1916

10944 Fort St. George 24th September 1842

Diary

26th Sept.r Sent the following letter

To

The Principal Collector of

Vellore

To the P.C. of Vellore

Sir,

With reference to

Cir Corr.r 19th Sept.r 1842 your letter of the 15th Instant

I am directed by the Board

of Revenue to forward by

Bangky 10 Copies of the printed

form for the Monthly Statements of

Demand Collection and Balance

a further supply will be

sent as soon as the required

number of Copies are printed

Revenue Board Office
Fort St. George 24th Sept.r 1842

(Signed) J.D. Bourdillon
Secretary

1.

A.

Fort St. George 29th September 1842

At a Meeting Present

John Dent Esqre Senior Member

Thursday 29th Sept 1842

G. D. Drury Esqre Second Member

Alexander Maclean Esqre Third Member

and

Sir H. J. C. Montgomery Bart. Actg Temporary Member

Minutes of the last meeting read and approved:-

Read again letter from the Accountant General dated 24th June and entered in Consultation 4th July last.—

Ordered that the following address be submitted together with the aforementioned letter:—

Fort St. George 29th September 1842

To the Acting Chief Secretary to Government

To the Actg. Chief Secy to Govt. 5th July 1842. Reporting on the Gross Collections charges & Net Revenue of the Provinces under this Government for Fasly 1250.

Sir

Para 1 I am directed by the Board of Revenue to forward for the information of the most Honorable the Governor in Council and for transmission to the Honorable the Court of Directors the accompanying letter from the Deputy Accountant General in charge enclosing a General Statement of the Gross Collections charges and Net Revenue of the Provinces under this Government in Fasly 1250.—

2 It will be observed from this letter that a modification was introduced in the preparation of the accounts of the year under review by the omission of the disbursements from the 1st to 11th July 1841. The disbursements of the last eleven days of each Fasly have hitherto been entered in the accounts on estimate being actually disbursed in the August following, and consequently in the succeeding Fasly.—The change it is stated, is made in order that the accounts of the Fasly year may in future exhibit the actual receipts and charges within it.—As the alteration took place in Fasly 1250, the accounts of that period comprised the charges of one year less 11 days.—

3 The Grand total of receipts in Fasly 1250 is shewn to be Rupees 4,62,79,120-9-6 and of disbursements of every description Rupees 91,17,111-1-1 leaving a Net revenue of Rupees 3,71,62,009-8-5

4 Compared with Fasly 1249 there was a decrease in the Gross Collections to the amount of Rupees 16,88,146-1-2 owing to a decrease in the Charges to the amount of Rupees 80,473.4-1 the decrease in the Net Revenue was reduced to Rupees 16,07,672-13-1 as shewn in the following Statements:

Collections

e 29th September 1842

	Fuxly 1249	Fuxly 1250	Increase	Decrease	Centage of charges by Fuxly 1249	Centage of Charges of Fuxly 1250
	Rup Rup	Rup	Rup	Rup	Rup	Rup
Puerah & Sylhet	66,12,865	7 9 6,25,524 15 6	23,865	7 9 " " "	19 3 8	20 9 5
	9,73,23	15 1 7,79,20 3 6	" " "	19,403 11 7	6 1 3	4 11 9
Small Farmers	37,418	5 3 41,404 2 11	3,985	15 8 " " "	4 4 4	13 12 3
Jessore	50,759	4 2 37,291 5 6	" " "	13,467 14 8	4 15 1	3 10 3
Dinagepore	7,42,635	" 2 6,74,256 9 10	" " "	68,378 6 4	20 5 11	18 8 4
Rungpore	3,83,012	9 10 2,83,702 2 11	" " "	99,310 6 11	37 12 4	25 3 4
Purneah	77,542	1 7 1,14,823 15 6	" " "	60,318 2 1	19 4 5	18 14 8
Monopoly	4,68,278	6 3 4,00,532 7 7	" " "	61,745 14 8	45 1 9	39 10 1
	30,149	5 1 29,655 1 10	" " "	494 3 3	6 10 10	6 6 4
Sylhet	9,19,584	5 2 9,17,111 1 1	2,42,645	7 5 3,23,118 11 6	19 2 9	19 11 2
		Deduct Increase	2,42,645	7 5		
		Net Decrease	80,473	4 1		
Revenue	38,76,682	5 6 37,62,009	8 5	" " "	1,07,672	13 1

10948 Fort St. George 29th September 1842

5

In the Land Revenue there was a Net decrease in the Collections of Rupees 1,12,895 as shewn in the following Abstract Statement of the Collections in the several Districts &c. under the distinct heads of Arrears, Current, Extra and Extraordinary.

Fuxly 1249	34,38,596	1 "
	33,25,700	11 6
Decrease	1,12,895	5 6

Arrears

10949

Fort St. George

29th September 1842

	Arrears Fusly 1249	Arrears Fusly 1250	Increase	Decrease	Fusly 1249	Fusly 1250	Current Increase	Current Decrease	Extra Revenue Fusly 1249	Extra Revenue Fusly 1250	Extra Revenue Increase	Extra Revenue Decrease
	₹ a p	₹ a p	₹ a p	₹ a p	₹ a p	₹ a p	₹ a p	₹ a p	₹ a p	₹ a p	₹ a p	₹ a p
1 Madras	3,488 5 6	3891 12 6	403 7 "	" " "	31831 1 4	51573 10 8	" " "	237 6 8	4864 13 4	4442 " "	" " "	422 13 4
2 Canara	19462 13 2	14,210 12 11	" " "	4952 " 3	1805405 15 7	1813511 2 7	8105 3 "	" " "	27842 6	24581 15 5	" " "	3254 1
3 Coimbatore	31944 6 8	16373 3 2	" " "	15574 3 6	1947981 " 6	2012256 7 5	64275 6 11	" " "	32120 14 1	11654 14 2	" " "	20465 15 11
4 Bellary	72843 6 "	10773 11 4	" " "	62069 10 8	2181502 12 "	2178123 4 8	" " "	33779 7 4	10565 15 "	10721 10 6	155 11 6	" " "
5 Cuddapah	90861 11 7	75974 12 6	" " "	14886 15 1	2032740 12 "	1946407 14 "	" " "	86332 14 "	8557 7 3	12468 2 11	3910 11 8	" " "
6 Malabar	1121 13 9	3327 " 6	2205 2 9	" " "	163,1389 1 3	1633077 3 1	2288 5 10	" " "	3558 8 1	1331 14 9	" " "	2226 9 4
7 Tanjore	268481 21	211473 12 4	" " "	53741 5 9	3785043 7 4	3590690 14 3	" " "	188952 9 1	34542 6 7	12295 15 "	" " "	42246 7 7
8 Chinglepat	75529 2 5	102512 13 8	27183 11 3	" " "	1007274 6 7	938683 13 5	" " "	68590 9 2	2127 14 3	1871 15 7	" " "	255 14 8
9 Rajahmundry	214690 5 2	236848 3 6	22157 14 4	" " "	1107515 12 11	1168029 11 "	515 14 1	" " "	19064 15 10	5857 3 7	" " "	13207 12 3
10 Masulipatam	110234 5 "	173048 12 9	62813 13 9	" " "	5877897 8 1	4557458 1 5	" " "	132439 6 8	4127 11 10	6873 1 9	2745 5 11	" " "
11 Guntoor	68095 " 8	85343 1 6	17248 " 10	" " "	868557 14 5	913794 13 2	45242 14 9	" " "	31803 "	30775 14 "	795 11 "	" " "
12 Vizagapatam	94830 11 9	56190 12 10	" " "	38639 14 11	1181016 6 3	1066359 5 6	" " "	115057 " 9	11344 7 "	13347 5 5	2002 14 5	" " "
13 Ganjam	107388 11 "	265745 14 10	158357 2 11	" " "	584410 4 7	595549 8 7	11139 4 "	" " "	2309 10 4	2512 13 6	332 "	" " "
14 Salem	38403 7 "	21158 12 9	" " "	17784 6 3	1726698 11 8	1731766 " 1	5064 4 5	" " "	3134 2 4	3391 9 3	457 6 11	" " "
15 Madura and Dindegul	83780 1 4	" " "	" " "	83780 7 4	1777834 5 5	1737822 6 "	" " "	40911 15 5	9324 14 2	10777 15 9	1453 1 7	" " "
16 Nellore	181,914 3 8	162929 12 1	" " "	18884 7 7	1793380 12 7	1680585 4 "	" " "	112795 8 7	18660 13 4	17432 6 11	" " "	228 6 5
17 Northern Division of Arcot	95276 15 4	153229 3 10	57952 4 6	" " "	2117964 5 2	2048464 11 4	" " "	69499 9 10	18057 1 10	15046 13 1	" " "	3010 4 9
18 Southern Division of Arcot	67185 7 4	79240 5 "	12054 13 8	" " "	2281515 15 9	2053454 8 10	" " "	228061 6 11	10900 8 9	4924 6 "	" " "	5976 2 9
19 Trichinopoly	4838 5 8	7925 12 10	3087 7 2	" " "	1428074 3 7	1448037 23	19956 11 8	" " "	3668 13 4	5343 9 11	2274 12 7	" " "
20 Tinnevelly	210,842 9	214,085 13 9	3601 11 "	" " "	2018108 " 6	1825248 14 11	" " "	182859 1 9	31483 6 4	5248 5 "	1764 14 8	" " "
Total	1599362 10 7	1704481 8 7	367006 9 2	261946 11 4	31967330 13 6	30895689 1 2	156589 3 8	122823 7 "	22597 8 13 2	15317 6 12 6	1563 13 5	88365 14 1
	Deduct Decrease		261946 11 4				Deduct Increase			Deduct Increase		15563 13 5
	Net Increase		105418 13 10				Net Decrease		1071647 12 4	Net Decrease		72802 " 8

10947

Fort St. G.

29th September 1842

Collections	Fusly 1249	Fusly 1250	Increase	Decrease	Charges
	Rs a p	Rs a p	Rs a p	Rs a p	
Land Revenue					
Arrears	15,99,362 10 9	17,04,481 8 7	105118 13 10	" " "	Chitte
Current	3,19,64,336 13 6	3,08,95,689 12 2	" " "	10,71,647 12 4	Land
Extra Revenue	2,25,978 13 2	1,53,176 12 6	" " "	72,802 " 8	melie
Extraordinary	5,95,917 11 7	5,72,353 5 3	" " "	23,564 6 4	traora
Total Land Revenue	3,43,88,596 1	3,32,75,700 11 6	105118 13 10	12,18,014 3 4	
Abkarry	16,00,028 5 10	16,44,742 6 7	44714 " 9	" " "	Abkarry
Sundry Small Farms and Licenses	7,82,183 4 4	3,00,713 2 7	" " "	4,81,470 1 9	Sundry farms & Li
Moturpha	10,26,376 1 "	10,24,349 1 4	" " "	2026 15 8	Moturp
Land Customs	36,45,620 2 8	36,40,155 " 3	" " "	5465 2 5	Land Custo
Sea Customs	10,14,037 15 2	11,25,476 10 11	111438 11 9	" " "	Sea Custo
Salt Monopoly	40,21,056 11 9	37,78,478 10 7	" " "	2,42,578 1 2	Salt Mono
Tobacco Monopoly	10,38,011 15 11	10,25,775 13 9	" " "	12,236 2 11	Tobacco M
Stamps	4,57,336 1 "	4,63,729 " 9	12,372 15 9	" " "	Stamps
Total Collections	4,96,72,166 10 8	4,62,98,130 9 6	2,33,644 10 1	1,96,177 11 3	Total Ch
		Deduct Increase	2,33,644 10 1		
		Net Increase	1,88,146 12		Net Rec

Current

Increase	Decrease	Fusly 1249	Fusly 1250	Increase	Decrease
Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p
" " "	237 6 8	4864 13 4	4442 " "	" " "	422 13 4
8105 3 "	" " "	2784 2 6	2458 11 5	" " "	325 4 1
64275 6 11	" " "	32120 14 1	11654 14 2	" " "	20465 15 11
" " "	3379 7 4	10565 15 "	10721 10 6	155 11 6	" " "
" " "	86332 14 "	85577 3	12408 2 11	3910 11 8	" " "
2288 5 10	" " "	3558 8 1	1331 14 9	" " "	2226 9 4
" " "	188952 9 1	34342 6 7	12295 15 "	" " "	42246 9 7
" " "	68590 9 2	2127 14 3	1871 15 7	" "	255 14 8
513 14 1	" " "	19064 15 10	5857 3 7	" " "	13207 12 3
" " "	132439 6 8	41277 11 10	68731 9	27453 11	" " "
45242 14 9	" " "	31803 "	39735 14 "	7951 "	" " "
" " "	115057 " 9	113447 "	133475 5 5	20028 5	" " "
11139 4 "	" " "	2309 10 4	2512 13 6	332	" " "
5064 3 5	" " "	31342 4	33919 3	4576 11	" " "
" " "	40011 15 5	93241 12	107775 9	14531 7	" " "
" " "	112795 8 7	186601 3 4	184326 11	" " "	2286 5
" " "	69499 9 10	180571 10	150461 3 1	" " "	30104 9
" " "	228061 6 11	109008 9	49246 "	" " "	59762 9
19956 11 8	" " "	36681 3 4	53439 11	22741 7	" " "
" " "	182859 1 7	34836 4	52485 "	17649 8	" " "
156589 3 8	122823 7 "	2259781 2	153176 12 6	15563 13 5	88365 14 1
Deduct Increase	156589 3 8		Deduct Increase	15563 13 5	
Net Decrease	107164 12 4		Net Decrease	72802 " 8	

Extra Revenue

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Extraordinary Revenue

Fasly 1249	Fasly 1250	Increase	Decrease	Gross Increase	Gross Decrease	Comparison Net Increase	Comparison Net Decrease
Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p
193 11 7	187 8 "	" " "	406 "	403 7 "	756 10 "	" " "	353 3 "
13253 9 6	11234 8 11	" " "	2019 " 7	8105 3 "	7296 7 11	808 11 1	" " "
23520 4 9	11032 10 3	" " "	12488 10 6	64275 6 11	48528 13 11	15746 9 "	" " "
124593 5 "	102433 15 2	" " "	22159 5 10	155 11 6	87608 7 10	" " "	87452 12 4
43856 12 9	44564 7 11	1708 11 2	" " "	5619 6 10	10219 13 1	" " "	95600 6 3
413 1	37 11 10	" " "	375 3	4493 8 7	2220 " 7	2263 8 "	" " "
40453 8 "	41016 1 1	562 9 1	" " "	562 9 1	236574 " 5	" " "	236011 7 4
14844 9 9	12640 1 2	" " "	2234 8 7	27183 11 3	71081 " 5	" " "	43897 5 2
41999 9 4	55821 2 6	13821 9 2	" " "	36493 5 7	13209 12 3	23285 9 4	" " "
7449 13 11	6301 " "	" " "	1148 13 11	65559 3 8	13358847	" " "	68029 " 11
6462 14 8	10222 15 6	3760 " 10	" " "	67046 11 5	" " "	67046 11 5	" " "
12556 7 11	12215 5 1	" " "	341 2 10	2002 14 5	154038 2 6	" " "	152035 4 1
33425 11 8	38238 3 6	4812 7 10	" " "	174312 1 11	" " "	174312 1 11	" " "
3902 13 4	3404 5 6	" " "	498 7 10	3524 11 4	18282 14 1	" " "	12758 2 9
87901 13 4	74111 12 1	" " "	13790 1 3	1453 1 7	13758 2 "	" " "	13629 " 5
2462 3 3	1985 13 1	" " "	476 5 8	" " "	132384 12 3	" " "	132384 12 3
26914 1 "	26441 6 7	" " "	475 10 5	57952 4 6	72985 9 "	" " "	15033 4 6
74001 5 7	59137 14 7	" " "	14863 7 "	12054 13 8	248901 " 8	" " "	236846 3 "
21317 14 9	13282 11	" " "	1998 11 10	25319 2 5	19889 11 10	5329 6 7	" " "
17732 12 "	10068 3 1	" " "	7664 8 11	5366 9 8	190523 10 6	" " "	185157 7 " 10
395917 11 7	522353 5 3	24665 6 1	98229 12 5	563884 " 4	167779 5 10	288792 9 4	141687 14 10
	Deduct Increase	24665 6 1				Deduct Increase	288792 9 4
	Net Decrease	73364 6 4				Net Decrease	111289 5 6

The

Arrears of Land Revenue

6.— The demand for arrears of Land Revenue at the beginning of Fusly 1250 on account of the three preceding years was Rupees 6,09,8334-1-3 exceeding the demand at the beginning of Fusly 1249 by Rupees 3,15,016-8-2.

Demand.	Fusly 1249	Fusly 1250.
1246	1,23,5014-9-9	1247 — 1,10,791-3-11
1247	1,11,910-9-3	1248 — 1,55,716-14-10
1248	3,33,692-6-1	1249 — 3,40,825-14-6
	5,78,317-9-1	6,09,8334-1-3
Deduct		5,78,317-9-1
Increase		3,15,016-8-2

7.— The Collections for the same period inclusive of those on account of old balances amounted to Rupees 1,70,4481-8-7 exceeding the Collections of the preceding year in the sum of Rupees 1,05,118-13-10, being the result of a gross increase of Rupees 3,67,065-9-2 and a gross decrease of Rupees 26,946-11-4. The proportion of the Collections to the demand on account of arrears in Fusly 1250 was 13 11/16 per Cent. while in Fusly 1249 it was 14 5/8.

