of wastage.

Madras,

28th November 1854P^o N^o 93

Proceedings thereon

(70-71.)

The Acting Collector will enter the salt wastage referred to in the foregoing letter in the General account of wastage if he is satisfied that it was bonafide. Mr Campbell should be warned to be more careful for the future as to the place of storing.

To,

1146

Fort St. George 15th January 1855.P^o N^o 127From the Acting Collector
of Madras

(72.)

To H^c Solicitor5th November 1853From D^o 8 NovemberTo - D^o 15th December 1853From H^c Solicitor16th December 1853N^o 9

Official Memorandum

In reply to the Official and Memorandum from the Acting Secretary to the Board of Revenue dated 8th Instant, the Acting Collector has the honor to enclose copies of the correspondence with Mr Dale noted in the margin, which with what has already been communicated to the Board contains all the information, the Acting Collector has been able to obtain as to the exact amount of costs. It may be proper to forward Mr Dale's letter to Government with a request that the Honorable Company's Solicitor's account may be referred to, to ascertain the exact amount to be written off.

Madras,

11th January 1855

Signed J. H. Stokes

N^o 1 Acting Collector

To

The Honorable Company's Solicitor

Sir To enable me to reply to the enquiries of the Board of Revenue, I have the honor to request you will be so good as to inform me what is the amount of costs due by Hyder Hoosain Khan to

1147

Fort St. George 15 January 1855.

to Government from which he has a claim
to be relieved under the Insolvent Act,
and also whether Government sanctioned
the disbursement.

Madras,

5th November 1853

/Signed/ J^H Stokes
Acting collector
No 263

To

J^H Stokes Esq^r
Acting collector of
Madras

Letter from Collector
of Madras to H^C
Solicitor 5th November
1853

Para 1. Sir I do myself the honor of
acknowledging the receipt of your letter to
my address noted in the margin and
to inform you that the amount of costs
due by Hyder Hoopsain Khan Behander
to Government from which he has ap-
plied to be relieved under the Act are
for the Relief of Insolvent Debtors
is Rupees 6470 and panna 6
as per Margin.

In the suit by Hyder
Hoopsain Vers.

The C I Company Rs 3567-10-0

And in the suit
by the Hon Comp^y
Vers - - - - -
Hyder Hoopsain - - - - -

2902-8-0
6470-6-0

I find that by order of
Government dated 13th August 1839. No 1018
the then Honorable Company's Solicitor
was directed if he found it necessary
to place himself in communication with
the Board of Revenue, and the collector
of

1148

Fort St. George 15 January 1855.

of Madras in conducting the defence of the
suit instituted by Hyder Hoopsain Khan
Behander against the Honorable Company.

Madras
8th November 1853

/Signed/ C Dale
Hon^{ble} Co^y Solicitor

To

The Honorable Company's Solicitor

Sir

1 With reference to your letter
of the 8th Ultimo I have the honor to request
that you will inform me to enable me to
reply to the Board of Revenue whether the

In the suit by Hyder Hoopsain
The C I Company - 3567-10-0
and in the suit by the
Honorable Company Vers.
Hyder Hoopsain - 2902-8-0
6470-6-0

amount of costs in the suits
noted in the Margin have
been in whole or in part
defrayed by Government and

thru' what Office.

2

I shall also be glad to learn
the result of your proceedings to
recover the same.

Madras
15th December 1853

/Signed/ J^H Stokes
Acting collector

/True copy/
/Signed/ J^H Stokes
Acting collector

72-73.
Order thereon

Ordered to lie over.

To

1149

Fort St. George 15th January 1855.

To No 258.

P. Lunliffe Esq.
Acting Secretary
Board of Revenue
Fort St. GeorgeFrom the Collector of
Sea Customs
MadrasSir
With reference to ExtractProceedings of the Board of Revenue dated
23rd Ultimo I have the honor to forward
herewith a Memorandum explaining the
terms adverted to, as well as such other
terms, used in the new Import Tariff
as appear to me to be required, if fur-
ther information is desired it will give
me much pleasure to afford it

Sea Custom House

Madras 14th December 1854

Signed W. E. Underwood

Collector Sea Customs

No 1
Memorandum.

Maunds	82	lb	13
Seer	2	"	13
Sicca weight	7	Dist	12 or 150 Troy
Gross	12	Dozens	

Morah

1th of No 20 1 Morah of 20 hanks1th " 30 1 1/2 " d^o d^o9 lbs " 40 2 " d^o d^o

1/2 a Morah additional for every hank

Below

1150.

Fort St. George 15th January 1855.

Flour Barrel 196 lbs

Corge ————— 20 of any article

Shol per Bag — 28 lb

Catty ————— 1 1/3 lb of any china article

Tierce ————— 300 lb

Barrel ————— 200 lb } Beef and Pork.

Metre ————— 39 3/4 inches or 1 1/10 yard nearly

Signed W. E. Underwood

Collector Sea Customs

To Warden

74-76.

Order thereon

Ordered also that the following
Notification be Published in the Fort St.
George Gazette.

No 91

Notification

With a view of removing
doubts as to the meaning of certain
terms used in the New Import Tariff re-
cently inserted in the Fort St. George
Gazette dated 1st September 1854 page 984
the subjoined Memorandum is published
for general information

Memorandum

Maund equivalent to	82	lb	2	13
Seer	"	"	2	" 13
Sicca weight	7	Dist	12	or 150 Troy
Gross	"	"	12	Dozens.

Morah

1151

Fort St. George 15 January 1855-

Morah

1th of No 20 " 1 Morah of 20 hanks
 1 " 30 " 1 1/2 " do do
 1 " 40 " 2 " do do on

1/2 Morah additional for
 every Number-

Flour, Barrel " 196 lb
 corgo " 20 of any article
 Shot per Bag " 20 lb

Catty " 1 1/3 lb of any China
 Article

Tierce " 300 lb
 Barrel " 200 lb } Beef and Pork

Metre " Inches
 39 3/4 or 1 1/10 yard
 nearly

Revenue Board Officer
 Fort St. George,
 15th January 1855

Signed/ P. B. Cunliffe

Acting Secretary

1072

1152

Fort St. George, 15th January 1855

No 3

No,

P. B. Cunliffe Esq^r

Acting Secretary to the

Board of Revenue

Fort St. George,

B² No 108
 From the collector of } Sir,
 Sea Customs, Madras.

I have the honor to forward

Copy of a letter from Lieutenant W. P. Suddale
 A. No. 83 Fort dated Camp, Deesa, Bombay 12th
 December 1854, soliciting a refund of duty paid
 by the agent of the Pand O. S. N. Company on a
 case of Uniform in October last per Steamer
 "Bengal" from Suez, amounting to Rupees 37-8-
 and under the circumstances of the case. I beg
 to recommend that the application may be com-
 plied with.

Sea Customs House }
 Madras, 5th January 1855

Signed/ W. C. Underwood
 Collector Sea Customs.

No 1

Sir,

I shall feel much obliged if you
 will inform me whether I have any chance of getting
 the duty taken off a case of uniform which was sent
 out for me to Madras under the following circum-
 stances.

Towards the end of March in the
 present year having been offered an A. D. C. ship on the
 staff of the late Commander in Chief General
 Staveland. I directed my agents at home to send
 me out a staff uniform and to direct the same
 to

Fort St. George, 15th January 1855.

to the care of the Peninsula and Oriental Company's Agent at Madras, the Case arrived I believe in the beginning of July.

When I was on the point of leaving the Presidency for Madras I heard of the sudden death of the Commander in Chief, and receiving a letter from the Agent of the Peninsula and Oriental Company at Madras requesting me to let them know what they were to do with my case of uniform I directed them to send it on to Bombay, as where it at present lies, On applying for it I found there was a charge for Custom House Import duty amounting to Rupees 37-8-"

As the uniform is now of no use whatever to me, I hope Government will not charge me duty upon it, it being probable that I shall not even open the case, but that it will return to England with me in the same state in which it is at present.

With my apologies for giving you so much trouble, I have the honor to remain—

Camp Deesa, Bombay,
12th December 1854.

Signed / Chas. P. Teesdale
H. M. 83rd Port
/ True Copy /
Signed / W. E. Underwood
Collector Sea Customs

Proceedings

Fort St. George 15th January 1855.

77-78.

B. N. 101

Proceedings thereon.— Ordered that the foregoing letter, be submitted for the Orders of the Right Honorable the Governor in Council.

The Board support the recommendation of the Collector and request sanction for the refund to Lieutenant R. P. Teesdale H. M. 83rd Port, of the import duty on a case of uniform.

St,

1155

Fort St. George, 15th January, 1855.

79.

B^d N^o 14736
From J. Mayer Esq^r
Chemical ExaminerTo, B. Cunliffe Esq^r
Secretary to the
Board of Revenue
Fort St. George.

I have herewith the honor to forward the results obtained by the Qualitative Analysis of 2 samples of Bellary Salt, which have been selected from the 7 samples forwarded from that District, one is Sea Salt, the other Earth Salt. I am not able to state the localities from whence these samples were taken as the labels attached to them, had fallen off before they reached my hands should the Board wish to have the remainder of Bellary salt examined. I beg to be favored with the expression of their wishes but in this case I should suggest the sending for fresh samples, having labels securely fastened to the pieces of Brimble in which they are contained.

In reference to the analytical results now forwarded, I have scarcely any remarks to offer as it will be seen that the sample of Sea Salt is a very good one and that the sample of Earth Salt contains but a small quantity of the impurity, which occasioned enquiry and solicitude on the part of Government and concerning which I have in my letter of the 17th Dec last submitted my opinion.

(Signed) J. Mayer
Chemical ExaminerMadras,
15th December, 1854

1156

Fort St. George, 15th January 1855.N^o 1
Sea Salt from the Bellary District.
Qualitative Examination showed the presence of

Interstitial Moisture.

Insoluble matters, Sand &c.

Organic matters.

Lime.

Magnesia trace.

Sodium.

Sulphuric acid.

Chlorine.

Quantitative Determinations gave the following amounts for moisture and the respective Bases and acids when combined and when calculated on 100 parts.

Sand and Insoluble Impurity 0.8

Moisture ————— 5.00

Chloride of Sodium ————— 88.80

" of Magnesium ————— 1.400

Sulphate of Lime ————— 1.500

97.500

Calculated without moisture the per Centage of common Salt = 93.47.

Earth

1157

Fort St. George 15th January 1855.

Earth Salt from the Bellary District
Qualitative Examination showed the presence of

Interstitial Moisture

Insoluble matters, Sand &c.

Alumina

Iron

Lime

Magnesia

Sodium

Potash

Sulphuric acid

Nitric acid

Chlorine

Quantitative Determinations gave the following
amounts for moisture and the respective acid
and Bases when combined and when calcu-
lated on 100 parts.

Moisture — — — — — 6.5

Sand and Insoluble matters 4.0

Chloride of Sodium — — — 80.3

Nitrate of Potash — — — 1.8

Remaining acids and

Bases estimated by difference — — — 7.1

Calculated without moisture the per centage
of common Salt = 85.58.

1158

Fort St. George, 15th January 1855.

Ordered that the following letter

be sent in consequence.

To, The collector of
Bellary

B^d N^o 109.

To the collector of

Bellary

D^o 27th Oct. 1855.

The labels attached to some of the
samples of salt forwarded on the 27th September
1853 having accidentally fallen off before
they reached the hands of the Chemical Exam-
iner. I am directed by the Board of Revenue to
request that you will despatch as early as
practicable, two more fresh samples of
Earth Salt in the state it is generally sold
in the Bazar of your district with the labels
securely fixed.

Revenue Board Office

Fort St. George,

15th January 1855.

/Signed/ B. Cunliffe
Acting Secretary

Resolved that the following letters

be despatched.

Circular

81.

B^d N^o 115.

Circular to all collectors

Except Ganjam

Forwarding
certain forms regard-
ing Enams and request-
ing them to fill them
from their former
statements and other
sources, and return
them to the Board's
office by the 15th
Proximo.

The Board's Proceedings dated 21st
April 1853 having failed to elicit all the informa-
tion required to enable them to form an opinion on
the question at issue vizt. the advisability or otherwise
of exempting Enams not exceeding two (2)
Cawms now liable to report on lapse,
from all further interference on behalf

of

1159

Fort St. George, 15th January 1855.

1377. From Panjam 14th May, inlons. 2³ June 1853
 2416 From Masulipatam 3rd inlons. 24th July 1854
 600 From Guntur 10th inlons. 23rd Feb^{ry} "
 701 From Nellore 28th Feb^{ry} inlons. 8th March "
 3219 From Bellary 28th Nov^{er} inlons. 12th Dec^{er} 1853
 3035 From Cuddapah 10th inlons. 24th August 1854
 3727 From Kurnool 27th Sept^{er} inlons. 19th Oct^{er} 1854
 3162 From Chingleput 30th inlons. 31st Augst 1854
 980 From Balakrishna 24th March inlons. 30th March 1854
 706 From North Arcot 1st inlons. 8th March 1854
 1254 From South Arcot 17th inlons. 24th April 1854
 2173 From Tanjore 13th inlons. 18th August 1853
 1405 From Trichinopoly 28th May inlons. 2³ June 1853
 988 From Madura 25th inlons. 30th March 1854
 2553 From Tinnevely 17th inlons. 28th Sept^{er} 1853
 2559 From Coimbatore 3rd inlons. 10th July 1854
 2981 From Kanara 10th inlons. 24th August 1854
 1716 From Malabar 29th June inlons. 1st July 1853
 1552 From Madras 16th inlons. 20th June 1854

of Government, I am directed to request that you will have the accompanying forms filled up (if practicable) from your former statements and other sources and return them to this Office by the 15th proximo at the latest.

2. You will perceive that no distinction is to be made in these forms between 'Net' 'Dry' and other descriptions of land. The entire amount of Enams is to be entered with the aggregate assessment thereon. the quit rent, if any will be shown in the proper Column and the deduction of this from the aggregate assessment of the Enams will show the net alienated Revenue involved in the question under consideration. Where the Tenant's assessment is subject to any permanent or ordinary remission, you will deduct the amount of such remission before filling up Col. 4th & 9th in statement N^o 1. so that the amount therein entered may show correctly the land assessment to which the Enams would be liable if they were Cencar lands.

3. All Enams of the description referred to which appear separately in your accounts

1160

Fort St. George, 15th January 1855.

are to be considered as distinct Enams whether several of them are held by one person or not. Thus two or more Enams held by the same individual will be treated as so many distinct grants, even tho' in the same Village.

4. The Enams to be entered in Statement N^o 1 are only those now subject to report on lapse under the Board's Circular Orders dated 27th July 1848. Enams for Village services, endowments of Pagodas, Mosques, Chattrams, &c. and other such alienations will be excluded from Statement N^o 1 though not from the Enam Ayaat in Statement N^o 2. On the other hand Jodee Enams as well as Surva Enams will be included whether held or Surrend or not. In any case in which you entertain doubts whether any particular class of Enams should be included in Statement N^o 1 you will (in forwarding the statements) specify the nature of such Enam, its extent &c. so that the necessity of any further reference to you may be obviated.

5. The Board are particularly desirous that the above information may be furnished without delay.

Revenue Board Office
 Fort St. George
 15th January, 1855

[Signed] B. Cunliffe
 Acting Secretary

From

1181

Fort St. George,

Form No. 1.

15th January 1855.

Nature of Enam.		Enam. of 2 Cawmes and under						above 2 Cawmes				Resumptions from 1849 to 1853.				Average value of annual resumptions	
		Number of distinct Enams.	Extent in Cawmes	Apprentice in Ruppes	Sodry, or other payment in Ruppes	Net alienation to Enamdar Enam	Extent in Cawmes	Apprentice in Ruppes	Sodry in Ruppes	Net alienation	Above 2 C.		Not above 2 C.		Above 2 C.	Not Above 2 C.	
											Cawmes	Ruppes	Cawmes	Ruppes	Ruppes	Ruppes	
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Unrestricted	Phyratee																
	Bhutooty																
	Shrotriem																
	Year Year																
Total																	
Specially Restricted to new resumptions	Total																
	Grand Total.																

Enam and Pagoda (and Mosque) allowances are not to be included in the statement.

N. B. Villages and other service

Form No. 2.

Total Enam against Exclusive of Cawmes &c.				Average Cultivation of 5 years from July 1857 to 1862				Aggregate Enam against				Centages		
Extent.	Assessment	Extent	Assessment	Extent	Assessment	Extent	Assessment	Extent	Assessment	Quit Rent	Net alienation difference between Col ^y 7 & 8.	Col ^y 6 on 1	Col ^y 7 on 2	Col ^y 9 on 4
1	2	3	4	5	6	7	8	9	10	11	12	10	11	12
Cawmes	Rs	Cawmes				Cawmes	Ruppes	Ruppes	Ruppes	Ruppes	Ruppes			
Unrestricted				Specially Restricted to new resumptions										
Nhyratte				Bhuttavuty										
Shrotrams				V ^m V ^m										
Total				Total										
Grand Total.				Grand Total.										

entered and fractions of a Rupee or of a Cawmy to be to be wholly omitted, if more than 1/2 one to be added.

(Signed) R. Tenniliff
Acting Col^y

30.7

1162

Fort St. George, 15th January 1855.

82.

B^d N^o 102.To C. Whittingham Esq^r.
Coll^r of North Arcot.To,
C. Whittingham Esq^r.
Collector of
North Arcot.

Sir.

The services of Rajamm
narras a Writer employed in your
Establishment being required
in this Office, I have the
honor under the instructions of
the Board of Revenue,
to request that you will be
good enough to direct that individ-
vidual to join the Board's Office
his situation being in the mean time
temporarily filled up on full pay.

Revenue Board Office

Fort St. George, } /Signed/ B. Cunliffe
15th January 1855. } Acting Secretary

JF

1163

Fort St. George 15th January 1855.B^d N^o 98.To the A^d Coll^r.
of Madras.N^o 21,69/54.

83.

To, The Acting Collector of
Madras.

Sir
In reference to your Endorsement on the
accompanying Petition dated the 19th Ultimo. I am
directed by the Board of Revenue to request that
you will ascertain from the Government agent
whether Petitioner, Ally Sultan is what he repre-
sents himself to be Physician to His Highness
the Nabob of the Carnatic, and whether in deference
to his rank and position he should be exempted
from appearing periodically at your Office on the
same grounds as those on which that indulgence
was conceded to Mahomed Ally.

2. The Board presume Petitioner can, if he
pleases draw his pension quarterly or half yearly.

Revenue Board Office,

Fort St. George, 15th January 1855.

84.

B^d N^o 94.To the A^d Accountant
GeneralTo, The Acting Accountant
General.

Sir.

To Govt. 7th Jan^y 1855
To Govt. 3rd Feb^y 1855
To Govt. 4th Feb^y 1855

I am directed by the Board of Revenue
to inform you, with reference to former correspondence
that the monthly Certificate of Examination of Collectors
Treasuries having in future to be in a printed
form, the Board have instructed Collectors to trans-
mit a duplicate copy direct to you as soon as prac-
ticable after the examination shall have been made.
It will thus be no longer necessary that these Certificates
shall be transmitted to you from this Office for entry.

Revenue Board Office

Fort St. George,

15th January 1855.

/Signed/ B. Cunliffe.

Acting Secretary

JF

1104.

85.

B^d N^o 119To the Civil.
Auditors.Fort St. George 15th January 1855.To,
The Civil
Auditor.

Sir, I am directed by the Board of Revenue to request that you will be good enough to favor them with a reply to their letter of 29th September 1853, regarding the duplicate copies of certain accounts submitted to this Office for sanction which are furnished to you by Collectors. The Board are desirous of receiving an early reply as they are on the point of issuing a Circular Order to all Collectors respecting the periodical returns which they are required to furnish to the Office, with a view of relieving them of the labour of preparing such of them as might without inconvenience be dispensed with.

I am directed to add that in the event of your agreeing to dispense with the Copies of the Statements now sent to you, the Copies in this Office will always be at your service whenever you may have occasion to refer to them.

Revenue Board Office,
Fort St. George,
15th January, 1855.

[Signed] B. Cunliffe
Acting Secretary

Read

1105

86.

B^d N^o 98

(For information)

Fort St. George 15th January 1855.

Read the undermentioned Extracts.

From the Secretary to Government dated 3rd January 1855. Sanctioning disbursement of Rupees 191-8 to certain parties in Vizagapatam by whom illicit Salt was detected.

86-87.
Order thereon.

Ordered to be recorded.

B^d N^o 100

88.

(For information)

From the Secretary to Government dated 3rd January 1855. Sanctioning the payment of arrears due to certain Enamdars in the district of Rajahmundry.

88-89.

Order thereon.

Ordered to be recorded.

90.

M^s N^o 112.

From the Collector of Trichinopoly. List of letters addressed to the Board of Revenue and remaining unanswered to the quarter ending 31st December 1854.

M^s N^o 110

From the Collector of Madura. List of letters addressed to the Board of Revenue and remaining unanswered for the quarter ending 31st December 1854.

91.

M^s N^o 111

From the Collector of Trichinopoly. List of letters received from the Board of Revenue and remaining unanswered to the quarter ending 31st December 1854.

92.

M^s N^o 109

From the Collector of Madura. List of letters received from the Board of Revenue and remaining unanswered for the quarter ending 31st December 1854.

93.

M^s N^o 113

From the Collector of Chinnelly. Triennial return of Choultries which have obtained grants of land from Government for their support as it stood on the 31st December 1854.

94.

From

1166

Fort St. George, 15th January 1855.

95

Ms. A. 108.

From the Collector of Madurai. Register of Pensions referred by the Board of Revenue to the Collector and disposed of in the month of December 1854.

Ms. A. 111
96.

From the Collector of Guntur. Register of Receipts granted for the sums collected by different Tahsildars during the month of November 1854.

Ms. A. 107

From the Collector of South Arcot. Statement showing the quantity of salt now in stores available for exportation to Calcutta on private trade from this Port of Murkhamm.

97.

Ms. A. 104

From the Collector of Chingleput. Indenting for 1,000 Printed forms of Bills of exchange.

98

98-99
Order thereon.

Ordered to be supplied accordingly.

Ms. A. 1858
100

From the Collector of Masulipatam. Requesting to obtain sanction of the Military Board for 8 Carpenters.

Ms. A. 1875
101.

From the Collector of South Arcot. Forwards a duplicate of the Indent which accompanied his letter of the 27th ultimo.

Order on the 2. above letters.

100-102.

Ordered that the Original Indents accompanying the above mentioned letters be passed and forwarded to the Secretary to the Military Board.

E. B. Atty

W. H. M. M. M.

1167

Fort St. George 18th January 1855

Diary

Received the following papers

To

B. Cunliffe Esq^{re}

Acting Secretary to the

Board of Revenue

Fort St. George

1.

Bd. No. 95

From the Collectory of South Arcot

Sir

I have the honor to bring to the notice of the Board of Revenue the disqualification for further employment, which 36 years and upwards of public service have brought upon the Head Soobba Row, after a service of upwards of 36 years, for further view to his being pensioned, and his place filled by a more efficient person.

The present inefficiency of the Head Sheristadar engaged the serious attention of my predecessor, and it was I understand his wish, that Soobba Row should retire on the pension to which the long period of his service entitles him on mentioning the subject however to Soobba Row, I have found that he entertains great objection to an immediate resignation, and proposed to defer it to another year.

It is with great regret, that I feel compelled to deny my assent to his proposed continuance in Office, but I am convinced that the interests of the District require his immediate resignation.

The extensive and important reforms that have been and are to be introduced in all matters of accounts require

1168

Fort St. George in January 1855.

require an active and zealous superintendence and support, that is not to be expected from a public officer who has spent upwards of 36 years in the old routine.

5. To fill the place of the present Sheristadar is a candidate possessing every necessary qualification. He has been / after serving as assistant Sheristadar in the office of the collector of South Arcot for seven years / Naib Sheristadar in this District for about three years, and is therefore thoroughly acquainted with the Revenue System of the District. He is an active and able man, and possesses what must be considered as a valuable qualification, now that Sheristadars are required to be conversant with every Department of public business in a collector's Office. Vyt a knowledge of English.

6 The person I refer to is Toolosinga Chetty, at present Head Sheristadar of Rayachmundry. He has signified to me his readiness to accept the office of Head Sheristadar of this District should it become vacant, and has stated that the collector of Rayachmundry, Mr. Bennis, has given his consent to his leaving the District, the climate of which it appears does not agree with Toolosinga Chetty.

7 In conclusion I would earnestly solicit speedy sanction to these proposed measures, with the importance and necessity of which the Board will be made acquainted in my predecessor's report.

North Arcot Collectors Office
Chittoor 3 January 1855

1169

Fort St. George in January 1855.

Bd 8/52

From J. D. Bourdillon Esq^r
Member of the Board of Revenue

21

Minute.

As I have a personal acquaintance with the matter referred to in this letter, I think it proper to place my sentiments upon it before the Board, in the form of a Minute.

2 I have no hesitation in declaring my opinion that the collector's recommendation ought to be acceded to. The disqualification of the Head Sheristadar of North Arcot is not the consequence only of prolonged service or of failing powers - He has never been really efficient or fit for his important position, and never can be. He has performed even the ordinary duties of his office inadequately. I found great difficulty in preventing him from falling into arrears, and some business which had he been efficient, would have been in his hands; I was obliged to entrust to others. At the present juncture when the collector is about to undertake the arduous and important duty of revising the assessments throughout the district, it is of great importance that he should have the assistance of a Sheristadar on whose diligence and tact

1170

Fort St George 18 January 1855.

Lact and judgement he can rely.

3 On the other hand the late order granting a Pension after 35 years service, without proff of loss of health or strength, makes it possible for Sooba Row to retire on a very handsome provision - and it appears to me that the Government may properly take advantage of this rule to rid its service of servants from whatever cause, are not fit for the requirements of their position but whom in the absence of positive culpability it would have been harsh to dismiss without a pension - I may add that in the present case the retirement of Sooba Row will add very little to the disbursements of the State: for he now receives $437\frac{1}{2}$ Rupees of which about half, or $218\frac{3}{4}$ will be the amount of his pension, but the salary of his successor will be only 280 Rupees, being $6\frac{1}{2}$ Rupees in excess of the difference between Sooba Rows salary and Pension.

Revenue Board Office,
Fort St George.
18th January 1855.

/ Signed / J. D. Bourdillon
Member

1171

Fort St George 18 January 1855.

Sent the following letter

To The Chief Secretary to Government.

1-3.
B. No 118
To the Chief Secy
to Government.

* Lany 3/55 No 1
In Dylans 18th Lany 1855.

* Dated Lany 16/55
In Dylans 18th Lany 1855.

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 letter from the collector of North Arcot recommending that his Head Sheristadar should be required to take his Pension with a minute recorded thereupon by the late collector now a member of the Board.

2 The Board deem it unnecessary to add any lengthened remark. They concur with Mr Bourdillon that the recent liberal rule for granting Pensions to the uncovenanted chafes for length of service only, may without injustice be made use of to relieve the Public Establishments of inefficient members. It is also indubitable that the collector of North Arcot requires at the present time a Sheristadar of superior ability, and accepting the testimony of both the late

1172

Fort St. George 18th January 1855.

and the present collector, that Sooba Row falls below that standard they beg strongly to recommend that he should be required to take his pension. As the summer holiday is about to begin it is desirable that the orders on this subject should be passed as soon as possible.

Revenue Board Office

Fort St. George...

18th January 1855..../Signed/ B. Cunliffe
Acting Secretary

At a Meeting Present

C. Matthey Esq^r Member-

and

J. D. Bourdillon Esq^r Member-J. Goldingham Esq^r Third MemberAbsent on duty /as Commissioner
Northern Circars-/

Minutes of the last meeting read and approved

Read the following papers

N^o 1192Extract from the Minutes of Consultation
in the Revenue Department Dated 16th November 1854/From B^l 8th November 1854/
The Right Honorable the Governor in

1173

Fort St. George 18th January 1855-

in Council authorizes the Board of Revenue to obtain the Instruments, required by Captain Priestly for the Survey Department, by Indent on the military Board; or if not available thereon by purchase in Madras. With regard to the Theodolite, His Lordship in Council observes that, if the one belonging to the Department of Public Works can be spared, it should be made over to Captain Priestly and the military Board should replace it by a new one from England. Orders to this effect will be issued to the latter authority.

2. The proposal to instruct Captain Priestly to send in an Indent for all he is likely to want for the survey operations in South Arcot, is approved.

/Signed/ J. Pycroft.
Secretary to Govt.

Order thereon.

4-5..

Ordered to be recorded, the Indent referred to in the last para of the foregoing Extract Minutes Consultation having been already submitted by Captain Priestly through the collector of South Arcot.

Extract

4.

B^l N^o 1559From the Secy
to Government

in the Revenue Department

1174

Fort St. George 18th January 1855-Bd. N^o 53

From the Secy. to Government

(6.)

N^o 1679

Extract from the Minutes of consultation in the Revenue Department under date the 15th December 1854.

Read the following letter from the Acting Secretary to the Board of Revenue
/ Here enter 11th December 1854-

N^o 599-/

As a special instance and under the peculiar circumstances of the case brought to notice in the above letter, the Right Honorable the Governor in Council is pleased agreeably to the recommendation of the Board of Revenue to cancel so much of the order of the 21st March 1853 N^o 337, as authorizes the resumption of the Shrotrium Village of Pondavanam, and he directs that the money tendered by Andiyappah Naickon on account of arrears of Peishch be accepted, and the Shrotrium placed in his possession.

To The President and Members
of the
Board of Revenue.

/ At true Extract/

/ Signed / J. Eyreoff
Secretary to Government
order

1175

Fort St. George 18th January 1855-Bd. N^o 147

Order thereon

(6-7.)

Ordered to be communicated to the collector of chingleput with reference to his letter dated 25th October 1854.

N^o 1680.Bd. N^o 52

From the Secy. to Government

(8.)

Extract from the Minutes of consultation in the Revenue Department under date the 15th December 1854.

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

/ Here enter 7th December 1854.N^o 393./

Para 1 The Board of Revenue submit a report from the acting collector of chingleput upon the claim preferred by Ramachandra Naicker Petitioner in N^o 1223 of 1854 to a half share in the Shrotrium Villages of Mandepanum and Lottepanum, which was resumed by Government in 1835 as an escheat on presumed failure of heirs to the original grantee.

The

1176

Fort St. George 18th January 1855-

2 The Shrotriems in question were conferred by a Purwannah, dated 31st August 1802, on two parties, Ramachendra Naidoo and Teroomal Naidoo. The latter or his family appear to be still in enjoyment of their share in the Shrotriems.-

3 Ramachendra Naidoo, the first grantee of the other moiety is dead - his son has died unmarried and his widow is dead. The Petitioner is his grandson in the female line i. e. his daughters son - and claims his share in the Shrotriems as his heir.-

4- The Honorable the Court of Directors have intimated their opinion that unless special reasons should exist for taking a different course, that party should be recognized as the successor to a Shrotriem who may possess the character of

Despatch 30th
May 1843 - No 12
Para 3.

1177

Fort St. George 18th January 1855.

of the legal heir of the deceased incumbent.

From Sadr
Mudalut. 6th August
1851.

5 According to the opinion of the Hindoo Law Officers of the Court of Sadr Mudalut as given in the case of the Meenoor and Andeyumvoil Shrotriems, on the death of a party without leaving issue or brothers the succession passes to his mother, after her death to his sisters and then to their children. Before giving orders in the present case, the Right Honorable the Governor in Council wishes to be informed whether Petitioners mother and her sisters, Daughters of the original grantee, Ramachendra Naich, are alive - and whether there are any other grandsons to his latter, besides the Petitioner.

The

1178

Fort St. George 18th January 1855

The Board will submit a genealogical
table exhibiting the family of Rama-

chandra Naidoo.

To The President and Members / True Extract /
of the
Board of Revenue. / Signed / J. Pycroft.
Secretary to Govt.

Bd No 148

Order thereon

8-9.

Ordered to be communicated
with the Board's letter to the collector
of Chingleput who will be as

so good as to furnish the

information and the genealogical

Table called for by Government.

Extract

W.P.N.

1179

Fort St. George 18th January 1855.

Bd No 140

From the Secretary

to Government.

10.

No 29.

Extract from the Minutes of Consultation
See the Revenue Department, Under date the 5th
January 1855.

Read the following letter
from the Reporter of External Commerce.
To

J. Pycroft Esq.

Secretary to Government
Revenue Department
Fort St. George.

Sir,

Para 1.

I have the honor to forward
the Statements of Trade for the year 1852/53.

The trade statement of
the preceding year was favorable and the
present is still more so.

	1851/52	1852/53
	CRP.	CRP.
Imports	12,27,809	12,74,252
Exports	2,18,619 1/2	3,24,63 1/4
Re-Exports	59,600	69,921 1/2

Total 38,78,780 ——— 16,02,78

3. Compared with the preceding
year there is a further increase. The total
trade of this Presidency in Imports and
Exports

1180

Fort St. George 18th January 1835

Exports has reached up to Millions sterling

4. Upon a comparison with the four preceding years the result is satisfactory. Upon the total trade there is an increase of a Million sterling and compared with 1834/35 there is an increase of the Exports of above seventy three Lacs, and above Eighty Nine Lacs in Imports. In this statement there is included.

5. Statement N^o 5 is one of great importance. It exhibits all the fluctuations of the market, and shows the material change which takes place in the demand for various products. There is a decrease of about 60,000 Rupees in the value of Merchandise Imports. The trade therefore has been steady. The principal articles exhibiting a large increase, are Printed Piece Goods Rupees 46,417 Gunnies and Bags Rupees 105,348 Horses 409,650 Copper Tile 35,600 Brass old 50,793, Precious Stones 66,878 Silk Piece Goods 39,495, Tobacco 49,688, Broad Cloth 34,027. A decrease is shown in Betel Nut

Raw

1181

Fort St. George 18th January 1835

Raw 46,503, Books and Stationery 53,908, Cotton Twist and yarn British 67,916, Cotton Twist Foreign 31,261, Gram 20,676, Copper Bolt and Nut 110,335, Copper sheet 176,970.