Collections	Fusly 1249	Fusly 1250.
1246	98848-11-8	1247 — 5,446-4-4
1247	85,755-8-5	1248 — 12,081-2-10
1248	1,80,200-4-10	1249 — 1,53,334-7-10
	1,64,904-8-11	1,75,861-15-11
also Balances	34,458-1-10	28,619-9-7
	1,99,362-10-9	1,04,481-8-7
Deduct		1,99,362-10-9
Increase		1,05,118-13-10

Increase	
Ganjam	15,8357-2-11
Nuncalpatam	12,813-13-7
North Arcot	37,952-4-6
Chingleput	2,1183-11-3
Rajahmundry	2,2157-14-4
Guntoor	17,248-11-10
South Arcot	12,054-13-8
Tynnevelly	3601-11-11
Trichinopoly	3087-7-2
Malabar	22,[illegible]

8.— The increase in the Collection of arrears occured in the Districts noted in the Margin and is on

attributable to the Collections being in proportion to the larger amount of arrears outstanding at the commencement of Fusly 1250 as compared with the preceeding Fusly 1249.

9.— The Decrease in the Collection of arrears occurred in the Districts noted in the Margin.

Decrease	
Madura	83,780-1-4
Bellary	62,069-10-8
Vizagapatam	38,639-14-11
Nellore	18,884-7-7
Salem	17,784-6-3
Coimbatore	15,574-3-6
Cuddapah	14,886-15-1
Tanjore	5,374-15-9
Canara	4,952-11-3
	2,61,946-11-4

10.— In Madura it arose from there having been no arrears outstanding at the end of Fusly 1249 and in the remaining Districts from the arrears at the commencement of the Fusly under review having been less than that of the preceding Fusly 1249.—

11.— Both the demand and Collections of Current revenue in Fusly 1250 fell short of those of the preceding year the former by Rupees 8,15,385-15-5 and the latter by Rupees 10,71,647-12-4. The Balance outstanding at the close of Fusly 1250 was reduced by

Current	Fusly 1249	Fusly 1250
Settlement	3,50,08,890-12-11	3,41,93,504-12-7
Collections	3,19,64,336-13-6	3,08,95,689-1-2
Balance	30,44,553-14-6	32,97,815-11-5

Settlement	
Fusly 1249	3,50,08,890-12-11
" 1250	3,41,93,504-12-7
Decrease	8,15,385-15-5

Collections	
Fusly 1249	3,19,64,336-13-6
" 1250	3,08,95,689-1-2
Decrease	10,71,647-12-4

by subsequent Collections up to the end of May 1842 to Rupees 14,41,267-13-7 +

+ As per Demand Collection Balance Statement for May 1842.

Collections.

12. — In the Collections on account of current Land Revenue there was a decrease of Rupees 10,71,647-12-4 cw resulting from a gross decrease of Rupees 12,28,237 — " — and a gross increase of Rupees 1,56,589-3-8.

Decrease	
South Arcot	2,28,061-6-11
Tanjore	1,88,952-9-1
Tinnevelly	1,82,859-1-7
Masulipatam	1,32,439-6-8
Vizagapatam	1,15,057-"-9
Nellore	1,12,795-8-7
Cuddapah	86,332-14-"
North Arcot	69,499-9-10
Chingleput	68,590-9-2
Madura	40,011-15-5
Bellary	3,379-7-4
Madras	254-6-8
	12,28,237-"-"

13. — The decrease in the Collections of Current Land Revenue occurred in the Districts noted in the Margin.

14 The decrease under the South Arcot was chiefly owing to the non realization of a portion of the demand of Fusly 1250 in consequence of the low price of grain and the partially disturbed state of the Country. In Tanjore and Chingleput it occurred from the low price of grain. In Tinnevelly partly from reduced cultivation owing to a failure of rain, but mainly from a falling off in the price of

of grain, and in Masulipatam, Vizagapatam, Nellore, Cuddapah, North Arcot, and Madura from the adverse nature of the season during the Fusly.

15. — The increase occured in the districts noted in the margin and arose generally from the favourable nature of the season with the exception of Guntoor in which District there was a deficiency of rain but the Jowna cultivation having yielded a full crop produced an increase of Revenue.

Increase	
Coimbatore	64275-6-11
Guntoor	45242-14-9
Trichinopoly	19956-14-8
Ganjam	11139-4-11
Canara	8105-3-11
Salem	5,067-4-5
Malabar	2288-5-10
Rajahmundry	513-14-1
	1,56,589-3-8

Extra Collections of Land Revenue

16. — Under the head of Extra Collections of Land Revenue there was a Net Decrease of Rupees 72802-"-8 resulting from a Gross decrease of Rupees 88365-14-1 and a Gross increase of Rupees 15563-13-5.

Fusly 1249	22597-8-13-2
" 1250	1,63,176-12-6
Decrease	72802-"-8

17. — The Districts in which the decrease occurred are noted in the Margin.

Decrease	
Tanjore	42246-7-7
Coimbatore	20465-15-11
Rajahmundry	13207-12-8
South Arcot	5976-2-9
North Arcot	3010-4-9
Malabar	2226-9-4
Madras	422-13-4
Canara	325-7-1
Chingleput	255-14-8
Nellore	228-6-5
	88365-14-1

18 In Tanjore the decrease arose from the circumstance of arrears having been collected in Fusly 1249 on account of Village and Nattcum's wages and from the surplus which remained out of the Collections made on account of the Village

Village Sibbendy in the ummany Villages after paying their wages having been credited in or that year which was not the case during the Fusly under review. — In Cainbatore from the amount sale of sandalwood not having been realized within the Fusly. — In Rajah=mundry it occurred partly from a large amount of Fines in deposit for several years having been credited under this head in Fusly 1249, whereas there was no corresponding credit in the Fusly or under review and partly from the Com=mission chargeable on private Estates under management being less in conse=quence of the unfavorableness of the season. — In South Arcot it arose from less collections made on account of the Poligby or Village Sebbendy not included in the Jummabundy and from certain excess Collections made in Fusly 1242 or having been credited in Fusly 1249. — In North Arcot from the amount of Col=lections on account of Repairs of Tanks of the Dehaut Enam Villages, of Quit Rent on lands held on Government Grants, and fines from the public Servants &c.a

being

being less in the Current than in the preceding year & in Malabar from less Collection on account of Sundry petty items. —

Increase	
Cuddapha	3910 - 11 - 8
Masulipatam	2748 - 5 - 11
Trichinopoly	2274 - 12 - 7
Vizagapatam	2002 - 14 - 5
Tinnevelly	1764 - 14 - 8
Madura	1453 - 1 - 7
Guntoor	795 - 11 - 11
Salem	457 - 6 - 11
Bellary	155 - 11 - 6
Ganjam	3 - 3 - 2
	15563 - 13 - 5

19. — The Increase occurred in the Districts noted in the Margin. —

20. — In Cuddapha and Trichi=nopoly it was occasioned mainly by the amount collected on account of Extra Collection and of Fines & forfeitures having been larger in Fusly 1250 than in the preceding Fusly. In Masulipatam, Vizagapatam and Ma=dura, from increased Collections on account of Commission on Estates under Management. — In Tinnevelly from Fines and forfeitures and from the sale of dead Trees on the public roads and other Articles and in Guntoor from the sale proceeds of Cotton produced in the fields relenquish=ed by the Ryots, & from the collection of arrears of Quit Rent. —

Extraordinary

Fusly 1249	57,317-11-7
" 1250	49,753-5-3
Decrease	7564-6-4

21. — Under the head of Extraordinary there was a net decrease of Rupees 7564-6-4 the particulars of which are shewn in the following Statement. —

Recoveries

Fort St. George 29th September 1842.

Recoveries of Advances for Cultivation and Repairs	Fuzly 1249	4081/16	1	1	3109	3	0	Rs	9328	5	11
Recoveries of Charges Collection of Sequestered Zemindaries	Ditto	9084/12	1	1	1099	15	5	"	1,1007	15	5
Interest on Account of Arrears unpaid	Ditto	20592/8	10	1	2255	6	3	"	1,1258	13	5
Receipts on account of Company's Plantations	Ditto	4464/14	3	1	4801	2	2	"	1,3126	3	11
Sales of Land Batta or Gain by Exchange	Ditto	1483/9	7	1	1326	8	5	"	"	159	1/2
				11	52333	5	3	"	1,9,487	3	1/2
Profit and Loss								Deduct Increase		23923	"
								Net Decrease		13564	64
Total											Rs

1093

Recoveries of Advances for Cultivation and Repairs

Recoveries of Charges Collection of Sequestered Zemindaries

Interest on Account of Arrears unpaid

Receipts on account of Company's Plantations

Sales of Land Batta or Gain by Exchange

Profit and Loss

Total

Fort St. George 29th September 1842.

Recoveries of Advances for Cultivation and Repairs	Fuzly 1250	4081/16	1	1	3109	3	0	Rs	9328	5	11
Recoveries of Charges Collection of Sequestered Zemindaries	Ditto	9084/12	1	1	1099	15	5	"	1,1007	15	5
Interest on Account of Arrears unpaid	Ditto	20592/8	10	1	2255	6	3	"	1,1258	13	5
Receipts on account of Company's Plantations	Ditto	4464/14	3	1	4801	2	2	"	1,3126	3	11
Sales of Land Batta or Gain by Exchange	Ditto	1483/9	7	1	1326	8	5	"	"	159	1/2
				11	52333	5	3	"	1,9,487	3	1/2
Profit and Loss								Deduct Increase		23923	"
								Net Decrease		13564	64
Total											Rs

1093

Recoveries of Advances for Cultivation and Repairs.—

22. The decrease in the items of recoveries of advances for cultivation & Repairs chiefly occurred in the Districts of Coimbatore, Bellary, Rajahmundry, South Arcot, Trichinopoly and Tinnevelly in consequence of smaller advances having been made in the Current than in the preceding year.—

Recoveries of Charges Collection of Sequestered Zemindaries

23.— The increase in the recovery of charges collection of sequestered Zemindaries arose from advances made for the management of several large Estates in the Rajahmundry District under attachment in Fuzly 1250.

Interest on Account of arrears unpaid.—

24 The increase under this head arose from the Collection of interest on the large amount of arrears against Zemindars & Shrotriemdars in the Chingleput and Rajahmundry Districts.—

Receipts on account of Company's Plantations Sales of Land Batta or Gain by Exchange

25. The increase under this head occurred in the Districts of Bellary and Cuddapah. In the former it arose from gain by exchange on a large quantity of Silver Coins received in payment of Revenue and in the latter the increase is nominal being the amount deducted from the total Collections of the District in Fuzly 1249 on account of gain in exchange and remitted to the Jaghiredar of Bunganapilly.—

Profit & Loss

26 The decrease under this item arose

10959.

Fort St. George 29th September 1842.

arose in Madura from a de-
crease in the settlement of the
Villages assigned to Govern-
ment by the late Cash Keeper
Bickajee Row. —

2d. — In the Charges on
Account of Land Revenue
there was a net increase
of Rupees 23,865-7-9 as ex-
shewn in the annexed
Statement. —

Charges
Fasly 1249 - 661286-5-9
" 1250 - 685152-4-15-6
Increase 23865-7-9

L. and

L.G.B.

Fort St George 29th September 1842.

having been deducted in Fusly 1250 also from no arrears of Salary having been paid to the 2nd Member in Fusly 1250 and from the stoppages from the Salary of the 3rd Member on account of absence from 14th April to 31st May 1841: In Bellary it arose from the Salary and deputation allowances paid in Fusly 1249, having been in higher grades than in Fusly 1250. In Tanjore from the acting Principal Collector Sir H. Montgomery and the Assistant Collector Mr Peters not having drawn the former, his subsistence allowance and the latter his salary as in the preceding Fusly, and in North Arcot from there having been no charge on account of deputation allowance for the Head Assistant Collector as in the preceding year.—

31 The increase in Vizagapatam and Salem arose from the Salaries of the Assistants having been disbursed for a longer period than in Fusly 1249 and in Malabar from less amount having been refunded in Fusly 1250 on account of Salary overdrawn by the Collector and Assistants—

32. The decrease in this item occurred chiefly in Tanjore partly from the Salaries of Potails being charged

charged only for 12 Months in the current Fusly whereas it was charged for 18 Months in Fusly 1249 and partly from the pay of the late Head Sheristadar not being charged from the 15th December 1840, and in Chingleput it arose from the pay of certain District Servants for June 1841 not having been charged within the Fusly.—

Pensions and Charitable allowances chargeable on the revenues Decrease Rs 25776-2-3

33. The decrease occurred chiefly in North Arcot, Tanjore and Trichinopoly from the amount of pensions due to certain Yeomiahdars not having been disbursed in consequence of their non attendance during the Fusly.—

Underwards.
Decrease Rs 2805-8-2.
Compensation in lieu of resumed Lands, Offices & privileges.
Decrease Rs 2991-7-2.
Extra Charges connected with Revenue but not chargeable to any particular branch of Revenue
Decrease Rs 338-4-7.
Pagoda and Mosque allowances.
Decrease Rs 385-10-3.

34. The decrease under the heads do not call for remark.—

Extra Charges.
Increase Rs 3482-13-1

35. The increase under this head was occasioned by the Extra Establishments employed for the survey of the Government Lands in the Districts of Chingleput and Rajahmundry.—

Repairs of Tanks & Watercourses.
Increase Rs 47,232-4-9.

36. This increase arose from the extensive improvements made in the sources of irrigation in South Arcot and Chingleput.— The

Tent allowances Increase Rs 1971-11-7.

37. The increase in this item was occasioned by the amount of Tent allowance drawn by Mr. Babington as sub Collector of Cuddapah and of Malabar having been adjusted in the accounts of Coimbatore during the time he was acting Principal Collector of that District, and in Vizagapatam from the Principal Assistant Collector having drawn tent allowance for a longer period in the current than in the preceding year, and in Rajahmundry from Tent allowance having been drawn by both the Head Assistant and Assistant Collector in Fusly 1250, whereas in Fusly 1249 the Head Assistant alone drew Tent allowance and for a few Months only.—

Surgeons allowances. Increase Rs 1835-4-4

38. The increase occurred from the pay of Native Dressers employed in the Revenue Department in the Nellore District hitherto charged under the head of "Medical Judicial Charges" having under instructions from the Accountant General been debited under this head in Fusly 1250.—

Pagoda & Mosque allowances in lieu of resumed Lands & privileges. Increase Rs 24059-13-2.

39. The increase under this head was occasioned principally by the circumstance of a larger amount of undisbursed allowances in the District of Canara having been credited to Government in Fusly 1249, and the charge thereby reduced in that year, whereas there was no corresponding credit in the Fusly under review; and also from a portion of the Pagoda allowances

allowances in North arcot for Fusly 1249 and 1250 having been adjusted in the latter year.

Extraordinary advances for Charges Collection of Sequestered Zemindaries: Increase Rs 21920-15-2-

40. The increase in this item occurred chiefly in Rajahmundry from the Peddapore and other Estates having been attached for arrears at the end of Fusly 1249 and continued under attachment in Fusly 1250—

Charges on Company's Plantations Purchase of Lands and Batta or Exchange. Increase Rs 44655-7-8.

41. Several Estates having been purchased on account of Government in the Rajahmundry District in Fusly 1250 was the cause of this increase.—

Refunds of Revenue Increase Rs 262715-10-4-

42. This increase occurred in from the large Amount paid to the Ramnad Zemindar in Madura on account of arrears of Meturpha tax from Fusly 1215 to 1250 and from refunds made to the Jaghiredar of Banganapilly in Cuddapah.—

Advances for Cultivation: Decrease Rs 70892-15-9-

43. The decrease in this item arose from less advances having been made in the Fusly under review to the Ryots in the Districts of Bellary Coimbatore South Arcot, Trichinopoly & Tinnevelly—

Law Charges after Deducting Refunds. Increase Rs 46-11-10-

44 Reference no Remarks.

Profit on Loss Decrease Rs 7856-1-1-

45. This decrease occurred in Madura, Rajahmundry, Nellore and Madras from the Charges debited under this head in Fusly under review being less than in the preceding Fusly 1249.—

Deducting

Total Charges		6857524 15 6
Compensation &c	1695752-13-3	
advance for Cultivation &c	311395 14 "	
Charges Collection for Sequestered Zemindaries	112706 2 9	
	2119850 14 "	
	4731668-1-6	

46. Deducting from the charges upon the Land Revenue the sum of Rupees 2119850-14-" being the amount of disbursement on account of Compensation for resumed offices Pensions, Charitable allowances, and Pagoda and Mosque allowances which are really appropriations of Revenue; and the recoverable advances for cultivation &c and for charges Collection of sequestered Zemindaries, the amount of real charges of administration in Fusly 1250 will amount to Rupees 4731668-1-6- being in the proportion of Rupees 14—3-6- per Cent to the Collections. The proportion of charges to the Collections in Fusly 1249 was Rupees 12-14-6- per Cent.—

Fusly 1250.		
Receipts	33275700 11 6	
Real charges after deductions	4731668 1 6	
Centage	14 3 6	
Fusly 1249.		
Receipts	34388590 1 "	
Real charges after deductions	4438945-4 8	
Centage	12 14 6	

Abkary. Fusly 1249-1533218-5-10. 1250-1644742-6-7. Increase Rs 44714-"-9

47 There was a Net Increase of Rupees 44714-"-9. in the Collections of Abkary Revenue for Fusly 1250 resulting from a gross increase of Rupees 63878-2-4. and a gross decrease of Rupees 19164-1-7.—

48. The increase occurred in the Districts noted

noted in the Margin —.

Increase

North Arcot	11422	11	8
Vegagapatam	11345	8	-
Chingleput	7815	3	-
Tanjore	7611	13	2
Salem	5774	12	7
Madras	5250	1	7
Tinnevelly	4537	4	1
Cuddapah	3741	10	9
Combatore	3015	2	9
Malabar	1149	2	7
Bellary	1028	4	-
Masulipatam	621	1	7
Madura	470	"	-
Rajahmundry	85	12	4
	63878	2	4

Decrease

Ganjam	7794	2	11
Canara	7079	9	5
South Arcot	2048	11	8
Trichinopoly	1901	2	-
Salem	328	12	7
Guntoor	11	11	"
	19164	1	7

Charges.

Fusly
1249 — 97823 — 15 — 1
1250 — 77920 — 3 — 6
Decrease 19403 — 11 — 7 —

49. In North Arcot, Chingleput Salem, Madras, Tinnevelly, Cuddapah, Combatore and Bellary, it arose from an increase in the rents and in Vegagapatam, and Malabar from the Collection of arrears —

50. The decrease occurred in the Districts noted in the Margin —

51. In Ganjam occasioned by the losses sustained by the Renters from Continued drought and the consequent extensive failure of harvest; — In Canara from a decrease in the rents from less competition, and in South Arcot, and Trichinopoly, from the Renters having failed to pay up the demand in full within the Fusly —

52. There was a Net decrease of Charges to the extent of Rupees 19403 — 11 — 7. resulting from a gross decrease of Rupees 22096 — 6 — 6. and a gross increase of Rupees 2692 — 10 — 11 —

53. The decrease occurred chiefly in

in Madras from the quantity of Jaggery purchased in the Fusly under review for the distillation of Putta arrack having been considerably less than in the preceding year —

Sundry small farms and Licenses —
Fusly 1249 — 792183 — 4 — 4.
" — 1250 — 310713 — 2 — 7.
Decrease 481470 — 1 — 9.

54. In the Collections under this head there was a Net decrease of Rupees 481470 — 1 — 9 resulting from a gross decrease of Rupees 492767 — 12 — 2 — and a gross increase of Rupees — 11291 — 10 — 5 —

Decrease

Tinnevelly	275310	7	9
Malabar	11317	2	6
Madura	2527	12	5
Chingleput	1181	10	1
Trichinopoly	759	3	10
Bellary	666	"	9
Salem	258	10	11
Tanjore	220	3	7
Masulipatam	192	"	"
South Arcot	8	8	4
	492767	12	2

55. The decrease occurred in the Districts noted in the Margin —

56. In Tinnevelly it was occasioned by a large amount of revenue derived from the Pearl Fishery at Tutacorin up to April 1831 and which was kept in deposit in Consequence of the claim of the Dutch Government to one half of that revenue, having under the orders of the Honorable Court of Directors been carried to the credit of Government in Fusly 1249, whereas there was no such credit in Fusly 1250. In Malabar it arose from the unusual scantiness of the Cardamom Crop in the Fusly under review — In Madura from a decrease in the Fish Rent in

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in consequence of a failure of water in a great many Tanks, and in Chingleput from a decrease in the export of Firewood to Madras owing to the low price of that article in the Market.—

57. The increase occurred in the Districts noted in the Margin.—

Increase

Canara	4262	2	2
Madras	1992	6	3
Cuddapah	1780	2	—
Rajahmundry	1302	14	7
North Arcot	1292	14	3
Guntoor	383	4	5
Ganjam	209	4	2
Coimbatore	61	12	—
Bellary	6	14	7
	11291	10	5

58. In Canara it was occasioned by increased sales of Amendevie Coutries in Madras from a greater number of Bazars having had their weights and measures adjusted.— In Cuddapah and Rajahmundry from an increase in the rent of this branch of revenue, and in North Arcot from the sale proceeds of some Gold and Silver Ornaments received as offerings to certain Pagodas having been brought to account in the Fasly under review.—

Charges

Fasly 1249	37418	3	3
1250	41404	2	11
Increase	3985	15	8

59. There was a Net increase of Rupees 3985—15—8. in the charges under this head resulting from a gross increase of Rupees 6399—4—7. and a gross decrease of Rupees 2413—4—11.—

60. The increase occurred chiefly in Madras from extensive repairs made to Cochrane's Canal in Fasly 1250 and in Malabar from a sum due to the

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the Cardamum hill Proprietors for Fasly 1249 having been paid in Fasly 1250.—

Moturpha

Fasly 1249.	1026	3	7
" 1250.	1024	3	4
Decrease	2026	15	8

61. In the Moturpha Revenue there was a Net decrease of Rupees 2026—15—8. resulting from a gross decrease of Rupees 17,319—14—4. and a gross increase of Rupees 15292—14—4.—

Decrease

Bellary	8588	11	7
Ganjam	3590	8	3
South Arcot	2258	15	1
Rajahmundry	1441	3	4
Tinnevelly	973	7	5
Malabar	200	13	9
Canara	146	8	2
Vizagapatam	113	10	5
	17319	14	4

62. The decrease occurred in the Districts noted in the Margin.—

63. In Bellary it arose from the amount of arrears recoverable in the current year having been less than in the preceding Fasly.— In Ganjam and Rajahmundry from the impoverished state of the people who pay this tax in consequence of continued adverse seasons of late years and in South Arcot from the demand not having been realized in full within the year.—

Increase

Guntoor	4418	14	11
Bellary	2550	14	3
Coimbatore	2259	14	10
Cuddapah	1776	11	8
Chingleput	1328	8	2
Masulipatam	1145	—	—
North Arcot	664	13	11
Salem	607	11	2
Tanjore	531	8	7
Trichinopoly	8	12	10
	15292	14	4

64. The increase occurred in the Districts noted in the Margin.—

65. In Guntoor it was occasioned by the Collection in Fasly 1250 of a large balance due for the preceding Fasly 1249.— In Bellary it arose from an increase in the Number of looms.— In Coimbatore from the demand under this head being greater.— In Cuddapah from the improved

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improved circumstances of the class of people paying this Tax - In Chenglepat partly from the collection of the tax on newly erected shops and partly from the realization of arrears, and in Masulipatam from the demand under this head in the current year having been realization full -

Charges
Fusly 1249. 50759-4-2.
1250. 37291-5-6.
Decrease 13467-14-8.

66. In the charges under this head there was a Net decrease of Rupees 13467-14-8, resulting from a gross decrease of Rupees 14539-13-7, and a gross increase of Rupees 1071-14-11 -

67. The decrease arose chiefly in Rajah-mundry from the arrears of remission due to several Zemindars on account of Inoculation and Loom tax for Fusly 1248 and 1249 having been adjusted in the latter year, whereas there was no similar adjustment in the current Fusly -

Sayer
Fusly
1249. 3648620-2-8.
1250. 3640155. -3
decrease 5265-2-5.

and Land Customs -

68. In the Collections on account of Land Customs there was a Net decrease of Rupees 5265-2-5. resulting from a gross decrease of Rupees 105806-3-9. and a gross increase of Rupees 100341-1-4 -

Decrease
South Arcot 52540 3
Candra 24809 1 5
Madras 11587 2 3
Tinnevelly 7161 7 5
Madura 3505 10 5
Ganjam 2398 3 4
Trichinopoly 2068 9 10
Rajahmundry 750 12 -
Chinglepat 499 10 11
Masulipatam 379 7 2
105805 2-3-9

69. The decrease occurred in the Districts noted in the Margin

70. In South Arcot and Madras it arose from a diminution in the Trade of Indigo and Piece Goods In

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In Canara partly from a deficiency in the crops of Supari and Cardamoms for want of seasonable rains and partly from a diminished importation of Cotton Piece Goods - In Tinnevelly Madura and Trichinopoly from diminished exportation of Piece Goods and in Ganjam from the depressed state of the trade generally consequent on the very adverse character of the season -

71. The increase occurred in the Districts noted in the Margin

Increase
Bellary 29630 5 3
Coimbatore 18795 1 9
Cuddapah 17611 1 4
Tanjore 9683 13 10
Vizagapatam 6376 2 4
Salem 4705 10 10
Nellore 4020 13 3
Malabar 3849 3 1
North Arcot 3639 13 3
Guntoor 2029 - 5
100341 1 4

In Bellary it arose

72. partly from increased imports of Betel nut and Silk thread from the Mysore Country and partly from the increased home preparation of Cotton and Cotton thread - In Coimbatore from the payment of duty on Tobacco supplied to the Cochin State having been greater than in the preceding year. In Cuddapah from higher offers obtained for the rent of the Town duty on Betel and Tobacco - In Tanjore from increased exportation of Tobacco to the Eastward and Elipa Oil to Tranquebar - In Vizagapatam from increased exportation of Piece Goods and Indigo - In Salem

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Salem from the duties realized on certain articles being greater in the current than in the preceding Fusly - In Nellore and North Arcot from a larger exportation of Indigo and augmentation in the Town duties on Tobacco and Betel - In Malabar from the amount recovered and credited on account of certain embezzlement in the Sayer Department and in Guntoor from greater exportation of cloths. Tobacco Lamp oil seed and Salt Petre -

73. In the charges under this head there was a net decrease of Rupees 68378-6-4 resulting from a gross decrease of Rupees 91387-10-11 and a gross increase of Rupees 23009-3-8 -

74. The decrease occurred chiefly in Madras Tanjore Tinnevelly and Cuddapah In the three first Districts it was occasioned by a less amount of Drawback having been paid in the current Fusly and in the last named Districts from the amount refunded to the Jaghiredar of Bungainapilly on account of Sayer Collections of her Jaghire having been for Fusly 1250 only whereas the amount refunded in Fusly 1249 was the accumulated Collections of 6 years -

75. The increase occurred chiefly in Vizagapatam

Charges
Fusly 1249 - 674265-9-10
" 1250 - 674258-9-10
Decrease 68378-6-4

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Vizagapatam Malabar Canara and Bellary and was caused in the three first Districts by a large amount of drawback paid on piece Goods Pepper Vee and in Bellary by the amount of refunded by order of Government to the administration to the Estate of the late Mr Robertson Collector of that District on account of the Salary of certain servants in the Sayer Department retrenched and recovered from him -

Total Charges 674258-9-10
Deduct Drawback 293680-2-10
380578-7-0

76. The amount of drawback included in the charges of Fusly 1250 under this Head was Rupees 293680-2-10 deducting this sum, the charges collections amount to Rupees 380578-7-0 -

Sea Customs 77. In the collection of sea Customs duties there was a Net Increase of Rupees 111438-11-9, resulting from a gross increase of Rupees 133003-3-1 and a gross decrease of Rupees 21564-7-4 -

Fusly
1249 - 1014037-15-2
1250 - 1125476-10-11
Increase 111438-11-9

Increase
Canara 113021-10-8
Madras Sea Customs 11697-10-7
Tanjore 6488-6-10
Masulipatam 1216-10-4
Vizagapatam 578-12-8
133003-3-1

78. The increase occurred in the Districts noted in the Margin -

79. In Canara it arose entirely from the great extension of the export of Cotton to Bombay - In Madras from greater exportation of Cotton to China - In Tanjore from

from increased exportation of Rice and Paddy to Columboo and importation of Betelnuts viz from Penang and Masulipatam from the large exportation of grain.—

Decrease.

Tinnevelly	5320	11	10
South Arcot	4795	8	4
Rajahmundry	4760	3	5
Salem	3867	1	8
Nellore	1103	6	9
Malabar	770	15	1
Ganjam	656	11	0
Madura	289	13	3
Guntoor	21584	7	4

80. The decrease occurred in the Districts noted in the Margin.—

81. In Tinnevelly it was occasioned by diminished exportation of chanks to Bengal & Cotton to China. In South Arcot and Rajahmundry it was owing to a falling off in the exportation of Piece Goods. In Nellore to a decrease in the Exports of horse grain and other grains from the want of external demand and in Malabar to a falling off in the export of Cocoanuts in consequence of a decrease in the produce.—

Charges.

Fasly 1249- 383012-9-10.
" 1250- 283702-2-11.
Decrease 99,310-6-11.

82. In the charges under this head there was a Net decrease of Rupees 99,010-6-11. resulting from a gross decrease of Rupees 103114-8-5. and a gross increase of Rupees 3701-1-6.—

83. The decrease occurred chiefly in Madras, Malabar, and Canara, and was occasioned by the disbursement on account of Drawback in Fasly

Fasly 1250 having been less than in the preceding year.—

Total Charges } 283702-2-11.
Deduct Drawback } 122476-7-4.
Net 161225-11-7.

84. The amount of charges in the Sea Custom Department after deducting drawback was Rupees 161225-11-7.—

Salt

85. In the revenue realized from the sale of Salt there was a Net decrease of Rupees 242578-1-2 resulting from a gross decrease of Rupees 294151-9-8 and a gross increase of Rupees 51573-8-6.—

Fasly
1249- 4021056-11-9.
1250- 3778478-10-7.
Decrease 242578-1-2.

Decrease.

Guntoor	62210-12-2.
South Arcot	54315-8-3.
Ganjam	50979-2-8.
Tanjore	42935-1-5
Masulipatam	28142-14-3.
Nellore	24657-11-3.
Canara	12716-14-4.
Madras	9248-12-8.
Chingleput	6774-10-2.
Rajahmundry	2020-1-6.
	294151-9-8.

86. The decrease occurred in the Districts noted in the Margin.—

87. In Guntoor it arose partly from a decrease in the Sales for inland consumption and partly from Merchants who usually exported Salt by sea having been engaged in the grain trade. In South Arcot, Tanjore Masulipatam and Nellore, from a decrease in the Sales for inland consumption. In Ganjam from a falling off in the trade from the unfavorable nature of the season. In Canara from a decrease in the home Sales owing to a falling off in the price of grain. In Madras, from the discontinuance of the Sale of Salt to return Carts from the interior.

In

In Chingleput from the interruption caused to the Salt export by the Sale which occurred in May 1841, and by the suspension of the inland Sales at the Depôt of Covelong, in consequence of the Salt in store having been reserved for exportation to Calcutta - and in Rajahmundry from the depressed condition of the inhabitants, from continued adverse seasons and from the larger produce of spontaneous Salt at different places.-

Increase -

Tinnevelly	16,360-12-3.
Madura	15837-12-3.
North arcot	15379-2-8.
Malabar	3224-6-9
Vizagapatam	551-6-7.
	51573-8-6.

88. The increase occurred in the Districts noted in the Margin.-

89. In Tinnevelly it arose from increased Sales at the Ports of Tyspaur, where during a part of the previous year there was no stock in hand and from the Port of Tyspaur having been during Fusly 1250 a favorable place of export for Cotton affording an opportunity for employing the return carriage in the conveyance of Salt to the interior. In Madura from increased sales for home and inland consumption from the suppression of Smuggling and the improved state of the roads. In North Arcot from an increase in

in the manufacture at the Pongalum Pans where the demand for Salt was great, in consequence of the increased number of Salt dealers, who resorted there, and in Malabar from increased sales for inland consumption.-

Charges.

Fusly
1249- 77,142-1-7
1250- 71,823-15-6
Decrease 5,318-2-1.

90. There was a net decrease in the charges in the Salt Department of Rupees 6,318-2-1, resulting from a gross decrease of Rupees 141,660-2-8; and a gross increase of Rupees 81,342-0-7.-

Decrease

Malabar	45,371-14-7
South Arcot	12,621-7-2
Madura	19,726-2-6.
Tinnevelly	10,744-10-10
Chingleput	9,819-1-3.
Tanjore	5,397-14-9
Tyspaur	5,136-0-7.
Guntoor	2,242-1-7
Masulipatam	597-13-7.
	141,660-2-8.

91. The decrease occurred in the districts noted in the Margin, and with the exception of Malabar was chiefly owing to the quantity of Salt manufactured and purchased during the year, having been smaller than in the preceding Fusly. In Malabar the decrease arose from the purchase Money of the quantity of Salt from 1242 to 1248 remaining in store, having been charged in Fusly 1249, whereas there was no corresponding charge in the Fusly under review.-

Increase.

Nellore	38,915-11-7.
Rajahmundry	16,752-0-0.
Canara	13,323-6-8.
Madras	6,668-1-0.
Vizagapatam	5,683-9-1.
North Arcot	699-4-3.
	81,342-0-7.

92. In Nellore the increase arose from excessive repairs of Salt Platforms made in Fusly 1250, and from an increase in the shipping charges consequent on an increased exportation

exportation of Salt by Sea. In Rajahmundry Canara, Madras, and Vizagapatam from the increased quantity of Salt manufactured and purchased in Fusly 1250.-

93. Deducting the price of Salt paid to the Manufacturers, the charge for compensation, and the amount of advances, the real charges of Management in this branch of Revenue in Fusly 1250 amounted to Rupees 3,84,625-9-7, which fell below the real charges of Fusly 1249 by Rupees 25,880-5-1.-

Total Charges 7,14,823-15-6.
Deduct Salt price Compensation and advance- 330198-5-11.
3,84,625-9-7.
Total 1249 4,11,505-14-8
Decrease 26,880-5-1.