6. Statement N^o 6 is of more importance even than number Five, as it relates to Exports, and contains some most satisfactory facts. In the first place, the articles in which there is a decrease amount to no more than Eleven Lacs, those in which there is an increase Ninety Lacs, Cotton Wool exhibits an increase of 46,29,855 Piece Goods Dyed 715,872 Ghee 27,527, Indigo 186,832, Coconut oil 106,986 Fish oil 49,612 Precious Stones 17,245,9 Guigely oil seeds 22,9105 Lampoil seeds 41,233, Timber and Plaster 74,409.

7. The Report of this year exhibits results most satisfactory, respecting the produce and manufactures of the Country, they have been largely produced, and met with a demand, that enabled the producer to sell his products at remunerative prices. It is true that

the

1182

Fort St. George 15th January 1855.

the sugar crops suffered considerably, as may be seen by the annexed statement

	1848/49		1849/50		1850/51		1851/52		1852/53.	
	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value
Rum	24,382	23,040	18,232	10,491	23,048	11,479	108,266	77,001	8,576	64,829
Tons			Tons		Tons		Tons		Tons	
Sugar	8653	14,7123	10,752	15,704	15,603	20,783	21,202	27,666	10,609	24,734
"	16,8763		16,9964		22,08866		28,43709		25,17369	

5 The difference between this year and the last being Four Thousand and Ten in value Three Lacs of Rupees. This is a cause of sincere regret; but the measure in progress as respects irrigation will in a year or two it is to be hoped, prevent the cultivator from being dependent upon periodical rains alone, and thus place this most important branch of trade upon a more secure footing. The large importation of Cotton Twist as shown in the annexed statement for the last 10 years

1183.

Fort St. George 18th January 1855.

years, exhibits the extent to which the manufacture of Cloth is still carried on Cotton Twist and yarn imported from.

Years.	United Kingdom	Bengal	Total
1843/44	522,930	199,493	722,423
1844/45	117,8648	228,336	140,6984
1845/46	7,55464	90,032	845,496
1846/47	9,53477	4,31070	1384,527
1847/48	57,007	17,5008	692,075
1848/49	37,5250	274,292	649,522
1849/50	67,3387	4,46556	119,943
1850/51	7,86,524	3,20,616	10,74,60
1851/52	10,62,223	3,82,364	14,45,587
1852/53	12,16,703	3,79,558	13,96,661

9 The Import of British Cotton Piece Goods has increased, but they seem to have no effect upon the Manufacturers of the Country the demand for which is steadily increasing. The quantity and value of the Export for the year is shown here under, and amount to Thirty five lacs of Rupees.

Cotton

1184

Fort St. George 18th January 1855.
Cotton Piece Goods exported from the Maoras Territories

	1854/51		1851/52		1852/53.	
Piece Goods Dyed	Quantity Pieces	Value Cts.	Quantity	Value Cts.	Quantity	Value Cts.
Do Printed	86,3989	11,5212	119,458	11,56970	127,9995	217,2752
Do Plain	7013	53171	58,568	68,046	69,597	81,412
	11,6302	1,37280	10,024	13,83,918	70,3335	126,7322
					72,4309	

11. Indigo exhibits an exportation greater in amount than Saffordland has ever been known before in the Maoras Territories viz: 36000 Maunds valued at 37,8690 Rupees the subjoined Statement for 8 years will more fully exhibit the great increase for the trade in this year.

	1845/46	1846/47	1847/48	1848/49	1849/50	1850/51	1851/52	1852/53
Indigo	Value Cts.	Value Cts.	Value Cts.	Value Cts.	Value Cts.	Value Cts.	Value Cts.	Value Cts.
	257,382.6	272,505.8	128,134	118,962	159,322.6	288,162	11,13558	37,869.10
	2,210.4	3,064	118,50	145,38	182,73	218,87	27,052	362.11
	7,3312	7,477	10,800	11,025	5,4577	52,115	12,750	15,000

1185

Fort St. George 18th January 1855.

11. I append a Statement of the value of oils exported for the last year, the increase is encouraging, the Trade may have been said to have commenced in 1820/21.

	Value Cts.
1820/21	58128
1821/22	77,686
1822/23	10,1227
1823/24	227,905
1824/25	168,066
1825/26	155,113
1826/27	277,532.

12. I also subjoin a Statement exhibiting the quantity of oil seeds exported for the same period. The French prefer taking the seed expressing it themselves I am not without hope, that the trade in oil and oil seeds is in its infancy and that the means now being taken to procure and afford information respecting the oils of India will lead to a large increase in the trade.

Oil seed exported from the Maoras Territories		Oil seed exported to the United Kingdom	
Quantity Cwt.	Value Cts.	Quantity Cwt.	Value Cts.
1846/47	20982	65205	679
1847/48	86580	173870	None
			1848/49

Fort St. George 18th January 1855.

Oil seed exported from the Mauras Territories.			Oil seeds exported to the United Kingdom.		
Quantity, Cwt.	Value, Rs.		Quantity, Cwt.	Value, Rs.	
1848/49	55,871	13,111	13,506	37,242	
1849/50	255,201	3,53,282	71,138	1,65,153	
1850/51	233,791	4,95,32	30,035	81,620	
1851/52	1,15,539	3,12,552	1,037	1,01,62	
1852/53	3,24,828	5,85,892	12,713	24,825	

13. Considering the growing importance of the Export of oil seeds, it is a subject for serious consideration, whether it is well to continue a tax upon them in the shape of Export duty.

14. The import of Treasure is exceedingly great 3,645,810, it is a remarkable fact worthy of observation in various ways and in none more than under the opinion entertained in London, viz. that the locking up of Treasure in the Company's Treasuries was injurious to trade. On the other hand Government opened the Treasury and paid off large amounts of its loans, whereas at the same time a large amount of specie continued to pour into the Country not only in Mauras, but at the other Presidencies the line of argument used in England was that if

Government.

Fort St. George 18th January 1855.

Government confined its Treasure to Nine Millions, and paid loans to the extent of Nine Millions, the circulating medium would be increased, the public debt be diminished and the interest saved, and there being a large supply setting investment the price of securities would rise and the rate of Interest fall. There would be more silver than was required which would be exported to other countries. In the face of the payment of loans, Bullion poured in to the extent of about Two Millions sterling, and it will be an interesting circumstance to ascertain when the tide turns and silver Bullion commences to be re-exported.

15. It is not my intention to enter into any observations respecting the Trade with each particular country. This report has been so long delayed, that the interest which would otherwise be excited is absorbed by that of another year the report for which is under preparation.

16. In explanation of the delay in the transmission of this Report I

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Fort St. George 18th January 1855.

I have to observe, that it arises in part from this having been a year of unusual sickness. The number of Officers temporarily and permanently absent from duty have been large, while the duties of the Customs House must be performed daily and I have been able to give the very small Department of the External Commerce no assistance. At the time that this Report was commenced New Forms were received from the Honorable Court, great stress was laid upon the necessity of their early transmission, it was observed that there was no uniformity in the account of the three Presidencies and that consequently those received were comparatively useless. Therefore at once placed the whole strength of the Establishment on the compilation of the New accounts, they are under preparation and will be forwarded in March, those for 1854/55 in November, as sanctioned by Government in Minutes of Consultation N. 1157 dated 10th November 1854.

Fort St. George

 Reporter External Commerce Office
 11th December 1854.

 Signed W. E. Underwood
 Reporter External Commerce

(True Copy)

Signed W. Middleton

By Deputy Secy to Govt.

1189

Fort St. George 18th January 1855.

General Trade

Para 1.

The entire External trade of the Madras Presidency by sea and land for the year 1852/53 inclusive of private Treasure and of Imports and Exports of Stores and Treasure on account of the Honorable Company amounted to 67 1/2 lacs, or upwards of 77 1/2 lacs in excess of that of the previous year; the large increase occurring almost exclusively in the External Commerce by sea.

 Statement No. 1
 Page 35.

	1851/52	1852/53	Increase
External Commerce by sea / No. 2 / Page 7	57,06,568	67,18,359	7,29,791
do do by land / No. 2 / Page 32	5,72,313	5,72,415	30,102
	59,69,881	67,45,774	7,59,893

2. The External Commerce by sea was thus distributed:-

		Increase or Decrease compared with 1851/52.	
Imports	Private Trade { Merchandise	12,74,252	x 19,143
	{ Treasure	10,87,041	x 4,69,126
	On account of the { Stores	5,30,357	1,65,373
	{ Honorable Company { Treasure	77,000	x 77,000
Exports	Private Trade { Merchandise	32,74,634	x 7,88,436
	{ Treasure	2,15,383	19,27,276
	On account of the { Stores	1,04,172	x 918
	{ Honorable Company { Treasure	37,17,560	27,94,440
Re-Exports, Private Trade, Merchandise		6,09,212	x 132,12
		67,45,359	x 7,29,791

1190

Fort St. George 18th January 1855

There has been an increase of Rupees 19,443 in the Imports and of Rupees 78,753 in the Exports and Re-Exports of Merchandise for private Trade. The entire External Commerce shows an increase above the transactions of 1854/55 of Rupees 77,279 made up chiefly of the larger imports of private treasure and Exports of Merchandise.

Increase of 1854/55 -
78,753 - 6

The following are the places and countries with which the trade has been principally carried on.

Statement No. 7 @ 74
Pages 20 & 28.

	Imports	Exports
(Page 10) United Kingdom	85 lacs	
(" 12) Arabian & Persian Gulfs	2 1/2 -	110 lacs
(" 13) Ceylon	28 -	10 1/4 -
(" 14) China	1 1/2 -	38 3/4 -
(" 15) France	3 -	16 1/2 -
(" 17) Mauritius & Bourbon	2 -	12 1/2 -
(" 18) Pegu & Arracan &c	2 -	8 3/4 -
(" 20) Bengal	17 1/2 -	1 -
(" 22) Bombay	7 1/4 -	3 -
(" 24) Cutch	1 -	108 3/4 -
(" 26) Malacca	6 3/4 -	1 3/4 -
	217 1/4 lacs	7 -
		358 lacs

1191

Fort St. George 18th January 1855

Statement No. 5 4.
Page

In the import trade the most considerable increase appears in the item of horses & h. lacs, and also in Gunnies and Bags. The greatest decrease appears in the following

Grain	Rupees 2,77,676
Sheet Copper	176,970
Bolt and Nut 9 1/2	110,335
Nines	1,00,508

In the Export trade the greatest fluctuations appear in.

	Increase	Decrease
Coffee	123,746	"
Cotton Wool	46,29,854	"
D ^o Pice. Goods (Dyed)	7,15,812	"
D ^o D ^o (Plain)	"	11,65,99
Glu	2,75,278	"
Indigo	18,68,322	"
Cocunut Oil	12,69,86	"
Precious Stones	4,72,459	"
Gingelly Oil	22,9,105	"
Cardamums	"	1,52,339
Sugar	"	3,19,065

The large increase in the export of Cotton Wool, Indigo, Oil seed and oils other staples of the Country is very gratifying.

Fort St. George 18th January 1855

The decrease in the export of sugar seems attributable to the season. It is however to be remarked that the quantity exported (Report Para 7) though below that of 1851/52, is in excess of that of any of the three preceding years, 1848/49, 1849/50, 1850/51.

United Kingdom
Statement No 7
Page 10

5 In the trade with the United Kingdom the largest importations, as in the previous year consisted of Cotton, Twist and British yarn Rupees 1,003,653. The following articles were also imported to a considerable extent:-

Piece Goods (plain)	Value 4,38,366
Malt liquors	321,290
Wines	373,328

Statement No 8
Page 11

The exports were chiefly

Indigo	329,6162
Sugar	22,83,458
Cotton Wool	19,18,717
Piece Goods (dyed)	13,52,568
Rice	6,349,54
Precious stones	170,578

Page 28.

6. From Statement No 75 it appears that the total value of Cotton Piece Goods exported from the Madras Territories

Fort St. George 18th January 1855

Territories was Rupees 35 lacs showing an increase over the previous year of Rupees 6,12,582. As in 1851/52, the shipments appear to have been chiefly from the Presidency, and from the Ports of Malabar, Tanjore, Tinnevely and Vizagapatnam. From Statement No 76, it appears that the Chief exports were to the

* Page 29.

United Kingdom	Value 13,50,188
Bombay	7,01,125
Ceylon	6,43,048
Malacca	471,376
Bengal	1,93,310

7 The fluctuations in the trade by sea with other places do not call for any particular notice. As regards the External Commerce by Land also, the transactions of the year do not demand much remark, the importation of opium from the Nizam's Dominions though somewhat short of the previous year, still continues considerable.

8. The Revenue trade is as follows.

from the trade statements No 92, 93 & 94
Page 36 and 37.

collections.	Import duties	Rs	as	p
		1,381,09	9	11
	Export	531,885	13	7
	Land Frontier	210,227	15	5
charges	Seaboard	1752,4	12	8
	Land	31,767	12	7
	Net Revenue	1006,80	13	8

being

Statement No 80
Page 31 & 35

Statement 87
Page 33
1851/52 3,60,658
1852/53 3,27,101
Decrease 33,557

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Fort St George 18th January 1855.

* Net Revenue 1852/53 - 10001.80 - 13 - 8 being a net increase^{x1} of Rupees
 Rs. — 1851/52 - 94,588.4 - 4 - 2
 Increase 57,596 - 9 - 6 57,596 - 9 - 6 above 1851/52. as
 Page 37 shown in statement N^o 94.

^a Pages 7-37 The trade statements and Tables,
 41-78-127-187 being contained in the printed volume, manuscript
 81-121- copies need not have been submitted with the
 report, and will not be transmitted to the
 Honourable Court of Directors. They will be
 returned to the Reporter of External Commerce.

To The President and
 Members of the Board of
 Revenue
 for information

True Extract.

/ Signed / J. Pyecraft
 Secretary to Government.

10-11. Order thereon

Ordered to be recorded

B^d N^o 14.6 Extract from the Minutes of consultation
 From the Secy. to Government^B dated 15th January 1855.
 12.

Read the following

To The Secretary to Government.

Fort St George

Dated Fort William the 8th January 1855.

Salt
 E. Currie Esq^r

Sir

With reference to paragraph 1 of my
 letter N^o 1286 dated the 5th ultimo, I have the honor
 by direction of the Board of Revenue, to transmit
 herewith for communication to the
 collectors of Madras and Nellore, a copy of
 a letter dated the 1st instant, from the
 contractors

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Fort St George 18th January 1855.

Contractors Boddhab Churn Dey and Muberooddin
 Medar Sahib.

/ Signed / A. R. Young
 Junior Secretary

To A. R. Young Esq^r
 Junior Secretary to the
 Board of Revenue

Sir

We take the liberty to state
 for the information of the Board that we
 have authorized our Consignee Ramanooy
 Hootum Beer Rungbaib Swamee at Madras
 and have deputed Pappya Cranny to receive
 deliveries of the salt contracted for by us, and
 to sign for us all papers connected with the
 receipt and despatch thereof.

We request that the Board will be pleased
 to make this known to the Madras authorities so
 that there may be no delay in the shipment of the salt.

Calcutta
 1st January 1855

/ Signed / in Native characters
 Board of Revenue
 Fort William
 the 8th January 1855.

/ True Copy /
 / Signed / A. R. Young
 Junior Secretary

Ordered to be communicated to the
 Board of Revenue. - / Signed / J. Pyecraft
 Secretary to Govt
 Order

1196

Fort St. George 18th January 1855.Bd 8th 122

Order thereon

(12-13.)

Ordered that the collectors of Madras and Nellore be respectively informed with reference to the Board's Proceedings of 11th December 1854, that the contractors Sordhab Churn Dofs and Moheeroodeen Mahdar Sahib have authorized Ramanooy Flootum Beer Rungah Swamy at Madras to receive deliveries of Salt contracted for by them, and to sign for them all papers connected with the receipt and despatch thereof.

/Signed/ B. Bunliffe
Acting Secretary.

Read again return from the Collector of Nellore dated 21st December 1854 and entered in Consultation 1st January 1855 of Village Officers suspended or dismissed under Regulation VI of 1831 for the month of November 1854.

Bd 8th 130

Proceedings thereon.

The Board consider the suspension for one year of Cota Yagunamma, Moosiff of Puttabhiraampooram, for having neglected to report an accidental death in his Village, a heavy punishment, if the omission arose only from carelessness, and they therefore request the

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Fort St. George 18th January 1855

the Acting Collector to revise the Decision passed in the case.

(15.)

Bd 8th 131

Proceedings thereon.

Read again Report from the Agent at Furrnool dated 25th May and entered in Consultation 5th June 1854.

As the result of the Settlement has been already embodied in the Board's general report, it is sufficient to observe briefly that the season was to some degree unfavorable. The early rain having been scanty and the later over abundant in consequence of which the dry crops and the cultivation in the beds of tanks suffered. The produce of the wet and the garden lands is stated to have exceeded the average.

2. The prices obtained by the ryots for their principal products showed no marked change from the preceding year. The different sorts of paddy slightly declined while most of the dry grains fetched rather improved rates. In the price of oil seeds and wheat there was a considerable falling off and as this is not ascribed to any local cause, it

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Fort St. George 18th January 1855.

it is presumed to have arisen from an enlarged cultivation in the adjoining Districts or Mysore. In the future preparation of Statement No 6 it is wished that the prices of the 8 Talooks should be given with their average, and the entries for the Kurnool choultry be afterwards separately shown.

3 In the Villawarry or cultivation engagements made at the beginning of the Fushy there are no marked changes in any Talooks and the result is a net increase of 6262 acres. This increase is divided among the three descriptions of land wet, dry and garden, but owing to the reductions allowed in 4 Villages where the assessment is over high, and to some lands being only cultivated with one crop, the increase of assessment shown in the Villawarry is limited to Rupees 1877. Deducting however the remissions which it was necessary to make, the net result of the settlement, including Lodges Enamity and Pillary exhibits a decrease of Rupees 3303 in comparison with the previous year.

4 The remissions made at the Summa bundy amounted to Rupees 19274 against Rupees 14601 in the preceding fushy and call for

1199

Fort St. George 18th January 1855.

no special notice under the explanation given in the agents report. The principal increase occurred under the head of Caboolaty bungur and had its origin in the less favorable state of the season. It is observed that the waste included in the settlement was Rupees 15004, while in the previous year it was Rupees 17909.

5 The net demand of the year from the different branches of land revenue amounted to Rupees 728,436 of which Rupees 713,345 were collected within the Fushy and Rupees 6,917 up to the close of the month preceding the agents report, leaving Rupees 8214 for future adjustment. The outstanding balances of preceding years, omitting a sum of Rupees 211,281 due on some Bhuttavorthy and Service Enams are limited to a sum of Rupees 50,443 which it appears from the agents report will be hereafter realised under the explanation given in Statement 23. the irrecoverable arrears of Sevoy Summah, amounting to Rupees 274-10-1 will be recommended to Government for remission.

6 The statements which accompanied the agents report call for the following observations. In preparing the details of the Dittum which are given in

Fort St. George 18th January 1855

in Para. 21 and in statement 9, the deductions on account of caboolaty Buzur ought to have been confined to fields which were left entirely waste and not added to the revenue in the settlement. Lands which are brought into the settlement although uncultivated, should be included in the wet cultivation, as also fields partly sown, the remissions granted to the latter on account of Shamilat Buzur being entered as a separate item in statement 11. In future it is requested that the course here pointed out may be followed and that statement 9 may be prepared on a similar principle, a note being added to show the extent of waste which from being brought to account is included in the cultivation.

7. In Para. 12 the Agent explains the decrease of Rupees 163 in the Graft tax, by mentioning that in consequence of the complaints of the landowners he abolished the system of renting out the privilege of grazing cattle on the cultivated lands after the crops are cut. Some obscurity however exists on the subject as the statement appended to the Para shows a decrease under the head of amary and not of rent. The Board wish therefore to know whether this portion of the Graft tax still exists

Fort St. George 18th January 1855

exists in any form, as the Agent may have intended to represent that he had abolished only the practice of renting it out. If it does still exist it should be abolished at once, and the Graft tax be limited to jungle and waste lands.

8. The Board will reserve for their remarks on the settlement report of 1263 just received some further remarks on the manner in which the Summahbundy statements of this District are prepared, as the very late date at which the report under notice was despatched, nearly a year after the close of the fushy, has prevented its being reviewed at the proper period when the present agent has had time to become practically acquainted with the district the Board wish him to give his attention to the points noticed in their Proceedings of 12th December 1853, on which the present report is silent, and also to describe the system on which the assessment was lowered in some waste lands in Cotacundacoor and 3 other Villages, as the remission amounts in some instances to 70 per cent, and it is necessary to be careful on such an occasion both

See Paras 8 and 9
of Mr. Conways
report dated 26th
May in memo 5th June
1854.

1202

Fort St. George 18th January 1855-

both to protect the due rights of the state
and prevent exaggerated expectations
in other places.

To B Leuncliffe Esq^r

Acting Secretary to the
Board of Revenue
Fort St. George

Sir

B^d N^o 2731

From the collector
of Chingleput....}

I have the honor to submit, for
the consideration and orders of the Board of
Revenue the accompanying agreement executed
by one Teroungadasawmy Naiken, a Meerassid
Lar of Caranavady in the Nager Talook in this
District, engaging to build, agreeably with the
Plans appended to the Circular letter of the
Board of Revenue dated the 11th March 1852, two
choultries in brick and clay with chunam
plastering, in the limits of his Village on the
Northern Trunk Road for the accommodation
of all classes of Travellers frequenting that line
of communication on condition that they may
be endowed with a grant of land under the rules
sanctioned

1203

Fort St. George 18th January 1855-

Sanctioned by Government.

2. From enquiries instituted it appears
that there are no Buildings available for public
use on either side of the site chosen for the construction
of the choultries in question. The new Trunk
Road having superseded the old route
via Palavoyal, much inconvenience, it is
reported, is now experienced for want of a
halting place on the former line. The proposed
choultries therefore, if founded, would unquestion-
ably be of the greatest benefit to all Travellers
proceeding from Madras to the Northern Provinces.

3. Under these circumstances, I beg to recom-
mend that sanction be accorded for the found-
ation of these choultries being laid at once,
the season being favorable - As soon as the
Buildings are completed, application will
be made for the extent of land proposed
to be attached to them for their maintenance.

Chingleput District,
Collector's Leitcherry
Sydapat, 18th December 1854.

/Signed/ P. B. Smollett
Collector.

Translation.

1204

Fort St. George

Extract from the Reaudit of the accounts of

18th January 1855-

the Collector of Chingleput for Fusly 1262 -

No.	Charges objected to	Remarks of the Civil Auditor	Explanation of the Collector	Further Remarks of the Civil Auditor
	Salt Department Fixed Establishment of Servants			
46	Pay of a Pann employed in the salt Pan at Chunambur from 10 th May to 30 th June 1853 at 5 Rupees per month	Nos 46 to 49. Copy of the order dated 9 th May 1853 quoted in support of these payments in the Collector's Annual Moyan Jabitah for Fusly 1262 is received.	Nos 46 to 49 Copy of Extract from the Proceedings of the Board of Revenue dated 2 nd May 1853 is here with forwarded vide Enclosure.	Nos 46 to 49. Although the approval of the Board of Revenue is obtained for the re-entertainment of these servants, yet as their services were discontinued, it is neces- sary that the sanction of Govern- ment should be obtained for the re-entertainment. The Collector will accordingly adopt measures to obtain the same.
47	Pay of a Pann employed in from P ^o to P ^o at Rupees 3 1/2 per P ^o —			
48	Pay of a Throff employed in the salt Pan at Vullam from 1 st March to 9 th May 1853 at 10 Rupees per P ^o			
49	Pay of a Navesindah em- ployed in P ^o from 10 th May to 30 June 1853 at P ^o per P ^o —			

Signed / P. B. Smollett.
Collector

1205

P. No 153
 Proceedings thereon
 18-19.

Fort St. George 18th January 1855

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

Upon the representation of the Collector of the insufficiency of the Establishment for the efficient performance of the duties at the Chinambut bors in consequence of the increased manufacture of salt the Board in their Proceedings dated 2nd May 1853, authorised that officers to recruit two shroff and two measurers who had been temporarily discharged from the Salt Pans at Vallar but whose names were retained in the fine Establishment of the District in expectation of their services being again required, and to employ the two latter as Peons at the Chinambut Pans. From the enclosure to the foregoing letter it appears that the Collector in addition to the above servants entertained a Nevisindah to assist in the supervision of the manufacture of salt at Vallar Pans.

Under these circumstances the Board recommended that the Civil Auditor may be authorized to audit the charges incurred on account of the pay of the shroff Peons, and Nevisindah, as particularised in the Exhibit from the Re-audit of the accounts of the Collector for July 1262 amounting in the whole to Rupees 54-8-6.

B. Cunliffe Esquire,
 Acting Secretary to the Board of Revenue

Sir,
 Referring to Para 3 of my letter of the 12th November last on the subject of salt proposed to be supplied to Calcutta in this season I have the honor to request you will inform me whether or not orders should be given for the further manufacture of 12,000 Maunds of salt at Chingliput.

(Signed) P. B. Smallcott
 Collector

The Board of Revenue not having yet received

Chingliput District Collector's letter
 dated 11 January 1855
 No 132

Proceedings thereon
 20-21.

1206

Fort St. George 18th January 1855.

any reply from Calcutta as to the quantity of salt which will be required from the ports of Chingliput during the present season, are not prepared to sanction the manufacture of any extra quantity in anticipation. The Collector will therefore await the receipt of further instructions from this office before issuing the orders proposed to be given by him.

22.

From the Collector of Salem

Read statement of Extra Tent allowance drawn by himself and his subordinates during July 1263.

P. No 149
 22-23

Proceedings thereon

The Extra Tent Allowance drawn

Name	Rank	Days	Sanctioned by the Board
Mr. H. D. Phillips	Collector	19	by each officer for the number of days noted in the margin is
" H. A. Brath	Collector	19	
" H. E. Lochrane	Sub. Colly	6	
" J. H. Cherry	Ag.	82	
" H. Hodgson	Ag. Asst.	60	
" R. G. Lewis	Ag.	46	
" R. A. Dalgell	Asst.	43	
" R. Davidson		93	of Revenue,

Ordered that a copy of the foregoing Proceedings be transmitted to the Civil Auditor for his information

24.

P. No 150

Proceedings thereon

Read Endorsement on Petition 1967 of 1854 from the Collector of Salem dated 25th Sept. 1854. With reference to the above Endorsement the Collector is requested to state whether any enquiry has been instituted into Petitioners allegation

1207

Fort St. George 18th January 1856
 allegation that the Head of the family
 has withheld their shares of the
 proceed of the Village

3 With regard to para 4 the Board wish
 to be informed, whether the shares of the members
 of the Family have been permanently apportioned
 on the produce of the Villages in a single year or, if not,
 in what manner they are determined. They also wish to
 know, whether the Villages are in the possession of the Family
 or whether a Money allowance is issued in commutation of
 their value.

Read the following papers
 No. 221

To B. Cunliffe Esq.

Acting Secretary to the
 Board of Revenue
 Fort St. George

Bd. No. 1730
 From the Collector of
 South Arcot

Sir.
 In acknowledgement of your letter
 of the 30th Ultimo and of the papers mentioned
 in the list which accompanied it, Connected with
 the Revenue Survey of the District. I have

1208

Fort St. George 18th January 1856
 the honor to transmit Copy of a communication received from
 Captain Priestly Superintendent of the Survey, repre-
 senting that some other papers alluded to in the enclosure
 to my letter of the 10th November, have not yet reached him, if
 they can be found in the Board's Office, I beg to
 request that they may be returned at an early date.

South Arcot Colbr. butchery
 Cuddalore 15th December 1854

(Signed) A. Hall
 Collector

Sir,

I have the honor to acknowledge the
 receipt of your letter of this date accompanying a copy of
 one from the Secretary Revenue Board and the several Maps
 Field books Land Registers &c. of which it contains a list.

Of the maps and books mentioned in
 my letter to you of the 10th November 1854, however besides
 those accounted for in the Secretary's letter the
 following have not yet reached me.

Uncoloured Maps of Meyahitoor, Hale-
 kadunden, Lutchmigoody, Keelnaadomboor, Kada-
 vakainic, Kalayamalay and Rohnoor.

The

1209

Fort St. George 18th January 1855

The finished Maps (2 each) field books, Land Registers and traverses of Sholaterum and Punnavelly.

The want of these will cause a great deal of work already done to be gone over again and will leave an arrears of Office work to be made good next year.

South Arcot Survey Office
Cuddalore 14th December 1854

(Signed) F. J. B. Priestly
Superintendent Revenue

(True Copy)

Survey

BB. No. 159
Proceedings thereon

25-26.

The Board observe that the finished maps &c. of Sholaterum and Punnavelly (which were lately received from Calcutta) were returned to the collector of South Arcot on the 8th instant. The uncorrected plans of the Villages referred to by Capt. Priestly will be despatched as soon as they can be discovered.

1210

Fort St. George 18th January 1855N^o 125

To

B. Cunliffe Esq^r

Acting Secretary to the

Board of Revenue

Fort St. George

27.

BB. No. 4729

Sir

From the collector of
Trichinopoly

I have for some time past given the requisition contained in your letter of the 13th ultimo my best consideration, and I would beg to submit that my reply as to what would be the effect of charging trees with the land tax in lieu of the tree impost, be postponed until the precise assessment of the Soil is fixed and ascertained at the approaching revision of the District Revenue System.

Any return I may make now must of necessity be inaccurate

Unless I am instructed to the contrary, I will defer my reply for the present

Trichinopoly collector's office
14th December 1854

(Signed) J. Bird
Collector
Ordered

1211

Fort St. George. 18th January 1855Ordered that the following letter
sent in reply
To

27-28.

J. Bird Esq.

Collector of Trichinopoly

Sir,

I am directed to acknowledge the receipt of your letter dated 14th December last intimating your intention unless otherwise instructed of deferring from report on the effect of charging trees with the land instead of the trees tax pending the revision of the assessment of your District in progress.

The Board will await your promised report dealing with the general question but they are unwilling to postpone their decision on Petitioners application which dates as far back as December 1852 and involves a very insignificant amount of Revenue.

They desire me therefore to request that you will state the amount now realised from Petitioners land and also the amount of similar lands in the same village under different crops, if that system prevails here.

With this information and your own opinion as to what would be a fair rate of assessment on the land the Board hope to be able to dispose of the question at once.

M.P.H.C.

Revenue Board office
Fort St. George
18 January 1855

1212

Fort St. George 18th January 1855

No 215

To

B. Bunliffe Esq.

Acting Secretary to the

Board of Revenue

Fort St. George

29.

Bt. No 4757
From the collector
of Madras

Sir,

I have the honor to enclose an application from - C. R. - Baynes Esquire for a piece of land on the Pulney Hills measuring 4¹/₂ Grounds and 1430 feet adjoining that granted to him under the sanction of the Board dated the 17th June 1852, and to recommend that it may be complied with.

The land in question originally formed part of a Wood and under common circumstances therefore should not with reference to the Rules be made over to a private Person, but Mr. Baynes built his house close to the wood before the Manual was circulated and could not without difficulty dispense with this piece, which he afterwards cleared under the impression that it was within his boundary.

Madras -
15th December 1854

Signed / R. D. Parker
Collector

No 1

To

R. D. Parker Esq.

Collector of Madras

Sir,

I would have replied sooner to your letter

(Signed B. Bunliffe)

1211

Fort St. George 18th January 1855

Ordered that the following letter
sent in reply
To

27-28.

J. Bird Esq.

Collector of Trichinopoly

Sir,

To B. N. 758
The Collector of
Trichinopoly

I am directed to acknowledge the receipt of your letter dated 14th December last intimating your intention unless otherwise instructed of deferring from report on the effect of charging taxes with the land instead of the taxes depending the decision of the assessment of your District in progress.

The Board will await your promised report dealing with the general question but they are unwilling to postpone their decision on Petitioner's application which holds so far back as December 1852 and involves, they presume a very insignificant amount of Revenue.

They desire me therefore to request that you will state the amount now realised from Petitioner's estate of land it occupies according to the village accounts and also the assignment of similar lands in the same village under different crops, if that system prevails here.

With this information and your own opinion as to what would be a fair rate of assessment on the land the Board hope to be able to dispose of the question at once.

(Signed B. Cunliffe Esq.)

Revenue Board office
Fort St. George
15 January 1855

1212

Fort St. George 18th January 1855
No 215

To

B. Cunliffe Esq.

Acting Secretary to the
Board of Revenue
Fort St. George

29.

B. N. 757
From the Collector
of Madurai

Sir,

I have the honor to enclose an application from - B. R. - Baynes Esquire for a piece of land on the Pulney Hills measuring 4 grounds and 1430 feet adjoining that granted to him under the sanction of the Board dated the 17th June 1852, and to recommend that it may be complied with.

The land in question originally formed part of a Wood and under common circumstances therefore should not with reference to the Rules be made over to a private Person, but Mr. Baynes built his house close to the wood before the Manual was circulated and could not without difficulty dispense with this piece, which he afterwards cleared under the impression that it was within his boundary.

Madurai
15th December 1854

Signed / R. D. Parker
Collector

No 1

To

R. D. Parker Esq.

Collector of Madurai

Sir,

I would have replied sooner to your letter

1213

Fort St. George 18th January 1855
 letter of the 17th December 1853 had I not been
 desirous of ascertaining the precise measure of the
 small ship of ground I wish to have included
 in my Compound at Roday Canal. It was acci-
 dentally omitted in the first plan, but as I under-
 stand has been now entered in another, since prepared
 by the Surveyor, you will therefore probably know
 the exact extent and will have the goodness to
 consider this as an application for the addition.
 There are a few trees upon it, but I was not aware
 at the time of placing my house, that no portion
 of wood would be allowed to any individual, and
 as the piece in question is only a small strip
 intervening between my boundary as originally
 marked out and the public path, which
 forms a limit so much more convenient, I should
 hope that the fact of the trees standing thereon
 will not be an objection.