Tobacco-

94. In the receipts for the Tobacco Monopoly there was a net decrease of Rupees 12,236-2-11. which arose from a smaller amount having been recovered on account of advances made to the Contractor in the District of Canara in consequence of a large portion of the quantity contracted for in Fusly 1250 not having been delivered within the Fusly and in Malabar in consequence of the inferior quantity of Tobacco supplied in Fusly 1250.-

Fusly 1249- 1,38,011-15-11.
" 1250- 1,25,775-13-3.
Decrease. 12,236-2-11.

The

Charges.
Fusly 1249- 1,63278-6-3.
" 1250- 40,532-7-7.
Decrease 61745-14-8.

95. The decrease of charges in this branch of Revenue occasioned in Coimbatore from the low price paid for Tobacco in Fusly 1250, and in Malabar from the purchase money of the quantity of Tobacco from Fusly 1242 to 1248 remaining in store having been charged in Fusly 1249 and there being no similar charge in Fusly 1250.-

96. Deducting from the gross revenue brought to account within the Fusly the amount of gross charges, the net profit to Government yielded by the Tobacco Monopoly in Fusly 1250 appears to be Rupees 619243-5-5.-

Gross Collections 1225775-13-3.
Deduct Charges 40532-7-7.
Net 619243-5-5.

97. Deducting from the gross charges the cost of Tobacco, and the amount of recoverable advances to the Cultivation, the amount of real charges of Management in this branch of Revenue in Fusly 1250 appear to be Rupees 59223-3-5.-

Total charges 206322-7-7.
Deduct 247099-4-2.
Net 59223-3-5.

Stamps.

98. In the Net Collections from Stamps there was a Net Increase of Rupees 12372-13-9. arising chiefly from increased sales of Judicial Papers, and from fines and penalties levied by Judicial Officers.-

Fusly 1250- 1,62729-9-6.
1249- 1,50356-12-9.
Increase 12372-13-9.

99. The Revenue from Stamps, shown in the Accountant Generals' Statements, is the amount of Net Collections after deducting charges in the Districts. The only charge

10981. Fort St. George 29th September 1842.

Fasly 1219-30149-5-1.
" 1250-29655-1-10.
Decrease- 494-3-3.

Charges entered under this head is on account of the allowances of the Superintendent of Stamps at the Presidency, and the pay of his Establishment which was less than that of Fasly 1219 by Rupees 494-3-3. This decrease arose from the amount of Commission drawn by the Superintendent of Stamps having been less than in the preceding year, and from a decrease in the contingent Charges.-

Grand total Receipts ——— £627920-9-6. 100.

Real Charges.

Land Revenue	£31668-1-6.
Abkarry	7920-3-6.
Sundry Small Farms and Licenses	1404-2-11.
Moturpha	3791-5-6.
Land Custom	3805-6-7.
Sea Custom	16225-11-7.
Salt	3846-9-7
Tobacco	5923-3-5
Stamp	2955-1-10
	59037-14-10.
Per Cent	12-12-1.
1219. Ds	11-14-10
"	13-3.

Deducting from Rupees 91711-1-1 the grand total charges of every description, those which are not properly charges of administration as noted under the several heads, the remaining real charges will be found to amount to Rupees 59037-14-10, or Rupees 12-12-1 per Cent, on the Grand Total of receipts, being 13-3 per Cent above the Charges in Fasly 1219 as shewn in the margin. It is to be observed that the whole of the Police Establishment is provided for in this Charge.-

Revenue Board Office,
Fort St. George,
29th September, 1842.

[Signed] J. D. Boisdellon
Secretary.

Read the following Statement.

Statement

10982 Fort St. George 29th September 1842.

Statement shewing the Quantity of Salt remaining in the Stores and ready for exportation on the 1st September 1842.-

	Quantity remaining in Stores on the 1st September 1842	Quantity exported from the 1st to the 10th September 1842	Quantity remaining in Stores and ready for exportation on the 10th September 1842
Quantity of Salt belonging to Individuals	3	3	
Quantity of Salt belonging to the Government	2		2

Fort St. George 29th September 1842.

[Signed] G. A. Stevenson
Col. 1st Asst.

[Signed] G. C. Bruce
Collector.

[Signed] Gillanders
Collector's Office
Cuddalore 29th September 1842.

10984 Fort St. George 29th September 1842

Statement Shewing the Quantity of Salt in Store and ready for exportation at the Beach of Cunnore from 19th to 25th September 1842.-

(5)	Quantity of Salt permitted to be exported to Calcutta in 1842	Quantity already Exported	Quantity remaining to be exported for the year 1842	Quantity actually in store at the Depart. ready for exportation	Remarks.
	BMs	BMs	BMs	BMs	
Madras	30,000	18,394	11,606	11,606	Quantity of Salt rbt. prior to the date last report Bengal — on Maunds — 17625 Barque Emerald Sale Bengalore Master in completion of their application Shipped — 12325 188394
					Since the date of last report applications were received to supply the Barque Emerald Sale with an additional Quantity of BMs 1365 Ship Veranie with 10926 12291

N. B.

In addition to BMs 11606 ready for exportation under the orders of the Board of Revenue dated 20th January 1842 there is an excess of BMs 1701½ in Store at the Cunnore Beach, about the disposal of which the Collector will hereafter issue orders.-

Madras
29th September 1842 } E. E. per (Signed) A Roper
Collector

Ordered

10985 Fort St. George 29th September 1842.-

Statement of Salt transported from the Port of Cuddalore to Calcutta during the Quarter ended 29th September 1842.-

(4)	Quantity of Salt permitted to be exported	Quantity already exported	Remarks.
	Mds	Mds	
For 1841/42 Bengal Mounds	50,000	27,677	Quantity actually in store ready for exportation 1,12,842 Quantity remaining to be exported 1,14,251½ Quantity in store at the Cutcherry 2,42320

Chingleput District
Collr's Cutcherry
Conjeveram 28th Sepr 1842

E. E. per (Signed) A. Stokes
Collr
Assistant

10985
3-6

Fort St. George 29th September 1842

Order on the three foregoing Statements } Ordered to be sent for publication in the Fort St. George Gazette.

Read again the

+ 30th Oct. 1840 / 16th Dec. 1841 following + letter from the Collector of Masulipatam containing his report on the management of the Minor Estates of Deevy and Moonegal under the charge of the Court of Wards for fusly 1249.

Proceedings thereon Paras 1 The Demands in Deevy Estate

the former of these Estates for fusly

(7) 1249 subject to the deduction of the

+ 107-3-11 usual remission amounted to Rupees

7,006 th- th- 7 exceeding the demand

in the preceding year by Rupees 16,580-8-

The

10986

Fort St. George 29th September 1842

2- The Collector observes in

the 2 para of his report that

the improvement in the sources

of irrigation within the Deevy

Estate "enabled the Ryots to

"take advantage of the freshes of

"the Kistna and to cultivate wet

"land to a considerable extent"

3 The following Statement

:ment exhibits the cultivation of

all descriptions of land and the Money

Settlement of the year under review

compared with fusly 1248- Deevy

10987 Fort St. George 29th September 1842

Deevy

	Finally 1248 Extent of Land Cultivated	Sist as per Summabundy Settlement	Finally Extent of Land Cultivated	1249. Sist as per Summabundy Settlement.	Increase. Land.	Sist.	Decrease. Land.	Sist.
	Cuttis ⅄ ℙ	Rs a p	Cuttis ⅄ ℙ	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p
Dry Land Settled on Division of Produce	514 9 6 6/16	315 17 " 11	482 2 15	708 47 2 3	" " "	" " "		
D° D° Settled on Money Rent	134 3 12 13/16	10389 1 7	159 8 7 6/16	12448 9 1	25 4 10 9/16	2059 7 6		
Total Dry	648 13 3/16	14906 2 6	641 11 6/16	23295 11 4	25 4 10 9/16	2059 7 6		
Wet Land Settled on Division of Produce	24 5 "	1330 1 6	377 14 4 11/16	34591 8 7	353 9 4 11/16	33261 7 1		
D° D° Settled on Money rent	" " "	" "	3 15 4 8½/16	189 13 9	3 15 4 8½/16	189 13 9		
Garden Land	2 1 9½/16	240 7 "	4 4 5½/16	257 1 "	2 2 15 12/16	16 10 "		
	26 6 9½/16	1570 8 6	386 1 13 9/16	35038 7 4	359 11 8 15½/16	33467 14 10		
Total Land Revenue	675 3 7 12½/16	14476 11 "	1027 13 3 12/16	58334 2 8	385 " 3 8½/16	35527 6 4		
Ready Money Collections	" " "	1047 2 "	" " "	11837 5 10	" " "	1790 3 10		
Grand Total	" " "	53523 13 "	" " "	70171 8 6	385 " 3 8½/16	37317 10 2		
Deduct Annual remissions	" " "	40 " 5	" " "	107 3 11	" " "	67 3 6		
	" " "	53483 12 7	" " "	70064 4 7	" " "	37250 6 8		
					32 6 7/16	20669 14 8	Deduct Decrease	
					352 9 12 2½/16	16580 8 "	Net Increase	

There

Fort St. George 29th September 1842

4.— There was a decrease of Rupees 20,69–14–8 on the Demand for Dry land settled on a Division of the Produce but this falling off was more than compensated by the increase in the extent of wet lands similarly settled owing to the cause above stated in which the Settlement exceeded that of fusly 1248 by Rupees 33,261–4–1.— In the money rented and Garden lands as also in the ready Money Collections there was an increase as compared with the preceding fusly— the particulars of which are shewn in the above Statement.—

5 Referring to the ready Money Collections of the fusly under review the Court of Wards observe that a tax denominated Toon yakoyel amounting to Rupees 37–15–7 was realized in fusly 1249 but which does not appear in the Enclosures N° 3 which accompanies the Collector's Letter to have been brought to account for fusly 1249 The Court of Wards desire further to be informed of the cause of the great decrease apparent in the Poollay or Grazing Tax which in fusly 1249 amounted only to Rupees 162—— whereas the sum realized in the fusly

Fort St. George 29th September 1842.—

fusly preceding was Rupees 1,341–5–8–
Of the current Demand
+ 40064–4–4 / para 6.— Rupees 31969–14–4 were collected within
the fusly and Rupees 15870–11–11 subsequent to
fy up to the 11th of July 1841 leaving a
balance on this account outstanding at
that date to the amount of Rupees 2223
10–4 great part of which has since been
collected and the remainder is stated to
be in progress of immediate realization—
para 9 The current Peishcush of
this Estate was Rupees 47887 and the
arrears outstanding at the commencement
of fusly 1249 amounted to Rupees 6937 4–
10–7 making the total demand of Govern-
ment Rupees 117264–10–7. Of this Rupees
paras 138–14 47953–15 were discharged out of the Collec-
tions on account of Current & Arrears
leaving a balance due of Rupees 69307–11–4
exclusive of the balance of Cash in hand
as per Current account amounting to
Para 16 Rupees 2108–14–7—

8.— The Collector remarks that the delay which has occurred in the transmission of his Report arose from the hope that it would have been in his power previously

previously to conclude a final arrange=
=ment with those creditors of the Deavy
Estate whose claims had hitherto remain=
=ed unadjusted. In his report on this
Estate for fusly 1248 Mr. Grant sub=
=mitted the result of an arrangement
which he had made with 19 of the Credi=
=tors whose demands amounted with interest
up to that period to Rupees 1,35,373-11-4
to the effect that on the payment by
Government by Rupees 42,525-11 within
12 Months of the date of their respective
agreements they would relinquish
the whole of their claims whether prin=
=cipal or interest. The Collector further
stated at the same time that arrange=
=ments were in progress for effecting
an equally favorable compromise with
the remaining 17 Creditors whose claims
including interest amounted to Rupees
2,05,748-6-8. Under these circumstances
the Court of Wards observed in their
Proceedings dated 9th November 1840
that they deferred passing any opinion
on the arrangement entered into by the
Collector with a portion of the Creditors until

Para 8 of Proceedings

&c

he should have submitted a proposition
relative to the whole debt on the Estate.
The Court regret to find from the report
now under review that the Collector has
failed to effect any satisfactory compro=
=mise with the latter portion of the
Creditors either collectively or individually
the amount of composition they were
willing to accept being little short
of Rupees 7,000 the consequence has
been that the former Creditors
have rejected their Original agree=
=ment and insisted on payment in
the same proportion, thus making
the whole estimated composition
amount to the sum of Rupees 1,36,000
in lieu of demands to the extent of

Para 18

Rupees 3,40,781-1-4.

So desirable an object
as the release of Estate from the
heavy pecuniary embarrassment
under which it labours will be prese=
=nt to the attention of the present
Collector and the Court trust that
Mr. Porter will be able at no distant period
after he shall have joined the District
to

Fort St. George 20th September 1842.

to submit a satisfactory report on the subject. Under these circumstances therefore the Court do not deem it necessary to entertain the representations advanced by the late Collector relative to the sale of the Estate as they consider that under proper management and in ordinary seasons it is capable of yielding nearly one lac of Rupees per Annum. The entry in the Margin shews the Berij of this Estate since fusly 1231 exclusive of Extra Revenue from which it appears that since fusly 1241 the amount has fallen below the Berij of the preceding years in some instances more than two thirds.

Fusly	Rupees
1231	89048
1232	129342
1233	124546
1234	54538
1235	122040
1236	126046
1237	70963
1238	71463
1239	45518
1240	101453
1241	52124
2242	54789
1243	32489
1244	49703
1245	38056
1246	45096
1247	49628
1248	51542
1249	64386

Moonegal

10 The Moonegal Estate was rented out in Fusly 1245 on a decennial lease for Rupees 11333-15-6 per Annum but in consequence of a certain portion of the Cultivated lands having been transferred on the adjustment of the boundary dispute to the Dominions of the Nizam a remission of Rupees 701 was made by the Collector in fusly 1248 and confirmed by the Board's Proceedings dated 9th November 1840 the rent

Fort St. George 20th September 1842.

rent was therefore reduced from Rupees 11333-15-6 to Rupees 10632-15-6 at which amount the Estate was settled for fusly 1248 and 1249.

Of the above settlement Rupees 7642-11-8 were collected within the fusly under review leaving an outstanding balance at its close of Rupees 2960-3-10 owing it is stated to the unfavorable nature of the season the same cause in fusly 1248 produced a balance of Rupees 5384-3-3 the arrears for these two years therefore at the close of 1249 amounted to the considerable sum of Rupees 8344-7-1-

The total Collections within the fusly under review including Rupees 7683-12-10 the arrears were balance in hand of the previous fusly was Rupees 198-10-4 making the whole assets of the year Rupees 7882-7-2-

Para 11-

13- The charges for the same period including Peishcush amounted to Rupees 8041-"-3 being in excess by Rupees

Peishcush	6497-8-"	
Maintenance	1749-12-"	
Charges	1343-12-3	
Pagodas	450-"-"	

10994. Fort St. George 29th September 1842

Rupees 158–9–1–

14 Subsequent collections on account of arrears of fusslies 1248 and 1249 up to the 11th of July 1841 amounted to Rupees 8,333–5–11 of which it appears that the sum of Rupees 7,984–3–6 has been paid to the principal creditor of the Estate Kotta Vencatachurlos the representative of all the claimants thus reducing the private debts due by the Minor from Rupees 22,971–5–5 to Rupees 14,986–12–11 the Court will look for a further report on the subject of the debts in the Collectors reports for fusly 1246.

Ordered that a copy of the foregoing Proceedings be submitted to Government and a transcript of the same be forwarded to the Acting Collector of Masulipatam for his information and guidance.–

Read the following Letter

To

Para 11

10995 Fort St. George 29th September 1842

To

The Secretary to the

Board of Revenue

Fort St. George

From the Pt. Coll.r of Nellore ..... } Sir.

I have the honor to inform you that a Yeomiahdar named Shoreef Cautoom whowas in the enjoyment of a yeomiah of 3 Rupees pr. Month died on the 8th January 1841 leaving an only son Gaws Saheb. This individual is purblind has no means of livelihood and is in very distressed circumstances I therefore beg to bring his case to the favorable consideration of the Board as a fit object for the bounty of Government and to recommend that the Yeomiah of 3 Rupees pr. Month may be continued to him from the date of his Mothers death.–

8

Nellore .....
Print.d Coll.rs Cutchery
31st August 1842

/Signed/ T.V. Stonhouse
Print.d Collector

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

10996 Fort St. George 29th September 1842.

To,

The Acting Chief Secretary to
Government

To the Actg. Chief Secry. to Govt. } Sir,

I am directed by the Board of Revenue to submit the accompanying letter from the Principal Collector of Nellore for the consideration and orders of the most Noble the Governor in Council adverting to the distressed state in which the son of the late Yeomiah Lar Shaick of Cantoom is represented to be, the Board beg to support Mr. Stonhouse's recommendation that the whole amount of life pension, enjoyed by the deceased, Viz. Rupees 3 per mensem, may be continued to him from the 8th of January 1841 the date of his mother's death.

31st Augt. in forwg. 29th Sept. 1842.

8-9

Revenue Board Office
Fort St. George,
29th September 1842. } / Signed / J. D. Bourdillon
Secretary

Read

10997 Fort St. George 29th September 1842

Read the following letters

To The Secretary to the
Board of Revenue
Fort St. George

From the Collr. of Nellore } Sir,

10

With reference to your in letter of the 28th April last. I have the honor to return the Statement therewith transmitted, the necessary entries having been made in Column 5 of the amount of Assessment to which the lands entered in Column 2 would be subjected, as therein required.

2 I further beg to observe that the amount of Quit rent entered in Column 3 of the said Statement has been annually Collected upon the lands therein entered, ever since the grants were made.

Nellore
Princl. Collrs. Cutcherry
21st September 1842 } / Signed / J. W. Stonhouse
Princl. Collector

Statement

10999. Fort St. George 29th September 1842

To.

The Secretary to the
Board of Revenue
Fort St. George

Sir,

From the Collr. in the Northern Division of Arcot

With reference to your Predecessor's Letter of the 28th of April last, I have the honor to return to you the accompanying Extract from a Statement of Lands held under Government Grants exhibiting in Column 5 the Amount leviable on the Lands in Column 2 and to state that the sum usually realized of late upon the Lands in question is the same as is entered in Column 4 of the State-ment subject to the slight modifi-cation exhibited in the Column of Remarks.

(11)

North Arcot, - - - - -
Collector's Cutcherry - - -
Chittoor 22nd September 1842

Signed J. Goldingham
Collector

Statement

10998.

Fort St. George 29th September 1842

Statement of Lands in the District of Salem

1	2	3	4	5	6
Name of Grantee	Extent of Lands		Rent	Amount leviable on the Land in Column 2 according to the rate of Land tax per cawny last year	Remarks
	Cawnies	Cawny Fractions	Rs. a. p.	Rs. a. p.	
Mrs. S. B. Sawers	2	18	1130		
Mr. George Cake	8	19	600		
Major G. Wattie	2	12	2354		
Mrs. H. Dalrymple	6	7	421⅛		
Do.	13	11	2200		
Do. Sutter	14	16	200		
H. Morris Esqr.	9	17	2092		
Do. Do.					
Do. Do.					
Do. Do.		

11002 Fort St. George 29th September 1842.

Read the following letter.

(13)

To

The Secretary to the

Board of Revenue

Fort St. George.

From the Principal Collector of Nellore

Sir,

I have the honor to transmit a Statement of the Salt sold, and the wastage occasioned on the quantity stored for fusly 1251, prepared according to the form transmitted with the Deputy Secretary's letter of the 21st. November 1836.—

2. It will be observed that the outturn of M. Garces 7,639— 359-7 of Salt, on being disposed of, came to M. Garces 7,369 - 141 - 6, and the wastage to M. Garces 270 - 118 - 1, or M. Garces 3 - 215 - 1 Per cent, which is below the per centage of fusles 1247 and 1248, as shewn in the margin; but exceeds that of Fusly 1249 in a trifling amount, and of Fusly 1250 in M. Garce 1 - 24 - 7. This is accounted for, from the circumstance of upwards of one half, or Garces 3393 of the Salt sold in fusly 1250, the greater portion of which was exported by Sea, having been the manufacture of Fusly 1249; the wastage in which was necessary small, in consequence of the Salt having remained in store for only a short period.—

Fusles.	Quantity stored.	Wastage Per Centage
	Candies Mds. Srs. Lbs.	Mds. Srs. Lbs.
1247	3453 333 - 3493 36 5	142 25 3
1248	5176 36 - 4983 23 7	193 13 1
1249	5765 81 - 5572 16 4	184 36 4
1250	6174 373 - 6022 24 1	152 37 4

Mds.	Srs.	Lbs.
3	36	4
3	29	5
3	10	7
2	14	2

3. I request you will obtain me the sanction of Government for writing off the above wastage, as also sanction for C. Rupees 20 - 1 - 1 - being the hire paid for conveying to the Platforms on the beach, a part of the Salt lost by wastage, as shewn in the Statement.—

Nellore
Principal Collector's Cutcherry,
24th September 1842.

Signed J. D. Stonhouse
Principal Collector.

Statement

1003

Philip George 29th September 1812.

Statement shewing the quantity of Seed, and the Acreage on the quantity sowed in the District of Ballee for July 1251—

Names of the Tenants	Quantity Sown			Quantity Raised			Acreage of Each Tenant's Holding			Remarks
	Bigha	Cottah	Dhoor	Maund	Seer	Chittack	Bigha	Cottah	Dhoor	
1 Ramsunder	1245	340	"	307	12	"	32	288	"	9 249
2 Gurunsund	1245	120	"	120	11	"	19	281	"	11 29 2
3 Fuddun	1248	280	"	"	"	"	261	218	"	18 182 " 6 238 4
	1849	160	221	"	"	"	154	244	"	5 380 7 3 282 6
				440	2247		416	62	"	24 162 7 5 218 "
4 Ballee	1249	180	"	"	"	"	173	128	"	4 214 " 2 241 "
	1250	238	363	"	"	"	233	283	"	5 80 " 2 70 5
				418	343	"	409	9	"	9 354 " 2 113 7
5 Ramkeelee	1248	120	"	"	"	"	118	307	"	1 93 " 1 10 6
	1249	115	293	"	"	"	112	363	"	2 342 " 2 186 6
				1612	185		1592	18	"	20 167 " 1 106 3
10 Goopeelsundy	1249	380	"	"	"	"	370	203	7	9 196 1 2 198 7
	1250	1232	185	"	"	"	1221	214	1	10 370 7 " 354 5
				1612	185		1592	18	"	20 167 " 1 106 3
				Carried forward			5741	157	5525	11 7 216 140 " " "

1004

Form St. George 29th September 1842

	Names of the Cottaurs.	Fusly in which Stored	Quantity Stored: In each Fusly	Quantity Stored: Total	Quantity sold	Wastage: amount of Wastage	Wastage: Centage	Percentage of Wastage for each Cottaur fixed by the Collector.	Explanation of the Cause of Wastage.
			Mg Pn Rs	Mg Pn Rs	Mg Pn Rs	Mg Pn Rs	Pn Rs		
	Brought forward —			5741 151 7	5525 11 7	216 140 "	" "	" "	
11	Vurnee	1249	20 " "	" " "	19 187 2	" 212 6	2	263 6	
		1250	548 328 "	" " "	538 267 5	8 60 3	1	196 2	
				566 328 "	558 54 7	8 273 1	1	212 5	
12	Gungapatam	1248	60 " "	" " "	57 318 "	2 82 "	3	270 "	
		1249	80 " "	" " "	77 394 "	2 6 "	2	207 4	
		1250	26 204 "	" " "	26 112 "	" 92 "	"	347 "	
				166 204 "	162 24 "	4 180 "	3	269 "	
13	Kristnapatam	1248	20 " "	" " "	19 36 "	" 364 "	4	220 "	
		1249	200 " "	" " "	195 42 "	4 358 "	2	179 "	
		1250	46 49 "	" " "	45 338 "	" 91 "	"	197 2	
				266 49 "	260 36 "	6 13 "	2	106 6	
14	Cottapatam	1248	40 " "	" " "	37 328 "	2 72 "	5	180 "	
		1250	19 280 "	" " "	19 188 "	" 92 "	1	67 "	
				59 280 "	57 116 "	2 164 "	4	14 5	
15	Doogorajepatam	1249	160 " "	160 " "	156 59 "	3 341 "	2	163 1	
16	Valoocandoo	1247	20 " "	" " "	18 399 "	1 1 "	5	5 "	
		1249	18 266 "	" " "	18 165 "	" 101 "	1	141 "	
				38 266 "	37 164 "	1 102 "	3	98 2	
17	Coodery	1249	20 " "	20 " "	19 153 "	" 247 "	3	95 "	
18	Jadah	1249	300 " "	" " "	292 272 "	7 128 "	2	176 "	
		1250	50 256 "	" " "	49 278 "	" 378 "	1	346 3	
				350 256 "	342 150 "	8 106 "	2	142 6	
19	Poody	1248	87 56 "	" " "	82 178 "	4 278 "	5	155 1	
		1249	102 269 "	" " "	100 355 "	1 314 "	1	295 8	
				189 325 "	183 133 "	6 192 "	3	165 4	
20	Runnapoorum	1243	20 " "	" " "	16 333 "	3 67 "	15	335 "	
		1244	60 " "	" " "	51 107 "	8 293 "	14	221 "	
				80 " "	68 240 "	11 360 "	14	350 "	
				7639 259 7	7389 141 6	270 118 1	3	215 1	

Wastage in the Salt Stored for Exportation forming part of the above Wastage

	Total Wastage	Wastage on which the Charges have been sanctioned	Wastage on which the Charges require Sanction
	Mg Pn Rs	Mg Pn Rs	Mg Pn Rs
Eskapully	76 342 3	76 196 2	" 146 1
Gogoolapully	12 381 "	8 235 6	4 145 2
Varanee	8 275 1	3 348 2	4 326 7
	98 198 4	88 380 2	9 218 2

Hire paid for conveying this quantity from the place of Manufacture to the Flat form on the Beach — C.Rs. 248-1-5-

Amount included on the sum sanctioned on the 14th March 1842 — 198-4-

Remainder requiring Sanction — 20-1-1

Nellore, Principal Collector's Cutcherry, 24th September, 1842

Signed J. H. Monkhouse, Principal Collector.

Ordered

11005. Fort St. George 29th September 1842.

Order thereon, Ordered to lie on the table-

(13-14) Read the undermentioned Statements-

From the Sub Coll.r in Charge of Bellary---} Statement shewing the Gross Collections for fusly 1251-

(15)

From the Sub Coll.r in Charge of Bellary-} Statement shewing the Gross Charges for fusly 1251-

(16)

Order on the two abovementioned Statements---} Ordered to be lodged in the office---

(15-17)

From the Sub Coll.r in Charge of Bellary---} Statement of Contingent Charges not exceeding 20 Rupees each, incurred in fusly 1251, Sanctioned by the Board of Revenue.-

(18)

Order thereon, Ordered to lie over.

(18-19) Read the following letter-

To

11006. Fort St. George 29th September 1842.

To

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

From the Coll.r ---- in the Northern Division of Arcot ------

Sir,

(20) I have the honor to submit for the Consideration and orders of the Board of Revenue, the accompanying two Petitions from Meer Goolam Jaffer Ully son of Sakeenah Bee, a yeomiah of Rupees 4h. 4. per annum was held by Sakeenah Bee being 1/4 Share of the Life yeomiah. No. 58. No application for payment for the yeomiah of Sakeenah Bee was made during 12 years, and on an application being made recently to me for payment of the same the application was rejected, being considered inadmissible after the lapse of so long a period. It appears that the Husband of Sakeenah Bee was her Vakeel when payment was formerly made, and that owing to enmity between the Husband and the Cazee of Arcot, from whom a Certificate of Sakeenah Bee being alive used to be obtained, no application was made to the Cazee by the Husband for the usual Certificate during

during the period of 12 years to which the non payment of the Jeomiah is owing - - The payment of arrears would be altogether inadmissible but it remains for the Board to decide whether any rejection of the Claim in toto is correct - The required Certificate of being alive has been produced and I have refused, as will be seen on reference to my Endorsement, to grant Copy of this to the Parties on the ground that Payment has ceased - -

North Arcot, - - - - - - -
Coll.r Cutcherry - - - - - - -
Chittoor 14th September, 1842.

/ Signed / J. Goldingham
Collector.

Proceedings thereon,

(20-21)

This pension remained undrawn and unapplied for during twelve years - On the subject of the arrears the Board think it unnecessary to express any opinion, but they resolve to submit the letter above recorded to Government with their recommendation that the Collector may be authorized to resume payment of the pension from the date of Sakeenah Bee's first application to him -

Read the following letter

To

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

From the Coll.r of Salem - -

Reporting upon the present State of the Agraharum Villages of Appasamoodrum & Abinum in the Salem Talook and the Jodi balances due by the Agraharum dars & recommending their being taken from them & placed in the ayan account -

Sir,

1. I have the honor to report for the Boards' information and instructions, the present State of the two Jodi Agraharum Villages of Appasamoodrum and Abinum situated in the Salem Talook - -

2. These two Villages were at the Pymash given to the Bramins on quit rent, the former in the proportion of 5/16 of the fixed Assessment to the Government, and 11/16 to the Swastinundars and the latter 6/16/16 to the Circar and 9/16/16 to the Shareholders, and the amount payable by each as follows - Appasamoodrum and its Musra Senagoody polliem Rupees 884 - 7 - 8 - and Abinum Rupees 1,200 - 4 - 4 -

(22)

3. At this rate the Kists were punctually paid up to Fusly 1248 - In Fusly 1249 - Appasamoodrum fell in arrear Rupees 458 - 15 - 8 - In Fusly 1250 Rupees 588 - 2 - - and in Fusly 1251 Rupees 586 - 6 - 8 - making a total balance in these three years

years Sodi, of Rupees 533-8-2--

4. The Abinum Agraharum did not fall in arrear until Fusly 1250, in that year the balance was Rupees 972-9 in Fusly 1251 there is a further balance of Rupees 310-13-5 making a total balance against this Village quit rent of Rupees 1282-14-2, and the unliquidated demand due to Government on these two Villages at the end of last Fusly, Rupees 2916-6-4--

5. In October Fusly 1250, I took the Villages of Appasamoodrum under Fusly, the outturn of the two years 1250 and 1251 is as follows-.

Fusly 1250 Demand as per cultivation	Rs a p 701-8-1	Collection	Rs a p 364-5--	Balance	Rs a p 337-3-1
Fusly 1251 Dr.	Do. 504-8-7	Dr.	383-3-10	Dr	121-2-9
	1205-14-8		747-8-10		458-5-10

6. Abinum was not Fusted until nearly the end of Fusly 1250, Viz^t in April 1841, and in this Village also the Ryots have contrived to incur a balance of considerable amount on the demand as per cultivation, Viz^t--

Fusly 1250 Demand as per cultivation	Rs a p 724-6-11	Collection	Rs a p 359-1-1	Balance	Rs a p 365-5-10
Fusly 1251 Dr.	Do. 1275-4-1	Dr.	972-3-6	Dr.	303--7
	1999-11--		1331-4-7		668-1-6

Thus

thus making in the two Villages an arrear on the cultivated Beriz of Rupees 1126-12-3-

7. Whatever excuses they may make for the Sodi arrear, there was none for this, but the balance, with one trifling exception, being on the Agraharum shareholders, the truth is they are not inclined to pay, and the reasons for which I shall after state. for the last mentioned balance I have Fusted their personal property, the amount found in Appasamoodrum belonging to 26 Individuals, is Rupees 41-10-10 not half Rupee a piece, and in Abinum the property seized belonging to 9 Individuals, is only Rupees 267--8; they have made away with their goods--.

8. With regard to the Sodi balances, the reasons for non payment given by the Appasamoodrum ryots, is that many of the sharers being absent and others in reduced circumstances. the lands belonging to them are left uncultivated, and state that if the Government will consent to collect from them the Sodi in proportion to the puttas originally issued by Colonel Mc Leod, that they

they would pay their share—

9. The Abinum people also request that a deduction in the Sodi should be made in proportion to the uncultivated portion of the Swastium lands. On a Complaint received from the Board, I sent an Endorsement thereon dated 1st July 1841, stating my opinion on the above, stated demand. If such a request was granted the Village would be no longer on Sodi tenure, and a short period only would be required to place all the bad land it Contains in the possession of Government, leaving the valuable portions of it thereof to the Sharers. I have repeatedly told the Braminis the result their non-payment would occasion, and on the 6th of February last, sent them a notice, Copy of which is enclosed, requiring them to pay the balance due, in 20 days, or in the event of non Compliance, that in Conformity to the Extract from a letter from the Honorable the Court of Directors dated 11th July 1838, received with Extract from the Boards proceedings dated 28th October 1839, it was my intention to recommend to the Board the reduction of their Villages

villages as they have not paid up the balance but without cause have considerably increased it, after the Villages were placed under Zuft, I now beg to recommend that these two Villages of Appasamoodrum and Abinum be taken from the Agraharumdars and placed in the Ryn Account.

10. Was there any reason that I could give the Board as a recommendation for their favorable consideration, it would give me pleasure to do so, but I can see no cause but the determination of the people to withhold the Circar dues, which for forty years, they have Continued to pay without inconvenience. Their object is to procure a reduction of the Sodi, as I have before mentioned, or to have a third of the Collections, as was given to five other Agraharums: but for this, there is no reason the Swastiumdars are perfectly able to pay, if willing.

11. In order to Show the Board that tis not poverty which prevents the collection of the demand found on the cultivation, I enclose a translate of the account of sums due by Individual defaulters— these sums I must endeavour to collect if even I should be obliged to resort to the last extremity— had the Tahsildar been attentive to instructions, a smaller balance would have been the result, but the Complaint against the late Tahsildar Timmapiem, on account of which he was so severely treated, having arisen in the Appasamoodrum Village I believe the present Tahsildar, though an able Servant and strictly honest man, to be afraid to proceed against the people of that Village, in case he should find similar Complaints against him Carried to Madras, which would subject him to a months incarceration in the Criminal Court, although eventually he might be found perfectly innocent.

Salem Zillah—
Prin.l Coll.r Cutcherry
6th September 1842.

/Signed/ J. D. Gleig
Prin.l Collector.