I have already paid the 8 years
 bonus on 7--8--58--66-3-4, and also -
 the Dist Rent for Fushy-1262-8-4-5-- a
 proportionate addition will have to be paid on
 the former account which I shall be pre-
 pared to discharge with Dist rent now due on
 receiving the lease which was once given me
 but subsequently recalled.

Signed / C. R. Baynes
 Secy

Signed / R. D. Parker
 Collector
 Resolved

Madura
 14th December 1854

1214

Fort St. George 18th January 1855

B. No. 139

Proceedings thereon

29-30.

Resolved that the letter
 above recorded and its enclosure be submitted
 for the orders of the Right Honorable the
 Governor in Council with the Board's recom-
 mendation that under the circumstances represented
 sanction may be granted for the sale to Mr.
 Baynes of a piece of land on the Pulney
 Hills measuring 14 Grounds and 1430 feet
 on the same terms as that granted to him
 under the authority of Government dated
 3rd June 1852 and for its inclusion in the Lease
 ordered to be joined to him.

In Cons 17th June
 1852

3/.

B. No. 148
 From the Collector
 of Madura

To

R. D. Parker Esq.

Sir,

Collector of Madura

In reply to your letter of
 yesterday No. 81, I have the honor to explain
 that only two days before I was about to
 start on my return from the Neilgherries within
 my original leave my Medical attendant found
 it absolutely necessary to give me a Certificate in
 extension for one month which was immediately
 forwarded for the countersignature of the
 Superintending

12. 15

Fort St. George 18th January 1855

Superintending Surgeon, who returned it for some informality so that it did not reach me nor was I in a position to make an application for it till the 11th December. On the following day, I transmitted the Certificate to your address with a letter requesting you would be good enough to forward the former to the higher authorities. I now perceive with regret that I did not make it clear that I had made no other application and that I ought to have placed in your hands with the Certificate a formal application to be laid before the Board, which I now beg to do with this explanation, requesting that an extension of leave retrospectively under the sick Certificate already transmitted may be obtained for one month vizt. from the 23rd November to the 22nd December 1854 -

Madura
12th January 1855

Signed/ J. R. Cocherell
Assistant Collector
I, Assistant Surgeon Charles
David Currie, M. D. Senior Medical
Officer Neilgherry Hills do hereby
Certify

12. 16

I do hereby certify that according to the best of my professional judgment, after careful examination of his case, I consider the state of health of J. R. Cocherell Esq. of the Civil Service to be such as to render a leave of absence for a period of one month highly desirable for his recovery.

Ootacamund
14th November 1854

Trichinopoly
18th November 1854

Madura,
13 January 1855
Order thereon

31-32.

Fort St. George 18th January 1855

certify that J. R. Cocherell Esq. of the Civil Service is in a bad state of health, and I solemnly and sincerely declare that according to the best of my judgment a change of air is essentially necessary to his recovery, and do therefore recommend that he may be permitted to prolong his residence in his present locality for one month and be absent from his duty till the 22nd December 1854 -

Signed/ L. Dr. Currie M. D.
Assistant Surgeon
Medical Officer
Neilgherries.

I have been unable to examine the patient "personally" as he is residing at a distant station.

Signed/ R. Beeton
Supp. Surgeon, S. D.

Under the explanation afforded the Collector recommends that the leave of absence herein applied for may be granted.

Signed/ R. D. Parker
Collector

Ordered to be submitted thro' the channel of the Civil Auditor for the favorable consideration of Govt.
Read

1217

Fort St. George 18th January 1855

33.

B. No 133

Proceedings thereon
 Describing the settle-
 ment of the Land Revenue
 of the District of S. S. S.
 for the year 1252

Read again Report from
 the Collector of Tinnevely dated 30th January 1854
 and entered in Consultation 3rd April 1854.

The season was very favorable
 and the consequence was an increase of cultivation
 in almost every description of land. The net
 increase amounted to 33,293 seed Cottahs bearing
 an assessment of 56,744 Rupees. In the statement
 of Cultivation given in Para⁴ 8 of the Report (as well
 as in the corresponding statements enclosed) seed
 Cottahs and Chains are entered in the same column,
 thus making it necessary to omit the total. Here
 after a column should be added for the Chains of
 Poonjah, and the equivalent number of seed
 Cottahs should be entered in the present column.

The explanation of this state-
 ment given in Paras 8 and 9 is not very clear.
 It appears indeed that the new Forms circulated
 by the Board in 1853, are not well suited to a District where
 the Kolingoo mode of settlement prevails. The Board
 resolve therefore to direct the Collector to adhere to
 the forms previously in use for the present.

The fall in the current price
 of Paddy caused a diminution in the assessment

1218

Fort St. George 18th January 1855

Para 12

of the wet land. The increase of the demand on that
 land therefore was only 25,751 Rupees, and this added
 to the increase on Poonjah, viz, 30,993, made the total
 increase of assessment 56,744. There was an increase
 of 9,988 Rs in Fusul jastly, owing chiefly to extended culti-
 vation of second crop on one Crop Ninjah land. The Net
 Ryotwar settlement including miscellaneous items and
 deducting certain remissions which being merely ordi-
 nary need no particular notice here, was 18,966 Rupees
 being an increase of 98,609 Rupees over Fusly 1261 and
 Permanent Peishkush, the Revenue of Rented villages,
 and some other items to the total amount of 35,6196 Rupees raised
 the total settled demand to 22,52,884 Rupees.

Of this sum, the Collections within
 the Fusly amounted to 2,175,996 Rupees leaving a balance
 of 76981 being under 3½ per Cent, and at the close of
 December this was reduced to 2,889 being two annas
 per Cent on the demand.

The amount of the Savy Summa
 demand for the year is given in Para 36, as 4,898
 Rupees. The Collection under that head, are not
 stated as they ought to have been, but from
 Enclosure 23 it appears that the demand was
 wholly collected within the Fusly.

The

1219

Fort St George 18th January 1855

6

The arrears recommended by the collector to be remitted as irrecoverable, were remitted accordingly in the order of Government of the 6th November 1854 already communicated, viz^t Land Revenue Rs 916-12-0 and Survey Summa Rs 277-6-0. The Collector has retained a large amount of old arrears of Land Revenue for future settlement viz^t nearly 15,000 Rupees. This subject should be reported on as early as practicable.

In Para 17 the Collector adverts to the practice still maintained in Tinnevely of levying special rates of tax on eight kinds of produce when this subject was before the Board on a former occasion, they thought it inexpedient to make any change in the practice pending the introduction of the new survey assessment. But the completion of the survey having been postponed much longer than was then expected, the Board are of opinion with reference to their Circular order of the 31st August 1854, and to the order of Government therewith communicated that a change ought now to be made. It is undoubtedly the true policy to make no distinctions between crops, but to fix a demand on this

Vide Printed Book
of Summabundy
Reports for July 12 62

Proceedings October 17 1844
Para 24

2^d September 25th 1845
Para 13

July 10th 1854
No 6

1220

Fort St George 18th January 1855

the land, and leave the Ryot to employ it in any mode that he may think fit, and the Board direct that this principle be immediately adopted in Tinnevely, as respects the eight kinds of Crops now excepted, the assessment of the land to be levied, and that only what ever may be the Crop. Two of the eight kinds viz^t Betel and Plantains, will be justly liable to the rate of two Crops of Paddy, because they occupy the ground for the time of two Crops; when such products therefore are raised on one Crop Nunjah land, the second Crop assessment should be added. All the other six kinds the Board believe to be such as occupy the time of one Crop only; but if this is not so in the case of any one, the Collector may bring the circumstance to the Board's notice.

Referring to the large proportion of uncultivated land in the Agency of many rain-fed tanks, even in so favorable a season as Fusly 12 62, the Collector remarks that the land classed as Nunjah under many of these Tanks is far beyond their capability to water, and recommends that the extent beyond the

Para 48

Fort St. George 18th January 1855

the highest years cultivation should immediately be transferred to Poonjah. The Board are alive to the importance of this subject; and will be prepared to give attention to any definite proposition that the Collector may submit after more mature consideration. The term "beyond the highest year's cultivation" is too vague; obviously, under such a measure as that now proposed, certain lands should be selected and retained as Kunjah, being those best adapted for irrigation, and only the high lying and remote lands should be transferred to Poonjah. It should also be examined whether a high assessment has operated to keep any part of the land waste, or generally to restrict the cultivation. Supposing any relaxation to be permitted in the direction indicated, careful consideration of local circumstances will be necessary in each case in applying it. The Collector's present remarks lead the Board to doubt whether the second of the three Rules given in Para 21 of their Proceedings of the 17th October 1844 has been acted on. They request information from the Collector on this point, with details of the extent to which the Rule has been taken

Fort St. George 18th January 1855

taken advantage of, if it has been in operation. If it has not the Collector will make no change pending the receipt of the Board's order on the Report now called for.

The Board request
9 that the Collector will also report to what extent the provisions of the third of the Rules just referred to, respecting Poonjah Crops raised on Kunjah land by means of Circular irrigation, have been brought into operation. That Rule viz. that such land shall pay the full Kunjah rate, is certainly required by sound policy, for the avoiding of interference, and under a moderate scale of assessment, it would not be felt as a hardship. The

1223

Fort St. George 18th January 1855

10

The collectors meaning in Para 50 is not quite plain.

He is requested to explain the exact nature of the "Revas, and Dittum Enam", and the mode in which the existing rules affecting them operate in an unsatisfactory manner; and also to state more fully the means by which he proposes to remedy the evil. It will be desirable that this matter as well as that noticed above in the preceding Para. should be made the subject of separate letters. The Board hope to receive the Reports called for in this and in the preceding paras, at an early date.

1224

Fort St. George 18th January 1855In Council 8th January 1855

34.

B. 15134

Proceedings thereon

Relative to the Report from the Collector of Tinnevely on the management of the Extra sources of Revenue in his District for July 1262.

Charges Rs. 1263-53,279-4-3-
" 1262-56,457-8-7-

Average of 10 years -
July 1263 -

Increase -

Read letter from the Collector of Tinnevely dated 31st October 1854 reporting on the management of the Extra sources of Revenue in his District for July 1263.

The Demand and the collections within the July (1263) exceeded those of the previous year, the former by Rs. 14,869 and the latter by Rupees 12,742 -

The Net result of the year is however a decrease of Rupees 6,451-5-4 owing almost entirely to the charges consequent on a much larger manufacture of salt in July 1263 than in the preceding season.

The balance at the close of the July was Rupees 3,236 which was reduced by subsequent collections up to the 30th October to the insignificant sum of Rupees 55-6-8 due solely on account of Moturpha tax.

The salt sales though above the average of the last ten years fell short of those of the previous year by Rupees 6,972 chiefly in the sales for Home consumption.

The Board observe a discrepancy between

Fort St George 18th January 1855

10

The collectors meaning in Para 50 is not quite plain.

He is requested to explain the exact nature of the "Revas, and Pittum Enams", and the mode in which the existing rules affecting them operate in an unsatisfactory manner; and also to state more fully the means by which he proposes to remedy the evil. It will be desirable that this matter as well as that noticed above in the preceding Para, should be made the subject of separate letters. The Board hope to receive the Reports called for in this and in the preceding Paras, at an early date.

Fort St George 18th January 1855

Read letter from the Collector of Tinnevely dated 31st October 1854 reporting on the management of the Extra sources of Revenue in his District for July 1263.

In Council 15th January 1855

34.

B. No 134

Proceedings thereon

Relative to the Report from the Collector of Tinnevely on the management of the Extra sources of Revenue in his District for July 1262.

Charges Rs. 5,327-7-3
July 1263 - 5,327-7-3
" 1262 - 3,454-8-7

The Demand and the Collections within the July (1263) exceeded those of the previous year, the former by Rs. 14,869 and the latter by Rupees 12,742.

The Net result of the year is however a decrease of Rupees 6,451-5-4 owing almost entirely to the charges consequent on a much larger manufacture of salt in July 1263 than in the preceding season.

The balance at the close of the July was Rupees 3,236 which was reduced by subsequent Collections up to the 30th October to the insignificant sum of Rupees 55-6-1 due solely on account of Moturpha tax.

The Salt sales though above the average of the last ten years fell short of those of the previous year by Rupees 6,972 chiefly in the sales for Home consumption.

The Board observe a discrepancy between

Average of 10 years - Rs. 294,998-
July 1263 - 302,104-
Increase - 7105-

4. In Rs. 294,998-
302,104-
7105-

Rupees 6,972

1225

Fort St. George 18th January 1855

Sales	July 1262	July 1268
Home	Inland Total	Home
L. M.	L. M.	L. M.
307416	33689	302004
312426	23689	40855
5010	"	5010
—	—	—
Deerme	—	—

between the Quarterly returns and Statement No. 6 as exhibited in the marginal abstract. The difference has probably arisen from an error in bringing to account the sales of the last Quarter of July 1262 and the first Quarter of July 1263. But the Collector will perceive that while the increase in July 1262 according to the Quarterly returns appears solely under the head of Home Consumption the corresponding decrease in

July 12 63 is in part entered also under that of
Inland Sales - The cause of this discrepancy
should be explained.

In para 6 of the report the decrease of 6 9/4 - 15 - 8 is said to have occurred in "Jagghery" which is apparently a clerical error for "Rice" Vide Statement VII. -
The statement

The stamp and Mutorpha revenue exhibit a decrease when compared with that of Fushy 1262, but in all the remaining items which constitute the Extra sources the result is in favor of Fushy 1263, —

Decrease Y
Stamp - 1847-8-6
Morturpha 1941-11-6

1226

Fort St George 18th January 1855

8 The sum of Rupees 1076-2-5
exhibited in Statement No. 8 as "Tonnage duty"
does not appear either in the Sevoy Jummara account
1876 nor in Col. 8 of Statement A
also a discrepancy in

11th July Returns. Baltimore
1 - 8,622-7-7-2,377-9-7
Statement
2 - 1086-11-7-10,778-2-5

There is also a discrepancy in the items of Extra Revenue Levy Summa and Marine receipts as shewn in the margin between the 11th July Returns and the Extra Statement Nos 8 and 16. -

Revenue Sta
10 These discrepancies indicate a
slovenliness and want of system and accuracy
in the account Department of the Collector's Office
which it is to be hoped will be remedied.

Read the following Papers. —
No 387.

No. B. Cusshiffe Esq^r.
Acting Secretary to the
Board of Revenue.
Fort St. George.

B2 No. 4740.
From the Collector } Paid
of Tinnevely
Returning to view
2918/6 of 1853 and in
that he claims of the
officers to the office
of Battalion Officers
Munroquid and inter-
valable for man now shown

Oct 1 In reply to your letter of 8th
October 1853 I have the honor to inform you that
a reference to the old records shews that the separate
Kattanygars for each of the 7 hamlets composing the

Fort St. George 18th January 1855

the Village of Madepanoor including one of the same name, were never appointed but 5 persons continued to hold the Office of Nattamgar jointly and to divide the emoluments among themselves for several years from July 1217, but subsequently they (the Nattamgars) are reported to have made a private arrangement and allotted the business of the said hamlets amongst themselves as shewn below, with a view to their individual convenience and the more efficient discharge of the duties of Nattamgar. —

1. Chullooputty — Venkatachela Naik.
2. Mettoorputty — Punguppa Naik.
3. Gunda pansikeriputty — Vengitte Naik.
4. Sadayacowndenputty — Sadayacownden.
5. Voraiputty — Ramasamy Cownden.
6. Madepanoor
7. Cooghiputty.

2 The duties of Nattamgar of the first 5 hamlets were undertaken by one of the 5 Nattamgars respectively leaving those of the remaining 2 hamlets, opposite to which no name is entered, to be attended to jointly by the first 4 Nattamgars who had the emoluments to divide among themselves to the conclusion of the 5th consequence of

Fort St. George 18th January 1855

of the income belonging to him as Nattamgar of the 5 hamlets being larger than that of the other 4. —
As regards the Board's question in the letter "how the claim of the Petitioner in No 1816 of 1853 to the Nattamgarship of Madepanoor is affected by the fact of Venkatachela Naik having been declared the Nattamgar of Chullooputty." I beg to refer you to the Diary. order enclosed in the Petition from which you will observe that the fact of Venkatachela Naik having been declared Nattamgar of Chullooputty is not mentioned there, as a cause for rejecting the claim of the Petitioner to the Nattamgarship of Madepanoor. That circumstance was only stated in the said order in reciting the purport of the appeal Petition presented by Venkatachela Naik and others, and of the Endorsement passed in 1840 by a former Collector. —

4 The reasons for which the Petitioner's claim was rejected are as follows. Petitioner's father's name which is entered in the maniam accounts of a single year Vizt. July 1217 as one of the 5 Nattamgars has since disappeared from the accounts for causes not known at this time. The claim preferred by Petitioner's Brother in 1840 has been on investigation rejected by the

1229

Fort St George 18th January 1855

the then Collector. No name of any of the Members of the Petitioner's family is entered in the Register of all Nattamgars in the District prepared in July 1239 by Mr Eden after a careful enquiry, and thus it is evident that the office of Nattamgar has passed out of the Petitioner's family for a period of upwards of 46 years. Petition No 1814 of 1853 is herewith returned.

Sinnerelly,
17th December 1854

BR N 135
Order thereon

(35-36)

Signed G. J. Bird
Collector.

Ordered that the following Endorsement be passed on Petition No 1814 of 1853 -
By a report from the Collector the Board learn that Petitioner's father's name appears only in the accounts of July 1217 that neither his name nor that of any member of Petitioner's family is entered in the Nattamgar Register of July 1239, and that Petitioner's Brother's claim to the Nattamgar Office in 1840 was rejected by the then Collector. Under these circumstances Petitioner's claim cannot be recognized.

W.P.H.

G

1230

Fort St George 18th January 1855.N^o 150

To,

B. Cunliffe Esq^r
Sub Secretary to the
Board of Revenue

Sir,

With reference to the Extract from the Proceedings of the Board of Revenue dated 6th Instant to forward an explanation of the fees &c, and to submit in form as desired, application for a Surveyor on 70 Rupees, to be attached to the Collectors Office - but at the same time, I would beg to point out as explained in my former letters that the services of Mr Mahon (as applied for by me and promised by the Board) would be far more valuable to the District than any new man not merely to draw plans of Hilloor other Land (which need not occupy all his time, and was never intended) but for general use in the Civil Engineers Department.

(37)

BR N 1615

From the Coll^r of Coimbatore

Submitting explanation with reference to levy of fees from proprietors of Lands on the Nattamgar for plans of their properties and forwards an application for a Surveyor on 70 Rupees per annum. Refers to his former application and the Board's orders for the services of Mr Mahon and encloses a letter from Colonel Watson to show the absolute need of an intelligent Surveyor.

June 1851 N^o 13
To D^o D^o 19th May 1852 N^o 92
To D^o D^o 12th May 1853 N^o 94
To D^o D^o 29th August 1854 N^o 243

* Vide letter from the Secretary Board of Revenue Department Public Works 29th April 1851 N^o 814

Fort St George 18th January, 1855

Department and my own

2 Whenever not required on the Neilgherries, I should consider Mr. McMahon at the disposal of the Civil Engineer, for all other works, and no individual could be more suited for this District than Surveyor Mr. Mahon, in as much as he is not only intimately connected with the whole of Captain Ochterlony's Hill Survey (to which I am obliged constantly to refer in all land disputes) but with the earliest Surveys in the whole Province in the "Annamillies", and elsewhere, under Major's Ward and Connor, 40 years ago

3 To show more strongly the absolute and early need of an intelligent and trust-worthy Surveyor attached to my Office, I beg to annex as an example, a letter just received. The interests of a large Establishment, the Credit and property of Colonel Watson (President of the Club) and general convenience require that the land in dispute should be carefully and definitely settled. This can only be done by an accurate and careful Survey of both the

* From Col. Watson dated 27th Nov^r 1854

Fort St George 18th January, 1855

the properties for this and like occasions, no one is so fit as Mr. McMahon, from his age long service and character, with so full knowledge of Captain Ochterlony's Hill Survey, applications for land constantly reach me at Coimbatore. I cannot possibly leave my duties here to go and personally inspect each, and if I could it would be often useless without a Survey, when doubt and dispute, now very frequent on the Hills as the Board are aware, arise - land is daily becoming more scarce and valuable there. 2 small pieces, one of 2 Cawnies, another of only 15 Grounds, at Ootacamund, sold respectively for Rupees 242 and 201 each if Government think necessary, the whole sum levied for Plan, may be credited to Government there is not at this moment any Surveyor or other person of the Civil Engineers' Department available. All are either down in the District at various works or with Captain Francis at "Sispara" surveying that Ghant.

Coimbatore,

30th November 1854

} Signed E. B. Thomas
Collector
To,

Fort St George 18th January 1855

To

N^o 1

The Principal Collector of
Combatore.

Sir,

I have the honor to forward
Extracts from a letter addressed to the
Secretary of the Otacamund Club by
Thomas Sydney Smith Esq^r dated 25th
Instant, Club House
Extracts.

1. First in importance is what
regards the territorial and financial
position of the Club.

2. As regards the former I have
a general recollection derived from the
law suit some 10 years ago between
Mr. J. C. Morris, the former proprietor
of this Compound, and his Remains to an
Agent Joaquim, that the Club Compound
contained 13 lawns, a glance is suf-
ficient to shew that it does not now
contain any thing like that quantity
some part is said to have been sold
/ by what authority it might be difficult
to shew / by a Committee to Mr. Dawson,
of the Hotel, another part is said to
have been granted by Mr. & B Thomas,
Collectors

Fort St George 18th January 1855

Collector of Combatoore to Colonel Watson,
if so, I apprehend it must have been done
in ignorance of the proprietary right of
the Club on the part of both those
Gentlemen. In October last year I myself
heard from Mr. Thomas of his having
granted some land on the Hill to Colonel
Watson, and I saw the trench and bank
which the latter was then digging but
my impression was that the grant
referred only to land between the road,
or bridle path above the Club house, and
the top of the Hill, I saw clearing
and enclosing going on between that
road or path and the Club House,
but I believe all that was being
done by the Club work people; to add
to the Club Garden. It is only since
my arrival here a few days ago that
I learned Colonel Watson claims this
as his under the recent grant above
referred to. Now I understand there are
at least 3 distinct places or marks in
the ground so enclosed by Colonel
Watson, which more than one witness
beyond all suspicion can prove to have
been

1235

Fort St. George 18th January 1855

been in Mr. Morris's possession up to the time he sold the property to the Club. If so, how could this ground without any notice to the Members or Committee have been granted away by the Collector to any one. If the fact be as I have heard it is difficult to suppose that if the matter were brought before any Court of Law the grant could stand a moment's investigation but be the facts as they may it is clearly for the interest of the Club and hardly less so for Colonel Watson's that they should be definitely and exactly ascertained without further delay and the boundaries clearly marked out especially as I hear that the new Trustees refuse / and must on properly to execute the Trust deed until this point is cleared up. The real value of the Club property cannot be ascertained, until it is known what ground belongs to it.

A true Extract

Ootacamund

27th November 1854

Signed / L. W. Watson
Colonel
Referring

1236

Fort St. George 18th January 1855

Referring to these Extracts I request the favor of your satisfying the Members of the Club that the ground I have lately purchased adjoining the Club property belonged to Government and consequently that I have a legal right to the same

Signed / L. W. Watson
Colonel 13th Regt. N. I

True Copy /
Signed / E. B. Thomas
Collector

1237

Fort St. George
Tabular Statement

18th January 1855

Form No 2

Year	Charges		
	Ordinary	Extraordinary	Total
1851/52			
1852/53			
1853/54			
1854/55 Estimated			

Extract from the Home
Department of India

No	Date	Officer to which the proposition refers	Nature of Charges		Proposition		Temporary Increase per month		Decrease per month		Annual Extraordinary	Grounds of Proposition	Local Government's Recommendation	Orders of Government of India		
			Present Scale	Proposed Scale	Permanent Increase per month	Decrease per month	Period	Period	Period	Period				Home Department Remarks	Financial Department Remarks	Orders
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

Surgeon to be employed under the Collector
of Combatore.

70 Rs.

70 Rs.

The Services
of a Surgeon
are absolutely
required for
measuring and
preparing sketches
and
Plans for
Properties on
the Mughanias
for similar
other duties
in the Collector's
Office.

Combatore Collectors Office
30th November 1854.

Signed E B Thomas
Collector

No

1238

11

Fort St. George

18th January 1855

No 3

Statement shewing the Amount of fees levied from the Proprietors of Houses on the Neighbourhood for Plans of their Properties drawn out by the Surveyors &c of the Civil Engineers Department

Names of Proprietors	Date of payment	Total Amount paid	Amount credited to the Public account	Remainder	Disbursed to		Remarks
					Surveyor Williams	Captain Selby Assistant civil Engineer	
Francis He							
M ^{rs} Brett	1853 Dec ^r 16 th	5 "	2 8 "	2 8 "	2 8 "	" "	
Major Hadfield	Dec ^r 20 th	10 "	5 "	5 "	5 "	" "	
M ^{rs} Hooley	Dec ^r 24 th	10 "	5 "	5 "	5 "	" "	
M ^{rs} Mainbank	1854 Jan ^y 2 ^d	2 8 "	1 4 "	1 4 "	1 4 "	" "	
Colonel Watson	April 22 ^d	5 "	2 8 "	2 8 "	2 8 "	" "	
Captain Martin	July 29 th	5 "	2 8 "	2 8 "	2 8 "	" "	
Major Minchin	August 11 th	12 8 "	6 4 "	6 4 "	6 4 "	" "	
M ^{rs} Fletcher	September 13 th	10 "	5 "	5 "	5 "	" "	
M ^{rs} E. Kinsall	November 22 ^d	5 "	2 8 "	2 8 "	2 8 "	" "	
Total		65 "	32 8 "	32 8 "	13 12 "	18 12 "	

Being of small quantity a fee of 2-8- was considered sufficient.

A fee of 2-8- only was levied for a Plan of small Property larger fees being objected to.
Half went to whatever Officer made the survey and Sketch.

N.B.
Many applications for survey and Plans referred to the Engineers Department are still undisposed of for want of time.

Coimbatore Col^l Office
30th November 1854

W.P.W.

Signed E. B. Thomas
Collector

1238

Fort St George

18th January, 1855

No 3 Statement shewing the Amount of fees levied from the Proprietors of Houses on the Nilgherries for Plans of their Properties drawn out by the Surveyors &c of the Civil Engineers Department

Names of Proprietors	Date of payment	Total Amount paid	Amount credited to the Public account		Disbursed to		Remarks
			Amount paid	Remainder	Surveyor Williams	Captain Selby Assistant civil Engineer	
Francise H ^c	1853 Dec ^r						
M ^{rs} Brett		16 th	5				
Major Goodfield	Dec ^r	20 th	10	2 8	2 8		
M ^r Hopley	Dec ^r	24 th	10	5	5		
M ^r Stainbank	1853 Jan ^y	2 nd	5	5	5		
Colonel Watson	April	22 nd	2 8	1 4	1 4		Being of small quantity a fee of 2-8- was considered sufficient.
Captain Martin	July	29 th	5	2 8	2 8		
Major Minchin	August	12 th	12 8	2 8	2 8		
M ^r Fletcher	September	13 th	10	6 4	6 4		A fee of 2-8- only was levied for a Plan of small Property larger fees being objected to.
M ^r C Kinsall	November	22 nd	5	5	5		Half went to whatever Officer made the survey and Sketch.
Total			65	32 8	32 8	13 12	18 12

N.B.

Many applications for survey and Plans referred to the Engineers Department are still undisposed of for want of time.

Coimbatore Col^l Office
31st November 1854

W.P.W.

/Signed/ E. B. Thomas
Collector

1239

Fort St. George, 18th January 1855

Ordered to be submitted to Government
with the following letter. —

To

The Chief Secretary
to Government.

With reference to para. 3 of Extract

Minutes of Consultation dated 21st October
1854, I am directed by the Board of Revenue
to submit the accompanying letter from the Collector
of Coimbatore forwarding a tabular statement
in the prescribed form for a Surveyor on a
salary of 70 Rupees per mensem to be attached
to his Office Establishment. —

The need which is constantly
felt for a Surveyor and Draftsman to execute
Plans and Surveys on the Neilgherries,
whenever fresh land is proposed to be taken
up or existing properties are subdivided,
or when disputes about boundaries, right to
springs, &c. occur, as they have frequently done
of late, has been already brought to the notice
of Government, and is adverted to in the Minute
Consultation quoted at the head of this letter. It
is therefore unnecessary for the Board, on
submitting the above proposition for the

37-38.

P. 37-38.

To the Chief Secretary
to Government.

In Cons. 6th Nov 5430th November 54In Cons. 18th Jan 55

1240

Fort St. George 18th January 1855

sanction of higher authority, to do more than
support it with their recommendation.

3. It will be observed that the
Collector is very desirous of having Mr. McMahon's services in consequence of
his perfect acquaintance with the skills,
on which he has been employed for many
years; but the Board are still of opinion
that the high allowances drawn by the
Surveyor preclude his employment upon
work, which can be executed as ef-
ficiently by a another on a much
lower salary. They are also of opinion that
the proposed employment of Mr.
McMahon in both the Civil Engineer's
and Collector's Departments, would be
attended with inconvenience and
difficulty.

4. From enclosure 3 to the Collector's
letter, it will be seen that only 65 Rupees have
been levied as fees for preparing Plans,
from December 1853 to November 1854, or
during the period of one year. This seems
to be owing in a great measure to the absence
of a proper Agency for executing the work;
for in the note appended to the Statement,
it is remarked that "many applications
for surveys and Plans are still un-
-posed of for want of time." It may
therefore

Sanctioned in
Extract Minutes
Consultation 11th
July 1853
In Cons. 25th July 1853

1241

Fort St. George 18th January 1855
 therefore, be reasonably expected that
 when a duly qualified Surveyor is
 appointed, a much greater amount
 of work will be accomplished, and
 that the receipts from fees will be
 proportionally greater.

Revenue Board Office
 Fort St. George --

18th January 1855

Signed / B. Cunliffe
 Acting Secretary

To

N^o 3

39.

B^d N^o 117

From the Collector Sir,
 of Coimbatore

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

In reply to Extract from the
 Proceedings of the Board of Revenue
 dated 22nd January 1852. They to inform
 the Board, that after due enquiry,
 I do not find that the inhabitants
 and Town of Coimbatore are yet pre-
 -pared or desirous of introducing
 the Provisions of Act ~~XXI~~ of 1850

Signed / C. B. Thomas
 Collector

Ordered to be over

To

Coimbatore

6th January

1855

39-40.

Order thereon

1242

Fort St. George 18th January 1855N^o 154
1854

To

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

B^d N^o 34

From the Collector
 of Malabar

Sir,

I beg to reiterate the
 recommendations conveyed in the
 8th Para. of my letter N^o 127 dated
 25th September last, that the
 servants employed in the Petu-
 -mad Raja's business be allowed
 to draw batta so long as they
 are bona fide engaged in
 surveying in any particular
 locality. The duty is a trying
 one

1243

Fort St. George 18th January 1855

one and the indulgence will
have a salutary effect. I think

Jan 1855
23rd December
1854

(Signed) H. V. Conolly
Collector

41-42.
Order thereon

Ordered to be recorded -
the sanction of Government for the
disbursement alluded to in the
foregoing letter having been
communicated to the Collector on the
2nd January 1855

To

H. V. Conolly Esq.
Collector of
Malabar

I have the honor to request
that

B^d N^o 165
From the Collector
of Malabar

1244

Fort St. George 18th January 1855

that you will be good enough to forward my
application to Government for 20 days leave
for Mercara under the usual Rule for
a Month in each year

Malabar H^d Ap^t Col^l Office
on Circuit - - -
Talliparamba 8th January 1855

(Signed) A. S. Sandeman
H^d Ap^t Collector

Recommended to commence
after the 31st instant when the time for
calling in the War knives will end -

Calicut - - -
11th January 1855
Order thereon

(Signed) H. V. Conolly
Collector

Ordered to be submitted in
through the channel of the Civil Auditor
for the favorable consideration of Government.

N^o 244To
P. Cunliffe Esq.

Acting Secretary to the
Board of Revenue

B^d N^o 45
From the Ap^t Col^l of
if Madras

Sir,

With reference to the Extract
from the Proceedings of the Board of
dated 30th ultimo, I have the honor to
forward the usual notification re-
specting the sale of certain land
situated at Nedumbara, which I
propose

45.

43.

1245

Fort St. George 18th January 1855

propose to publish in the Fort Saint George Gazette. The estimated value of the spot according to the selling price in the neighbourhood is Rupees 21 per Ground. It will be requisite to insert the day on which the ground is to be put up, a period of not less than one Month being allowed to intervene between the date of publication and that of fixed for sale, in accordance with the instructions conveyed in Extract Minutes of Consultation dated 17th July 1843.

2 Since the receipt of the Board's order above noted, my Joint Rent Amildar has reported that the land now to be sold, is occupied by Parthasaradhy with grain-cultivation, and that he shows no disposition to recognize the rights of the sale of the land was made soon after the expiration of the time fixed in the notice put upon the ground inviting claimants. There can be no doubt that his claims are unfounded, but how to dispose of them without being involved in a Law Suit appears difficult, and I beg to be furnished with the Board's orders on the subject.

This Petition now sent to be returned

1246

Fort St. George 18th January 1855

There is no truth in what is stated in Para 2 of his Petition. No uncertificated Bill has as yet been issued for the land in question.

Madras -
23rd December 1854

Signed/ W. E. Cochrane
Acting Collector

No. 1

Notice is hereby given that the piece of ground described in the annexed Memorandum, which is the property of Government, will be sold by Public Auction at this Office at 12 O'clock on the 26th February 1855. A deposit of 30 per Cent will be required at the time the property is knocked down, which will be subject to forfeiture in the event of the remaining portion of the purchase money not being paid within ten days from the date of sale.

The acceptance of any offer at Auction will be subject to the confirmation of Government.

All other particulars will be made known on application at this Office.

By Order of Government
Signed/ J. Stokes
Acting Collector

Collector's Office -
Madras 22nd January 1855

Lot	Situation	Boundaries	Extent
1	Nedumbara	Bound on the North by Parthasaradhy's garden house, in the South by Nedumbara Road, on the East by Powder Mills Road and on the West by Mr. Sanyal's Road leading to Thosarapandy.	6. 50 17 3/4
			17 18 46 1/4
			80

1247

Fort St. George 18th January 1855

No. 2

To

H. Stokes Esq

Collector of

Land Customs

Sir,

I read with much concern your endorsement No. 62 on my letter dated 21st July last. I find from it that the Board of Revenue have objected to the giving for the land referred to an uncertificate Bill and that another course will therefore be adopted with regards to its disposal. - This seems to confirm the rumour which I heard some time ago that the land is to be sold by auction to the highest bidder. What right Government could have to dispossess me of a piece of land which has been for a long time enjoyed by me, and which I represented to you to have been purchased by the late V. Narasimha Iyengar, but the bill of sale and title deeds of which had been mislaid and lost. On enquiry, you found that no claimant came forward to substantiate his right to the land with

1248

Fort St. George 18th January 1855

with the necessary documents. There cannot therefore be any doubt as to my legal ownership of the land in question, and the authorities ought to have at once given me a Certificate for the land. But you were pleased to order the issue of an uncertificate Bill for the land in my name, and to write to Government regarding the disposal of a small piece of Company's ground included in the land in question which also I have been enjoying for a long term of years. With this order, I rested satisfied, under the conviction that you had not power to do more. But this endorsement above referred to awakened in me some fear that I shall eventually be unjustly deprived of my property. If it is your intention, as above hinted, to sell the land by auction. I beg to protest against the measure as being unprecedented and unjustifiable. -

In a recent case, where land was measured at Thundiyarpett, some six Cawnies of land were found to be in the enjoyment of one Cothundarama Mudali, in excess of the land legally belonging to him according to the documents in his possession.

1249

Fort St. George 18th January 1855

Proprietor. This except of land I hear belongs to other parties holding proper documents for the ownership of the same and who have, I hear, represented to you their right to the land, notwithstanding all these circumstances. I hear that you were pleased to order for the grants of an uncertificate Bill for the above six Cawies in the name of the present Proprietor Cothumdamam Aludally. When such indulgence could be shown to one party, I do not see why the Board should object to the granting of an uncertificate Bill in my case. I therefore, request you will be pleased to submit the case to the Board of Revenue for their consideration of their unjust orders and favor me with an uncertificate Bill for the price of grounds in accordance with your order of 7th July last.

Madras -
10th October 1854.
BB. 12/23
Proceedings thereon.

45-46.

Signed/ C. V. Panthasandiah.
The Acting Collector will proceed in respect to his land, as directed in Board's Proceedings 30th Nov 1854.

1250.

Fort St. George 18 January 1855

N^o 236.J. B. Cunliffe Esq^rActing Secretary to the
Board of RevenueB^o N^o 11897.From the Acting Collector of
Madras.

Recommend
ing under the
circumstances
stated that
the grounds
rent levied
on the land
occupied by
a certain
water Pandall
at Black Town
may be aban-
doned.

With reference to the orders of the Board of the 15 July and 24th October last on the Petitions of certain inhabitants of Madras requesting the Exemption of the ground rent levied on the land occupied by a Water Pandall situated at Black Town, I have the honor to state that from the Enquiries that have been made it would appear that the Water Pandall in question was originally formed by certain Betel Merchants, and that it has been in existence for the last eighty years. The Expenses attendant on the maintenance of the Pandall being discharged by means of a contribution amongst the Shopkeepers in that locality.

2. No assessment was levied on the ground previous to 1846, and the Bill from that period for ground rent amounting to

To

1251

Fort St. George 18 January 1855

as $\text{Rs } 8$ on 100 square feet, the extent occupied by the Pandall per mensem, or $\text{Rs } 12$ per annum has hitherto been discharged by one Versabadoa chetty.

3 The Petitioners solicit the permission of the government on the ground that the water Pandall is entirely useful to the community of that place. These reasons appear to me to justify the request of the Petitioners, and to give them a claim to the indulgence of government. Especially as there are similar erections both in and out of the Town which are in the enjoyment of the remission which the Petitioners now seek.

4 It will moreover be observed that the rent charged on the land is enormously large being $\text{Rs } 12$ per annum on 100 square feet or $\text{Rs } 20$ the ground, quite disproportioned to what is usually charged as Dist. Rent, which at the rate of $\text{Rs } 5\frac{1}{4}$ the Cawney would give the very considerable amount of a Rupee and a fraction per year.

5 The high rate of a payment charged as ground rent which the Board are now in point on land the property of the State.

1252

Fort St. George 18 January 1855.

falls chiefly on a class of people who pay no other kind of tax and who from the profits they derive in trade by the occupation of the land are in most cases well able to meet the demand.

6 The case of the water Pandall does not appear therefore to fall within the principles on which the ground rent of this District was originally fixed, and as it would be obviously unjust to subject so useful and charitable an institution as a water Pandall in this land, one so supported by the voluntary contributions of a few Shopkeepers, to so heavy a charge as the usual ground rent is I would therefore, under these circumstances recommend that the request of the Petitioners may be complied with so long as the land is occupied for its present purpose.

Made as. — } Signed M. E. Cochrane
13th December 1854. } Acting Collector

Ordered to be submitted to Government with the following letter.

47-48.
B. N. 128.
To the Chief 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 report

1253.

Fort St. George 18th January 1855

Dubid 13 (Dec 1854)

100 1/2 lb

Report from the Acting Collector of Madras recommending the permission of ground rent on a small spot of land in Black Town occupied by a water Pandall.

It will be seen from the Acting Collector's letter that the land in question was not charged with assessment until 1846 when a ground rent of Rs. 12-4 per annum equivalent to the enormous sum of Rupees 5040 per Bannay was imposed on it, although other lands similarly occupied are exempt considering that the Water Pandall is a charitable institution, that it has been in existence for about 80 years, that it is extensively useful though its expenses are defrayed by voluntary contributions and that other similar institutions are exempt from such demand, the Board beg to support the Acting Collector's recommendation that the land on which it stands should be exempted from all charge so long as the Pandall is maintained for the particular use of the Public, as at present.

Revenue Board Office
Fort St. George
18th January 1855

Signed P. Cumliffe
Acting Secretary

1254.

Fort St. George 18th January 1855

N: 735.

To W. St. Bayley Esq:
Secretary to the
Board of Revenue

B: 1:29

From the Civil Engineer Sir:

1. Division

states that he objects to the extension of the Town of Palmanair in the direction of his house & requests the Board to give authority to the Collector of North Arcot to make other arrangements.

I have the honor to state for the information of the Board of Revenue that I possess a house and piece of ground at Palmanair in North Arcot.

2. Permission has been lately granted to certain inhabitants of the Town of Palmanair to extend the Town in an easterly direction, on a ridge running up from the Town; the piece of ground upon which the proposed extension is to be made is in the vicinity of my property; and the end of the new Town will be 426 yards from my Compound hedge.

3. I objected to this arrangement in a conversation with the late Collector but as it was merely in a conversation and perhaps not a very strong remonstrance, I suppose it was lost sight of, little has been done however in furtherance of the new Town, five small wells have been sunk some mud walls 3 feet high limiting

Fort George 18 January 1855.

limiting each building lot have been built, and the foundations of one house excavated, and partially and laid in rough stone and sand the whole amount of work done probably does not exceed from 150 to at the out said 200 Rupees.

4. Were there no other site upon which to build, it might be right that this should be granted even to the detriment of other house holders, but there are other sites, one which seems to me a very favorable one near the Butcherry, also near a Tank above which the ground is high and dry and the current, the Enamdar is willing to give it up for ground elsewhere.—

5. Under the circumstances and being anxious to keep my house as far as possible from the noise, stench and consequent insalubrity of a native Town, I request that the Board of Revenue will by the same process which granted the building site enable the Collector to arrange for locating the Town in some other eligible place, and issue an order preventing for the future any attempted extension of the Town

Fort George 18 January 1855.

Town in the direction of the house of the European proprietors.

Civil Engineers Office } Signed G. B. Collyer Captain
4 Division Bellare, } Civil Eng. 4 Division
27 December 1855 }
B. N. 180.

Proceedings thereon

49-50.

The Board think that this is not a case in which they can interfere. The parties having obtained the land in the usual manner have the ordinary power of disposal over it. The sanction of Government to the exchange was necessary in this instance only because a portion of the land was Enam and could not be transferred without its permission. The Civil Engineer should apply to the Collector who may perhaps be enabled to make arrangements with the parties to remove the where.—

51.
At. N. 115.

From Major J. Maitland Supt. } Read letter En.
Jumbaring Manufacturing 15 }
January 1855 }
losing the Indent in Triplicate on his Department for 20 Mercals Cop per and requests to procure the same. }
tion of the Military Board for making up the same. } Ordered to be recorded the Indent

51-52.

Order thereon
note off Memo to Supt. }
G. C. Manufacturing 20 Jan }
1855 }

1257

Fort St. George 18th January 1855

Indents will be transmitted to the Military Board.

N: 187.

To The President and Members
of the Board of Revenue
Fort St. George

(53.)

B. N: 4790.

From Acting President
to Patcheapah Charities

Sir, I have the honor on behalf of the Trustees for the management of Patcheapah's charities to report for the information of your Board that I have been elected and nominated to be the Acting President of their Board during the temporary absence of P. Soolrayloo Naidoo, who has proceeded to a place in the interior out of the jurisdiction of the Supreme Court of Indiatat at Madras.

I beg also to report that we have elected C. V. Cunniah Chetty to be a Trustee in the room of M. Casavaloo Naidoo, deceased as required by the Decree of the Supreme Court dated the 6th August 1841, and to request you will be pleased to convey to us your confirmation of these nominations.

Madras
23rd December 1854

Signed P. Parthasarady Naidoo

Proceedings

1258

Fort St. George 18th January 1855

B. N: 111.

Proceedings thereon.

(53-54)

The Board of Revenue confirm the nomination of C. V. Cunniah Chetty as Trustee of Patcheapah's charities in lieu of M. Casavaloo Naidoo deceased.

Resolved that the following letter be despatched.

To The Collector of
Chingleput

(55.)

B. N: 111.

To the Collector of Chingleput Sir, With reference to your predecessor's endorsement dated 21st July 1852 declining

In N: 2586 of 1854 to relieve the Petitioners from the payment of a fee of 2 fanams per loan to the Curmums who keep the Maturpha account I am directed to request your opinion as to whether a charge of this nature should not be borne by the Government rather than the payers of the Loan.

I am also instructed to enquire whether the practice of paying the Curmums in this manner is general in your District on what authority it is founded, and when it originated you

1259

Fort St George 18 January

you are also requested to state
annual amount of these fees
out your district and the mode of
disposal, and to favor the Board with
opinion as to whether in the event
the weavers being relieved from the
payments which the Board presume
addition to the regular loan has any
special remuneration should be allowed
to the Curmums for the discharge of their
portion of their Public duties.

The Board also wish to be
informed whether similar charges
are levied from the people in any
other branch of the Mohlurphar.

Revenue Board Office
Fort St George
18 January 1855. } Signed B. Cunliffe
Acting Secretary

56

To

The Collector of

Canara.

Bo N: 125

To the Collector of

Canara.

I am directed by the Board
of Revenue to request that you will expedite the
despatch of your statement of contingent ex-
charges incurred in the Quarter ending 30th
September 1854.

Revenue Board Office
Fort St George
18 January 1855. } Signed B. Cunliffe
Acting Secretary

1250

Fort St George 18 January 1855.

Present on the Secretary to the Board of Revenue
Department Public works, for the undermentioned
articles required for the Public Service.

Articles	Number required	For what purpose	Remarks
Small fresh skin cases	2	For the Collector of Malabar	
of instruments	2		
Parallel scales (12 in)	2		
Second hand private	2		
completes			
Revenue Board Office Fort St George 18 January 1855	Signed B. Cunliffe Acting Secretary		

Bo N: 131. From the Secretary to Government } Read Extract. Ap.
Dated 5th January 1855 }
(For information) } proving of the course pursued by the
Commissioners Northern Circars
relative to the Enams in the Rajahmundry
District and requesting him to report the
sums of Enams above 7 Rupees per annum.
Ordered to be recorded.

58-59.

Order thereon

Received the undermentioned
Miscellaneous letters and statements
from the Collector of Tanjore. List of letters addressed
to the Board of Revenue and remaining
unanswered up to 31st December 1854.
List of letters
addressed

60.

Bo N: 121.

From the

Collector of

Malabar.

1261

Fort St George 18 January 1855.

addressed to the Board of Revenue and remaining unanswered up to 31st December 1854. —

Ms. N. 118
62. From the Collector of Tanjore. — List of letters received from the Board of Revenue and remaining unanswered up to 31st December 1854. —

Ms. N. 122
63. From the Collector of Malabar. List of letters received from the Board of Revenue and remaining unanswered up to 31st December 1854. —

Ms. N. 123
64. From the Collector of Tanjore. Informing that no gold and silver Bullion and specie have been Imported and Exported during the month of December last. —

Ms. N. 124
65. From the Collector of Malabar. Statement of the value of gold and silver Bullion and specie Imported by sea for the month of December last. —

Ms. N. 118
66. From the Acting Collector of Madras. Return of Petitions referred by the Board of Revenue and remaining unanswered up to 31st December last. —

Ms. N. 119
67. From the Agent at Kurnool. Abstract of Demand Collection and Balance for the month of November last. —

Ms. N. 125
68. From the Agent at Kurnool. Statement shewing the Particulars of remittance from several Talooks for the month of December last. —

Ms. N. 120
69. From the Collector of Chingleput. Return of Persons suspended and dismissed under Regulation VI of 1831 for the month of December last. —

Ms. N.
70. From the Collector of Chingleput. Statement shewing the quantity of salt in store available for exportation to Calcutta on private trade from 1st to 15 January 1855. —

I shatter

J. H. Davidson

compd. P. Williams

1262

Fort St George — January 1855

Diary.

Received the following

letter.

No. 1.

To The Secretary to the Board of Revenue.

Fort St George. —

With reference to Extract

B. N. 124.

From the collector }
of Canara. }

Reporting the reduction made in the selling price of salt with reference to the orders of government conveyed in the Extract. —

Proceedings of the Board dated 6th July 1854 in consequence of the importation of Goa salt having commenced to displace the home manufacture. —

from the Proceedings of the Board of Revenue dated 6th July 1854, I have the honor to report that finding that the Goa Salt imported by sea is displacing the home Manufacture, it has been my duty under the orders of government, at once to adopt the course prescribed of reducing the price of the Canara Monopoly Salt to its actual cost to government plus the profit of 12 Annas the maund. —

2. The price which I have fixed is Rupees 105 per garce and this I have at once notified, because the great difference now prevailing between the Goa Salt and our own is seriously deranging the trade, especially at the place of manufacture, and because unless the reduction takes

Fort St. George January 1853.

takes place at an early date the manufacture of the ensuing season must stop for want of room for storing the salt.

3. This price of 105 Rupees I have fixed for the three northern Salooks in which the salt is manufactured. In the Southern Salooks the question is raised by the fact that the Government undertake in a great measure the whole sale trade in salt. I have therefore been in doubt as to what is to be considered the actual cost of the salt to Government whether the price of the salt only is to be considered or whether the cost of transport, the loss in carriage &c are to be included.

4. Having this doubt, I have thought it best to await instructions before reducing the price below this price at the same time that I pass such order as is clearly within the authority given to me by the orders of Government and which the state of the trade imperatively calls for. I have fixed the price in the three Northern and manufacturing Salooks at Rupees 105, and in the other

Fort St. George January 1855.

other Salooks at Rupees 112-8-^{as 8}...

5. The effect of these reductions may be expected to be as follows. The sales at the Government Cottages at Nuggurbyle, Caligal, Guersapah and Coompta which have been greatly superseded by the Goa imports, are likely to be resumed because the present cheapness will attract the traders who formerly passed the frontier into Goa where the salt was before much cheaper than our own. The salt now in store being thus removed, the manufacture of the season may be continued on the usual scale, and our manufacturers will not lose their occupation while the trade and consumers will receive a very considerable boon. The trade will be led into its right channel, that by our good roads to our own sea ports, instead of being diverted across a rugged frontier.

6. In the South of the district the Government will receive the cost of distributing the salt which is at present done at their expense.

The

Fort St. George January 1855

The sales may be there superseded, by cheaper salt brought by private parties from Goa more economically than it can be done by Government from our ports but this is of no immediate consequence. The only result will be to leave the salt in store while the effect of the change is observed it will not affect the manufacture of this season.

7. I have fixed the price at 105 Rupees and $112\frac{1}{2}$ Rupees as the nearest approximation to the cost, at the same time that the price of an Indian Maund divides the price of the garce conveniently.

8. But I have now to request the instructions of the Board as to whether I am right in admitting into the price any thing beyond the actual sum paid by Government to the manufacturers. I much regret that I have not a copy of Lord Dalhousie's Minutes on the price of salt in Bengal to guide me.

9. The actual average price paid by Government is Rupees 11-5-5 for garce of 120 Indian Maunds. Is this alone to be charged, and are all other charges to be

Fort St. George January 1855

considered as the cost of protecting the Revenue and no more chargeable against our salt than the Sea Customs and frontier Establishments are chargeable against God Statement?

10. Being in doubt on this point, I have taken the steps above detailed. I have added the Cost of transport to those places to which it is transported by Government for the convenience of the trade and a fair estimate of the cost of realizing it and the wastage incurred in so doing. It is so much easier to reduce the price hereafter than to raise it that I have considered this to be the best course to pursue.

11. The price we pay to the manufacturers is so high, that I believe that Goa Salt will still compete with ours in some degree. It can be sold at 100 Rupees the garce when brought as a return Cargo. But it is not likely to be brought at this price in sufficient quantities and so immediately as seriously to derange the wholesale trade, and I fear more the effect on our Revenue of smuggling than that of open competition. The change made by
my

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Fort St. George January 1855

my present order is sufficiently great to benefit the consumer, and tell favorably on our trade, and I believe is all that is practicable until the question of excise is decided.

12

Average contract rate per Garce		Rs. S. C.	
1851/52	-----	22	- 10
1852/53	-----	24	- 15 - 3
1853/54	-----	21	- 9 - 1
1854/55	-----	19	- 13 - "

I have to add that I have left the price of Bombay salt sold at Buntwal undisturbed. It is brought from Bombay at considerable cost, and as the trade is open and one of our merchants import it, it shows that the Government price is as advantageous to the dealers as they have any right to expect. A reduction of price here would injure the sales in Malabar, and derange trade of Canara, or Bombay salt a difference in price is no injury and is the natural state of things, one being a home and the other a foreign production.

13. The effect of the measures I have now taken, calculated on the sales of last year would be a diminution of the Government

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Government Revenue in the sum of Rupees 33,426, and against this there will be no reduction in expenditure. But the measure is one of fairness, reducing the taxation more nearly to that of Bombay, preventing the supercession of our home manufacture, and considerably reducing the Cost of necessary of life. Whether the reduction is sufficient to lead to increased consumption can only be ascertained by experience.

14. I beg once more to lay before the Board that fact that the present law is inadequate to protect the salt revenue. I have already every reason to believe that out of every Cargoe of Salt brought from Goa a certain quantity is smuggled in along the coast, and I anticipated a considerable loss to the Revenue if it is discovered that beyond the confiscation of the Salt when found no penalty can be awarded. I beg to annex an Extract from a former letter on this subject.

Collector's Cutcherry } / Signed / J. N. Meathby
Mangalore 4th January 1855 } Collector

Extract from a letter to the Board of Revenue under date the 27th August 1853.

8

I have now to offer some remarks.

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remarks which I wish to submit to the Board whether or not the immediate admission of Goa Salt be resolved on.

9. I have carefully examined the legislative enactments which affect the Salt trade, and as far as I can ascertain the illicit importation of salt is punishable only in common with the illicit importation of other goods by the confiscation of the goods. This appears to me to be the case whether the goods are imported by the land frontier or by sea. If I have not overlooked any enactment on the subject while the illicit manufacture of salt is subject to penalties sufficient to secure the Government Revenue the laws against illicit importation are almost nugatory. They are very sufficient if the parties are detected in the act of landing the salt, but these laws are aimed against the vessel and its owners, and if the vessel is not known and only the contraband importer is discovered, the confiscation of the salt is the only punishment. As the cost of the salt is only about 12 Rupees, and the salable value 120, the contrabandist may suffer

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9 seizures and not be a loser if the 10th venture is successful.

10. I consider therefore that it is absolutely necessary for the protection of the Government revenue that the penalties incurred by the illicit manufacture be extended to the illicit importation of salt.

11. If Section XVII Regulation of 1805 is generally applicable, the law is sufficient, but I believe that this is only aimed at servants of Government who take part in illicit transactions.

/ Signed / T. N. Maltby
Collector.

1-2.

B. N. 143.

To the Collector of
Canara...To The Collector of
Canara.

Sir To enable the Board to deal with your letter of the 4th Instant N^o 1, it is necessary that they should have before them a statement of the actual and bona fide cost of salt to Government in your District, whether Manufactured or imported. This information did not accompany either your letter of the 3rd December 1851 or the 3rd September of the same year. The last mentioned letter gave a statement of the cost of salt, but it was for the whole District, and without

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without distinction between Salt made on the spot and Salt imported from Bombay.

The Board now request that you will without delay furnish them with the items of the computation on which you fixed the Government selling prices in the Northern talooks at 105 Rupees the faar and in the Southern at 112 1/2 Rupees as the equivalent in both cases of the cost to Government added to the duty. This information being immediately within your reach, the Board hope you will be able to furnish it by return of Post.

Should this information be wanting in distinctness of detail, the Board request that as soon as possible after despatching it you will transmit to them a more particular Statement. This latter should shew again for home made and imported Salt separately all the constituent items of the whole cost to Government, stating them in detail and distinguishing as accurately as possible between the charges properly appertaining to the Manufacture and supply to the consumer and those connected with the collection of Revenue and the prevention of smuggling. The former you will perceive will be such as a private individual or Firm engaged in the trade would need to incur.

Revenue Board Office.
Fort St. George 20th January 1855

/ Signed / B. Cunliffe
Acting Secretary.

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Fort St. George January 1855.

No.

3. To C. Whittingham Esq
Collector of North arcot
From C. Whittingham Esq
Collector of North arcot

Sir, I have the honor to request that you will be so good as to forward to Government through the usual channel, this my application for permission to visit the Presidency on private affairs with leave of absence for one week, from the date of my quitting this District, under Section VIII of the absentee rules.

North arcot.
Sub Collector's Cutcherry
Arree 15th January 1855.

/ Signed / R. M. Punning
Sp. Collector.

Recommended for sanction

accordingly.
North arcot Collector's Cutcherry
Chulloor 17th January 1855.

/ Signed / C. Whittingham
Collector.

Order thereon
3-4.

Ordered to be submitted thro' the Channel of the Civil Auditor for the favor. & consideration of Government.
Sent the following letter.

5. To The Chief Secretary to Government.
No. 154.
To the Chief Secretary to Government.
Sir, In conformity with the

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Fort St George in January 1855
the orders of Government conveyed in
Extract from Minutes of Consultation
of the 18th October 1854, I am directed
by the Board of Revenue to submit
the Broken Set of their Proceedings
for the month of December 1854 for
transmission to the Honorable the
Court of Directors.

Revenue Board office
Fort St George

20th January 1855

Signed / P. Cudiffe
Acting Secretary

At a Meeting Present
Monday 30th January 1855
E. Matthy Esqre Member
and
J. D. Bourdillon Esqre Member

J. Goldingham Esqre First Member
Absent on duty as Commissioner
Northern Circars

Minutes of the last Meeting
read and approved.

B. N. 4064
From the Secy.
to Government

Read the following papers
N. 1596 Revenue Department
Extract from the Minutes of Consultation
Under date the 28th October 1854.
Read the following Extract

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Fort St George 22nd January 1855
Extract Minutes of Consultation in the
Public Department.

Public Department
N. 1080

Extract from the Minutes of Consultation
Dated 17th October 1854.

Read the following Memorial from certain Uncovented
Servants of Government.
Extract from a Memorial of certain
Uncovented Servants of Government
dated 17th July 1854.

Para 4. Memorialists would
further remark that they did not mean
to assume as a principle that it is
the duty of Government to augment
the Public Establishments and with
them the charges on the Revenue
to meet the growing importance and
increasing numbers of the classes to
which they belong consideration was,
it is true, solicited to the want of ade-
quate employment for the rapidly increa-
sing number of men of education in this
country permanently belonging to it, who must
under existing circumstances, feel more and
and

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and more deeply their present depressed position, but Memorialists based their prayer for the extension of the Laws existing in the other Presidencies which provide for the employment of Unconvenanted Servants in superior and responsible Offices upon other grounds which they fully explained. In support of the recent views expressed. Memorialists beg to advert to the fact that during the administration of Lord Alphonstone, the wants of this Presidency as regards the extension of superior Unconvenanted Agency in the Revenue Department were enquired into and fully admitted. The measure it is understood received the support of the Government and the sanction of the Honorable the Court of Directors but was not carried out, because a legislative enactment was considered necessary, and the supreme Government deemed it inexpedient at that time to legislate on the subject.

5. On the important question of extending certain Acts of Bengal and Bombay to this Presidency *empowering*

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Fort St George 22nd January 1855

empowering the Government to appoint as occasions may arise Unconvenanted Salt Superintendents, Akhary Superintendents, Deputy Collectors and Deputy Magistrates. *And* the Government observed that they will be prepared to apply to the Government of India to comply with the wishes of Memorialists after the actual wants of the Presidency with regard to such appointments shall have been fully considered in the Revenue and Judicial Departments.

6. Although two years have elapsed since the foregoing communication was made to your Memorialists, they have not yet been favored with the result of the Proceedings of Government on this question, and they are induced therefore to bring the subject again under the consideration of the Right Honorable the Governor in Council with the hope that measures may be adopted for arriving at a decision on the points adverted to in your Memorialists' original address.

7. In that address, your Memorialists submitted whether the *exigencies*

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Fort St. George 22nd January 1855

exigencies of the country did not require the more extended employment of the Unconvenanted Agency in all branches of the Public service, and they alleged as a legitimate argument what they believed to be the case, that the impression throughout the Presidency was that there was not a sufficient number of supervising Officers and that if the subjects were thoroughly examined, the result could not be otherwise than a confirmation of the general opinion that the provision of more assistance to Collectors, Magistrates, and other authorities was absolutely needed. Your Memorialists would respectfully remark that when they refer to the extent of the Provinces under the Presidency, its population and the revenue drawn from it, and contrast these with the number of controlling authorities and the duties required of them, they cannot refrain from continuing to hold the views expressed by them.

8. Your Memorialists would also solicit that your Lordship in Council will be pleased to call

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ments.

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Fort St. George 22nd January 1855.

call for the replies to any reference which may have been made by the Board of Revenue to the Collectors in the Provinces on the subject of their Memorial, and they feel assured that these, together with the correspondence already on the records of Government alluded to in a preceding part, as having taken place during the administration of Lord Elphinstone will enable your Lordship to determine whether an enlarged and more liberal system of administering the affairs of the Country is not called for. Under these circumstances, Memorialists would reiterate the prayer of their former Memorial for the extension to this Presidency of the several Regulations and acts quoted by them as relating to Unconvenanted appointments.

9. It only remains for your Memorialists, in explanation of what Government has deemed it proper to remark on the 4th Clause of their prayer, to state that the Government have generally discouraged applications for the superior Offices referred

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Fort St. George 22nd January 1855

exigencies of the country, did not require the more extended employment of the Unconvenanted Agency in all branches of the Public service, and they alleged as a legitimate argument what they believed to be the case, that the impression throughout the Presidency was that there was not a sufficient number of supervising Officers and that if the subjects were thoroughly examined, the result could not be otherwise than a confirmation of the general opinion that the provision of more assistance to Collectors, Magistrates, and other authorities was absolutely needed. Your Memorialists would respectfully remark that when they refer to the extent of the Provinces under the Presidency, its population and the revenue drawn from it, and contrast these with the number of controlling authorities and the duties required of them, they cannot refrain from continuing to hold the views expressed by them.

8. Your Memorialists would also solicit that your Lordship in Council will be pleased to call

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1278

Fort St. George 22nd January 1855.

call for the replies to any reference which may have been made by the Board of Revenue to the Collectors in the Provinces on the subject of their Memorial, and they feel assured that these, together with the correspondence already on the records of Government alluded to in a preceding para, as having taken place during the administration of Lord Elphinstone will enable your Lordship to determine whether an enlarged and more liberal system of administering the affairs of the Country is not called for. Under these circumstances, Memorialists would reiterate the prayer of their former Memorial for the extension to this Presidency of the several Regulations and acts quoted by them as relating to Unconvenanted appointments.

9. It only remains for your Memorialists, in explanation of what Government has deemed it proper to remark on the 4th Clause of their prayer, to state that the Government have generally discouraged applications for the superior Offices referred

Fort St George 22nd January 1855.

referred to, even when supported by the recommendation of the Heads of Departments. From the manner in which the Government have replied to the 5th Clause, it appears to your memorialists that from want of sufficient explanation on their part — their meaning has been misunderstood. According to the present system, the Office of Revenue Sheristadar is confined to Hindoos and chiefly to the Bramhins of the Maharatta Caste, and when an application was made in favor of one Mr. Platel who was admitted by two successive Collectors to be the best qualified person in the district for the Office, his nomination was rejected with the concurrence of Government merely on the ground that he was not a Hindoo. This practice it was that your Memorialists believed to be opposed to the spirit of Sec. 87. of the late Charter, and they accordingly prayed for its discontinuance. Furthermore the Office of Tahsildar is almost exclusively confined to Hindoos, very few Mahomedans being nominated to that post, whilst other classes are practically excluded from such

Fort St George 22nd January 1855.

such Offices in the several Districts under this Presidency.

10 Your Memorialists having now gone through the several points that formed the prayer of their Memorial of 1852, would especially draw your Lordship's attention to the benefits conferred upon the Unconquered servants of Bombay during Lord Falkland's administration. They learn that the following new appointments were recently conferred by his Lordship upon Unconquered Officers in that Presidency, Vizt. —

- 48. Deputy Collectors and Magistrates held by Europeans, East Indians, and Natives.
- 1 Collector of Bombay and a salary of 1000 Rupees per month.
- 1 Superintendent of Police at Belgaum.
- 1 Acting Deputy Civil Auditor.
- 1 Acting Collector of Continental Customs and Excise.
- 1 Sheriff.
- 1 Judge of the Small Cause Court to which a Native has been appointed.
- 1 True Extract
- 1 Signed H. C. Montgomery
Chief Secretary

With

Fort St George 22nd January 1855

Para 4.

With respect to the extension to this Presidency of the Regulations and Acts which empower the Governments of the other Presidencies to appoint, as occasions may arise, Deputy Collectors and Deputy Magistrates and other Uncovenanted Officers in the various branches of the service.

His Lordship in Council considers it desirable that this Government should have a similar power to employ such Uncovenanted Agency as it deems fit, and He resolves accordingly to communicate paras 4 to 10 of the present Memorial to the Revenue and Judicial Departments with a view to the Board of Revenue and the Court of Sudder and Feringhee Udalut being called upon to submit their views on the subject with reference to para 4 of the Extract Minutes of Consultation in this Department dated 14th May

Fort St George 22nd January 1855

May 1853 N^o 433. -

6. The representation which forms the subject of the latter part of the same para, respecting the employment of Hindoos in the Offices of Revenue Sheristadar and of Tahsildar to the exclusion of almost all other classes, will be referred through the Revenue Department for the views of the Board of Revenue. It is observed that no similar restrictions as that complained of exists in respect of the Offices of Principal Sudder Ameen, District Moonsiff, and Judicial Sheristadars, in which all classes are employed with, so far as the Government can learn, advantage to the public interests. -

/ True Extract /

/ Signed / J. Pycroft

Secretary to Government

Resolved that paras 4 and 6 of the above Extract, with its

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Fort St. George 22nd January 1855

to enclosure, be forwarded to the Board of Revenue who will submit without delay their views on the subject adverted to in those paras and referred for their report in Extract Minutes of Consultation of the 1st June 1852 No 505 and also upon the representations of the Memorialists respecting the employment of Hindoos in the Offices of Revenue Sheristadar and of Tahsildar to the exclusion of almost all other classes.

2.

The Sadr Udulat

have, it is observed, already submitted their views on the subject referred to in para 4 so far as it regards their Department.

True Extract

Signed J. P. P. P.

Secretary to Government.

To

Letter dated
30th June and
recorded in
Consultation
9th November
1852.

To The President Members
of the
Board of Revenue.

2

1284.

Fort St. George, 22nd January 1855.

To,

The Chief Secretary to Government

6-7.

B. N. 192.

To the Chief Secretary }
to Government. ... Para 1.

Reporting on the Memorial addressed to Government by certain members of the uncovenanted service stating the Board's opinion as to the expediency of employing uncovenanted Deputy Collectors as has been largely done under all the other Governments of India and recommending the appointment of 60 uncovenanted Officers also, affording information as to the extent of the employment of Hindoos exclusively in the Offices of Tahsildar and Sheristadar.

An Extract from the Minutes of Consultation of Government dated October 28th 1854, No 1396. Revenue Department transmits to the Board of Revenue parts of a memorial addressed to Government by some members of the uncovenanted service, and of the reply of the Government, and recalls to the attention of the Board the former order of the 1st June 1852 No 505, calling for their opinion as to the expediency of employing uncovenanted Deputy Collectors in the Districts of this Presidency as has been largely done under all the other Governments of India. The Government also call for information as to the statement of the memorialists, respecting the exclusive employment of Hindoos in the Offices of Tahsildar and Sheristadar.

2.