Statement

11013

Fort St. George

Statement Shewing the Collections of the Sequestrated Villages of Ussilampatty

Villages Numbers	Names of the Agrardars	Mouzas and Mazaras	Demand Collections Fusly 1250 Bari agreeable to puttah	Collections up to 15th augt of Fusly 1252	Balance
1 2	3	4	5	6	7
1	Soobbarayen	Mouza	7 8 "	2 " "	5 8 "
		Mazara	2 14 "	" " "	2 14 "
			10 6 "	2 " "	8 6 "
2	Samien	Mouza	8 5 4	" " "	8 5 4
		Mazara	8 11 6	" " "	8 11 6
			17 " 10	" " "	17 " 10
3	Sambellien	Mouza	21 13 "	" " 14 "	20 15 "
4	Kistnien	D:	99 3 2	17 8 "	81 11 2
5	Sautien	D:	14 5 9	" " "	14 5 9
6	Sautien & Kistnien	D:	2 " "	1 8 "	" 8 "
7	Appavien	D:	34 10 "	" " "	34 10 "
8	Chinna Sambellien	D:	24 4 "	1 " "	23 4 "
		Mazara	9 3 3	" " "	9 3 3
			33 7 3	1 " "	32 7 3
9	Rungien	Mouza	1 6 2	" " "	1 6 2
		Mazara	3 1 10	2 " "	1 1 10
			4 8 "	2 " "	2 8 "

Ussilampatty

Demand Collections Fusly 1250

Villages Numbers	Names of the Agrardars	Mouzas and Mazaras	Bari agreeable to puttah	Collections up to 15th augt of Fusly 1252	Balance
1 2	3	4	5	6	7
10	Maraimanien	Mouza	23 13 2	7 " "	11 13 2
11	Teraalien	D:	31 6 4	7 3 "	24 3 4
12	Ramanadien	D:	51 5 5	" " "	51 5 5
13	Eresin	D:	27 " "	10 " "	17 " "
14	Arumachellum	D:	1 8 "	1 5 "	" 3 "
15	Sathien	D:			
		Mazara			
16	Iyavien	Mouza			
17	Soobbaramanien	D:			
18	Chinnakistnien	D:			
19	Menentadien	D:			
		Mazara			
		Total			

Fort St. George

29th September 1842

...tions and Balances. | Particulars of Recoverable Balance Irrecoverable

	July 1251 Collections upto 12th august of July 1252		Total of Balance	With difficulty according to the valuation of the land & as settled	Total	From Death	From Poverty	Total	Remarks
	9	10	11	12	13	14	15	16	17	
10	25 14 -	1 12 10	18 10 -	1 12 10	18 13 2	18 10 -				No 10 This person is dead, but
5	1 7 6	- 10 11	24 14 3	- - -	18 10 2	18 10 2	- - -	6 4 -	6 4 -	his son, who is within 5 years
4	14 11 6	11 8 10	62 14 3	- - -	29 3 10	29 3 10	- - -	33 10 5	33 10 5	of age, is now at Seringa-
"	" " "	" " "	17 - -	- - -	12 - -	12 10	- - -	16 4 -	16 4 -	patam -
"	" " "	" " "	3 - -	- - -	3 - -	3 -	- - -	" " "	" " "	
4	14 6 -	12 2 4	12 2 4	- - -	7 - -	7 - -	- - -	10 15 10	10 15 10	
6	2 8 -	5 13 6	5 13 6							
10	16 14 -	17 15 10	17 15 10							
"	6 14 -	2 4 -	2 4 -	2 4 -	- - -	2 4 -	- - -	" " "	" " "	
11	4 9 2	9 4 9	9 4 9	- - -	9 4 9	9 4 9	- - -	" " "	" " "	
4	33 11 3	7 3 1	7 3 1	7 3 1	- - -	7 3 1	- - -	" " "	" " "	
"	2 9 6	3 11 6	3 11 6	- - -	4 11 9	4 11 9	- - -	" " "	" " "	
3	3 - -	1 - 3	1 - 3							
3	5 9 6	4 11 9	4 11 9							

11075.

Fort St. George

Demand

Fusly 1250

Villages Numbers	Names of the Agraharams		Mouzah and Mazarahs	Bariz agreeable to puttah	Collections up to 15th august of Fusly 1252	Balances
1 2	3		4	5	6	7
20	Unnamien	Mouza				
		Mazara				
21	Nauranien	Do				
22	Ragoopatien	Do				
23	Upporengar	Do		3 1 8	1	2 1 8
24	Ramachendradechetter	Do		9 1 8		9 1 8
25	Chekkramal	Do		1 8 10		1 8 10
26	Ramamal	Do		4 1 9	2 5 9	2 6
27	Kistnien	Do		4 1 9	2 5 9	2 6
28	Collections made by Amenah	Do				
		Mazara				
		Total				
	Total of the Agrahar	Mouza			300 2 4	
		Mazara			37 - 9	
		Total			337 3 1	

Ulsasamoodrum

29th Sep

Collection

Bariz agreeable to the Puttah

Remarks

				7 - 1			
				6 10 2			
				7 14 2			
				6 13 6			
				3 1 8			
				10 6 9			

Demand Collec

Fusly 1250

Mouzah and Mazarahs	Bariz agreeable to Puttah	Collections up to 15th August of Fusly 1252	Balance	Bariz agreeable to Puttah
	4	5	6	7
Mouza	81 7 5	20 " "	61 7 5	99 1 "
Do	77 8 10	5 9 "	71 15 10	114 9 "
Do	70 11 9	17 14 "	52 13 9	111 4 "
Do	30 - 7	4 " "	26 - 7	" " "
Do	" " "	" " "	" " "	55 1 "
Do	60 5 7	3 12 "	56 9 7	73 " "
Do	31 2 7	7 8 "	23 10 7	30 1 "
Do	29 2 7	6 12 "	22 6 7	" " "
Do	57 11 6	29 13 "	27 14 6	" " "
Do	25 15 "	3 8 "	22 7 "	" " "
Do	" " "	" " "	365 5 10	" " "
"	" " "	" " "	702 8 11	" " "

Ofsoor 6th September 1814

Fort St. George

29th September 1842

Particulars of Recoverable and Irrecoverable Balances

Ulpadamoodra

Village Number		Collections and Balances Fusly 1251 Collections up to 12th August of Fusly 1252		Balance	Total of Balances	Recoverable With difficulty	Recoverable according to the Valuation of the land &c as Zuftied	Total	Irrecoverable From Death	Irrecoverable From Poverty	Total	Remarks
20												
21	6	58 6 9	41 5 9		102 13 2	" " "	102 13 2	102 13 2	" " "	" " "	" " "	
22	7	41 9 "	108 " 7		180 " 5	" " "	156 14 11	156 14 11	" " "	23 1 6	23 1 6	
23	3	36 3 11	75 " 4		127 14 1	" " "	127 14 1	127 14 1	" " "	" " "	" " "	
24	"	" " "	" " "		26 " 7							
25	7	33 " 11	22 " 8		22 " 8	" " "	48 1 3	48 1 3	" " "	" " "	" " "	
26	2	31 15 7	38 " 7		94 10 2	" " "	64 12 9	64 12 9	" " "	29 13 5	29 13 5	No 7 This person is in wealthy circumstances.
	5 5	12 6 9	18 8 8		42 3 3	" " "	42 3 3	42 3 3	" " "	" " "	" " "	
27	"	" " "	" " "		22 6 7	" " "	22 6 7	22 6 7	" " "	" " "	" " "	No 8 This person is employed in the Pagoda at yatapoon receives pay from Circar is objecting to pay from obstinacy at the he has the means
28	"	" " "	" " "		27 14 6	" " "	27 14 6	27 14 6	" " "	" " "	" " "	
	"	" " "	" " "		22 7 "	" " "	" " "	" " "	" " "	22 7 "	22 7 "	
	"	" " "	303 " 7		668 6 5	" " "	593 " 6	593 " 6	" " "	75 6 11	75 6 11	
To	"	" " "	424 3 4		1126 12 3	66 2 3	781 12 6	847 14 9	77 7 2	201 6 4	278 13 6	No 9 This person is the Eldest son of Peddenaiken polliem and receives a good pay he is wealthy but is obstinate and objects to pay. No 10 This Individual is very poor has neither house or other landed property.

E. E. J.K. (Signed) J. D. Igleig

Principal Collector

There

Proceedings thereon.

(22-23.)

There appears reason to suppose that the conduct of these aggra=rumdars, now reported on, proceeds from contumacy, rather than from poverty, or want of means to meet the Government demand.- The Board authorize the Prin=cipal Collector to adopt the measure.— he proposes.- Mr. Gleig will allow the defaulters a reasonable time, and if they fail to liquidate their balances, or to make a satisfactory arrangement for their liquidations within that time, he will attach the aggrarums reporting the same, with the view to the special sanction of Government being obtained for their incorporation with the Iyen Villages.—

Read again letter

from

from the Collector of Trichinopoly dated 18th. Ultimo and entered in Consultation 1st Instant.-

Ordered that the following letter be sent in reply.—

To The Collector of Trichinopoly.

Sir,

To the Collector of Trichinopoly.

I am directed by the Board of Revenue to acknowledge the receipt of your letter of the 18th Ultimo

In Cons. 1st. sept. 1842.

recommending the appointment of Chellapah Moodly to the situation of Head Sheristadar of your District Va=cant by the death of Runga Row,-.

(24)

2. Before passing orders.— upon this Communication the Board request you will state, with reference to your recorded disapprobation of— this individual in the letters noted

11019 Fort St George 29th September 1842

noted in the Margin, and particularly in that dated 19th June 1840, wherein you "urge the discharge of Shellapah Moodly, as you think it would be perfectly incompatible with the interests of the District to allow him to interfere in its concerns," what circumstances have occurred since the date of the above letter which have led to such an entire change in your sentiments towards him.

Revenue Board Office
Fort St George
29th September 1842.

(Signed) J. D. Bourdillon
Secretary.

Read

11020 Fort St George 29th September 1842.

Read the following letter.

To
The Secretary to the
Board of Revenue
Fort St George.

From the Collr of Trichinopoly.

Submitting for the consideration of the Board remarks in reply to the observations contained in the Extract of their Proceedings of the 28th July 1842 regarding his report on the Revenue settlement of his District for Fusly 1250.

Sir,

Para 1 I have the honor to submit for the consideration of the Board of Revenue the following remarks in reply to the observations contained in the Extract from their Proceedings of the 28th July 1842 regarding my report on the Land Revenue Settlement of the District of Trichinopoly for Fusly 1250.

Para 12 Darrabtanum Villages.

2 It is not known whether these Villages were assigned as Enam to the Pagodas by the ruling power or were the gift of private individuals but under the former Government the landlords share of the produce derived from them was, after deducting the expences of Cultivation, appropriated to the use of the Pagodas under the superintendence of the Sherishtahs. After the assumption of the country by the British Government, these Villages were assessed to the Revenue in the same way as other Villages and up to Fusly 1238 the Circar Demand was paid by the Sherishtahs and in Fusly 1239 upon their refusal to take their Puttahs the Villages were placed under Aumanie

25

till

till Fusly 1249. One half of the Gross, not the Net produce, being taken as the Sirkar's share, the other half being made over to the Pagodas. In Fusly 1250 I placed these Villages on the same footing as those belonging to private individuals and let them for the purpose of obtaining if possible the Circars dues, but the amount realized not being equal to the Jurm Teerwah nothing of course remained for the Pagodas.-

The same stg regarding the rented Village of Apur.-

3 I cannot but express my regret that the Board's judgment hastled them to a conclusion in regard to this Village so very much at variance with my assertions. The Villagers did not return of their own accord but after much persuasion, and it was only with the greatest difficulty that I could prevail on them to cultivate the 80 Cawnies, their having done, which appears to the Board to be a proof that they had the means of paying the full Assessment. I was perfectly aware of the irregularity of the proceeding but I was anxious to prevent the desolation of the Village and hoped by this means to gain time to make some arrangements of a more general nature for the ensuing Fusly. The people are Ryots, living from hand to Mouth, and if unable to maintain themselves by cultivation are not very scrupulous in seeking other methods of subsistence. They are however, I have every reason to believe attached to their Villages and not likely to abandon them for mere trivial reasons. It did not become me to propose any thing like a permanent change in the system

of the Village until a thorough examination had satisfied me that Temporary measures would not avail. Accordingly having done what was really the only way to assist the people and keep them together, in Fusly 1250 I endeavoured to secure a greater extent of Cultivation being undertaken in Fusly 1251 but in this expectation I was disappointed, and I have consequently been under the necessity of entering the Village under the head of Bicheragh in the accounts of the latter Fusly, the Ryots having most resolutely declined cultivating a single Cawny.-

4 I am now persuaded that what they at first alleged in regard to a great portion of the finest lands having been rendered partially unproductive by the Salt washed down from the neighbouring Villages in the Tondaman's Country in which earth Salt is manufactured is true. It seems that as long as the Tank on which they mainly depend for irrigation is full the Crops thrive, but when the water becomes low they are evidently affected by the Salt with which it is impregnated- and that this evil has increased of late years is a matter beyond question from the increased number of Salt-Maunds in the immediate neighbourhood.-

5 It is in a great measure owing to the above cause that the circumstances of the Ryots of this Village have been gradually deteriorating but they have also had to contend against the disadvantage of a higher rate of Teerwah than obtains in the neighbouring Villages and when the low price of grain is taken into consideration in addition to those causes it does not seem surprising that they, [illegible] as the class to which they belong is the Ryots have been reduced to great necessities.-

6. The annexed Statement exhibits the rates of Assessment of the Village of Apur and of the neighbouring Villages and it will be perceived that in only two instances do the rates of the latter exceed those of the former while in every other they fall below them. The rates in every case occur in a small quantity of land in Tawagoody and one Cawny in Palanganangoody.-

Statement

11023.

Fort St. George

29th September 1812.

Statement.

	Rate of teerwah per Cawny in the Village of Afsor	Rate of teerwah per Cawny in the Village of Vayacoody South	Rate of teerwah per Cawny in Vaultavanacottah North	Rate of teerwah per Cawny in Vardyanarry North	Rate of teerwah per Cawny in Tirvadangolum North East little far from Afsor	Rate of teerwah per Cawny in Palamganam Coody west	Rate of teerwah per Cawny Tiwacoody west too far
	Rupees A P	R A P	R A P	R A P	R A P	R A P	R A P
Mouzl Tarai — Carr	6 13 3/4	4 " 5	5 6 2/4	5 3 11	" " "	8 10 3	" " "
Poshanum	6 12 7	3 11 4	3 7 8	3 2 "	5 8 3/4	4 3 1 / 3 15 9 1/2	9 10 1/2
Coda Carr	7 2 3	" " "	" " "	" " "	3 2 9/4	4 3 1 / 2 13 4	" " "
Poovasy	3 6 3/4	1 15 9	1 2 8			1 12 "	" " "
Kalur Tarai — Carr	6 5 3/4	" " "	" " "			4 " 5	
Pathanum	6 3 1	" " "	" " "			3 9 10 1/2 / 1 12 2 3/4	
Coda Carr	7 2 3	" " "	" " "			2 15 7 1/4	
Poovasy	2 9 6	" " "	" " "			1 15 9 / 1 12 2 3/4	

Under these circumstances I beg to suggest for the consideration of the Board the following rates for the Village of Ajeer -

		per Cawny Rupees
Manal Turm	Nunjah cultivation of whatever description	5
	Poorasy or dry grain if cultivated on Nunjah	2
Kalar Turm	Nunjah	4
	Poorasy	2

In the mean time I have ventured to allow the Ryots to rent a portion of their lands at produced rates for the Current Fusly only.

Para 6 Board's Proceedings: Re-measurement of 10 Villages -

7 In this paragraph the Board are pleased to find fault with me for having undertaken to remeasure certain Villages without having previously obtained their consent and have ordered "that I should report to the usual extent, classification and assessment of the lands which have hitherto prevailed and in future that no remeasurements may take place except in cases brought especially to their notice" their objections to the survey in question appearing to consist mainly in the supposition - "that no regular survey of the lands has yet been made" and

and that it appears therefore impracticable without some standard of measurement to test the discrepancies in the extent of the fields which have now been examined." I beg to explain to the Board in the first place that the re-measurement of Villages in this District is not a novel practice recently introduced by me but has been done repeatedly and has been sanctioned by the Board in numerous instances that they themselves have in the letter noted in the Margin reprobated the practice of allowing a discrepancy to exist between the actual quantity of land possessed by a Ryot and the extent entered in his Puttah as being "highly irregular" and though this expression could not be made applicable in the case to which it refers I certainly did conceive it to contain an indication as to what would be my duty in regard to the practice on occasions when it might be found to exist -

† Extract from the Proceedings of the Board of Revenue dated 10th Septr. 1842 -

8 In the next place I beg to observe that a uniform survey of the whole Talooks to whatever objections it may be open has been made in Fusly 1213 all the lands were measured with a rod of

Fort St. George 29th September 1842.

24 feet Local measurement, equal to 21 feet English. they were apsesd according to a defined system and fieldwar and Ryotwar accounts were prepared and lodged in the records, and this survey has ever since been considered the standard of the District. I trust that I have therefore succeeded in explaining that the measure which the Board have condemned is no deviation from the custom which has hitherto prevailed in the District. The orders of the Board have of course been carried into effect and as regards 8 of the Villages the re-traetation will of course be attended with no difficulty as the Meerasidars will gladly revert to the old measurement which is so favorably to them by allowing them the enjoyment of a revenue of Rupees 669-8-0 which would otherwise be collected for the use of Government.

9- But the case is different in regard to Arsengoody in which Village there is found a considerable decrease in the actual extent of land as compared with the entries in the Accounts, the apesment to which it is liable being Rupees

Fort St. George 29th September 1842.

Rupees 191-14-9. In Cotamangalum also, there is a small decrease. For some years past there has been great difficulty in bringing the Ryots to terms in making the annual settlement for as in all cases of complaint regarding measurements enquiries are not instituted without great caution and consideration, and a pretty full conviction that the complaints are founded in truth not in short until something occurs which renders such a step almost indispensible. Such I may safely say has been the mode of proceeding in the case of Arsangoody, but the low prices and the inundations by which the Village has lately been visited have at long the brought matters to a crisis, and the excess payments which had been contended against, but unsuccessfully, for a number of years could no longer be tolerated.