The order of June 1st 1852, was communicated by the Board to all Collectors, and their opinion was asked for as to the expediency

To

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Fort St. George, 22^d January, 1855

1378 From Ganjam 17th inbous. 26th May, 1853
 1412 From Vizagapatam 23^d May inbous 6th June 1853
 1546 From --- 2^d --- 11th inbous 20th June 1853
 142 From Rajahmundry 29th December/52 inbous 17th January 1853
 3259 From Masulipatam 30th August inbous 7th September 1854
 3050 From Guntur 7th inbous 18th December 1852
 1388 From Kellore 24th inbous 30th May --- 1853
 1633 From Kellore 23^d inbous 27th September --- 1853
 1408 From Bellary 24th May inbous 2^d June --- 1853
 181 From Buddapah 14th inbous 20th January --- 1853
 204 From Chingleput 19th inbous 24th January --- 1853
 145 From Salur 11th inbous 24th January --- 1853
 1994 From North Arcot 27th July inbous 1st Augt. 1853
 3156 From South Arcot 22^d December inbous 1st Augt. 1853
 1306 From Tanjore 12th inbous 19th May --- 1853
 2829 From Trichinopoly 18th inbous 25th November --- 1852
 3039 From Madura 7th inbous 16th December --- 1852
 2932 From Tinnevely 25th November inbous 6th December 1852
 1433 From Coimbatore 28th May inbous 6th June --- 1853
 88 From Canara 31st December/52 inbous 10th January 1853
 3070 From Malabar 9th inbous 16th December --- 1852
 1293 From Madras 14th inbous 16th May --- 1853
 30 From Sea Customs Madras 22^d January inbous 3rd Feb. 1853

of the proposed
 measures. all
 their replies have
 been received. The
 majority are in
 favour of the
 plan, and sever-
 al collectors
 speak strongly
 as to the urgent
 want of some
 such means to
 relieve the head
 of the District

from a part

of that mass of detailed work which now oppresses
 him, others object to the change generally on the
 ground that there is no place for an inter-
 mediate class of Officers between the Collec-
 tor and the Tahsildar, and that the crea-
 tion of such a class would lower the
 position of the Tahsildar. It does
 not seem necessary to detail the opinion
 of the District Officers at length, the
 Board have given them consideration and
 they now proceed to set forth their own
 3. The Collectors of this Presidency
 are

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Fort St. George 22^d January 1855

are very extensive; far larger than in other
 parts of India. The whole Territory ex-
 clusive of Madras itself contains 136,845
 square miles, and this is divided into twenty
 Districts. Thus, each District contains on
 an average very nearly 7,000 square miles
 being little less than North and South
 Wales, but some Districts are of much
 more than the mean extent, and Bellary
 and Buddapah contain each 13,000 square
 miles, or one fourth the area of England
 and the country is far from being im-
 populous, each District contains on an
 average nearly 1,00,000 persons, and some
 have above a million and a half.

4. Thus large and populous are the Pro-
 vinces under the charge of a Collector, and
 the functions of the Officer so denominated
 are very multifarious. First are his
 duties in connection with the Land Re-
 venue, comprising among other things an
 annual settlement of the amount to be
 paid by each of perhaps 80,000 Ryots, -
 the adjustment of all their complaints and
 the realization of the demand upon them -
 Second the branches of Revenue involve

Fort St. George 22^d January 1855

a good deal of detailed work. The Muzapha is levied in very small sums from a multitude of contributors and in all the coast Districts thirteenth in number (exclusive of Madras) the salt and the sea Customs both require much superintendence. Thirteenth the Collector has the Powers of a Civil Judge to a certain extent, for enquiring, and adjudicating in disputes between proprietors of land and their tenants. Fourteenth He is the Superintendent of Police. Fifteenth he is a Magistrate both to punish minor offences and to commit more serious cases to the Criminal Court and he has also to control the Proceedings of a number of sub-ordinate petty Magistrates. Sixteenth, he has to consider and advise upon all projects of Public Works proposed within his very extensive charge whether for the general benefit or for improving the Revenue. Seventeenth, generally speaking he is charged with the control of the execution of all such works from the least to the greatest. Eighteenth he is often the Post Master, and always has the management of the District Post with twenty or twenty

Fort St. George 22^d January 1855

twenty five Post Offices. Ninth, he is the Treasurer, Paymaster and accountant of the Province. Tenth, he has various miscellaneous duties to perform of which some may be enumerated, to pay pensions Civil and Military, as well as numerous yearnaks or pensions continued from the time of the Nabob, including in both cases, the necessity of guarding against fraud, to keep watch over the holders of very numerous Enams, and investigate every lapse, to provide carriages for troops marching, and Palanquins bearers for travellers to adjudicate in many cases between Proprietors of land and their Ryots. Eleventh and last he has to manage his numerous subordinates of various grades numbering from fifteen hundred to three thousand persons.

5. The Assistances now furnished to the Collector in the discharge of these very multifarious and onerous duties, is usually as follows - He has either two or three covenanted subordinates, according as he has or has not a Sub Collector of whom one is generally of very limited experience. He has a head Sheristadar a deputy Sheristadar, a Sub Collector's Sheristadar

Fort St. George 22^d January 1855.

if there is a Sub Collector, a Cashkeeper, a Head of his English Office, and about 10 or 15 Sahildars, in a District where there are Zemindaries, he may also have two or three Heads of Police. The foregoing are his chief subordinates; and with the exception of these, all the other servants of his very numerous establishments, are very poorly paid and in very subordinate positions.

6. Being thus inadequately assisted a Collector is burdened with a vast amount of detailed work, which would be done as well by an Officer in a far lower position, and with a much smaller salary, would be done indeed, by such an Officer much better because he would have more leisure and could be more locomotive. Without such aid a Collector's time and energies are wasted on a multitude of trifling matters in the various departments under him. To use the emphatic language of the late active and laborious Collector of Rajahmundry, the work of improving the administration of a District, and checking oppressions and corruptions "demand" much severer exertions than

Fort St. George, 22^d January 1855.

than a man of "ordinary strength and capacity" can make, without sacrificing every idea of "comfort, of repose of health, of attention to private affairs, and of an efficient discharge" of his multifarious miscellaneous duties. This description is not exaggerated no Collector, however able however anxious to perform his duty, can possibly accomplish all that is to be done to his own satisfaction. He must ever be oppressed by the conviction how much is left undone which ought to be done; how inefficiently the Police is superintended how much fraud on the Revenue there is, which he is quite unable to detect or punish how powerless he often is to protect the weak from the strong, or from his own subordinates, how much room there is for improvements of all kinds, which he cannot find time to investigate or mature, and how many evils exist for which he has no leisure even to think of devising a remedy.

7. The replies received to the Board's Circular of 1852, show that most of the Collectors gladly hail the prospect of the increased aid to be given in the appointment of uncovenanted assistants

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Assistants and in this view, the Board ^{fully} concur. It is evident that the covenanted service is numerically quite unequal to supply the agency required, even if there were not other obstacles to its more extended employment and the Board are of opinion that it is extremely desirable to make use of the talents to be found beyond the pale of that service, and particularly of those of the East Indian body now so much excluded from employment in the Revenue Department. There is full proof of the existence of such available talents in both the Native and the East Indian communities. The very efficient men who are met with as uncovenanted Assistants in the Presidency Offices, the Principal Sudder Amcens, and the highly qualified men produced by the Madras High School in particular, are all proofs of it; and if such persons are found under a system which has hitherto held out such scanty openings for advancement in the Government service, much more may be looked for, with those openings extended, and with improved means of education.

There

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8. There are various ways, in which it appears to the Board, uncovenanted assistants or deputy Collectors may be very beneficially employed - In the first place they may be invested with the same duties as are usually assigned to a covenanted assistant. They may be put in charge of two or more Talooks to superintend their Revenue and Police administration - This appears to be one mode in which the same class of officers are employed in the Bombay Presidency, and in the opinion of the Board, it will be very beneficial thus to relieve the Collector from details.

2nd The Salt Department again is one in which their services may be eminently useful - There are several Districts in which the Receipts under this head exceed four and even five lacs a year, and yet the immediate management of this branch of Revenue is entrusted to men on salaries of 30 or 40 Rupees a month - It is no wonder that wholesale frauds are notoriously prevalent - The services of an efficient and trustworthy superintendent, would be very valuable. This has been already exemplified

* Salt Revenue in 1852

Guntur — 5,88,425

Nellore — 5,05,640

Tanjore — 4,79,319

Kanara — 4,59,821

Madras — 4,31,304

8th 8th

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^x Salt Revenue in July 1852.

Guntur—5,88,420

Nellore—5,05,840

Tanjore—4,79,319

Canara—4,59,841

Madras—4,51,304

8th 8th

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exemplified in the Madras Collectories where an uncovenanted Assistant has had the management of the Salt Revenue for the last two years and with very good effects. It may be added that active and trusty superintendence will be not less necessary under an excise duty, than under the existing monopoly.

3rd An uncovenanted Assistant will often be very useful in the investigation of charges of corruption or malversation especially such as, like complaints of concealment of cultivation, requires to be investigated promptly and on the spot.

4th In the investigations of Ornam cases, in boundary disputes, in disputes between landlord and tenant under Regulation of 1822, the services of an efficient Officer of the class in question will be very valuable. Leases of all these descriptions are now often referred to the Tahsildars, but the multifarious and onerous duties of those officers, who are in truth little left over worked than the Collectors, often really prevent promptitude, and always afford an unanswerable excuse for delay.

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5th An uncovenanted Assistant may properly be put in immediate charge of the Treasury, and the accounts connected with it thus relieving the Collector from the detail of the receipt and disbursement of money, and leaving him only the general responsibility. This appears to be the usual arrangement in the Collectories in the N. W. Provinces.

6th The Board are decidedly of opinion that so long as the Revenue and Police Departments continue united the Collector ought to have the power of employing his uncovenanted Assistants in either indifferently. And they are sure that there will be an ample field for the services of uncovenanted officers in connection with the Police not only in the general control of the Proceedings of the Talook Police Officers in which there is much room for amendment but also in immediate measures for the pursuit of offenders and the detection of crime. An uncovenanted Officer may also most usefully be stationed out in a Zemindary, where the exertions of the ordinary Police are almost paralyzed by the powerful influence of the Zamindar.

Lastly,

Fort St. George, 22^d January, 1855.

7th Lastly, the Board will add that in pursuing the plan of relieving Collectors from detail, it may be deemed expedient to enlarge the separate charge of the Sub Collector, and place an uncovenanted assistant under him.

9. A few remarks may be added as to one of the modes of employing uncovenanted agency above suggested, viz^t that of the charge of the Treasury and the accounts connected with it. By far the greater part of the disbursements from a Collector's Treasury are of an ordinary and matter of course character salaries Pensions, Bills of exchange &c., but it is necessary in the case of each disbursement that a special order shall issue to the Officer in immediate charge of the Treasury, the Cashkeeper. The directing and issuing these special orders occupies no inconsiderable portion of a Collector's time. Again detailed accounts have to be rendered of the transactions of the Treasury, and these accounts are signed by the Collector while it is quite impossible from want of time that he should be really acquainted with their contents through long

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long association, the anomaly of this union of details with general control, has come to be regarded as natural and proper, and yet it will hardly be maintained by any, on reflection, that such minute duties form any part of the legitimate functions of the administrator in head of an extensive Province.

10. The arrangement now proposed would correct this anomaly. The Assistant in charge of the Treasury and accounts, would perform under the Collector, duties resembling those of the accountant General and the Civil Auditor under the Government. Under certain general rules he would authorize disbursements after due verification of the claims; and he would also have charge of the accounts and be responsible for them. The Collector would still retain his general control over the Treasury, and his general responsibility that the business was regularly conducted, but the responsibility for details would rest with the Assistant. It would of course be necessary that the Assistant selected for this duty should be previously instructed in accounts, and the Board believe that one result of the change would be improvement in the Collector's accounts, they would be more correct and more punctually rendered. In all matters of detail the accountant General might address his orders to the Assistant.

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Assistant, who would be personally responsible for the correctness of his accounts. At present the accounts are an extremely subordinate part of a Collector's duty and cannot receive more than a very minute share of his attention; while the person who really manages them, is shielded by him from all personal responsibility. The position of the Treasury Assistant, in short, would much resemble that of the Military Paymaster and like them they might be furnished with sufficient funds for their current disbursements the rest of the contents of the Treasury remaining under the Collector's charge.

11. In the North West Provinces, all or nearly all the District Treasuries are thus under an Assistant to the great relief of the Collector (see Divisional Instructions for Collectors of Land Revenue Para 32.3 and note) an Assistant charged with this duty must of course be permanently fixed at the Treasury Station, but within that station he may perform other duties. He may be very usefully employed as a Police Magistrate both in petty cases, and in those committed to the Criminal Courts, but without connection with the Police, and thus one step will be taken towards separating those two functions. He may also aid the Collector in the general duties of his Office so far as time might suffice, and being a Stationary Officer he may be immediately in charge of the Prefs which it is to be hoped will ere long be established in every Collector's Kutcherry.

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12.

As respects the number of unco-venanted Deputy or Assistant Collectors to be employed, it will be better to cite the actual experience of those parts of India where the system is already in operation. Respecting Bengal, the Board have but very imperfect information, and the circumstances of that Territory would make a comparison less apt. As respects Bombay, it appears from the

From a report to the Govt. of Bombay dated 11th Decr 1852 in. from Govt 17th Jan. in Govt 18 Feb 1853 1853

Memorial addressed to the Government by the Collector of the District of the Deccan dated July 17 1854 Encls. in Govt 28 Oct. 1854. in Govt 22 January 1855

Note. The Collectors of Bombay are less than three fourths of the extent of those of Madras. The average size of the Panchayat is 83 square miles; of the latter 690 13

papers noted in the margin, communicated to the Board by Government, that the number of unco-venanted Assistants at first employed in the Provinces, was twenty three, being two to each of the twelve Districts, which the Presidency contains except Puttungeherry, where there was only one. It is stated in the memorial which gave rise to the present reference to the Board (Para 10) that the number of unco-venanted Deputy Collectors and Magistrates now employed in that Presidency is forty-eight. But this includes those in the Presidency Offices, the number employed in the Interior, according to the Bombay Divisional Instructions for 1855, is now twenty five.

But the Division of India respecting which the Board have the fullest information is the North West

Provinces

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Provinces. A very useful collection of Tables of Public Establishments, was published in 1853, under the sanction of the late Lieut. Governor, and with the aid of that, and of the Statistical tables also published under the same sanction, the Board are enabled to give the following comparison of the Covenanted and uncovenanted agency employed in the North West Provinces and in Madras respectively.

The first table is merely introductory, showing in a convenient form, the Area, Population, and Revenue, of the two Governments.

	N.W. Provinces.	Madras
Extent	Sq. M. 72,000	Sq. M. 138,000.
Revenue	Rupces 4,34,30,000	Rupces 45,584,000
Population	23,200,000	21,600,000.

Note. The small Presidency collectorate of Madras is omitted; as well as the Revenue from the sea Customs at the Presidency.

The Revenue and Population

stated

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stated for the North West Provinces are taken from a Memoir of the Statistics of that Territory published under the sanction of the late Lieut. Governor. They refer to the thirty one Collectorates only, and exclude the non-regulation Provinces, which do not come into the present comparison.

The Revenue set down for Madras is the actual Revenue of Fully 1262, an average year. The Population given is that found at the last census in 1851.

The following table shows the number of Covenanted and Uncovenanted Officers employed under each Government in the Revenue and Magistracy Departments, and compares those numbers with the Area, the Revenue, and the Population.

	Number of Officers		Extent of Country in Sq. Miles		Rev: to each in Rupces		Population to each.	
	N.W. P.	Madras	N.W. P.	Madras	N.W. P.	Madras	N.W. P.	Madras
Colles and Magistrates	30	20	2,400	6,900	14,47,687	22,79,200	7,73,000	10,80,000
Covenanted Subordinates	61	65	1,100	2,123	7,11,977	7,01,292	3,80,328	3,32,307
Uncovenanted D ^o	43	1	1,675	138,000	10,10,071	"	5,39,557	"
Head Sheristahs	"	20	"	6,900	"	22,79,200	"	10,80,000
Total	134	106	5,38	1,302	3,24,109	43,737	17,3,134	20,3,773

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The number of Covenanted Officers for Madras is taken from the Official printed list for October 1st 1854 with-
out any deductions for absences, that for the N.W. Provinces is taken from the Book of Establishments already spoken of.

The single uncovenanted Assistant shown in this Presidency is Mr. Platel in Malabar, of whose efficiency and usefulness, the Collector speaks in very high terms.

The Head Sheristadars of the Madras Districts are included, although they are ostensibly only ministerial Officers, without any independent duties or any separate territorial func-
tions, because of the elevated place which they occupy as respects station and salary. On the position and duties of these Officers, some re-
marks will be offered below. The Head Sheristadars and Sub collectors Sheristadars, are not in-
cluded, because, though they perform to a certain extent and in subordinate spheres, duties similar to those of the Head Sheristadars, yet in point

Fort St. George 22nd January 1855

of salary they are inferior to the generality even of the Tahsildars in the North West Provinces

16. Thus it is found that the proportion of Covenanted and Uncovenanted Officers in this Presidency, even including the chief Ministerial Officers, is little more than one-third of what is under the Agra Government, on the standard of area; less than seven eighths of what it is there, on the standard of Population; and just three fourths of what it is there, on the standard of Revenue; and yet it must be remembered that the Collectors of this Presidency have the whole work of the detailed Ryotwar settlement, in addition to the work of a Collector in the North West. There is no reason whatever to believe that the agency in North India is more than is required; and no further proof seems necessary that here it must be much too limited. The Board have recently recommended that an Uncovenanted

assistant

* Malabar 9th Jan 1855
16th October 1852

S. G. Govt. 1st Aug 1855
No. 127

1298

Fort St. George 22nd January 1853

Assistant should be appointed in each of the thirteen Coast Districts in the Interior (there being one already in Madras) to have charge

	January	February	March	April	May	June	July	August	September	October	November	December	Total
Ganjam	1	1	1	1	1	1	1	1	1	1	1	1	13
Vizagapatnam	1	1	1	1	1	1	1	1	1	1	1	1	13
Rajahmundry	1	1	1	1	1	1	1	1	1	1	1	1	13
Masulipatnam	1	1	1	1	1	1	1	1	1	1	1	1	13
Guntur	1	1	1	1	1	1	1	1	1	1	1	1	13
Nellore	1	1	1	1	1	1	1	1	1	1	1	1	13
Cuddapah	1	1	1	1	1	1	1	1	1	1	1	1	13
Bellary	1	1	1	1	1	1	1	1	1	1	1	1	13
Honnai	1	1	1	1	1	1	1	1	1	1	1	1	13
Chingleput	1	1	1	1	1	1	1	1	1	1	1	1	13
North Arcot	1	1	1	1	1	1	1	1	1	1	1	1	13
South Arcot	1	1	1	1	1	1	1	1	1	1	1	1	13
Tanjore	1	1	1	1	1	1	1	1	1	1	1	1	13
Tiruchinopoly	1	1	1	1	1	1	1	1	1	1	1	1	13
Madurai	1	1	1	1	1	1	1	1	1	1	1	1	13
Tinnevely	1	1	1	1	1	1	1	1	1	1	1	1	13
Coimbatore	1	1	1	1	1	1	1	1	1	1	1	1	13
Salem	1	1	1	1	1	1	1	1	1	1	1	1	13
Malabar	1	1	1	1	1	1	1	1	1	1	1	1	13
Canara	1	1	1	1	1	1	1	1	1	1	1	1	13
Madras	1	1	1	1	1	1	1	1	1	1	1	1	13
Total	20	14	26	60									

of the Salt Department, and the list in the margin gives the whole number of appointments of this class, which, in the Board's Opinion, may properly be created. The Total is sixty; and considering the great extent of the Madras Collectorate, the detailed system of Land Revenue, and the existence of two branches of Revenue, the Salt, and the sea Customs, which are unknown in the North West Provinces, the Board thinks that number far from disproportionate in comparison with that

Territory. It is perhaps doubtful whether the whole number of these appointments could be properly filled up immediately; but the Board are of opinion, that no time should be lost in making nominations, to the full extent that fit candidates shall be forthcoming. The Board will be prepared to offer specific suggestions as to the

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Fort St. George 22nd January 1853

the distribution of the newly created agency, on receiving the orders of Government on these more general propositions.

The opinion of the Board, 17. is not asked with respect to the scale of salaries to be given, but it seems proper to advert to that. In Bombay, there appears to be only two grades at 350 Rupees, and 300 Rupees, a month, respectively, with travelling allowance when the Officer may be away on duty from his usual place of residence at the rate of 5 Rupees a day for Europeans and 3 Rupees for Natives. In the North West Provinces, there were till lately three grades at 450, 350 and 250 Rupees respectively, besides establishments. But the Board have reason to believe that a higher grade on 600 Rupees has recently been added, with the object of making the highest rate of salary of the Deputy Collectors equal to that of the first class of Principal Sudder Amans. The Board are not informed as to either the number or the

Fort St. George 22nd January 1853

Assistant should be appointed in each of the thirteen Coast Districts in the Interior (there being one already in Madras) to have charge

	Revenue	Salt	Land Revenue	Total
Ganjam	1	1	1	3
Vizagapatam	1	1	1	3
Rajahmundry	1	1	1	3
Masulipatam	1	1	1	3
Guntur	1	1	2	4
Kelton	1	1	1	3
Cuddapah	1	1	3	5
Bellary	1	1	3	5
Honnai	1	1	2	4
Chingleput	1	1	2	4
North Arcot	1	1	2	4
South Arcot	1	1	2	4
Tanjore	1	1	2	4
Trichinopoly	1	1	2	4
Madurai	1	1	2	4
Tinnevely	1	1	2	4
Coimbatore	1	1	2	4
Salem	1	1	2	4
Malabar	1	1	2	4
Canara	1	1	2	4
Madras	1	1	2	4
Total	20	14	26	60

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the scale of salaries in Bengal. For this Presidency, the Board would propose to adopt the scale of the North West Provinces with a slight variation, viz. to have four grades at 250, 350, 500, and 600 Rupees respectively; and the Board would recommend that the Officers of the former two grades should be styled assistants and of the latter two, Deputy Collectors.

This arrangement they have reason to believe would be acceptable to the holders of the appointments, and it might be well adapted to the proper distribution of the Officers and to their work, there should also be tentage or travelling allowance, which might properly be fixed at 2 Rupees a day for the lower two grades the Assistants, and 3 Rupees for the higher two, the Dy. Collectors to be drawn while the Officer might be actually employed on duty away from his usual place of abode, by order of his superior. The Office Establishments would vary according
is

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to the particular employments; and would probably amount on the average to about sixty Rupees a month.

18. In the North West Provinces the Officers appear to rise to the higher rates of salary after a certain period of service in the grade below. The Board think that system of promotion objectionable, because it removes the incentive to good conduct arising from promotion by merit, for even if the certificate of the immediate superior is necessary, such certificate will rarely be withheld when the regulated time for promotion arrives. The Board would rather propose that there should be a certain number in each class, and that promotion should be made by selection, with a proper degree of regard to seniority. The names of the officers recommended for promotion on each vacancy might be submitted by the Board to Government with the reasons. Supposing the number now to be entertained to be sixty as above recommended, ten might be in the first class, fifteen in the second, and fifteen in the third, and twenty in the fourth. But the Board would suggest these numbers now as subject to reconsideration, after the general arrangements shall have been
been

Port St. George 22nd January 1855

been determined.

19. It will be useful to require that, as a general rule at least, to be dispensed with only on very special grounds, an officer should serve a certain period in each subordinate grade before being eligible for promotion to the next. The Board are further of opinion that both before admission into the number of uncovenanted Assistants, and prior to promotion into the grade of Deputy Collector, the candidates should both produce satisfactory testimonials to character and should also pass an examination testing their qualifications for the duties they will have to discharge, as is hereafter to be required in the case of covenanted Assistants, and lastly, it is their decided opinion, that the new class of appointments should not be confined to any one section of the community, but should be thrown open to all alike. It is by this course only, as the Board firmly believe that the full advantages of the measure now advocated will be realized.

20. It may be asked from what source, the additional charge on the state involved in the present recommendation, can be met.

The Board would advocate the measure on the

Port St. George 22nd January 1855

the ground of its necessity to good Government alone, but they will notice one source of gain both to the Government and to the Public which they anticipate from its introduction. It is notorious that all which is now received by persons concerned in collecting the Revenue does not enter the Government Treasury. A part of this is simple extortion in the shape of fees continued from former times at the annual settlements, and in other occasions, while part is taken in return for giving up some portion of the Government rights. The amount of these unlawful gains it would be difficult to estimate; but considering that the Government accounts in the Revenue and Police Departments number as many as thirty five thousand persons, besides all the Village officers of many thousand villages, and that all these very numerous officials certainly receive something over and above their legitimate emoluments, it seems obvious that the total of such receipts must be large. Assuming it, however to be equal to only one twentieth of the Government Revenue, which the Board consider to be certainly a very moderate

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Fort St. George 22nd January 1855

moderate estimate, the extra sources of Revenue and especially the salt being included, it would amount to the large sum of twenty lacs of Rupees a year.

21 It is certain that the existence of these malpractices is due in great part, to the fact that the Native Establishments, in both the Revenue and the Police Departments are often leagued together to maintain them. The Board cannot but anticipate as one consequence of introducing such an element as the uncovenanted Assistants, much more allied as they generally would be with their European Superiors, in feeling and sympathies, than with the general body of District servants, elevated above the latter in position, and well qualified to discover much that must be hidden from the exalted Head of the District, that to a great degree combination among the servants would be broken up and exactions very greatly checked. But in whatever degree this takes place in the same degree the people are benefitted, besides the still greater advantage of being in the same degree released from the practice of habitual fraud, and evasion. Thus much of the People's gain, as to the Government, not only would it on the hypothesis, recover much of its lawful right

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rights, now fraudulently given up by its servants, but it would share in the increased prosperity of its subjects, who under lighter demands / lawful and unlawful united / would be able to occupy more land and pay more Revenue of all kinds and the Board feel little doubt that in point of fact the small increase of expenditure involved in the present proposition will thus be fully made good.

22 And even if there were no grounds for expecting increase of Revenue, directly or indirectly from the measure now under consideration, still the Board would feel it their duty to urge it. It is notorious and indubitable that various abuses still exist, that the very servants of Government commit exactions on the people, that crime abounds and that in the absence of adequate means of control and superintendence, the inferior Police Officers who are paid to put down offences are often themselves the oppressors of the people. In drawing this picture the Board do not wish to convey the idea that the evils alluded to are of modern growth. On the

Fort St. George 22nd January 1855

the contrary they believe it to be indisputable that great improvement has taken place in the native service under our rule, and that through the zeal of the European Agency and an increasing enlightenment on the part of the people, ancient abuses which had partly their origin in the inadequate salaries of Public Officers have much decreased. But they still exist more or less extensively in the different districts, and the increase of population by adding to the general duties of the European Officers diminishes their powers of superintendence.

23

In connection with the proposal to employ unconvicted Afghans, and Deputy Collectors the Board desire to offer a few remarks respecting the present position of Collectors. Sheristadars. Ostensibly a Sheristadar is only a ministerial Officer, the Head or Manager of the Collector's Office; he does nothing in his own name, or on his own responsibility. But the enormous and multifarious duties of the Collector and the frequent changes in the occupancy of that Office while that of the Sheristadar is so much more permanent have made

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made the real position of the latter Officer very different from his ostensible one. Not only is he the chief source of information as to the history and condition of the District but he is the confidential adviser, and in many respects, the real administrator. Some Collectors in earlier times more particularly have avowedly devoted their whole Revenue duties on their Sheristadars, and in every case he must, from his position and the influence resulting from it, be regarded as more or less strictly, the sole channel of access to the Collector, because all other official channels must be so greatly subordinate to him, and usually under his influence. The Board believe it to be in great measure, a result of the state of things here described, that in every District in a greater or less degree, the whole body of the Public Servants form a combination, bound together by the strongest ties both of interest, not only the hope of gain but the fear of injury, and often of family or caste connection, to maintain abuses.

24

The power given to Sheristadars being so great, it has been thought necessary to secure their attachment and good faith by very high salaries and the prospect of Sheristadars and large Pensions, and a sense of the necessity of keeping up the dignity and exclusive influence of the Sheristadars, actuated the

Fort St. George 25th January 1855

To Government
8th April 1839

the Board on a former occasion to oppose very strongly the introduction of uncovenanted assistants. The Board at present is most peculiarly in that view. The position of a *Sheristadar* as above described appears to them to be anomalous and objectionable because with a great amount of real power, he is hardly at all under a tangible responsibility. The Board would by no means lessen the prizes held out to the Natives of the Country in the Public Service, on the contrary they think that the Public interests demand that they should be much increased both in number and value, but they would place such appointments on a different footing, associating Power and responsibility together.

25

The plan of employing uncovenanted agency now proposed, appears to the Board to afford the means both of doing this, and also of remedying other evils resulting from the existing system. If under the old arrangements, Native ideas and systems have been perpetuated under European Rule, the European influence being too limited in extent to cope with Asiatic nomenclature. Under that now contemplated the more enlightened social and economic principles, and the more enlarged views of Europe, may be carried into effect by means

Fort St. George 22nd January 1855

Native Agency, already there are educational Establishments at the Presidency in particular, which bring the youth of this Country Native and East Indian under the direct influence of the European mind, and the Members of the Board are happy to be able to bear witness to the excellent effects. These means of education, scanty at present, are about (it is believed) to be enlarged, and to be spread over the whole Country, and here as already in other parts of India, the men thus trained will be the means of carrying out European ideas. Further under the new arrangements there will be several equal and independent Channels of information and means of access instead of only one, and thus, combination will be rendered more difficult and, lastly, it is certainly true as a general rule, as shown already in not a few instances, that the liberal European Education and the nobler feelings and principles which it inculcates imbues the recipients or at least the more distinguished of them, with a sense of honor and probity and a horror of corruption too rarely met with unhappily among the native community Official or other.

26 The Board would regard the creation of the new appointments as introductory to a change

Fort St. George 23rd January 1855

To Government
8th April 1859.

the Board on a former occasion to oppose very strongly the introduction of uncovenanted assistants. The Board at present does not concur in that view. The position of a *Sheristadar* as above described appears to them to be unexceptionable because with a great amount of real power, he is hardly at all under a tangible responsibility. The Board would by no means lose the prizes held out to the Natives of the Country in the Public Service, on the contrary they think that the Public interests demand that they should be much increased both in number and value, but they would place such appointments on a different footing, associating Power and responsibility together.

25 The plan of employing uncovenanted agency now proposed, appears to the Board to afford the means both of doing this, and also of remedying other evils resulting from the existing system. If under the old arrangements, Native ideas and systems have been perpetuated under European Rule, the European influence being too limited in extent to cope with Asiatic nomenclature. Under that now contemplated the more enlightened social and economic principles, and the more enlarged views of Europe, may be carried into effect by means

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Fort St. George 22nd January 1855

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26 The Board would regard the creation of the new appointments as introductory to a change

Fort St. George 22nd January 1855

change in the position of the Sheristadars - various circumstances may be anticipated which will render it no longer necessary to retain that Office, on its present footing. On the one hand the increased number of competent Assistants, will relieve the Collector of much detailed work, and on the other the reform of the District accounts now in contemplation and the modification of the land assessment will much simplify and diminish both the ordinary work and that of the annual Revenue Settlement. The supposed necessity of attaching to the Collector an Officer of the large powers now vested in Sheristadars, will thus cease, and the Board are of opinion that the holders of the Office so designated should be hereafter invested with their justensible position, viz. that of Officer Manager and Head Accountant eventually the salaries of the appointment may be lowered and other reductions of Establishment will be practicable. But for the present, the Board would only advise that simultaneously with the resolution to create the new class of appointments, the present rules under which the Pay of Sheristadars increases after certain terms of service should be abrogated. The promotion of meritorious officers of that class should thenceforward be into the grade of

Fort St. George 22nd January 1855

of uncovenanted Assistants into which some of the most able would no doubt be transferred on its first creation. The Office of Asst. and Joint Sheristadar might be entirely discontinued at once.

27 It has been mentioned in an earlier part of this letter that some Collectors have expressed opinions adverse to the measure under consideration, yet the Board would advise that uncovenanted Assistants should be nominated according to the apparent wants of the several Districts, with only secondary reference to the sentiments expressed by the Collectors. They are satisfied that with the earnest desire for the improvement of their charges, which may certainly be said to animate all the Collectors, these officers would speedily perceive the advantage to be gained from the services of their new Assistants and would gladly make use of them.

28 The Board have thus stated their view on the object of the employment of uncovenanted Assistant and Deputy Collectors: it remains to reply to the question respecting the restriction of the Office of Sheristadar and

Fort St. George 22nd January 1838

and Tahildar at present to Hindos. There is no rule to the effect here stated, but practically the case is as represented by the memorialists. In the case referred to by them, that of M^r. Platel in Malabar, the Board objected to the nomination of that Officer to the post of Head Serishtadar, tho' strongly recommended by the Principal Collector as eminently qualified for it, because he was not a Hindoo. The Gov^t dissented from the Board's views, but compromised the matter by making M^r. Platel an uncovenanted Assistant. The Table in the Margin shows the casts of the Serishtadars, Sub Collectors, Serishtadars and Tahildars, as they were on the 30th April 1834.

To Government
23rd November 1838

From Government
March 12th 1839

	Head Serishtadars	Sub Collectors	Serishtadars	Tahildars	Total
Mahratta Bramins	17	20	117	134	268
Other Bramins	2	13	68	83	166
Other Hindos	2	3	45	50	100
Native Christians	"	2	3	5	10
Muzulmans	"	"	13	13	26
East Indians	"	"	"	"	"
Total	21	38	245	305	610

It will be seen that out of twenty one Head Serishtadars seventeen are Mahratta Bramins, two other Bramins, and two other Hindos, and that of thirty eight Sub Collectors, twenty are Mahratta Bramins and thirteen other Bramins, among the Tahildars also.

Fort St. George 22nd January 1838

also, the great majority are Bramins with a limited number of other Hindos and a few Muzulmans.

39 The causes of this state of things appear to be the following, 1st the use of Maratta as the language of the Revenue accounts 2nd the caste and family combinations among the Native Serishtadars, 3rd the difficulty (in the absence of means of education) to obtain persons at all qualified for the superior Offices except those who have passed through the usual Official routine &c. 4th The low scale of salary and the small prospect of ulterior promotion have held out little inducement to Best Indians of competent character and attainments to desire the Office of Tahildar. The measures recently initiated for discontinuing the use of Maratta will remove the first of these causes, the next two will be respectively obviated by the nomination of uncovenanted Assistants and the extension of education

1248 to 29

Fort St. George 22nd January 1855

education; and as respects the last the Board cannot but add that the position of Tahsildars ought to be improved at present these Officers are not less overworked than the Collectors and they are much underpaid with very little encouragement to good conduct in the form of prospect of promotion. The Board hope that it will be found practicable at no distant date, to lessen their work, and at the same time to increase and to systematize their salaries.

Revenue Board Office

Fort St. George
22nd January 1855Signed B. Cunliffe
Acting Secretary

Extract

1300

Fort St. George 22nd January 1855.B^d N^o 166From the Secretary's Extract from the Minutes of Consultation to Government - 8 under date 15th December 1854.

8.

N^o 1675.(From B^d 14th December 1854)

The Right Honorable the Governor in Council sanctions the refund recommended in the foregoing Proceedings amounting to Rupees (38-9-7) thirty eight, annas nine and pice seven.

(Signed) J. Pycroft
Secretary to Government

B^d N^o 161

Order thereon

Ordered to be communicated to the Collector of Salem with reference to his letter dated 16th November 1854.

N^o 1676.B^d N^o 68From the Secretary's Extract from the Minutes of Consultation to Government - 8 under date 15th December 1854.

10.

(From B^d 7th December 1854)

The Right Honorable the Governor in Council grants authority for the Malikana enjoyed by Kamalakaya Ramachendrapa Naick the late Poligar of Yamootkalapooram in the Madurai District being continued to his only surviving son Kamalakaya Chagiry Sanny Naick payment of the same being made to the mother during his minority.

(Signed) J. Pycroft
Secretary to Government

1301

Fort St George 22nd January 1855.B^d N^o 151

Order thereon.

(10-11.)

Ordered to be communicated
to the Collector of Madras with refer-
ence to his letter dated 27th October 1854.

B^d N^o 67From the Secretary
to Government.

(12.)

Extract from the Minutes Consultation
under date 15th December 1854.

(From B^d 7th December 1854)

The Right Honorable the Governor
in Council sanctions the charges incurred
on account of the Tobacco and Revenue
Schandy maintained in the Coimbatore
District subsequently to the abolition
of the Tobacco Monopoly amounting
from January 1853 to March 1854 to
Rupees (9398. 15. 5) nine thousand
three hundred and thirty eight annas
fifteen and pice five.

(Signed) J. Pycroft
Secretary to Government

B^d N^o 174.

Order thereon.

(12-13.)

Ordered to be Com-
municated to the Collector
of Coimbatore with reference
to his letter dated 21st
October 1854.

Extract.

1302

B^d N^o 22
From the Secretary
to Government.

(14.)

Fort St George 22nd January 1855.

1671.

Extract from the Minutes of Consultation
Revenue Department under date 21st December
1854.

335b.

Extract from the Minutes of Consult.
ation Military Department under date
the 16th December 1854.

Read the following letter

N^o 742.

To Lieutenant Colonel C. A. Browne
Secretary to Government
Military Department.

Sir, Captain F. Nelson 2^d Native
Veteran Battalion having applied for per-
mission to reside at Chiddapoor near
Kurnool for the purpose of carrying out
the undertaking referred to in Minutes
of Consultation in the Revenue Department
N^o 152b dated 23rd Ultimo, I have the
honor by order of the Commander in Chief
to request you will be good enough to submit
that officer's request for such order as the
Right Honorable the Governor in Council
may see fit.
His Excellency has no objection
to Captain Nelson's obtaining such leave as may
be

1303

Fort St George 22nd January

be necessary to carry out the object of Government, but the regulations of the Service do not permit of an officer being absent from his duty on leave for a period exceeding six months without coming under for forfeiture of all honours. It appears therefore necessary that the Special Sanction of Government should be given for Captain Nelson's absence should the undertaking upon which he is proceeding require a protracted absence from his Military duties.

Adjutant General's Office
Fort St George.
11th December 1854.

(Signed) W. G. Woods

Adjutant General of the Army

The Right Honorable the Governor Council permits Captain Nelson to reside at Siddapoor near Kurnool for the purpose indicated until further orders.

(Signed) E. A. Brown Lt. Col.

Secretary to Government
Ordered that the above Extract be communicated to Captain Nelson and to the Board of Revenue, Agent in Kurnool, and officers of Account and Audit.

(Signed) J. T. Pycroft.

Secretary to Government

Order.

1304

14-15.

Order thereon.

B^d No. 85.

From the Secretary Extract from the Minutes of Consultation to Government - under date 3rd January 1855.

16.

Fort St George 22nd January 1855.

Ordered to be recorded.

No. 10.

Extract from the Minutes of Consultation under date 3rd January 1855.
(From Board 7th December 1854)

The Right Honorable the Governor in Council sanctions the payment to Mr. D. Shaw the Authorized Receiver of the Estate of the late M. Veerasawmy Naides of the arrears due to the deceased on a Salt Compensation Certificate amounting from 12th July 1853 to 11th July 1854 to Rupees 120-6-0. One hundred and twenty and Annas six.

(Signed) J. T. Pycroft

Secretary to Government

Ordered to be communicated

to the Collector of Madras with reference to his letter dated 28th October 1854.

No. 23.

B^d No. 95.

From the Secretary Extract from the Minutes of Consultation to Government under date 5th January 1855.
(From Board 14th December 1854)

18.

Resolved that the Collector of South Arcot be authorized to disburse subject to Audit, the arrears of Yconomiah due

Fort St George 22^d January 1855.

receipt of your letter of the 27th Ultimo with its enclosure regarding the state of the Law for the improvement and conservancy of Towns and Stations.

2. I fully concur in the opinion expressed by His Honor the Lieutenant Governor that Act XXVI of 1850 has proved ineffectual for the purpose for which it was passed, in consequence of the provisions which restricts the Government from putting the Law into force, unless it is satisfied that the generality of the inhabitants declare themselves for the adoption of the Act within the Town.

3. A short Bill might be brought in modifying the provision above stated and vesting the Government with authority to introduce the Act into such Towns as might seem to need it, but His Honor will observe that the Act in question extends to the other Presidencies, and before introducing a Bill it would be advisable to ascertain from the Governments of those Presidencies respectively whether the causes which have tended to neutralize the utility of the Act within the Lieutenant

Governorship.

Fort St George 22^d January 1855.

Governorship of Bengal have been found to operate in the other Presidencies with the like effect, and whether they are in favor or against the adoption of the proposed modification of the Act. This information can be obtained either by the Lieutenant Governor submitting a Draft Act for the Amendment of the Law to the Supreme Government and requesting that Government after ascertaining the sentiments of the other Governments on the subject to submit the same with the papers relating thereto to the Legislative Council or by my moving that the papers transmitted by you be referred to a Select Committee, consisting of Mr. Elliott, Mr. Malet and myself to take into consideration the same and to prepare a Bill with reference thereto, after having put it off in communication with the Governments of the other Presidencies.

4. The former will I think be the best and most expeditious course of proceeding.

5. With reference to the objection of the Dacca people to the existing system of

1309

Fort St. George 22nd January 1855-

of Chowkedaree tax a provision might be made for suspending the levy of a separate Chowkedaree tax wherever it might be deemed expedient to put the proposed act which should sanction the raising of money sufficient for every municipal purpose into operation.

Fort William -
The 22nd November 1854

(Signed) A. J. M. Mills.
Member of the Legislative Council
No. 135.

To A. J. M. Mills Esq^r
Member of the Legislative Council
for Bengal.

Dated on board the Matagorda
The 7th December 1854.

Judicial

Sir, I am directed to acknowledge the receipt of your letter dated the 22nd ultimo on the subject of the present state of the Law for the improvement and Conservancy of Towns and Stations.

2. The Lieutenant Governor desires me to say that he would very much wish to see a Bill modifying Act XVIII of 1850 in respect of the necessity of an application from the inhabitants of a Town previous to the introduction of the Act brought in for the Lieutenant

1310

Fort St. George 22nd January 1855-

Lieutenant Governorship of Bengal alone. There can be no doubt, he thinks, that such an alteration of the Law would be most useful in these Provinces, while elsewhere there may possibly be objections to it, and delay would occur in ascertaining the views of the other Governments. If, therefore, you should not see any very strong objection, the Lieutenant Governor would be glad to have this course taken and he directs me to submit the sketch of such an act as it appears to him would meet the object in view.

3. The Lieutenant Governor would propose at once to send a copy of this correspondence with you to each of the other Governments by which means in the event of their desiring to take advantage of the modified Law their respective representatives in the Legislative Council may receive instructions to that effect at an early stage of the Bill.

(Signed) M. Grey.
Secretary to the Government of Bengal
Draft

1311

Fort St. George 22nd January 1855.

Draft Bill.

Whereas it is expedient to modify Act 26 of 1850 so far as it relates to places within the jurisdiction of the Lieutenant Governor of Bengal it is enacted as follows:-

1. It shall be lawful for the Lieutenant Governor of Bengal within the limits of his jurisdiction to order Act 26 of 1850 to be put in force within any Town or Suburb not within the Town of Calcutta whenever it shall appear to him advisable and notwithstanding that no application may have been made by the inhabitants of such Town or Suburb to have the said Act put in force:-

2. Every order which may be made under the preceding Section for putting Act 26 of 1850 into force within any Town or Suburb shall be published in the Government Gazette and also notified by proclamation within such Town or Suburb, and every order shall specify the purposes for which the said Act is to be put in force within the Town or Suburb to which the order relates:-

3. Whenever any such order shall be made and published as aforesaid the said Act shall come into force within the Town or Suburb to which the order relates for such purposes as are mentioned in the order:-

(Signed) W. Grey.

Secretary to the Government of Bengal.

(True Copies)

(Signed) W. Grey.

Secretary to the Government of Bengal.

Ordered that the foregoing letter and its enclosures be forwarded to the Board of Revenue and to the Board of Public Works and to the Board of Revenue for their early report on the subject to which the correspondence relates:-

(True Contract)

(Signed) J. P. Croft

Secretary to Government.

Ordered

1312

Fort St. George 22nd January 1855.

Ordered that the following

letter be sent in consequence:-

To The Collector of Bellary

Sir,

I am directed by the Board of Revenue to inform you that in consequence of the measures adopted for the introduction of Act XXVI of 1850 for the improvement of Towns into the Provinces having proved in effectual for the purpose for which it was passed, the Bengal Government propose to introduce a Bill to modify the Act in so far as to remove the provision requiring the consent of the majority of the inhabitants of the Town to its introduction:-

2 Before submitting the report called for by Government on the subject, the Board request that you will submit, at as early a date as possible, your opinion on the probable effect of the proposed modification in removing the obstacles which you have encountered in the attempt to introduce the law within this Presidency. They also desire that you will give

your

22-23.

B. No. 140

Circular

To the Collector of Bellary -

North Arcot
Madras
Trichinopoly
Vizagapatnam
Tanjore, Madurai,
Canara, and Salem.

Requested to be returned:-

1311

1311

1313

your views generally as to the causes
of the difficulties of introducing
the Act into your district, and
as to the proper mode of abating
them.

Revenue Board Office
Fort St. George
22. January 1855.

/Signed/ B. Cunliffe
Acting Secretary

B. N. 166

From the Secy to Government

24.

Extract from the Minutes of Consulta-
tion in the Revenue Department under
date the 15th January 1855.

(From B. N. 166 January 1855)

Ordered that the following
Endorsement be made on Petition N. 2023
of 1854, and communicated to the Petitioner:-
"Under the provisions of Section II
Regulation IV of 1831, the Right Honorable
the Governor in Council permits the
Petitioner to prosecute his claim in the
Court of Udabut:-"

/Signed/ J. Pyecraft
Secretary to Government

Ordered to be communicated
to the Collector of Timorelly, with reference
to his letter dated 18th December 1854.

B. N. 166

24-25.

Order thereon

1314

B. N. 157
From the Secretary
to Government.

25.

Fort St. George 22. January 1855

N. 243

Extract from the Minutes of Consultation
in the Revenue Department under date the
15th January 1855.

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

(Here enter 14th December 1854 N. 608)

Para 1 The Right Honorable the
Governor in Council agrees generally with
the Board of Revenue in the principles on
which they propose to act for regulating
the toll upon Cochrane's Canal, and sanc-
tions the proposed rules submitted by
them with their letter. It is however to
be understood that the rules will be
liable to modification as the circumstances
of the state of the Canal, or the commerce on it may vary.

Para 2

The Governor in Council cannot
however agree with the Board that the
Government is indebted to the Canal to
the amount of 2½ lacs of Rupees, as whether
the principle on which the Government
acted was right or wrong there appear
to have been no positive orders to contrary effect.

Nor

Fort St. George 22 January 1855

3 Now can the Government wholly concur with the Board as to the restricted view which they have taken of the "proper and just object of a toll," such as that now under consideration; and therefore its limit viz^t, that it is the provision only of a fund for repairs and management in together with the market rate of interest on the Capital Cost - When Capital is employed for public no less than for private objects, the receipt of a fair profit in addition to the market rate of interest is a perfectly legitimate mode of augmenting the public resources, and supplying the means of carrying out further improvements. The rates of Toll on Cochrane's Canal should in the opinion of Government be so fixed as not only to cover the charges of superintendence and ordinary repairs, but also should allow the formation of a fund for meeting serious casualties and effecting improvements of great importance, but from which no direct return would be derived such for example are those mentioned by the

Fort St. George 22 January 1855

the Board, viz^t, the construction of quays along the sides of the Canal, which seem very desirable, but for which no increase of toll could very well be made.

4 The Board have estimated the cost of superintendence and management at Rupees 3,000 per annum. The Government would wish to know whether in this amount includes any part of the charge for the salaries of the Superintendent of Canals and his establishment.

5 The Board propose to fix the rate of toll at four annas per ton on the registered burden of each boat to be paid on each arrival at Madras, whether the boat carry goods or passengers or be empty. The existing traffic is estimated at 48,000 Tons and it is assumed that it will increase by at least 75 per Cent or to 84,000 Tons - The Right Honorable the Governor in Council will not object to this rate of toll, as it is very important that the present system should be reformed without delay - and as because he believes that the traffic will increase in a much greater ratio - and

1317

Fort St. George 22nd January 1855

and yield a far larger return than the Board have computed. The rate will will however be open to revision hereafter should it be necessary, upon the principles enunciated above in Para 3. -

6 The Governor in Council approves of the Board's suggestion that the toll establishment be henceforth placed under the Superintendent of Canals and desires that they will in communication with that Officer make the requisite arrangements for the purpose and take any other measures that may be necessary for carrying out at an early date the change of system for the levy of tolls on the Canal now authorized.

7 The Board have in the foregoing para of their Acting Secretary's letter adverted to the improvements which it may be desirable to make along the line of the Canal to the South of the Basin upon the Coom river. It would in the opinion of Government be in every respect a great improvement if the Walls of

1318

Fort St. George 22nd January 1855

of Black Town were thrown down, the Canal under them widened and a quay and fine broad Boulevard formed along its whole length. The Board will report on this suggestion after communicating with the Acting Collector of Madras and Superintendent of Canals. -

/ Attest Extract /

/ Signed / J. Pycroft
Secretary to Government

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

B. No. 186

Order thereon. -

27.

Ordered that a copy of the foregoing Extract from Minutes of Consultation, and of the Board's letter to which it is a reply, be communicated to the Acting Collector of Madras and to the Superintendent of Coast Canals for their information and guidance respectively. -

2 Mr. Stokes will make immediate arrangements for transferring the toll Establishments to Lieut. Chambers, by whom the new system of levying tolls, authorized by Government, will be introduced without delay. -

3 Copy of para 14 of the Board's letter to Government of 14th December 1854, was

1319

Fort St. George 22nd January 1855

was forwarded to the Acting Collector on the same date for report. He will be good enough to furnish the report then called for, and at the same time take into consideration the further suggestion or thrown out by Government in para 7 of the above Minutes of Consultation.

Ordered also that the following letter be addressed to Government with reference to para 4.

26-28.

B. No. 163

To the Chief Secy to Government

The Chief Secretary to Government

With reference to para 4 of Extract from Minutes of Consultation dated 15th January 1855, I am directed by the Board of Revenue to state that their estimate of the cost of Superintendence and Management of Cochran's Canal, vizt. 3000 Rupees per annum was exclusive of the charge for the salaries of the Superintendent of Canals and his Establishment. It was a rough, but they believe a liberal estimate, of the charges of the Canal itself. The other subjects adverted to in the above quoted Minutes of Consultation will be replied to hereafter.

Revenue Board Office

Fort St. George - -
22nd January 1855./ Signed / B. C. C. /
Acting Secretary

1320

B. No. 175

From the Secy to Government

29.

Fort St. George 22nd January 1855

A. No. 75

Extract from the Minutes of Consultation in the Revenue Department under date the 15th January 1855.

List of Statements of actual charges for Fisheries 1262 and 1263, submitted by the Board of Revenue 18th December 1854.

The Right Honorable the Governor in Council sanctions the Statements of actual charges incurred under and without Estimates for Fisheries 1262 and 1263 in the following Districts vizt.

Statement of actual charges incurred without Estimate for Fishy 1262 in the District of Rajahmundry	R. a. p.
Supplemental Statement of D. D. in the District of Madabar	74 10 8
Statements of actual charges incurred under and without Estimates for Fishy 1263, in the following Districts	3 15 7

Vizagapatam (Revenue Department)	1226	3
Ganjam (Revenue Department)	22	100
Vizagapatam (Magisterial Department)	1,807	14
Coimbatore (Magisterial Department)	938	6
Vizagapatam (Revenue Department)	1,320	7
Vizagapatam (Magisterial Department)	1,482	9
Coimbatore (Magisterial Department)	336	2

Total Rupees 29589 11 4

Twenty

1321

Fort St. George 22nd January 1855

Twenty nine thousand, five hundred
and eighty nine, annas eleven and Pice four,
also Statements of Contingent charges
incurred in the following Districts --

Madras in the 2nd Quarter of 1854 - 1855 - 10 - 10

Malabar in the 2nd Q^r of 1854 - 1855 - 11 - 8

Total Rupees - 309 - 11 - 8

Three hundred and nine, annas
eleven and Pice six --

/ Signed / J. Pycroft
Secretary to Government

Ordered to be recorded. The
usual printed letters will be
communicated to Collectors.

To

(29-30.)

Order thereon

1322

Fort St. George 22nd January 1855To, A^o 109

B. Cunliffe Esquire

Acting Secretary to the

Board of Revenue

Fort St. George

B. A^o 32

From the Collector
of Rajahmundry

Sir,

With reference to your letter of
the 11th Instant, I have the honor to submit
the explanation of my Sub Collector regarding
his protracted absence from the Headquarters
of his Division, in the year 1851/52.

Rajahmundry District -
Collector's Office - - -
Rajahmundry, 24th December 1854

/ Signed / A Purvis
Collector

A^o 1

To

A^o 166

The Collector of

Rajahmundry

Sir,

I regret that I should have so long
delayed the explanation required by the Board
of Revenue regarding my protracted absence
from the Head Quarters of the Division, during
the year 1851/52. Their proceedings of the 14th
September which reached me when in charge of
the

Fort St. George 22nd January 1855

the District appear to have been mislaid in this Office, and had quite escaped my memory till the receipt of Mr. Cunliffe's letter to your address dated 11th Instant. I trust the Board will pardon the oversight. —

2 I joined this District as Sub-Collector in March 1851, and being placed by Mr. Prendergast in Revenue charge of the Annicut works, as reported in his letter to the Commissioner for the Northern Circars dated 19th March of that year, I made Rajahmundry my Head Quarters, and resided either there or at Dowlaiswarum till the close of the year, when the presence of a Revenue Officer at the Annicut itself became no longer necessary. —

3 During the months of March and April, however, I concluded the Summer bundy for Fussy 1260 of Moguttoor Wondy and of the Polaveram Estate at several stations within each of those Talooks, returning to Rajahmundry by the end of April. During the four months from May to August inclusive I resided at Rajahmundry, paying occasional visits to different Talooks. The month of September was passed at

Nursapoor

Fort St. George 22nd January 1855

Nursapoor and various other places in the Sub Division, and October and November at Rajahmundry. Early in December, I started for the Summer bundy for Fussy 1261, and my camp moved from Talook to Talook till towards the end of March 1852; from the latter place, Nursapoor has been my Head Quarters. Mr. Fane who acted as Sub Collector during the years 1850/51, not being in charge of the Annicut, resided at Nursapoor probably during those months which I passed at Rajahmundry in the following year; and this fact will account for the larger Post Office Collections at Madapolam in the former year. —

4 The above explanation will probably satisfy the Board in regard to the cause of my absence from the Head Quarters of the Sub Division, but I would remark that the fluctuations in the Post Office receipts will not always indicate the station of the Sub Collector in this District, for though there is but one Post Office in the Division, a great portion of my charge is much nearer to Rajahmundry than to Nursapoor, and letters and papers are frequently received and despatched there for greater convenience. —

5 The receipts at the Post Office at

at

1325

Fort St. George 22nd January 1855

at Muddupoor or Madapollum as the station still continues to be called, have probably much increased during the last two years, notwithstanding the frequent protracted absence of the Sub Collector as the European society is now larger than it used to be.

Sub Collector's Cutcherry
Rajahmundry -
23rd December 1854 -

/ Signed / G. H. Taylor
Sub Collector

/ True Copy /

/ Signed / A. Purvis
Collector

Order thereon

31-32.

B. A. 181.

To the Chief Secy
to Government -

Ordered to be submitted to Govern-
ment with the following letter -
To The Chief Secretary to
Government -

With reference to the Extract Minutes Council
Board of Revenue to submit for the information of the Right
Honorable the Governor in Council the accompanying
* dated 27th Sept and 24th Dec 1854 - letter from the Collector of
Income. IInd Dist^{ct} of S. Co. 22nd Jan 1855
* dated 27th Sept and 24th Dec 1854 - letter from the Collector of
Income. IInd Dist^{ct} of S. Co. 22nd Jan 1855
respecting the protracted absence of their Sub Collectors
from the Head Quarters of their Divisions in 1852/53 & 1853/54 respectively.

2. The gentleman who held the Office of Sub Collector
of Tanjore in 1852/53 is now in England, but the Collector states
that he resided within the limits of his division during
the time referred to by the Government.

3. The Sub Collector of Rajahmundry having been
placed in Revenue charge of the district, he resided either
at Rajahmundry or Poulashawaram till the end of 1854 visiting
for certain periods during that time different Talooks of the Sub Division
He returned within the limits of his division early in December
1854, and has been at Muddupoor, his Head Quarters, since March 1855.

/ Signed / B. Cunliffe
Acting Secretary

Revenue Board Office
Fort St. George
22nd January 1855.

1326

Fort St. George, 22nd January 1855N^o 94

To,

B. Cunliffe Esq^r

Sub Secretary in charge

Board of Revenue

Fort St. George,

33

B^o N^o 3793.

From the Sub Collector Sir,

in charge of -

Rajahmundry -

In reply to your letter -

Stating that dated the 21st Ultimo, I have the honor to state
that the Board's computation of the Rajah
mundry cubit is quite correct, its length is 19.8
inches, and not 18 inches, as the cubit is
generally supposed to be, and as calculated
in the Statement forwarded by the late
Collector in November of last year. I
have not this Statement at hand at the present
moment, but it shall be revised and submitted
hereafter in its corrected form.

2. The native mode of measuring
land is with a rope, or a succession of poles,
called a puggum the length of which is
80 cubits and is found to be as nearly as possi-
ble equal to 133 feet. One sixteenth of this puggum
is called a Weesum equal to 5 cubits or to

1327

Fort St. George, 22nd January, 1855.

99 English inches, and one cubit is therefore 19.8 inches as in the Board's calculation.

3. The ordinary land measure of Rajahmundry is therefore as follows.

1 Veesum or 5 Cubits ----- 99 Inches

80 Cubits ----- 132 feet

133 feet square --- 1936 Square yards

1936 Square yards -- 1 Coontah

2 1/2 Coontahs or

4840 Sq^{re} yards } - 1 acre

20 Coontahs or

38720 Sq^{re} yards } - 1 Posty

8 Acres -----

1 Posty

There is also a smaller Coontah measuring one sixteenth of that in the above table, or a chain of 33 feet in length and breadth, and containing 121 square yards. Forty of these Coontahs are equal to an English acre.

4. The Puggum used in the measurement of lunka lands is 9.6 cubits long the Veesum or one sixteenth is 6 cubits, and is equal to 118.8 English inches, the

1328.

Fort St. George, 22nd January, 1855.

the cubit being as before 19.8 inches. The Posty which contains 20 Coontahs, measuring 96 cubits square, is therefore equal to 11 1/2 acres.

5. But in the woondy talook another measure has always prevailed and is in general use also in the Masulipatam District, viz^t the Cutty. the Cutty contains 32 of the larger Coontahs and consequently 12.8 acres being more than half as large again as the Posty. There is reason to believe that the Posty now entered in the accounts frequently contains as many acres as the Masulipatam Cutty.

Rajahmundry,

Dowlaismaram,

4th October 1854

Order thereon.

/Signed/ G. A. Taylor
Sub Collector

in charge.

Ordered to be over-

Do

1329.

Fort St. George, 22^d January, 1855.N^o 159.

To,

B. Cunliffe Esq^rActing Secretary to the
Board of Revenue

Fort St. George.

(35.)

B^o N^o 14447.From the Collector of }
Masulipatam }

In reply to the 3^d para^l of your letter of the 19th Ultimo, I have the honor to inform you that the discrepancy between the Cubit of this and of the Rajahmundry Districts therein pointed out cannot be explained here, because in this District the land measures were determined by actual observations made in the year 1849 as stated in my letter of the 8th idem N^o 137, and we are not possessed of data on which the calculation was made in that District.

Masulipatam Collectors, -

Cutcherry, 15th November 1854.

(35-36.)

Order thereon.

/Signed/ J. D. Lushington.
Collector

Ordered to lie over.

1330

Fort St. George, 22^d January 1855.N^o 174.

To,

B. Cunliffe Esq^rActing Secretary to the
Board of Revenue
Fort St. George,

(37.)

B^o N^o 4780.From the Acting Coll^r }
of Kellore. . . . }

With reference to the Board's proceedings of 13th Ultimo, I have the honor to forward herewith, for their information copy of a memorandum from which will be seen, the measures I have adopted for carrying out the views of the Board as regards the management of the Linger Khana.

Kellore, }
Collectors Office }
20th December 1854.

/Signed/ J. Palliff
Acting CollectorN^o 1.N^o 393.

Memorandum

The acting Collector in enclosing copy of Extract from the Proceedings of the Board of Revenue dated 13th November 1854 regarding the Linger allowance of this District, has the honor to state that he proposes, accordingly selecting the Civil Judge, the Zillah Surgeon, the Principal

Fort St. George, 22nd January 1855.

Principal Sudr Ameen, the Head Accountant Mr. Thos. Ward, and Mr. Vairatachelam punitooloo, Sheristadar of the Civil Court to form, with himself, for in his absence one of his assistants / a Local Committee, of which he would further propose the Civil Judge shall be President. Such of the present recipients of this charity as may desire its continuance in this new form, have all had notice to present themselves in Nellore, before the 31st instant for examination and if the President of the Committee will, with that body, fix a time for all such recipients who may have arrived in Nellore, to present themselves, before them, in order to decide upon the propriety of individual continuance of the charity and communicate the when and where to the Busty Ameen and Nellore Tahsildar, those Officers, have been instructed to, and will cause due attendance.

The Acting Collector suggests, that a descriptive List should then be prepared of all such as are permanently admitted

as

Fort St. George, 22nd January 1855.

as fitting objects subsequently adding thereto, from time to time to such extent, as the Funds will admit of such others as may apply and after proper enquiry be similarly deemed so by the Committee. Any information as to the family resources, of applicants, who, tho' themselves apparently helpless, may yet and in many cases have friends fully able and bound, to assist them will be obtained and supplied by the Acting Collector when called for as a suitable place for the daily distribution of the rice & the Acting Collector suggests the open tiled building situated to the west of the Kutcherry Gate facing the open square, whilst the rice & might be secured in another tiled building, in the old Palook Kutcherry both being available for the purpose.

Some trust-worthy servants or Servants, would appear to be necessary, for the duly keeping the accounts, Register, and actual distribution but, this is a

point

1333

Fort St George, 22nd January 1855.

point for the Committee's consideration:-

(Signed) J. Ratliff
Acting Collector.

To F. H. Crozier Esq^r

H. Young Esq^r

Principal Sudder Ameen of Nellore

Mr. T. Ward.

Y. Venkatachellum Puntavolu

(True Copy)

(Signed) J. Ratliff
Acting Collector

Ordered to be recorded.

37-38.

Order thereon

39.

B^d N^o 5.

From the A^d Col^l of Sir,
Nellore -

Submits explanation called for in Board's Proceedings of 11th Instant.

In acknowledging receipt of Extract from the Proceedings of the Board dated 11th December 1854, I have the honor to submit the explanations called for

1334

Fort St George, 22nd January 1855.

for in paras 3. 4. 5 and 6.-

Para 3.

2. The Commission on sales of distrained property under the head of Alkary or Rupees 109-9-3 as shown in Para 11 of the Extra Revenue Report was inadvertently included in the Demand Collection and Balance Statement as Land Revenue Sevoy Jamma, whilst the sum realized by the sale of floated wood or Rupees 96-15-0, was not included, as it should have been in the Extra Revenue Report, but entered in the Demand Collection and Balance Statement as Extra Revenue Sevoy Jamma. The difference between these two sums is the amount noticed by the Board viz^t Rupees 12-10-3.

Para 4.

3. The apparent discrepancy as to salt manufacture, arises from the fact of Statements N^o 5 and 8 exhibiting the Estimated quantity of the salt manufactured whilst in the quarterly returns, that actually received into store by measurement is entered, thus.

As per Statements N^o 5 and 8 the estimated quantity manufactured in July 1283 is 984445.
As per Quarterly Return showing the quantity received into store by measurement of the manufacture of July 1282 - 602619.

As

1335

Fort St. George, 22^d January 1855

Brought forward — 9,84,445.
 As per Quarterly Return shewing
 the quantity received into stores
 by Government in part of the
 Estimated manufacture of
 Fusly 1283. — 439200.

Difference — 10,41,819.
 57,371.

Para 5

4. The difference of Rupees 788-11 noticed
 in Para. 5, is the amount incurred for the re-
 pairs of the Salt leutcherries of Hogulapully
 and Joo-vuldinnay, inadvertently omitted
 in the Quarterly Statement.

Para 6

5. The "Goldsmiths' dust sifters" are
 persons who wash and sift the dust
 and ashes found near the furnaces and
 yards of Goldsmiths; a privilege for
 which offers are made; their amount, forming
 the collection in question - quite apart
 from the Moturpha levied from the Gold-
 smiths themselves. It is a procedure I con-
 sider in every way objectionable and the im-
 mediate abolition of which I would take
 leave to suggest.

Para 7

6. The Old Balances outstanding
 are under the head of Moturpha only
 amounting

1336

Fort St. George, 22^d January 1855

Fusly 1253- 1-5-9
 1254- 1-4-
 1255- " -2-
 1256- " -3-
 1257- 1-
 1258- 1-6-
 1259- 1-
 1260- 1-
 1261- 15-2
 14-8-11

amounting from Fusly 1253 to 1261. as shewn
 in the margin to Rupees 14-8-11 This being
 supposed to be recoverable the particulars are
 not given. The Balance of Fusly 1262
 or Rupees 108-12-8, will be enquired
 into during the present Jummabundy, and
 reported on hereafter.

(Signed) J. Rathiff
 Acting Collectors.

B^d N^o 144

Proceedings thereon.

39-40.

The Board sanction the
 abandonment for the future of the Motur-
 pha Collection from "Goldsmiths' dust
 sifters," which from the Acting Col-
 lector's explanation amount in fact
 to renting the privilege of sifting the
 ashes from the furnaces of the Goldsmiths
 who are themselves charged separately with
 Moturpha. The Acting Collector will be
 careful to notify the abolition of this charge
 to the Goldsmiths and recognize their right
 to dispose as they please of the ashes of
 their furnaces.

2. The Board trust that discrepan-
 cies arising from mere negligence such
 as

1337

Fort St. George 22nd January 1855

as those noticed in paras. 1 and 4
will be avoided in future.

3

The Board observed
that the "old balances" amount
only to 14½ Rupees and are spread
over a period of 8 years, and date
as far back as July 1253. The
number of persons by whom this ^{1843/14} sum
is due is not stated. The
Board desire the Acting Collector
at once to dispose of these arrears
and they authorize him to abandon
such of the items, as he considers
it worthless now to attempt to re-
alize including the amounts so
foregone in the unrecoverable
arrears of his next Report.

W.P.H.

Read

1338

Fort St. George 22nd January 1855

Read again report from
the Collector of Bellary dated 26th
December 1853 and entered in Consul-
= tation 3rd April 1854.

41.

Bt. N. 145

Proceedings thereon.

The season was favorable
for cultivation, both the early and later
rains having been plentiful, and
there was consequently an increase
of 37,623 acres in the land included in
the settlement. The crops were not
however always good. The heavy rains
of September and October caused injury
by the bursting of tanks and the
overflowing of rivers, and a subse-
= quent unseasonable fall in
January, February and March was pro-
= ductive of much loss to the crops then
on the ground. The healthiness of the
season is not adverted to by the
Collector, but it is observed from the Sub Collector's
report that Cholera prevailed
in parts of his Division, and that
cases of Cattle pox murrain occurred
in some villages.