10 It certainly is not in this Village nor I believe in any of those in question, owing to other Village boundaries having gradually encroached upon it, that the deficiency of land complained of, is to be attributed. It is discovered to arise in several fields and holdings in different parts of the Village and how its origin there can be no doubt, in a defect in the original survey,

or in other words from there not having been a sufficient check over the Curnams who conducted the measurement to prevent them from taking advantage of the general ignorance of the Ryots and favouring those who had the art to make interest with them. The whole amount to be paid by the Village having for instance been settled and the extent of the individual holdings having been defined by certain marks it was no uncommon thing for the demand to be so distributed that the ignorant cultivator unable to calculate had to pay the assessment for a portion of it on lands belonging to his more Crafty neighbour in process of time, the person thus imposed upon discovers his situation and exposes it. But in whatever way the deficiency may have occurred in these Villages the demand bears very hard on the people particularly in those of Nesangoody which has of late years suffered so much from floods.—

Para 7 Boards Proceedings.— In explanation of the Board's remarks that the results of the new measurement in the Village of Nesangoody shews a decrease in the settlement of Fusly 1230 below that of Fusly 1213 while there is an increase

in the extent of cultivated lands in the former above the latter year," and that it also exhibits a decrease both in the Apparent or total extent of lands, and in the settlement below Fusly 1213 I beg to observe that this apparent inconsistency is accounted for by the reduction of 20 per Cent in the assessment which took place under authority in Fusly 1231, thus. In Fusly 1213 the whole extent of land was Cawnies 1128-42-7 Assessed at Rupees 6695-13-5 in Fusly 1230 the whole extent amounted to Cawnies 1206-1-4 assessed at Rupees 475-15-4 the actual deduction from the Beriz of Fusly 1213 occasioned by the reduction of 20 per Cent was Rupees 1232-9-0 In Fusly 1213 2 Crops were cultivated on 112 Cawnies of land in Fusly 1230 on 30 — Cawnies occasioning a decrease of Rupees 262-11-1 and the present Survey exhibits a decrease of Rupees 315-12-3 If the increase arising from the excess of Lands &c to be deducted from the aggregate of the above diminutions the results will be as exhibited in the Margin the sum Noticed by the Board.— under

Bareeze of Fusly 1213		Rupees 13 5
Diminution from Fusly 1214 to 1230 Viz.t		
Reduction in the assessment in Fusly 1231	Rs a p 1232 9 0	
Decrease from Survey	315 12 3	
Tolaty Cummee	262 11 1	
Tasil Cummee Ditto	270 5 8	
Total of the diminution	2081 6 0	
Increase during the above period Viz.t	Rs a p	
Def.t from Land brought from Parumpoke &c	463 11 3	
Def.t from Survey	123 13 6	
Def.t from alterations Rys under the old System reverted to Fusly 1213	148 15 2	
Total Increase Rs	736 7 11	
Net diminution as exhibited in the Annexed Settlement of Fusly 1230		1344 14 1 / 4750 15 4

2 Crops were cultivated on 112 Cawnies of land in Fusly 1230 on 30 — Cawnies occasioning a decrease of Rupees 262-11-1 and the present Survey exhibits a decrease of Rupees 315-12-3 If the increase arising from the excess of Lands &c to be deducted from the aggregate of the above diminutions the results will be as exhibited in the Margin the sum Noticed by the Board.— under

12 Under these circumstances I cannot refrain from expressing a hope that the Board will permit me to adopt the revised measurement and perhaps I may venture to express an opinion that an occasional revision of this sort will in all probability prevent much future trouble. I am far from advocating as I have always resisted the practice of attending at once to every complaint about measurements, but in a District settled on principles professing to be Ryotwar it will not do I submit to throw for great obstacles in the way of persons considering themselves aggrieved on this account and that if the complaint of the Ryots respecting the measurement of their lands which have been invariably charged at one rate of Assessment and which they have always paid are not to be acted upon much hardship will be entailed on many of them in the difficulties which will thus be created in regard to the disposal of their property. Of course however now that I am in possession of the Board's sentiments no re-measurement will hereafter be made without their express permission.

The

Para 10 Board's Proceedings with ment of Shiromaniadar privileges allowed to Shanans—

13 The privileges which the Mahajanams enjoy in the Village of Shreeroor and some in common with many other Villages of having one eighth of the Assessment of the land cultivated by Ryots and one fourth that cultivated by themselves deducting for their benefit obtained under the former Government and have been continued under the present there are no punnads or express authority for the practice but it has been invariably observed in the Villages in which the custom has been established and entered in the public accounts. It is a privilege which has been very much abused and I have it in contemplation to propose some restrictive measures regarding it in submitting the report called for in para 11th of the proceedings under reply on other alienations of Revenue.

Para 11 Discretionary cultivation in 4 Villages—

14 The explanation of this practice given in my report of the 10th September 1841 para 45 is not quite correct. The discretionary cultivation in the 4 Villages alluded to is in exact accordance with the original System of Revenue prevailing in Tanjore which admits of

of changes of rates according to changes in the description of cultivation; but which has been deviated from, so very generally that the Villages in question have become an exception to the now usual custom by what means they have retained the privilege and how it has been lost elsewhere, it would be impossible to explain.

Para 12 Amany

15 The expedients recommended by the Board for the prevension of the Amany system are exactly what have always been resorted to in this District and the management of lands under Amany is felt to be so objectionable that every effort is made to avoid it, but after all it will sometimes happen that it is impossible to find a renter or that the rent offered is so extremely low that there would be great danger of creating a system of fraud and collusion if the tender were to be accepted. If the Board are of opinion that under such circumstances it would be better to let the land lie waste, the Amany system would of course entirely cease but I have not felt myself at liberty to permit

permit an abatement of Revenue in this manner without their sanction.—

16 The main cause of lands being left uncultivated by the proprietors originates in the sales which from time to time take place. A Meerasidars necessities compel him to sell a portion of his land and the purchaser drives a bargain with him for the best the worst being thus left on his hands — burdened with a disproportionate — Amount of Teerwah the assessment having been fixed on the original holding cultivated &c. on an average; land thus circumstanced is for obvious reasons unsaleable and the Turm Teerwah will never be passed from it so long as it remains at its present amount. It rarely now happens that any land falls under Amany from which the Turm Teerwah can be realized. If such land were from any cause to be left uncultivated there would be no difficulty in letting it.—

Tuchingaty District,
Vayalagoodalore —
Collrs Office at Cuttalore
17th September 1842 —
Order thereon —

(25-26)

Signed A. P. Onslow
Collector

Ordered to be sent again in Circulation
Read

Fort St. George 29th September 1842.

From the Collector of Trichinopoly. Read letter forwarding the Statement of Extra Tent allowance for Fusly 1251.

(27)

Ordered that the following letter be sent in reply.

To The Collector of Trichinopoly

To the Collr of Trichinopoly

Sir,

(27-28)

I am directed by the Board of Revenue to acknowledge the receipt of your letter of the 20th Instant submitting a statement of Extra Tent allowance for Fusly 1251 and to convey sanction for the amount drawn by yourself and acting Collector for the number of days noted in the margin.

Dated 29th Septr 1842

Rs 12 Rs Bndsw Rs 119

Rs 3 Bndsw Rs 5

Revenue Board Office, Fort St. George, 29th September 1842.

Signed J. D. Bourdillon Secretary

Order thereon.

Ordered that a Copy of the foregoing letter be submitted to the Civil Auditor.

Read

Fort St. George 29th September 1842.

Read the following letter.

To The Secretary to the Board of Revenue Fort St. George.

From the Pnl Collr of Madura

Sir,

(29)

With reference to an Extract from the Statement of Contingent Charges not exceeding 20 Rupees in the fourth quarter of Fusly 1251, suspending sanction No 13 forwarded with your printed letter of the 12th Instant not received till the 22nd I have the honor to forward Copy of a letter from Dr Wight dated 24th March, annexing Extract of Minutes of Consultation No 288 under date 4th idem on the subject.

Madura Thungaparanam 24th September 1842

Signed J. Blackburne. Pnl Collr.

A

To The Principal Collector of Madura

Sir,

Application having been made to Government for permission to obtain supplies of Cotton seed from some of the Districts most celebrated for the production of fine Cotton I have been authorized by the Minutes of Consultation quoted in the Margin to

Extract of Minutes of Consultation No 288 under date 4th March 1842

Regard to the permission solicited to obtain seed of the Country Cotton for the use of the Experimental Farms, Surgeon Wight will use his own discretion and do what is necessary.

Fort St. George 29th September 1842.

to use my discretion and do what is necessary
acting under the belief that some of the finest
Cotton if sorted under the name of Tinnevelly
is actually grown in some of the Talooks
of the Madura District, I beg leave to
request that you will kindly endeavour
to procure for me three Bullock loads of
the best seed of this year's growth, procurable
on them towards the furtherance
of the experiment for the introduction
of the American system of Cotton agri-
culture into this part of India now
in progress in Coimbatore.

Dotacamand
24th March 1842

I have &c.
(Signed) H. Wight
Supt. of Cotton Farms
A true Copy
(Signed) J. Blackburne
Asst. Coll.

Resolution thereon.

(29-30)

Under the explanation
conveyed in the foregoing letter the Board
sanction the charge of Rupees 11-1-0
Eleven

Fort St. George 29th September 1842.

Eleven and anna one, incurred for the
purchase and conveyance of Cotton seed
sent to Dr. Wight at Coimbatore.

Order thereon. Ordered that a Copy of the
foregoing resolution be transmitted to the Civil
Auditor.

Read the following letters.

To
The Secretary to the
Board of Revenue
Fort St. George.

From the Collr. of Tinnevelly Reporting on the Meturpha tax as called for by the Board.

Para 1

Sir,

I have the honor to submit the
Report on the Meturpha tax in Tinnevelly called
for by the Board and Government in their res-
pective reviews of the Settlement of the Extra
Sources of Revenue of this District for the
Fasly years 1246-1247 and 1249 and promised
in my letter of the 20th September 1841.

(31)

2. It is difficult if not impossible
to define the Meturpha tax of Tinnevelly. It
varies without apparent causes in almost
in every Village both in object and rates
of taxation and is regulated if that term can
be applied to any thing so irregular, nom-
inally by local custom, but in reality
mainly by the arbitrary decree of the Village
Accountant the acknowledged expounder and Interpreter
of

of what that custom is. Besides being a tax on the loom of the Weaver, the shop of the petty dealer or the Artisan and on the labourer gaining his livelihood by unskilled labor, it is a Pole tax, a House tax, a Cattle tax and a taste tax. The Beggar is taxed because he is a beggar, the widow because she is destitute while the Chuckler receives his Puttah from the Government and pays for the invisible privilege of sharing with the wild Beasts of the Jungle the Carcases of the Cattle that die within the limits of his Village. In many instances the bribes and illicit fees and presents exacted by the public Servants under the native rule are perpetuated as a tax to the State, and the Dustoorie or Black-Mail levied by the Peligars on the Inhabitants under the plea of protecting their property, but really extracted as a safeguard against their own plunder, remains one of the Items of Pollum pha payable to Government

Government, though, a principal feature in the compact by which this tribute was originally fixed has been quite lost sight of, the obligation on the receiver of it to make some restitution for loss sustained by the payer.—

3 The inequality of the original tax appears to have been increased by the abuses which have crept in since its institution. It was doubtless originally the resources of a needy Government whose object was to make all classes besides those possessed of land, contribute directly to the necessities of the the State, not on any defined principle but limited only by their ability to pay those classes that were able to purchase from its agents exemption from the tax or to evade it by other indirect influence maintain the claim of Manigal in favor of their exemption, and those that are able to induce the Curnum favorably to construe the custom of their Village on their behalf are naturally

as

Fort St. George 29th September 1842.

as ready to do so as he is to avoid them, the consequence is, that in general the rich are exempted from the Impost and the burden of it falls on the poorer portion of the trading manufacturing, and laboring community. Examples of this are given in a detailed and valuable Report by Mr Charles Bird dated 11th October 1838 on the working of the Moturpha tax in the Division of the District under the management of the Sub Collector which not having apparently been submitted to the Board, I have the honor to forward herewith and to direct attention thereto. Mr Bird enters minutely into the state of the tax in the Talook of Bremmadasam and exhibits its inequality in an appendix attached to his report similar inequality exists in the other Talooks and the remarks of Mr Bird with regard to Bremmadasam are applicable to the rest of the District in general.

As Mr Bird has explained in Para 3 of his Report the Moturpha tax

Fort St. George 29th September 1842.

tax is divided under two Heads "Ayen" and "Deshacavil". The former the original Government Demand the latter the Arbitrary Impost or Black Mail in Government Villages of the Poligars of former days, which since their subjugation has been continued as a tax to the Government. Out of the 1198 Villages in this District 168 are charged both Ayen and Deshacavil 743 Ayen only, 17 Deshacavil only and 270 are exempt entirely from Moturpha under any denomination, either from none of the Ryots liable to the tax being residents within them, or because custom sanctions the exemption. Within the limits of the Estates of the different Zemindars 533 Villages out of 668 are taxed with the Ayen Moturpha since July 1838 when it was decided by Government that the Zemindars were not entitled to collect the tax on their own accounts. In these last Villages from obvious causes Deshacavil is not collected.

The

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5. The settlement of the Moturpha tax for the Fusly just expired has been made to amount to Rupees 11241-15-1 deducting from which Rupees 670-10-6 for Enams on different accounts, the Net Revenue stands of Rupees 10571-4-7 On the results of this year I shall found the remarks it is necessary to make.

6 The Statement No. 1 enclosed shews the Items composing this tax in this year, the different persons and trades paying it, the amount each Item produces and other particulars connected with the subject. In order to condense the Items as far as possible I have united several under one Head, wherever such classification was admissable and have thus reduced them to 68. a perusal of the explanation entered in Column 3 (vide Statement No 1) of what these Items are, cannot fail to convince the Board of the injustice, of the illegality of

Fort St. George 29th September 1842.

of raising Revenue from many of them, and that custom alone can form the plea for their having been so long continued I would particularly notice.

Numbers 19 — 20 — 21 — 22
27 — 36 — 43 — 48
32 — 56 — 8 — 57

the enforcement of which it is difficult to justify even on the plea of prescription.

7 The insignificance of the amount realized under many Heads will also be noticed, For instance

No 38 Rupees 1 — as 5 — p. 6

a

a tax levied on one Indi-
vidual in the Town of Tata-
coorin on 104 Chatties at 2½
Pice per chatty which he poses
in following his occupation
of selling Buttermilk. No. 104
Rs. a. p.
" — 6 — 9 a fixed demand
on one particular Village which
the Watchers or Cavilgars of it
used formerly to exact. No. 34 Rs. 1 — 1 —
paid by one Individual in the
Village of Coadarengolum in the
Bremmadadem Talook for
the exclusive privi-
lege of taking for
last

his use the heads of Sheep sacrificed to
Goddess Kali in the Pagoda there No. 24
Rs. a. p.
4 — 13 — 3 a tax paid by two Shepherds in
the Shunkerninargoody Talook for the
profits on hire they derive by milking
the Cows of their fellow Villagers. No. 51 —
17 Persons also in the Shunkerninargoody
Talook pay Rupees 1 — 5 — 5 a p in perpetuity
because during the Native Government
this tax was once levied on them for
the supply of ropes for measuring the
lands in Survey —— Other cases
equally monstrous will be observed but
it seems needless further to par-
ticularize them as enough has alrea-
dy been said to shew the paltriness
of many of these Items and the abuses
in which they have originated.—

8 Some Items of more importance
in amount are equally objectionable and
oppressive to the Individuals from
whom they are demandable under
the denomination of Cullooary No. 6 Rupees
2,313 — 6 — 9 are realized from 665
washermen, some of whom pay individ-
Rs. a. p.
-dually as much as 15 — 4 — 4 The
general poverty of this Class of
persons their laborious occupation and
their

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their utility to the Community would perhaps be good grounds for their exemption 2937 Persons pay at an average of. 5-6-1,000 — 13—3 as a fixed rate of Deshacavil Vide No. 13 and Rupees 899-8-9 are levied from 3,536 Persons residing in the three Talooks only of Bremma-dasem Shunkernargoody and Tencandy on the Sheds or Stalls attached to their houses where they tie their Cattle during the night. This tax, as may be inferred from the number paying it and the small amount it produces is drawn chiefly from the poorer classes and. though sufficiently oppressive in itself is made worse by the power of abuse it affords to the inferior public Servants in regulating and collecting it But however fertile as a source of vexatious oppression to the payers this tax may be it is surpassed by that collected under the head of Cuttoogotah Rs a p yielding 821—1—4 a fixed demand on certain Castes and Traders residing in certain Villages for no assigned cause and having no reference to the Numbers profits. or means of those comprizing the Castes or Traders taxed. The Inspector rent

Fort St. George 29th. September 1842

rent No. 46 has already formed the subject of my letter to the Board under date 9th. August 1842 The tax on Cotton Godowns realizes a Revenue of Rupees 3095—0—4 There seems no better reason for taxing the buildings where this agricultural produce is preserved than there would be for taxing those for storing rice, Tobacco or any other commodity; and while the Government are making endeavours to encourage the growth of Cotton and are expending large sums in introducing an improved system of Culture the enforcement of this tax has a direct contrary tendency.