2.

The prices of grain were
generally the same as in the pre-
= ceding year, though with a slight
tendency

1339

Fort St. George 22nd January 1855

tendency to decline. Cotton which forms an important staple in this District sank from Rupees 42-6- the average of the preceding year. for Candy to Rupees 38-11- but towards the end of the July. a more active demand raised it to Rupees 44-. It is observed by the agreement between the entries in Statement 6 and the one appended to Para 4 of the Collector's report that the Merchants' wholesale prices in statement 6 do not shew as intended, the rates at which merchants sold, but those at which they purchased produce from the ryots.

3. The Putnam comprises 21,96,122 acres, being an increase of 7,887 over the preceding July. The deduction on account of Caboolah Bungee amounted to 2,63,401 acres, but under the instructions given in the Board's Proceedings of 26th October last, to allow the Ryots to resign all lands which they do not wish to retain in their Putnabs, it is anticipated that there will be more concordance in future between the Putnam and engagements and the actual Cultivation. In comparing the Putnam details with those

1340

Fort St. George 22 January 1855

those of the preceding year, an increase of 4455 acres is observed in the dry lands, with a decrease of Rupees 4,705 in the upland. This shews that superior lands have been charged for inferior and such a change will require to be attentively watched. As Shamlat Bungee has been deducted in addition to Caboolah Bungee in the Putnam Statement No 9, the Board wish this course not to be followed in future. Fields of which any portion is cultivated should be brought into the settlement in their full extent and entered in Statement 10, the remuneration granted on the uncultivated portions being shown under the head of Shamlat Bungee in Statement 14.

4. The total extent of land included in the Settlement consisted of 19,22,961 acres with an upland of Rupees 28,14,572, being an increase of 3,7623 acres and Rupees 83,214 over the preceding July - an increase is observable under all heads, excepting those of Garden and Dhroopyre. The falling off in the Garden Cultivation is attributed

1341

Fort St. George 22 January 1855

attributed partly to the abandonment of some lands under old wells and partly to the presence of water which covers some lands in the beds of tanks which had been cultivated, with the aid of wells in the preceding year.

The remissions allowed in the course of the settlement amounted to Rupees 7,55,441 of which Rupees 6,39,967 were on account of the sanctioned deduction from the apportionment of $\frac{1}{3}$ and $\frac{1}{4}$ for removing which permanently from the accounts an arrangement is now under consideration. The remaining items of remission call for no special remark. The cowle remissions, including those specially granted to enable the ryots to restore their lands which had been damaged by the storm of May 1851, amounted to Rupees 32,086. The remissions allowed for loss of crops and short produce include a sum of Rupees 27,559-8- under the head of Nagari Musunib Cumme, or extra remission on account of high apportionment, and as it is inadvisable that any demand which is found

1342

Fort St. George 22 January 1855

found incapable of being realised from permanent causes should hang over lands, the Collector's attention is requested to these remissions, with reference to the Board's Circular of 31st August last, in order that measures may be arranged for removing from the accounts such a portion of the apportionment of the over-taxed lands as is necessary to ensure their regular cultivation. The principal remissions granted in the settlement for temporary causes consists of a sum of Rupees 6768 on account of crops destroyed by floods.

After deducting the above remissions the total land revenue demand of the year amounted to Rupees 22,38,221 of which Rupees 22,47,54 were collected within the fiscal year and Rupees 26,473 immediately afterwards, leaving a balance at the end of October of Rupees 6,993 for the Collector's future enquiry and report. The regularity with which the collections were made is considered satisfactory.

The arrears outstanding on account of preceding years, after deducting the collections made in the fiscal

1343

Fort St. George 22nd January 1855

Justly under review, and a sum of Rupees 6,246 written off by order of Government, amount to Rupees 5,428, of which 94-15-2 is reported to be recoverable, and the remainder Rupees 5,332-14-8 is recommended for remission. The Collector explains, that of this sum Rupees 2,375-2-4 are due on land included in the Sumabundy estimate for the Vyshuk Cultivation, but which could not be drawn from failure of rain and other causes, while the remainder is uncollected on account of poverty, deaths and assertion and losses of Crops by accidents of season. Under the Collector's explanation, this sum of Rupees 5,332-14-8, which amounts only to $\frac{1}{4}$ per cent of the demand for 1851, has been included in the statement of irrecoverable areas recommended to Government for remission.

8. In Para 35 the Collector gives an abstract of the demand and Collections on account of Deway Summah, and in accordance with his applications, the sanction of Government has been requested

vide Circular
dated 14 December
1854

1344

Fort St. George 22nd January 1855

requested for writing off the irrecoverable arrears of Rupees 800-7-7 due for the Justies preceding the one under report.

9. The total Charges of the year amount to Rupees 4,71,148, being a little more than 16 $\frac{1}{2}$ per cent of the gross Collections and show a decrease of Rupees 33,935 or $\frac{1}{6}$ per cent in comparison with the previous fiscal. The portion of the charges that relates to the collection and administration of the revenue amounts to nearly 8 per cent of the gross Collections and shows little variation. The decrease above adverted to occurred principally under the head of Maramut, an unusual expenditure having been made in the previous year to repair the injury done to tanks by the storm of May 1851.

10. With respect to the more valuable products, there is an increase of 685 acres in the Cultivation of Sugar Cane, which is attributed to an improvement of price, and the Board observe that in Cuddapoh also the demand for this article appears to be increasing. The Cotton Cultivation fell off to the extent of 2,108 acres, though by

1345

Fort St. George 29 January 1855

by apparently a clerical error an increase to this extent is mentioned in Para 30. The land sown with wheat was only 3477 acres, being less by a fourth than in the preceding year. This decrease is attributed to a decline of price, but the Cultivation is described as a precarious one, and only suited to particular localities. Mr. Pelly mentions that he sowed some of the Pesse and Salah wheat sent to him by the Board for trial, but that owing to the lateness of the season when the seed arrived and its decayed state, the experiment entirely failed. Indigo is only grown in a portion of the District adjoining the Cuddapah frontier, where it is sown on the dry lands, and the Cultivation of the year did not exceed 4934 acres.

11. The statements received with the Collector's report call on the present occasion for only the following observations. It is wished that Statement 3 should show hereafter in its columns the irrigation works, in repair only - a note being inserted in the Column of remarks to detail the number of the works which are put off order.

12. It is observed in Statement 7, that besides the detail of the enam land given

1346

Fort St. George 29 January 1855

given in Columns 6 and 7 19,782 acres with an abatement of Rupees 35413 are stated, in a foot note to Column 20, to have been given in enam for various causes out of the Sircar Agency. But as the dates and causes of these grants are not given, the Board wish for information on the subject.

13. Some of the entries in Statement 9 make it appear that they are formed on the Cultivation as given in Statement 10, and not on

1347

Fort St. George 22nd January 1855

on the actual Dittum. It is
therefore wished that care
should be taken hereafter to
make Statement 9 exhibit with
correctness the Dittum or Caboo-
lath according to the agreements
made by the Tahsildar with the ryots.

14 In Statement 11, the 16th
head of remission comprises the
two items of Pameehordy and
Payamully, which the Board wish
to be shown separately in
future, to assist their office
in preparing their general report

1348

Fort St. George 22nd January 1855

No 90

To

B. Cunliffe Esq^r

Sub Secretary to the

Board of Revenue

Fort St. George

42

B. N. 4648

From the collector

of Bellary

Submits an
appeal piece
of Mullanagoud
of Bellary with
his observations

Sir,

I have the honor to forward an appeal
arize presented to me for submission to the Board
of Revenue by one Mullanagoud of Mokah in
the Bellary Talook who was dismissed from
office of Reddy of that Village.

With reference to the circumstances
contained therein, I beg to inform the Board that
the Petitioner though poor and unable properly
to transact his duties was kept in Office on the
ground of his being a Merassidar and there being
circumstances in the Village to assist ^{him}. There was a river
channel which had been destroyed by the floods
and to repair which a larger amount than usual
was sanctioned by me on the express condition that
the work should be done to secure the Cultivation
for the year which in a year of such scarcity was
most important. The Reddy agreed to do this and
he was warned that if he did not fulfil his
engagement he would be punished. He did not
and caused a considerable loss to Government.

Yr

1349

Fort St George 22nd January 1855

He states in his appeal that the cause of his not having acted according to his engagement is chiefly attributable to the Coolies not having been procurable who went away to the Road work to seek for subsistence and to the Succour not being granted, as also to the people having fled from the Village. He did not intimate this reason at any time except to Mr. C. P. Pelly the Assistant Collector by whose report indeed it will be seen that his allegations are false as respects the Coolies going away to the road. He has therefore been dismissed as a punishment - and many Mootsaddies on behalf of the Circar was appointed to his duty as the other Petitioners his shareholders are incompetent to carry on the Cultivation and business of this large Village -

Respectfully C. P. Pelly
Collector.

To

No. 1

C. P. Pelly Esq^r
Collector of

Bellary

Sir,

I have the honor to inform you
that

1350

Fort St George 22nd January 1855

That when engaged in organizing the famine road works in the Bellary Talook in January last, I proceeded to Mocha by your directions to inspect the new irrigation Channel then under construction, I visited the Channel and worked with one or more of the contractors. I cannot speak positively as to the number nor do I remember their names who informed me that they would lose by the Contract in consequence of the side slopes which the Engineer had directed to be made, and the distance to which he had ordered the earth excavated to be placed as an embankment on the river side of the Channel, as also in consequence of the hardness of the ground to be cut through which had not been calculated on, fears were also expressed that the Coolies would leave the Channel to go to the road works, I directed a list of the Coolies employed to be furnished to the Tahildar, Mundergoe, Beemarow, who was ordered to give notice to all Mootsaddies, Darogahs and Kulears to employ no Coolies on the road works who had been employed on the Channel until the latter was completed, and I in person informed the Coolies that if they left the Channel work before it was completed they would not be employed on the road. I again passed through Mocha

Bellary Collector's Office
30th November 1854 - }

1351

Fort St George 23rd January 1855

Mocha in February and no complaint of bad weather
abandoning the work was made by the Contractors
much loss has occurred both to Government and
the Ryots in consequence of the Contractors not
fulfilling their engagement.

Bellary Offg. Head Offg.
Collector's Office, 29th November 1854

Signed / C. R. Pelly

Offg. Asst. Collector

True copy

Signed / C. Pelly

No. 2 Collector.

Appeal Petition.

From Mullana Goud, Reddy of Bellary.
of Mochah, Bellary Taluk, District of Bellary.

Petitioner prefers an appeal against
the order passed by the Collector in his case, directing
his removal from Office for inefficiency, and appointing
an Amnee Mootseddy in his stead, on the
ground of the irrigating Channel of the Village not
having been repaired in time, in consequence of
which the wet lands were not brought under
cultivation in July 1263.

From

1352

Fort St George 22nd January 1855

From the Collector's order, it would appear that
Petitioner was dismissed, not only for not making proper
efforts in effecting the repair of the Channel and
causing Cultivation to be raised, but also failed in
keeping his word of promise, that he would effect
profit to the Circar by Cultivation if the Channel
were repaired by the Circar. This was not so the
misrepresentations made to the Collector have been
the cause of such an order being issued.

From the excessive fall of rain in July
1261 and the consequent floods, the Circar irri-
gating Channel was completely destroyed. There-
upon, Petitioner, the Curnum and many of the
Ryots, frequently represented to the Taluk authori-
ties, that even if the Circar repaired the Channel,
it would not help the Cultivation much, that if
but a small quantity of water passed through it,
the repairs would be destroyed; and that the
Cultivation should fail from the want of water.
The Tahsildar inspected the place and submitted
an Urzee to the Collector on the subject of exca-
vating a new Channel altogether. Contrary to
the tenor of the Urzee, the Collector determined
to repair the old Channel, and issued an order
to the Tahsildar, No. 362, dated 28th November July
1262.

Fort St George 22nd January 1855

directing it to be repaired by the Ryots at their own expense. Petitioner and all the people of the Village were informed of the contents of the order, and pressed to effect the repair and raise Cultivation without hindrance.

Just then, the Surveyor Mr Kemp arrived at the place and made an Estimate for the excavation of a new Channel, but the tenor of the Collector's order to the Tahsildar No 418 of the 26th November directing the repair of the old Channel having been in opposition to the aforesaid Estimate, the Tahsildar pressed the GramaTars and Ryots to repair the Channel and carry on Cultivation. Thereupon, the Petitioner and the whole of the Ryots complained to the Tahsildar, representing that the old Channel was completely destroyed, that unless Rupees 600 or 700 were expended and the repair effected, there would not be sufficient water to be useful to the Cultivation; that the water should pass through it yet the repair would be destroyed by the highest overflow, the Cultivation would dry up and they would have to sustain the loss to no purpose both of the amount expended in the repair and their Cultivations, that they will not be able to make such costly repairs, that if a new Channel were excavated at the Circar expense, they would keep it in repair according to Mamool, and cultivate their lands; otherwise, that if the wet lands are

Fort St George 22nd January 1855

are taken away from there being no water and Boorkee lands given instead, they would bring them under Cultivation and pay the cess. The Tahsildar brought these matters to the notice of the Collector in his Urzee dated July 2nd Inst 1263.

The Collector directed the Tahsildar to send up Petitioner and all the Ryots to the Hoogoor, which was accordingly done. On presenting themselves, they made the same representation before the Collector as they did before the Tahsildar. The Collector ordered the Tahsildar to make an estimate for the repair of Channel at the Circar cost and desired Petitioner and the Ryots to return to their Village.

The Tahsildar in his Urzee No 174 dated 7th August, agreeably to the wishes of Petitioner and the Ryots, requested order of the Collector to prepare a different estimate from that made by the Surveyor, to open a new head to the Channel and repair it, as the estimate formed by the Surveyor was not properly taken and the amount would not cover the expenses of the repairs. The Tahsildar and the Hoogoor Maramut Superintendent came to Motah Village, prepared an estimate amounting to Rupees 126-13-11 for the excavation of the Channel having its head at a different place, and clearing out the

1353

Fort St George 23rd January 1855

directing it to be repaired by the Ryots at their own expense. Petitioner and all the people of the Village were informed of the contents of the order, and pressed to effect the repair and raise Cultivation without hinderance.

Just then, the Surveyor Mr Kemp arrived at the place and made an Estimate for the excavation of a new Channel, but the tenor of the Collector's order to the Tahsildar No 418 of the 26th November directing the repair of the old Channel having been in opposition to the aforesaid Estimate, the Tahsildar pressed the Gramastars and Ryots to repair the Channel and carry on Cultivation. Thereupon, the Petitioner and the whole of the Ryots complained to the Tahsildar, representing that the old Channel was completely destroyed, that unless Rupees 600 or 700 were expended and the repair effected, there would not be sufficient water to be pass through it yet the repair would be destroyed by the slightest overflow, the Cultivation would dry up and they would have to sustain the loss to no purpose both of the amount expended in the repair and their cultivations, that they will not be able to make such costly repairs, that if a new Channel were excavated at the Circar expense, they would keep it in repair according to Mamool, and cultivate their lands; otherwise, that if the wet lands are

1354

Fort St George 22nd January 1855

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1355

Fort St George 22nd January 1855

the old one, and submitted it to the Collector under 13th December 1854. The Collector thereupon passed an order to the Tahsildar No 329 dated 14th December directing the repair to be executed according to said estimate. On receiving the said Hookum, the Tahsildar gave a little money to the Pishcar, Venkut Row, and sent him with orders for the repair to go on. The Pishcar arrived at the Village on the 20th December, and pressed them to take the Contract for the repair according to the estimate, to take the money and execute the repair, to hold themselves responsible for its execution and find securities. In reply, Petitioner and others stated that the times were bad; that in the Estimate 32 Yards were entered for the Pipes, that it would be difficult to carry on the repair at that rate when there were no people; that moreover Petitioner had no experience in making repairs according to sections, and that if the Circar made the repairs, he would settle with the Ryots to raise as much cultivation as possible and collect the agreement. This proposal was not accepted and they were fast laid hold of to undertake the repair on contract. Fearful of the consequence of not complying with the

1356

Fort St George 22nd January 1855

the wishes of the Circar servants, they executed a Contract and security, and without delay commenced the repairs on the 23rd December.

When the contract was being executed, the Pishcar Venkutrow, and Gillahdar, Hanoo, Mumtarow, told Petitioner and the Ryots as an engagement, that they would cause the Grainattars to render assistance in collecting work people, and in frequently inspecting the progress of the repairs, as there was no help for it, they collected coolies and commenced the business on the aforementioned date. Within a short time, the order to employ the poor in road work was received, and the said work was commenced within a very short distance of Mokah. The consequence of this was that the whole of the Coolies employed on the Channel absconded to obtain work in road making, and notwithstanding all Petitioner's efforts to intimidate the people from deserting the channel work, he failed in inducing them to stay, as they continued to engage in road labour. The repair of the Channel was therefore completely stopped.

Though the Contractors paid the same amount of hire as that paid at other places, and for road work, yet, as they obtained their Cooly hire as road labourers from merely being

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Fort St George 22nd January 1855

present until evening, they discarded the channel repair which was properly superintended. There was nothing of neglect on the part of the Reddies and Curmums. They spoke a good deal to the Road Overseer and others about not employing the Ryots of Mookah Village in road labour as they were required for repairing the Channel, but to no effect they mentioned the circumstance to the Zillahdar who rendered them no assistance. They also wrote to the Tahsildar, but he did not adopt proper measures. Consequently the business was stopped for some days and afterwards with great difficulty by the payment of extra hire, the new channel according to contract was finished by the end of April.

The clearing out of the old Channel and bringing the wet land under cultivation remained, it was necessary to receive the estimated amount for the purpose and proceed with the work according to Mamool, but, last year, there was no rain and grain sold high, the people became poor and many of the Ryots deserted the Village and as for those that remained their cattle having extensively died, they had no means to engage in cultivation and the Petitioner remonstrated

1358

Fort St George 22nd January 1855

remonstrated with them, they declared, what can we do whilst we have no means to engage in cultivation, we must get ourselves employed in Cooly work some where else and pass our time, we will not be able to attend to any thing. The Sakrods and notices sent by the Tahsildar were consequently of no effect. Nevertheless, feeling it incumbent on him to cultivate the lands, Petitioner applied to the Tahsildar to procure him Succavy, thinking that he might be able to bring the lands under cultivation, but that Officer informed him that he had no Hoogyoor orders to grant Succavy. Petitioner then fully intended to raise the Mysaca cultivation by borrowing money from Merchants and assisting the Ryots.

Just then, the Summabundy came on, and he had to attend on that account at Bellary. Whilst there, the Collector without calling Petitioner and taking his defence, but merely on the statement of the Tahsildar passed an order suspending Petitioner from his Office for two years.

Petitioner deems it necessary to state the cause why the Tahsildar thought hard of one who was guiltless. Two months before the Tahsildar Beema Row was transferred to the Bellary Talook Petitioner resigned his Office. After the Tahsildar came to the Talook, he appointed one, D. Rama Row a protégé of his, as the Amance Mootseddy of the Village. This party caused great trouble to the Ryots, and to Petitioner and his relatives. As Petitioner had of his own accord

resigned

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Fort St George 22nd January 1855

resigned his Office, he applied to the Tahsildar to restore it to him, but that Officer from his partiality to Rama Row did not comply with his request. Petitioner represented the matter to the higher officials at the Hojoor, and by satisfying their wishes got them to speak to the Tahsildar to remove the Amancee Mootseddy, and reinstate Petitioner. This grudge the Tahsildar retained in his mind, and in view to restore the said Rama Row, preferred false charges against Petitioner, got him removed, and the said Rama Row appointed as Amancee Mootseddy.

Petitioner complained to the Collector of the injustice of suspending him for two years, and requested that if he be held guilty, a copy of the decision in his case may be given to him, agreeably to C. O. 8th January 1830. In reply to his address the accompanying Endorsement was furnished him -

The nature of charge fixed upon Petitioner by the Collector is that the Wetlands were not brought under cultivation from the want of exertion. To this Petitioner begs to reply, that the Ryots were brought to very low circumstances this year, that the Cattle also died extensively, that the Ryots deserted the Village to procure Cooiy, and in consequence of all this, the cultivation was stopped, as proof of what is here stated Petitioner refers to the Collector's reports on the state of the District. Whilst matters stood thus, Petitioner leaves it to be judged how he could be guilty of neglecting the Cultivation.

He therefore prays that his case may be taken into due consideration and orders issued for his reinstatement in the mizhal, or in the event of the Board deeming him guilty, that his younger brother may be registered for the Office agreeably to the orders of the Board and Government.

6th November 1854

True abstract
signed J. McCarthy
Sd. Translator.

order

1360

Fort St George 22 January 1855.

To The Collector of Bellary

B^h N^o 182

To The collector of Bellary.

Sir, I am directed by the Board of Revenue to acknowledge the receipt of your letter dated 30th November last, N^o 90, forwarding of his reasons for rejecting the estimate made by the Civil Engineers for the formation of a new channel and stating the Board's opinion that a temporary suspension from office will be a sufficient punishment for the default of Mullaagoud Reddy of Mookra in the District of Bellary.

The Board request to be informed of your reasons for rejecting the estimate made by the Civil Engineers Department for the formation of a new channel, of Petitioner's assertion to this effect is true -

They would also observe that the rates allowed by the Tahsildar in his Estimate seem very low, and appear to have been objected to by the Petitioner at the first, as well as when the channel was visited by your acting Head Assistant.

The Board cannot see how Mr. L. R. Pelly's report disproves Petitioner's statement as to the coolies leaving the work for employment on the roads. That gentleman says that the Petitioner made a complaint to him

1361

Fort St. George 22 January 1855

him to that effect and his order to the Tahildar not to admit such labourers on the roads cannot be taken as proof that none were so admitted, and it is not unlikely that they would prefer the latter kind of employment.

Under all the circumstances of the case the Board are disposed to think that a temporary suspension from office will be fully sufficient punishment for Petitioner's default, unless there is reason to believe that he had some personal object in delaying the repair of the channel.

Revenue Board Office

Fort St. George
22nd January 1855./Signed/ B. Cumliffe
Acting Secretary

44.

To B. Cumliffe Esq^rActing Secretary to the
Board of Revenue

I have the honor to acknowledge the receipt of Extract from the Proceedings of the Board of Revenue dated 5th December 1853 held

1362

Fort St. George 22 January 1855.

held on the Returns of persons charged with offences under Regulation IX of 1822 in the Sub Division of the Bellary District for July 1853.

In reply I have to submit for the information of the Board of Revenue the explanation given by Mr Daniel and my reply to Mr Pelly's letter dated 15th March last, copy of which is enclosed together with my revised Return.

With regard to the 2^d and 3^d paras of Extract Proceedings under acknowledgment, I have the honor to inform you that the fines imposed on the 2^d and 3^d and 1st Defendants had been remitted and they have been restored to their respective duties as therein directed.

Bellary Collectors Office
18th December 1854./Signed/ D. Arbuthnot
Sub collector in charge

Enclosure No 1

No 14

To C. Pelly Esq^rCollector of
Bellary

Sir

Adverting to your letter of the 26th December 1853 accompanied by copy of Extract from the Proceedings of the Board of Revenue under date 5th idem; I have the honor to inform you that in

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Fort St. George 22nd January 1855

in accordance with the Board's order directed the Tahsildar of Tandputry Talook to remit the fines imposed on the 2nd, 3rd and 1st Defendants and to reemploy them.

2 With reference to the 2nd Para of your letter requesting me to reconsider the sentence passed on the 1st Defendant, and modify the same, I beg to bring to your notice the particulars of the case.

3 In the month of May the Pottadars filed a Petition in my office to the effect that they had two months and a half previously filed a letter before the Sheristadar in charge of Tandputry Talook informing him that there was concealed cultivation in their Village, and that the Sheristadar had deputed a Goomastah to examine the lands and make enquiry, but that the Goomastah had only examined a portion of the lands and partially investigated the matter and had therefore only found suppressed cultivation to the amount of Rupees 218-5- and had moreover before the Talook Cutcherry rendered a false account shewing suppressed cultivation to the amount only

1364

Fort St. George 22nd January 1855.

only of Rupees 54-0-0.

4 The Sheristadar in charge in an Urree dated 8th May informed me that a Hengany Goomastah had been sent from the Talook Cutcherry for Vasool Mohabilah to the Village of which two first defendants are curums, and that 1st Defendant on the arrival of the Goomastah had told him that when Zilla Dar made number Tanahy in his Village he 1st Defendant, was sick and unable to attend, and that he had now cause to suppose some land under cultivation had been entered in the accounts as waste and that he therefore wished him /Goomastah/ to inspect the lands. That Goomastah therefore wrote to him Sheristadar in charge, and having obtained permission to inspect the lands found cultivated land to the amount of Rupees 58-10- entered in the accounts as waste.

5 The letter of the Goomastah to the Sheristadar it is said reached the Sheristadar in charge on the 16th and the Pottadars letter on the 17th of March, and I would here bring to your notice that the land which 1st Defendant would wish it to be supposed had been inadvertently entered as waste, is land for which it is proved he received two years rent from the Ryots in advance in the previous year.

In

1363

Fort St. George 22nd January 1855

in accordance with the Board's order I directed the Tahsildar of Tandputry Talook to remit the fines imposed on the 2nd, 3rd and 1st Defendants and to reemploy them.

With reference to the 2nd Para of your letter requesting me to reconsider the sentence passed on the 1st Defendant, and modify the same, I beg to bring to your notice the particulars of the case.

In the month of May the Puttadars filed a Petition in my office to the effect that they had two months and a half previously filed a letter before the Sheristadar in charge of Tandputry Talook informing him that there was concealed cultivation in their Village, and that the Sheristadar had deputed a Goomastah to examine the lands and make inquiry, but that the Goomastah had only examined a portion of the lands and partially investigated the matter and had therefore only found suppressed cultivation to the amount of Rupees 218-5- and had moreover before the Talook Cutcherry rendered a false account showing suppressed cultivation to the amount only

1364

Fort St. George 22nd January 1855.

only of Rupees 51-0-0.

The Sheristadar in charge in an ^{order} dated 8th May informed me that a Pungamy Goomastah had been sent from the Talook Cutcherry for Vasool Mohabilah to the Village of which two first defendants are cursums, and that 1st Defendant on the arrival of the Goomastah had told him that when Gilla Dar made number Tanahy in his Village he 1st Defendant, was sick and unable to attend, and that he had now cause to suppose some land under cultivation had been entered in the accounts as waste and that he therefore wished him / Goomastah / to inspect the lands. That Goomastah therefore wrote to him Sheristadar in charge, and having obtained permission to inspect the lands found cultivated land to the amount of Rupees 58-10- entered in the accounts as waste.

The letter of the Goomastah to the Sheristadar it is said reached the Sheristadar in charge on the 18th and the Puttadars letter on the 17th of March, and I would here bring to your notice that the land which 1st Defendant would wish it to be supposed had been inadvertently entered as waste, is land for which it is proved he received two years rent from the Ryots in advance in the previous year.

In

1365

Fort St. George 22 January 1855.

In compliance with the request of the informers mentioned in Para 2^d a Goomaster was sent from my office to inspect the lands and make enquiry and he rendered an account showing concealed cultivation for six years amounting to Rupees 353— on investigation I did not consider the evidence sufficient to prove that amount, but it was proved Defendant had prior to Fusly 1260 embezzled the sum of Rupees 9-12-9 and likewise had attempted to defraud Government of Rupees 70-12-— and this latter amount it is proved by other evidence as well as Defendants own admission he had collected in the previous Fusly from three Ryots for the lands entered as waste on the understanding that they were to cultivate them.

The statement of Defendant that

1366

Fort St. George 22 January 1855.

that he was sick when the Gilladar made number Taneeshee and that therefore these lands were inadvertently entered as waste I cannot consider worthy of the slightest credit and that it did not occur to him that they had been entered waste until so long after number Taneeshee and moreover until after the crops had been cut I consider equally improbable the more especially as one of the several items charged against him in previous years had been proved.

8 It was therefore I beg to submit under the impression the charge of having attempted to defraud Government of Rupees 70-12-— had been proved against 1st Defendant that I fined him in that amount and taking that as well as other circumstances into consideration suspended him for 2½ years— but from the Proceedings forwarded with your letter, I am under the impression that the Board are of opinion that the evidence against 1st Defendant amounts only to suspension and that the fine and suspension from office ought to be remitted. If you are of opinion that I rightly understand the

x Rs. a. P.
70— — —

1367

Fort St. George 22 January 1855.

the Proceedings of the Board and that the particulars of the case as now stated, do not render the matter worthy of reference to the Board. I will annul my decision and restore the Curnum to his duty.

Bellary District Subcollectors.
Office, at Amantapoor, 6th March 1855.

/Signed/ L. D. Daniel
Sub collector

/True copy/

/Signed/ D. Arbuthnot
Sub collector in charge

Enclosures 2
8th 1/10

To
L. D. Daniel Esq^r
Sub collector of Bellary

I have the honor to acknowledge the receipt of your letter of the 6th Instant but am not quite sure, whether I correctly understand your reasons for fining the 1st Defendant in the sum of 70 Rupees:-

There is no doubt but that the Board considered from the Remarks in your statement of the case in question that you were inflicting the punishment on a suspicion only without proof - as I understand you now, it would appear to me that there is

1368

Fort St. George 22 January 1855

is proof and good proof, against the first Defendant of having fraudulently concealed by not entering it into his accounts in July 1261 and the land of 3 ryots paying an annual assessment of 70-12-0. It is shown by you that this 1st Defendant received from the ryots the revenue in advance for this land for 1261 July and being the Curnum he must have known this land was cultivated by the Ryots having already received the revenue of it which he in fact embezzled for the time until the examination was made. His pretence that he was sick when number Tunkhy was made, is idle and inadmissible; The land should have been in his sagivaly account as sown and some of the Ryots on it should have been credited to the Government before any examination of the Fields took place. If I have rightly understood you, all I think that you need to do is to send a revised statement showing the proof against the Curnum in your remarks clearly and positively and fixing the penalty within

1369

Fort St. George 22 January 1855.

within the Provisions of the Regulation.

Bellary District Collector's Office
on circuit at Auloor 17th March 1854. } /signed/ L. Pelly
Collector

/True copy/

/signed/ D. Arbuthnot

Sub collector in charge

Enclosure 883

88170

To L. Pelly Esq^r
Collector of Bellary

Sir

With reference to your letter of the 17th March 1854 to Mr. Daniell in which after stating that you were not quite certain whether you correctly understood his reasons for fining the 1st Defendant and also requesting him to forward a revised statement shewing distinctly the proof against the said Defendant. I have the honor to forward a revised statement and to remark that the whole misunderstanding appears to have arisen from a slight ambiguity in the wording to Mr. Daniell's Original statement.

Bellary District Sub collectors Office.
on circuit at Bellary 7th December 1854. } /signed/ D. Arbuthnot
Sub collector
(True copy)
/signed/ D. Arbuthnot
Sub collector in charge

1370

Revised the month of July 1853.

Names

of the
assessed

Remarks.

1. *1. bailapah...* fundant confessed
for in Finsly 1260-
as 12
was Rupees 70-12-
and 1/2
see Ryots for lands
and 1/2
Finslies 1261
Rev is moreover
89-
fundant pleads
under Finsly
is me
with Rupees 70-12-
1259
substantial proof
cut in Finsly 1260, and
amount
and in a careful
approp the case and
amount

Bellary District
Office on circuit
7th December

in charge

From

1371

Fort St. George 22 January 1855.

Bd No 194

Proceedings therein.

(44-45)

From the explanation of the late Sub collector submitted with the letter above recorded, it appears that leudappah, leurnum of Ankalammah Goodoor, was not as supposed by the Board, from the wording of the Return only proved to have embezzled Rupees 9-12- by the entry in his accounts as waste of land cultivated in Fusly 1259, but that he was likewise found guilty on his own confession as well as on other evidence of having attempted to defraud Government of Rupees 70-12- which he collected in Fusly 1260 from three Ryots for land entered as waste on the understanding that they were to cultivate it in Fuslies 1261 and 1262. The excuse of the curnum that these lands were inadvertently entered in his accounts as waste, in consequence of his absence from illness, when number Thirkee was made in his Village, cannot be admitted; for it would seem that had not the fields been examined he would have appropriated the latter amount as he did the former to his own use. Under these circumstances the Board will not disturb the sentence passed upon the leurnum.

2. They would however remark for future guidance that they disapprove of suspension in cases such as this would seem to be not merely for the reason

1372

Fort St. George 22 January 1855.
reason assigned in para 5 of their Proceedings dated 5th December 1853. but also because it is in their opinion necessary that for example as well as punishment, servants practised on the Government by their own servants should, if clearly proved, be visited by the permanent exclusion of the offender from their service. The Board observe with disapproval the great delay which has occurred in submitting the above explanation.

Board Proceedings
5th December 1853
From Ballapur
18th December 1853
In line 22 Jan'y 1855.

No 103.

To B. Curcliffe Esq.
Sub Secretary in charge of the
Board of Revenue
Fort St. George

Sir

Bd No 1590

From the collector
of leudappah...

With reference to the Extract from the Proceedings of the Board of Revenue as dated 2nd Instant. I have the honor to state that the alterations therein directed have been made in the office copy of the Demand collection and Balance statement from 12th to 31st July 1854, as also in those for August and September, and to request that similar alterations may be made in the statements for those months forwarded to the Board.

leudappah District
Collectors Office
on circuit Amalapur
27th November 1854...

/Signed/ M. Murray
Collector.

Order thereon
new Form of Demand collection Balance statement
dispensing with such details.

Ordered to be recorded the
Statement

(46-47)

Font St George

Bd No 4720

Statement shewing the amount of

No	Name of the Pensioner	Amount of Pension <i>per annum</i>	Date of Government authority	Nature of the Grant	Period for which arrears are due
1	2	3	4	5	6
	Shawbee-bee daughter of yemana-bee-bee a shareholder of the Dehat Enam Village of Poonyee in Cauveripank Talook.	R 2 a 0	13 th June 1857	Commutation For Trustees allowance	1261 to 1263
	Hoofpain-bee-bee daughter in law of Saheena-bee-bee a sharer in the Dehat Enam Village of Poonyee in Cauveripank Talook	13	13 th June 1857	D ^o	For Trustees 1261 to 1263

North Arcot collector's butcherry

22 January 1855.

22 January 1855.
arrear due to the Undermentioned Enamlers in the District of North Arcot

Total amount of arrears	Explanation of the cause of Suspension of payment.

Re a D

39

39

The accumulation of the arrears in these two cases is owing to the non production of the life certificate of the Female Pensioners named in column 2. who according to the Register in the collectors' Office appear to be aged 40 and 43 years respectively. In one instance however during the period for which the arrears are due a life certificate was filed for the females by their Vakeel but that was not recognized on the ground that it was not drawn up in accordance with the instructions contained in the Memorandum Rules of 18th January 1841. The Vakeel having now filed a formal certificate for the females signed by competent witnesses the collector of North Arcot begs to request that sanction may be obtained for paying the arrears due to the Pensioners Shaw bee bee and Hupain bee bee Rs 13000 each and for continuing their allowances. The description given of them in the certificate corresponds with the descriptive rolls in the cutcherry.

Palmanair 12th December 1857 / signed / L. Whittingham
Collector

Fort St. George 18th January 1855

The decrease in the export of sugar seems attributable to the season. It is however to be remarked that the quantity exported (Report Para 7) though below that of 1851/52, is in excess of that of any of the three preceding years, 1848/49, 1849/50, 1850/51.

United Kingdom
Statement No 7
Page 10

5 In the trade with the United Kingdom the largest importations, as in the previous year consisted of Cotton, Twist and British yarn Rupees 1,003,653. The following articles were also imported to a considerable extent:-

Piece Goods (plain)	Value 4,38,366
Malt liquors	321,290
Wines	373,328

Statement No 8
Page 11

The exports were chiefly

Indigo	329,6162
Sugar	22,83,458
Cotton Wool	19,18,717
Piece Goods (dyed)	13,52,568
Rice	6,349,54
Precious stones	170,578

Page 28.

6. From Statement No 75 it appears that the total value of Cotton Piece Goods exported from the Madras Territories

Fort St. George 18th January 1855

Territories was Rupees 35 lacs showing an increase over the previous year of Rupees 6,12,582. As in 1851/52, the shipments appear to have been chiefly from the Presidency, and from the Ports of Malabar, Tanjore, Tinnevely and Vizagapatnam. From Statement No 76, it appears that the Chief exports were to the

* Page 29.

United Kingdom	Value 13,50,188
Bombay	7,01,125
Ceylon	6,43,048
Malacca	47,1376
Bengal	1,93,310

7 The fluctuations in the trade by sea with other places do not call for any particular notice. As regards the External Commerce by Land also, the transactions of the year do not demand much remark, the importation of opium from the Nizam's Dominions though somewhat short of the previous year, still continues considerable.

8. The Revenue trade is as follows.

from the trade statements No 92, 93 & 94
Page 36 and 37.

collections.	Import duties	Rs	As	P
		1,381,09	9	11
	Export	531,885	13	7
	Land Frontier	21,0227	15	5
charges	Seaboard	175244	12	8
	Land	31,767	12	7
	Net Revenue	1,004,80	13	8

being

Statement No 80
Page 31 & 35

Statement 87
Page 33
1851/52 3,60,658
1852/53 3,27,101
Decrease 33,557

1194

Fort St George 18th January 1855.

* Net Revenue 1852/53 - 10001.80 - 13 - 8
 B. - 1851/52 - 94,588.4 - 4 - 2
 Increase 57,596 - 9 - 6 57,596 - 9 - 6 above 1851/52. as

Page 37 shown in statement N^o 94.

^a Pages 7-37
 41-78-127-187
 81-121-
 The trade statements and Tables, being contained in the printed volume, manuscript copies need not have been submitted with the report, and will not be transmitted to the Honourable Court of Directors. They will be returned to the Reporter of External Commerce.

To The President and Members of the Board of Revenue for information

True Extract.

/ Signed / T. Pycroft
 Secretary to Government.

10-11. Order thereon

Ordered to be recorded

B^d N^o 14.6
 From the Secy. to Government
 12.
 Extract from the Minutes of consultation dated 15th January 1855.

Read the following

To The Secretary to Government.

Fort St George
 Dated Fort William the 8th January 1855.

Salt
 E. Currie Esq^r

Sir
 With reference to paragraph 1 of my letter N^o 1286 dated the 5th ultimo, I have the honor by direction of the Board of Revenue, to transmit herewith for communication to the collectors of Madras and Nellore, a copy of a letter dated the 1st Instant, from the contractors

1195

Fort St George 18th January 1855.

Contractors Boddhab Churn Dofs and Mabeerooddeen Madar Sahib.

/ Signed / A. R. Young
 Junior Secretary

To A. R. Young Esq^r
 Junior Secretary to the Board of Revenue
 Sir

We take the liberty to state for the information of the Board that we have authorized our Consignee Ramanooj Hoostum Beer Rungbaib Swamee at Madras and have deputed Pappya Cranny to receive deliveries of the salt contracted for by us, and to sign for us all papers connected with the receipt and despatch thereof.

We request that the Board will be pleased to make this known to the Madras authorities so that there may be no delay in the shipment of the salt.

Calcutta
 1st January 1855

/ Signed / in Native characters
 Board of Revenue
 Fort William
 the 8th January 1855.

/ True Copy /
 / Signed / A. R. Young
 Junior Secretary

Ordered to be communicated to the Board of Revenue.
 / Signed / T. Pycroft
 Secretary to Govt
 Order

1196

Fort St. George 18th January 1855.Bd 8th 122

Order thereon

(12-13.)

Ordered that the collectors of Madras and Nellore be respectively informed with reference to the Board's Proceedings of 11th December 1854, that the contractors Sordhab Churn Dofs and Moheeroodeen Mahdar Sahib have authorized Ramanooy Flootum Beer Rungah Swamy at Madras to receive deliveries of Salt contracted for by them, and to sign for them all papers connected with the receipt and despatch thereof.

/Signed/ B. Bunliffe
Acting Secretary.

Read again return from the Collector of Nellore dated 21st December 1854 and entered in Consultation 1st January 1855 of Village Officers suspended or dismissed under Regulation VI of 1831 for the month of November 1854.

Bd 8th 130

Proceedings thereon.

The Board consider the suspension for one year of Cota Yagunanna, Moosiff of Puttabhirama poorum, for having neglected to report an accidental death in his Village, a heavy punishment, if the omission arose only from carelessness, and they therefore request the

1197

Fort St. George 18th January 1855

the Acting Collector to revise the Decision passed in the case.

(15.)

Bd 8th 131

Proceedings thereon.

Read again Report from the Agent at Furrnool dated 25th May and entered in Consultation 5th June 1854.

As the result of the Settlement has been already embodied in the Board's general report, it is sufficient to observe briefly that the season was to some degree unfavorable. The early rain having been scanty and the later over abundant in consequence of which the dry crops and the cultivation in the beds of tanks suffered. The produce of the wet and the garden lands is stated to have exceeded the average.

2. The prices obtained by the ryots for their principal products showed no marked change from the preceding year. The different sorts of paddy slightly declined while most of the dry grains fetched rather improved rates. In the price of oil seeds and wheat there was a considerable falling off and as this is not ascribed to any local cause, it

1198

Fort St. George 18th January 1855.

it is presumed to have arisen from an enlarged cultivation in the adjoining Districts or Mysore. In the future preparation of Statement No 6 it is wished that the prices of the 8 Talooks should be given with their average, and the entries for the Kurnool choultry be afterwards separately shown.

3 In the Villawarry or cultivation engagements made at the beginning of the Fushy there are no marked changes in any Talooks and the result is a net increase of 6262 acres. This increase is divided among the three descriptions of land wet, dry and garden, but owing to the reductions allowed in 4 Villages where the assessment is over high, and to some lands being only cultivated with one crop, the increase of assessment shown in the Villawarry is limited to Rupees 1877. Deducting however the remissions which it was necessary to make, the net result of the settlement, including Lodges Enamity and Pillary exhibits a decrease of Rupees 3303 in comparison with the previous year.

4 The remissions made at the Summa bundy amounted to Rupees 19274 against Rupees 14601 in the preceding fushy and call for

1199

Fort St. George 18th January 1855.

no special notice under the explanation given in the agents report. The principal increase occurred under the head of Caboolaty bungur and had its origin in the less favorable state of the season. It is observed that the waste included in the settlement was Rupees 15004, while in the previous year it was Rupees 17909.

5 The net demand of the year from the different branches of land revenue amounted to Rupees 728,436 of which Rupees 713,345 were collected within the Fushy and Rupees 6,917 up to the close of the month preceding the agents report, leaving Rupees 8214 for future adjustment. The outstanding balances of preceding years, omitting a sum of Rupees 211,281 due on some Bhuttavorthy and Service Enams are limited to a sum of Rupees 50,443 which it appears from the agents report will be hereafter realised under the explanation given in Statement 23. the irrecoverable arrears of Sevoy Summah, amounting to Rupees 274-10-1 will be recommended to Government for remission.

6 The statements which accompanied the agents report call for the following observations. In preparing the details of the Dittum which are given in

Fort St. George 18th January 1855

in Para. 21. and in statement 9, the deductions on account of caboolaty Buzur ought to have been confined to fields which were left entirely waste and not added to the revenue in the settlement. Lands which are brought into the settlement although uncultivated, should be included in the wet cultivation, as also fields partly sown, the remissions granted to the latter on account of Shamilat Buzur being entered as a separate item in statement 11. In future it is requested that the course here pointed out may be followed and that statement 9 may be prepared on a similar principle, a note being added to show the extent of waste which from being brought to account is included in the cultivation.

7. In Para. 12 the Agent explains the decrease of Rupees 163 in the Graft tax, by mentioning that in consequence of the complaints of the landowners he abolished the system of renting out the privilege of grazing cattle on the cultivated lands after the crops are cut. Some obscurity however exists on the subject as the statement appended to the Para shows a decrease under the head of amary and not of rent. The Board wish therefore to know whether this portion of the Graft tax still exists

Fort St. George 18th January 1855

exists in any form, as the Agent may have intended to represent that he had abolished only the practice of renting it out. If it does still exist it should be abolished at once, and the Graft tax be limited to jungle and waste lands.

8. The Board will reserve for their remarks on the settlement report of 1263 just received some further remarks on the manner in which the Summahbundy statements of this District are prepared, as the very late date at which the report under notice was despatched, nearly a year after the close of the fushy, has prevented its being reviewed at the proper period when the present agent has had time to become practically acquainted with the district the Board wish him to give his attention to the points noticed in their Proceedings of 12th December 1853, on which the present report is silent, and also to describe the system on which the assessment was lowered in some waste lands in Cotacundacoor and 3 other Villages, as the remission amounts in some instances to 70 per cent, and it is necessary to be careful on such an occasion both

See Paras 8 and 9
of Mr. Conways
report dated 26th
May in memo 5th June
1854.

1202

Fort St. George 18th January 1855-

both to protect the due right of the state
and prevent exaggerated expectations
in other places.

To B Leuncliffe Esq^r

Acting Secretary to the
Board of Revenue
Fort St. George

Sir

B^d N^o 2731

From the collector
of Chingleput....}

I have the honor to submit, for
the consideration and orders of the Board of
Revenue the accompanying agreement executed
by one Teroungadasawmy Naiken, a Meerassid
Lar of Caranavady in the Nager Talook in this
District, engaging to build, agreeably with the
Plans appended to the Circular letter of the
Board of Revenue dated the 11th March 1852, two
choultries in brick and clay with chunam
plastering, in the limits of his Village on the
Northern Trunk Road for the accommodation
of all classes of Travellers frequenting that line
of communication on condition that they may
be endowed with a grant of land under the rules
sanctioned

1203

Fort St. George 18th January 1855-

Sanctioned by Government.

2. From enquiries instituted it appears
that there are no Buildings available for public
use on either side of the site chosen for the construction
of the choultries in question. The new Trunk
Road having superseded the old route
via Palavoyal, much inconvenience, it is
reported, is now experienced for want of a
halting place on the former line. The proposed
choultries therefore, if founded, would unquestion-
ably be of the greatest benefit to all Travellers
proceeding from Madras to the Northern Provinces.

3. Under these circumstances, I beg to recom-
mend that sanction be accorded for the found-
ation of these choultries being laid at once,
the season being favorable - As soon as the
Buildings are completed, application will
be made for the extent of land proposed
to be attached to them for their maintenance.

Chingleput District,
Collector's Leitcherry
Sydapat, 18th December 1854.

/Signed/ P. B. Smollett
Collector.

Translation.

1223

Fort St. George 18th January 1855

10

The collectors meaning in Para 50 is not quite plain.

He is requested to explain the exact nature of the "Revas, and Dittum Enam", and the mode in which the existing rules affecting them operate in an unsatisfactory manner; and also to state more fully the means by which he proposes to remedy the evil. It will be desirable that this matter as well as that noticed above in the preceding Para. should be made the subject of separate letters. The Board hope to receive the Reports called for in this and in the preceding paras, at an early date.

1224

Fort St. George 18th January 1855In Council 8th January 1855

34.

B. 15134

Proceedings thereon

Relative to the Report from the Collector of Tinnevely on the management of the Extra sources of Revenue in his District for July 1262.

Charges Rs. 1263-53,279-7-3-
" 1262-56,457-8-7-

Average of 10 years -
July 1263 -

Increase -

Read letter from the Collector of Tinnevely dated 31st October 1854 reporting on the management of the Extra sources of Revenue in his District for July 1263.

The Demand and the collections within the July (1263) exceeded those of the previous year, the former by Rs. 14,869 and the latter by Rupees 12,742 -

The Net result of the year is however a decrease of Rupees 6,451-5-4 owing almost entirely to the charges consequent on a much larger manufacture of salt in July 1263 than in the preceding season.

The balance at the close of the July was Rupees 3,236 which was reduced by subsequent collections up to the 31st October by the insignificant sum of Rupees 55-6-8 due solely on account of Moturpha tax.

The salt sales though above the average of the last ten years fell short of those of the previous year by Rupees 6,972 chiefly in the sales for Home consumption.

The Board observe a discrepancy between

1205

P. No 153
 Proceedings thereon
 18-19.

Fort St. George 18th January 1855

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

Upon the representation of the Collector of the insufficiency of the Establishment for the efficient performance of the duties at the Chinambut bors in consequence of the increased manufacture of salt the Board in their Proceedings dated 2nd May 1853, authorised that officers to recruit two the shroff and two measurers who had been temporarily discharged from the Salt Pans at Vallar but whose names were retained in the fine Establishment of the District in expectation of their services being again required, and to employ the two latter as Peons at the Chinambut Pans. From the enclosure to the foregoing letter it appears that the Collector in addition to the above servants entertained a Nenisindah to assist in the supervision of the manufacture of salt at Vallar Pans.

Under these circumstances the Board recommended that the Civil Auditor may be authorized to audit the charges incurred on account of the pay of the shroff Peons, and Nenisindah, as particularised in the Exhibit from the Re-audit of the accounts of the Collectorate for July 1262 amounting in the whole to Rupees 54-8-6.

B. Cunliffe Esquire,
 Acting Secretary to the Board of Revenue

Sir,
 Referring to Para 3 of my letter of the 12th November last on the subject of salt proposed to be supplied to Calcutta in this season I have the honor to request you will inform me whether or not orders should be given for the further manufacture of 12,000 Maunds of salt at Chingliput.

(Signed) P. B. Small
 Collector -

The Board of Revenue not having yet received

Chingliput District Collector's letter
 dated 11 January 1855
 No 132

Proceedings thereon -

20-21.

1206

Fort St. George 18th January 1855.

any reply from Calcutta as to the quantity of salt which will be required from the ports of Chingliput during the present season, are not prepared to sanction the manufacture of any extra quantity in anticipation. The Collector will therefore await the receipt of further instructions from this office before issuing the orders proposed to be given by him.

22.

From the Collector of Salem

Read statement of Extra Tent allowance drawn by himself and his subordinates during July 1263.

P. No 149

22-23

Proceedings thereon

The Extra Tent Allowance drawn

Name	Rank	Days	Sanctioned by the Board
Mr. H. D. Phillips	Collector	19	by each officer for the number of days noted in the margin is
" H. A. Brath	Collector	19	of days noted in the margin is
" H. E. Lochrane	Sub. Colly	6	of days noted in the margin is
" J. H. Cherry	Sgt.	82	of days noted in the margin is
" H. Hodgson	Asst. Spt.	60	of days noted in the margin is
" R. G. Lewis	Sgt.	46	of days noted in the margin is
" R. A. Dalgell	Spt.	43	of days noted in the margin is
" R. Davidson		93	of days noted in the margin is

Ordered that a copy of the foregoing

Proceedings be transmitted to the Civil Auditor for his information

24.

P. No 150

Proceedings thereon

Read Endorsement on Petition 1967 of 1854 from the Collector of Salem dated 25th Sept. 1854. With reference to the above Endorsement the Collector is requested to state whether any enquiry has been instituted into Petitioners allegation

1207

Fort St. George 18th January 1856
 allegation that the Head of the family
 has withheld their shares of the
 proceed of the Village

3 With regard to para 4 the Board wish
 to be informed, whether the shares of the members
 of the Family have been permanently apportioned
 on the produce of the Villages in a single year or, if not,
 in what manner they are determined. They also wish to
 know, whether the Villages are in the possession of the Family
 or whether a Money allowance is issued in commutation of
 their value.

Read the following papers
 No. 221

To B. Cunliffe Esq.

Acting Secretary to the
 Board of Revenue
 Fort St. George

Bd. No. 1730
 From the Collector of
 South Arcot

Sir.
 In acknowledgement of your letter
 of the 30th Ultimo and of the papers mentioned
 in the list which accompanied it, Connected with
 the Revenue Survey of the District. I have

1208

Fort St. George 18th January 1856
 the honor to transmit Copy of a communication received from
 Captain Priestly Superintendent of the Survey, repre-
 senting that some other papers alluded to in the enclosure
 to my letter of the 10th November, have not yet reached him, if
 they can be found in the Board's Office, I beg to
 request that they may be returned at an early date.

South Arcot Colbr. butchery
 Cuddalore 15th December 1854

(Signed) A. Hall
 Collector

Sir,

I have the honor to acknowledge the
 receipt of your letter of this date accompanying a copy of
 one from the Secretary Revenue Board and the several Maps
 Field books Land Registers &c. of which it contains a list.
 Of the maps and books mentioned in
 my letter to you of the 10th November 1854, however besides
 those accounted for in the Secretary's letter the
 following have not yet reached me.

Uncoloured Maps of Meyahitoor, Hale-
 kadunden, Lutchmigoody, Keelnaadomboor, Kada-
 vakainic, Kalayamalay and Rohnoor.

The

1209

Fort St. George 18th January 1855

The finished Maps (2 each) field books, Land Registers and traverses of Sholaterum and Punnavelly.

The want of these will cause a great deal of work already done to be gone over again and will leave an arrears of Office work to be made good next year.

South Arcot Survey Office
Cuddalore 14th December 1854

(Signed) F. J. B. Priestly
Superintendent Revenue

(True Copy)

Survey

BB. No. 159
Proceedings thereon

25-26.

The Board observe that the finished maps &c. of Sholaterum and Punnavelly (which were lately received from Calcutta) were returned to the collector of South Arcot on the 8th instant. The uncorrected plans of the Villages referred to by Capt. Priestly will be despatched as soon as they can be discovered.

1210

Fort St. George 18th January 1855N^o 125

To

B. Cunliffe Esq^r

Acting Secretary to the

Board of Revenue

Fort St. George

27.

BB. No. 4729

Sir

From the collector of
Trichinopoly

I have for some time past given the requisition contained in your letter of the 13th ultimo my best consideration, and I would beg to submit that my reply as to what would be the effect of charging trees with the land tax in lieu of the tree impost, be postponed until the precise assessment of the Soil is fixed and ascertained at the approaching revision of the District Revenue System.

Any return I may make now must of necessity be inaccurate

Unless I am instructed to the contrary, I will defer my reply for the present

Trichinopoly collector's office
14th December 1854

(Signed) J. Bird
Collector
Ordered

1211

Fort St. George. 18th January 1855Ordered that the following letter
sent in reply
To

27-28.

J. Bird Esq.

Collector of Trichinopoly

Sir,

I am directed to acknowledge the receipt of your letter dated 14th December last intimating your intention unless otherwise instructed of deferring from report on the effect of charging trees with the land instead of the trees tax pending the revision of the assessment of your District in progress.

The Board will await your promised report dealing with the general question but they are unwilling to postpone their decision on Petitioners application which dates as far back as December 1852 and involves a very insignificant amount of Revenue.

They desire me therefore to request that you will state the amount now realised from Petitioners land and also the amount of similar lands in the same village under different crops, if that system prevails here.

With this information and your own opinion as to what would be a fair rate of assessment on the land the Board hope to be able to dispose of the question at once.

M.P.H.C.

Revenue Board office
Fort St. George
18 January 1855

1212

Fort St. George 18th January 1855

No 215

To

B. Bunliffe Esq.

Acting Secretary to the

Board of Revenue

Fort St. George

29.

Bt. No 4757
From the collector
of Madras

Sir,

I have the honor to enclose an application from - C. R. - Baynes Esquire for a piece of land on the Pulney Hills measuring 4¹/₂ acres and 1430 feet adjoining that granted to him under the sanction of the Board dated the 14th June 1852, and to recommend that it may be complied with.

The land in question originally formed part of a Wood and under common circumstances therefore should not with reference to the Rules be made over to a private Person, but Mr. Baynes built his house close to the wood before the Manual was circulated and could not without difficulty dispense with this piece, which he afterwards cleared under the impression that it was within his boundary.

Madras -
15th December 1854

Signed / R. D. Parker
Collector

No 1

To

R. D. Parker Esq.

Collector of Madras

Sir,

I would have replied sooner to your letter

(Signed B. Bunliffe)

1211

Fort St. George 18th January 1855Ordered that the following letter
sent in reply
To

27-28.

J. Bird Esq.

Collector of Trichinopoly

Sir,

To J. B. N. 188
The Collector of
Trichinopoly }

I am directed to acknowledge the receipt of your letter dated 14th December last intimating your intention unless otherwise instructed of deferring from report on the effect of charging taxes with the land instead of the taxes depending the decision of the assessment of your District in progress.

The Board will await your promised report dealing with the general question but they are unwilling to postpone their decision on Petitioners application which holds so far back as December 1852 and involves, they presume a very insignificant amount of Revenue.

They desire me therefore to request that you will state the amount now realised from P. & S. lands, the extent of land it occupies according to the village accounts and also the assignment of similar lands in the same village under different crops, if that system prevails here.

With this information and your own opinion as to what would be a fair rate of assessment on the land the Board hope to be able to dispose of the question at once.

(Signed B. Cunliffe)

1212

Fort St. George 18th January 1855
No 215

To

B. Cunliffe Esq.

Acting Secretary to the

Board of Revenue
Fort St. George

29.

B. N. 1757
From the Collector
of Madrasa }

Sir,

I have the honor to enclose an application from - C. R. - Baynes Esquire for a piece of land on the Pulney Hills measuring 14 grounds and 1430 feet adjoining that granted to him under the sanction of the Board dated the 17th June 1852, and to recommend that it may be complied with.

The land in question originally formed part of a Wood and under common circumstances therefore should not with reference to the Rules be made over to a private Person, but Mr. Baynes built his house close to the wood before the Manual was circulated and could not without difficulty dispense with this piece, which he afterwards cleared under the impression that it was within his boundary.

Madrasa -
15th December 1854 }Signed / R. D. Parker
Collector

No 1

To

R. D. Parker Esq.

Collector of Madrasa.

Sir,

I would have replied sooner to your letter

Revenue Board office
Fort St. George
15th January 1855 }

1855

1213

Fort St. George 18th January 1855
 letter of the 17th December 1853 had I not been
 desirous of ascertaining the precise measure of the
 small ship of ground I wish to have included
 in my Compound at Roday Canal. It was acci-
 dentally omitted in the first plan, but as I under-
 stand has been now entered in another, since prepared
 by the Surveyor, you will therefore probably know
 the exact extent and will have the goodness to
 consider this as an application for the addition.
 There are a few trees upon it, but I was not aware
 at the time of placing my house, that no portion
 of wood would be allowed to any individual, and
 as the piece in question is only a small strip
 intervening between my boundary as originally
 marked out and the public path, which
 forms a limit so much more convenient, I should
 hope that the fact of the trees standing thereon
 will not be an objection.

I have already paid the 8 years
 bonus on 7--8--58--66-3-4, and also -
 the Dist Rent for Fushy-1262-8-4-5-- a
 proportionate addition will have to be paid on
 the former account which I shall be pre-
 pared to discharge with Dist rent now due on
 receiving the lease which was once given me
 but subsequently recalled.

Signed / C. R. Baynes
 Secy

Signed / R. D. Parker
 Collector
 Resolved

Madura
 14th December 1854

1214

Fort St. George 18th January 1855

B. N. 139

Proceedings thereon

29-30.

Resolved that the letter
 above recorded and its enclosure be submitted
 for the orders of the Right Honorable the
 Governor in Council with the Board's recom-
 mendation that under the circumstances represented
 sanction may be granted for the sale to Mr.
 Baynes of a piece of land on the Pulney
 Hills measuring 14 Grounds and 1430 feet
 on the same terms as that granted to him
 under the authority of Government dated
 3rd June 1852 and for its inclusion in the Lease
 ordered to be joined to him.

In Cons 17th June
 1852

3/.

B. N. 148
 From the Collector
 of Madura

To

R. D. Parker Esq^r

Sir,

Collector of Madura

In reply to your letter of
 yesterday N^o 81, I have the honor to explain
 that only two days before I was about to
 start on my return from the Neilgherries within
 my original leave my Medical attendant found
 it absolutely necessary to give me a Certificate in
 extension for one month which was immediately
 forwarded for the countersignature of the
 Superintending

12. 15

Fort St. George 18th January 1855

Superintending Surgeon, who returned it for some informality so that it did not reach me nor was I in a position to make an application for it till the 11th December. On the following day, I transmitted the Certificate to your address with a letter requesting you would be good enough to forward the same to the higher authorities. I now perceive with regret that I did not make it clear that I had made no other application and that I ought to have placed in your hands with the Certificate a formal application to be laid before the Board, which I now beg to do with this explanation, requesting that an extension of leave retrospectively under the sick Certificate already transmitted may be obtained for one month vizt. from the 23rd November to the 22nd December 1854 -

Madura
12th January 1855

Signed/ J. R. Cocherell
Assistant Collector
I. Assistant Surgeon Charles
David Currie, M. D. Senior Medical
Officer. Neilgherry Hills do hereby
Certify

12. 16

I do hereby certify that according to the best of my professional judgment, after careful examination of his case, I consider the state of health of J. R. Cocherell Esq. of the Civil Service to be such as to render leave of absence for a period of one month highly desirable for his recovery.

Ootacamund
14th November 1854

Trichinopoly
18th November 1854

Madura,
13 January 1855
Order thereon

31-32.

Fort St. George 18th January 1855

certify that J. R. Cocherell Esq. of the Civil Service is in a bad state of health, and I solemnly and sincerely declare that according to the best of my judgment a change of air is essentially necessary to his recovery, and do therefore recommend that he may be permitted to prolong his residence in his present locality for one month and be absent from his duty till the 22nd December 1854 -

Signed/ L. Dr. Currie, M. D.
Assistant Surgeon
Medical Officer
Neilgherries.

I have been unable to examine the patient "personally" as he is residing at a distant station.

Signed/ R. Beeton
Supp. Surgeon, S. D.

Under the explanation afforded the Collector recommends that the leave of absence herein applied for may be granted.

Signed/ R. D. Parker
Collector

Ordered to be submitted thro' the channel of the Civil Auditor for the favorable consideration of Govt.
Read

1217

Fort St. George 18th January 1855

33.

B. No 133

Proceedings thereon
 Describing the settle-
 ment of the Land Revenue
 of the District of S. S. S.
 for the year 1252

Read again Report from
 the Collector of Tinnevely dated 30th January 1854
 and entered in Consultation 3rd April 1854.

The season was very favorable
 and the consequence was an increase of cultivation
 in almost every description of land. The net
 increase amounted to 33,293 seed Cottahs bearing
 an assessment of 56,744 Rupees. In the statement
 of Cultivation given in Para⁴ 8 of the Report (as well
 as in the corresponding statements enclosed) seed
 Cottahs and Chains are entered in the same column,
 thus making it necessary to omit the total. Here
 after a column should be added for the Chains of
 Poonjah, and the equivalent number of seed
 Cottahs should be entered in the present column.

The explanation of this state-
 ment given in Paras 8 and 9 is not very clear.
 It appears indeed that the new Forms circulated
 by the Board in 1853, are not well suited to a District where
 the Kolingoo mode of settlement prevails. The Board
 resolve therefore to direct the Collector to adhere to
 the forms previously in use for the present.

The fall in the current price
 of Paddy caused a diminution in the assessment

1218

Fort St. George 18th January 1855

Para 12

of the wet land. The increase of the demand on that
 land therefore was only 25,751 Rupees, and this added
 to the increase on Poonjah, viz, 30,993, made the total
 increase of assessment 56,744. There was an increase
 of 9,988 Rs in Fusul jastly, owing chiefly to extended culti-
 vation of second crop on one Crop Ninjah land. The Net
 Ryotwar settlement including miscellaneous items and
 deducting certain remissions which being merely ordi-
 nary need no particular notice here, was 18,966 Rupees
 being an increase of 98,609 Rupees over Fusly 1261 and
 Permanent Peishench, the Revenue of Rented villages,
 and some other items to the total amount of 35,6196 Rupees raised
 the total settled demand to 22,52,884 Rupees.

Of this sum, the Collections within
 the Fusly amounted to 2,175,996 Rupees leaving a balance
 of 76981 being under 3½ per Cent, and at the close of
 December this was reduced to 2,889 being two annas
 per Cent on the demand.

The amount of the Savy Summa
 demand for the year is given in Para 36, as 4,898
 Rupees. The Collection under that head, are not
 stated as they ought to have been, but from
 Enclosure 23 it appears that the demand was
 wholly collected within the Fusly.

The

1219

Fort St George 18th January 1855

6

The arrears recommended by the collector to be remitted as irrecoverable, were remitted accordingly in the order of Government of the 6th November 1854 already communicated, viz^t Land Revenue Rs 946-12-0 and Survey Summa Rs 277-6-0. The Collector has retained a large amount of old arrears of Land Revenue for future settlement viz^t nearly 15,000 Rupees. This subject should be reported on as early as practicable.

In Para 17 the Collector adverts to the practice still maintained in Tinnevely of levying special rates of tax on eight kinds of produce when this subject was before the Board on a former occasion, they thought it inexpedient to make any change in the practice pending the introduction of the new survey assessment. But the completion of the survey having been postponed much longer than was then expected, the Board are of opinion with reference to their Circular order of the 31st August 1854, and to the order of Government therewith communicated that a change ought now to be made. It is undoubtedly the true policy to make no distinctions between crops, but to fix a demand on this

Vide Printed Book
of Summabundy
Reports for July 12 62

Proceedings October 17 1844
Para 24

2^d September 25th 1845
Para 13

July 10th 1854
Para 13

1220

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the land, and leave the Ryot to employ it in any mode that he may think fit, and the Board direct that this principle be immediately adopted in Tinnevely, as respects the eight kinds of Crops now excepted, the assessment of the land to be levied, and that only what ever may be the Crop. Two of the eight kinds viz^t Betel and Plantains, will be justly liable to the rate of two Crops of Paddy, because they occupy the ground for the time of two Crops; when such products therefore are raised on one Crop Nunjah land, the second Crop assessment should be added. All the other six kinds the Board believe to be such as occupy the time of one Crop only; but if this is not so in the case of any one, the Collector may bring the circumstance to the Board's notice.

Referring to the large proportion of uncultivated land in the Agency of many rain-fed tanks, even in so favorable a season as Fusly 12 62, the Collector remarks that the land classed as Nunjah under many of these Tanks is far beyond their capability to water, and recommends that the extent beyond the

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the highest years cultivation should immediately be transferred to Poonjah. The Board are alive to the importance of this subject; and will be prepared to give attention to any definite proposition that the Collector may submit after more mature consideration. The term "beyond the highest year's cultivation" is too vague; obviously, under such a measure as that now proposed, certain lands should be selected and retained as Kunjah, being those best adapted for irrigation, and only ~~the~~ the high lying and remote lands should be transferred to Poonjah. It should also be examined whether a high assessment has operated to keep any part of the land waste, or generally to restrict the cultivation. Supposing any relaxation to be permitted in the direction indicated, careful consideration of local circumstances will be necessary in each case in applying it. The Collector's present remarks lead the Board to doubt whether the second of the three Rules given in Para 21 of their Proceedings of the 17th October 1844 has been acted on. They request information from the Collector on this point, with details of the extent to which the Rule has been taken

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taken advantage of, if it has been in operation. If it has not the Collector will make no change pending the receipt of the Board's order on the Report now called for.

The Board request
9 that the Collector will also report to what extent the provisions of the third of the Rules just referred to, respecting Poonjah Crops raised on Kunjah land by means of Circular irrigation, have been brought into operation. That Rule viz. that such land shall pay the full Kunjah rate, is certainly required by sound policy, for the avoiding of interference, and under a moderate scale of assessment, it would not be felt as a hardship. The

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Remarks thereon.

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As the delay which accrued in the payment of these allowances was owing to the enforcement of the forms of life certificates prescribed by the yeomiah Rules, and as the identity of the two female Pensioners is reported to have been satisfactorily ascertained, the Board support the recommendation of the collector for the payment of the arrears due to them amounting to 39 Rupees each for three Instalments, and for the continuance of their allowance for the future.

W.M.