9 The two Items entered last on the list No. 67 & 68 require only explanation to ensure their immediate discontinuance. The first is a tax levied from the Officiating Brahmins of the Pagoda of Trichendoor for the privilege of receiving the fees paid by persons performing ceremonies before the Idol. The 2nd. is the produce sale of the Offerings of Pilgrims and of other persons attending the Festivals of the same Pagoda and that at Shunkerninargoody, both carried to the Credit of Government since the Tusdeek or fixed allowance to these Institutions has been a regular charge on the Revenues of the District.

Fort St. George 29th. September 1842

Pay the abs under the following Heads.

Names	Where employed	Salaries	Allowances	Total Monthly Amount	Deduction for Casualties	Total Monthly Amount Payable	Total Amount Payable for the Year	Total Amount Payable for the Year
Thomas Pollock	Road Agent	200		200		200	2400	

5 first Items Rs. a p. 95-10-12-1

Remaining Items 7-10-3-0

Having now explained the nature of these items either trivial in themselves or objectionable for reasons assigned I must trouble the Board with some observations on the 5 first on the list which produce the main Moturpha Revenue. The first and principal is the loom tax yielding Rs. a p. 4-11-94-13-10 and paid by 14,603. Persons. This tax is not regulated by the value of the cloth each loom produces, but by the custom of the Villages where the weaver resides or by the caste to which he may belong. Examples of the working of this system are given in Paras 22 and 23 of Mr. Bird's report accompanying. The highest rate levied it will be seen, is Rs. a p. 9-4-5 each fine under any circumstances. but enormous to the manufacture of cloths of moderately fine texture. The loom tax though limited by the number of looms may therefore be said to be more a tax on weavers according to their castes and locality, than on actual looms.

Vide Ch. 7. Statement No. 1.

looms, unequal in most cases, exorbitant in many.

12 No. 2, The House tax in many instances partakes of the same nature. It varies according to the caste of the occupier in some Villages, is a uniform rate without reference to caste in others. a class that is exempted from the Tax by custom in one Village is taxed for the same reason in another, while in many Villages the rate is levied with reference to the profession or profits obtained or said to be obtained by the occupier thus the rate at Streevygoondum for Goldsmiths is Rupees Rs. a p. 3-8-8-3-6-6 and Rupees Rs. a p. 2-8-9. for Dyers Rupees 2-8-9 and Rupees Rs. a p. 1-4-4. and for Chunamboo Parawers Rupees Rs. a p. -3-5 and -1-8.

In the Village of Uttasykhancoodeyeroopoo in Nelliambalum, all householders though of different castes not being cultivators or possessors of land, pay per house one uniform rate of Annas 6 price 10- In the Village of Keelaput in Nelliambalum Ediar caste Persons are charged House tax

tax. In the adjoining Village of Pullapatuda in the same Talook this caste is especially exempted. In Oosalumputty in the Sautoor Talook Reddies are exempted in Pereyaparally in the same Talook they are charged.

13 Shop tax and Cotton Godown tax are charged according to the supposed profits of the owners of them at different rates prevailing in the Villages in which they are situated, and in some instances according to the castes. In the Village of Vypaur for instance Lubbees pay 10 and 5 Rupees per Shop Chettiers as a co. 2-10-5. at Poovany Lubbees 4-1-4 as a co Chettiers 2-8-9.

14 Madee Teerwah or tax on Catamarans is imposed on Paravers carrying on their trade of fishing in the Sea, and residing in six Villages on the Coast. The rates at these Villages varying according to the custom prevailing in them from Rupees 13-10-4 a co to Rupees 5-1-6 per boat.

15. The Sanaiyam or Poll tax

tax No. 5 also varies in every Village The custom of it as to rate and application of the tax being necessarily much left for the arbitrary determination of the accountant. The remarks that has been made on Item No. 2 are so much applicable to this that I will avoid the repetition of them, merely observing that this impost, as it at present exists, presses more than any other on the poorest portion of the Community and places in the hands of corrupt Officers a powerful engine of profit to themselves and injustice to the poor and ignorant.

16 Having shewn, I trust to the satisfaction of the Board, that the Moturpha tax of Tinnevelly, as my own experience of the working of it has convinced me is a grievous evil to the classes paying it, that many of its items are not only indefensible on the score of justice, but absolutely perpetuate the iniquities and worst irregularities of Native rule

that

that it is unequal, and that while it presses on the poorer classes and their means of subsistence, tends to depress trade and manufactures it opens the door to the full exercise of corruption and oppression by the inferior Public Servants, and by this means exacts from the payers a much larger amount than reaches the Treasury of the State. It remains for me to propose a remedy either entire or partial.-

17 In recommending the total abolition of Moturpha throughout I sincerely I should be fortified by the opinion of Mr. Cotton formerly Collector of this District, and now Deputy Chairman of the Honorable Court, who proposed "the general abolition of the various "personal, professional and other "taxes levied on the Inhabitants of "this District, in consideration of their "partial operation as had been done "some years previous in the neighbouring "District of Madura". But as such entire

Vide letter to Bd. dated 2d. Novr. 1818.

Rs. 105. 8/1. abolition would involve the sacrifice of Revenue to an extent which may render that inexpedient, the discontinuance of many of the obnoxious Items, and the modification and Regulation of others, may be resorted to.-

18 Under the operation of any plan having these objects in view some loss of Revenue must be expected, but the liberality of Government will be amply repaid by the benefits on its poorer subjects every item of reduction will confer. Under this conviction I would suggest the relinquishment of all the items entered in the Statement from No. 6 inclusive, and the substitution of a regulated and moderate Loom, shop, and House tax, under which three Heads the first five Items may be classified.

Mr. Cotton at the foot of the Statement which accompanied his letter above referred to proposes a plan for taxing looms according to the description of cloth manufactured

on

on them, as now in force in Tanjore and the same plan is suggested by Mr. Bird who anticipated a material improvement in the Revenue by the change.

Mr. Cotton's rates are

	Rs	a	Ps
Looms employed in the manufacture of a cloth of 3½ Rupees value, and under, to pay an annual tax of	1	4	4½
Do. in the Do. of Do. of above 3½ Rupees and not exceeding 21 Rupees to pay Do. of	2	8	8½
Do. in the Do. of Do. of above 21 Rupees and not exceeding 42 Rupees to pay Do. of	3	13	1
Do. in the Do. of Do. of above 42 Rupees	5	1	5½

To the Statement No. 1 I have attached a Memo. shewing those I would propose.

19 The equalization of the Shop tax Mr. Bird also calculates would produce an Increase of Revenue, the lowest present rate is 5 annas, but where this rate exists it is generally accompanied by other taxes under various denominations, as

as exemplified in Para. 10 of this Report. The Memo. to Statement No. 2. shews the rates now proposed.

20 The same Memo. shews the rates proposed for the house tax. The lowest rate of the present House and Roll tax like that of the Shop tax, usually forming only a part of the entire sum with which the payer is burthened.

21. It will be observed that no provision is made for taxing professions the followers of which have hitherto contributed to the expenses of the State. This, if thought necessary, might be effected by doubling or trebling the House tax, at which persons engaged in the Trades noted in the Margin are rated.

1 Carpenters.
2 Blacksmiths residing in Towns.
3 Goldsmiths.
4 Brasiers.
5 Dyers.
6. Sea Fishermen
7. Oil Mongers.
8 Persons trading in their Houses.

22. It will be obvious that the House tax as now proposed will be open to many of the objections I have urged against the present system

system, but my object has been to simplify what was fraught with confusion, and thus to increase the difficulties of abuse of power, by those to whom some must necessarily be intrusted, and to moderate and regulate an impost which is now often exorbitant without cause, arbitrary, ungenerous, and undefined, but which the exigencies of the state may possibly make it necessary to continue in some shape. The total abolition of the tax, whether under the Head of professional, House, or Poll, will alone remove the evils of it.

The

23 The expected results from the adoption of the plans proposed are shewn in the Memos attached to the Statements. They are formed on Estimates and cannot be implicitly relied on, though some of the data are obtained from Accounts. They are calculated to include all Looms and Shops in all Villages, without admitting any claims of caste or locality, by exemptions though allowing the Maniems hitherto authorized, and also to include the houses of all persons not engaged in agriculture and climbing Palmyrahs the huts of Pariahs and Chucklers excepted.

Tinnevelly
Tencausey
25th August 1842

} (Signed) H. C. Montgomery
Collector.

Statement

11060 Fort St. George

No 1. Statement shewing the revenue derived from the
in the District of Tinnevelly for Fasly 1254

29th September 1842.

several items of which the Maturpha is composed

No	Names of Taxes	Explanation of each item of Maturpha Tax.	No. of Persons holding Maturpha Pottahs.	Amount	Average	Highest rate.	Lowest rate.
1	2	3	4	5 Rs a p	6 Rs a p	7 Rs a p	8 Rs a p
1	Surry Varree	Loom Tax	11,603	11,174 13 10	2 13 2	9 - 5	- 6 8
2	Munnie Varree	House Tax	3806 59	2,951 4 8	- 10 10	36 1 -	- 1 8
3	Cudsie Varree	Shop Tax	514 3	941 1 4 8	1 12 1	14 13 4	- 5 -
4	Muddee Teerwah	Tax on Catamarans	430	4,227 5 11	9 10 4	13 10 -	5 1 6
5	Sunna Varree	Personal or Poll tax	11,516	11,265 5 -	- 15 9	4 8 6	3 4
6	Cullaw Varree	A tax paid in the stones which the washermen use to beat the Clothes	665	2,313 5 9	3 7 4	15 4 4	- 3 4
7	Seckee Varree	Tax on Oil presses	330	716 15 10	2 2 2	31 3 -	- 10 -
8	Soalpye	Tax on Pedlers	946	902 10 10	- 15 3	2 15 2	- 3 4
9	Coodum	Tax on Smitheries	379	529 10 8	1 6 5	4 8 -	- 3 4
10	Calei	Tax on forges where Iron is smelted	165	458 10 8	2 12 5	5 11 6	6 8
11	Punjas Seree	Cotton Godown Tax	804	3,095 - 4	3 9 1	12 11 8	- 13 2
12	Yair Varree	Tax on Sloughs	159	118 11 2	- 12 -	3 - 5	- 3 5
13	Devacavil Cultyantah	A tax formerly paid by the Inhabitants of certain Villages to Paligars for protecting them from depredation	2937	1,000 13 3	5 5 -	- - -	- - -
14	Mantha Via Saurry	Tax on Merchants keeping Carriage Bullocks	45	82 9 1	1 13 4	3 - -	1 4 -
15	Kondu cuttee	Tax on wholesale Dealers	20	90 15 9	4 8 9	15 - -	1 - -

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No	Names of Taxes	Explanation of each item of Mattur Jaha tax.	Number of persons holding Mattuhpha Pattahs	Amount	Average	Highest rate	Lowest rate
1	2	3	4	5	6	7	8
				Rs A P	Rs a P	Rs a P	Rs a P
30	Mauttoommundei Parapoo	Tax on pasture Grounds	6	23 8 9	3 14 9	6 5 10	- 10 7
31	Catapatteon & Sairee Vurrie.	Tax paid by the Pariahs for the privilege of taking for their use Dead Cattle	97	71 1 9.	- 11 9	3 13 1	- 3 4
32	Curroovaelungay	A tax on heads of Cattle & flocks of Sheep & Goats for eating the leaves of a certain thorn tree called Curroovail tree	22	77 7 7	3 8 4	- - -	- - -
33	Caray Aroopoo	A tax paid by mat makers for the privilege of cutting Caray or long grass for weaving mats	1	2 8 9	2 8 9	2 8 9	- - -
34	Kaulicattoo Auttoolaloo	A tax paid by one Individual for the privilege of taking for his use the heads of Sheep sacrificed to the Goddess Kalee in a certain Pagoda	1	1 1 -	1 1 -	1 1 -	- - -
35	Vunnaun Parapoo	A fixed tax paid by washermen collectively	9	19 4 11	2 2 4	3 6 4	- 13 7
36	Vunneercoodee Parapoo	Tax for the liberty of drinking Toddy	1	6 5 2	6 5 2	6 5 2	- - -
37	Paurcuddanee	Tax on chayroot pickers	1	18 8 6	18 8 6	18 8 6	- - -
38	Moarcansoo	A tax levied from one Individual selling Butter Milk	1	1 5 6	1 5 6	1 5 6	- - -
39	Muntapapadee Vurree	A tax formerly levied in a certain Village for the purpose of performing certain ceremonies in the Pagoda there	4	7 5 1	1 13 3	2 5 4	- 5 1
40	Chunnambas Choodee	Tax on Nine Kinds	49	38 13 -	- 12 8	5 10 8	- 10 -

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No.	Names of Taxes	Explanation of each item of Mauripatwa tax.	Number of persons holding Mauripatwa Pattahs	Amount	Average	Highest rate	Lowest rate
	1	2	3	4	5	6	7	8
					Rs a p	Rs a p	Rs a p	Rs a p
41	Cavil pawpoo	A present formerly made to the Paligars by the Village Watcher	1	0 6 9	0 6 9	0 6 9		
42	Noolmatte	Tax on Cotton thread Sodawns	1	1 4 7	1 4 7	1 4 7		
43	Vuttoms	Tax formerly collected from the Inhabitants of certain Villages to cover the differences in the exchange of rejected coins	60	230 8 5	3 13 0	10 3	1 4 6	
44	Cutzoatatu	A fixed tax paid by certain caste people collectively	-	821 1 4				
45	Mercal Vurree	Tax paid formerly by certain persons whose occupation is to measure Grain	25	54 1 9	2 9	2 8 9	2 2	
46	Mispoo rents	A tax on the privilege of grubbing or fishing for Jewels bits of precious stones, Metals &c. dropped in the roads and streets in the bed of rivers and Tanks	1	230	230	230		
47	Vandoutkat Vashvagay	A present formerly paid by the Inhabitants of certain Villages to the Dasaccavilgarers when they visited their Villages	240	145 5	8			
48	Vaddgatavanay Vardhvandey Mail vetpa	An arbitrary rate levied from certain caste people in exception of the ordinary tax laid on them	437	107 5 1	3 11			

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No.	Names of Taxes	Explanation of each item of Moturpha tax	Number of persons holding Mutturpha Pattahs	Amount	Average rate	Highest rate	Lowest rate
1	2	3	4	5	6	7	8
				Rs a p	Rs a p	Rs a p	Rs a p
49	Putwa Setty	Tax formerly paid by Pureahs Washermen and Vaclaoyers included and collected under this head	120	23 13 2	- 3 2	- - -	- - -
50	Mayamei	A fixed tax collected from the Bayaumen in certain Villages	18	3 - 10	- 2 6	- - -	- - -
51	Cayetta Vurrea	A tax levied on certain persons for the subsistence of rakes for measuring the lands in survey	17	1 5 5	- 1 3	- - -	- - -
52	Rumzaun	A tax formerly paid by the Inhabitants of certain Villages for defraying the expenses of the Mulpelmaun festival called Rumzaun feast	218	3 2 1	- - 3	- - -	- - -
53	Cuttay Vuttinn	A rate formerly paid by Bayaumen for performing certain ceremonies in their Village Pagoda	205	9 12 8	- - 9	- - -	- - -
54	Pundaram Vurrea	Tax on the privilege of keeping flower Gardens and selling flowers	6	1 4 3	- 3 11	- - -	- - -
55	Doosputtee	A present formerly made to the Poligars by the Inhabitants of certain Villages	11	3 5 8	- 4 10	- - -	- - -
56	Soarem Vurrea	A tax collected formerly for performing certain ceremonies to Soarem a Hindoo Saint	7	2 11 1	- 6 2	- - -	- - -
57	Palenquin tax	A Tax formerly paid by the Inhabitants of certain Villages to the Poligars for their Putaneequeen expenses	132	25 8 3	- 2 9	- - -	- - -

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No	Names of Taxes	Explanations of each Item of Maturpha tax	Number of persons holding Maturbha Pattahs	Amount	Average rate	Highest rate	Lowest rate
1	2	3	4	5 Rs A P	6 Rs a P	7 Rs a P	8 Rs a P
58	Pille Vurtanee	Presents formerly made to the Village Accountant by the Inhabitants of certain Villages	85	15 11 5	- 3 2	- -	- -
59	Edeicarva poocuttee	A tax formerly paid by Shanarsa a fixed rate on the quantity of Jaggery Manufactured	1	3 8 -	3 8 -	- -	- -
60	Cullearma pankoo Vettelei	A tax formerly paid by certain persons to cover the Expense of Betel incurred by the Head of the Village in his Marriage	1	7 12 9	7 12 9	- -	- -
61	Tahareer & Selavoo Vurree	A Bribe given to Shroffs to induce them to admit bad Coins	648	27 5 10	- - 8	- -	- -
62	Cuttee Vurree	Tax on the profit derived from selling unwrought Iron	3	2 2 2	- - 11 5	- -	- -
63	Caniel Vurree	Tax on Sunny Manufacturers	4	8 14 6	1 4 4	1 4 4	- -
64	Pay Vurree	Tax on Mat makers	4	4 14 1	- - 11 2	- - 11 10	- - 10 2
65	Cavil Cooly	Certain fee formerly paid by certain persons to Village watchers for watching their Village	2	7 2 8	3 9 4	3 9 2	- - -
66	Cavil Sundiyoo	Presents made by Cavilgars to Poligars on the occasion of paying a visit	8	92 13 -	- - 11 9 8	- - -	- - -
67	Nunjenaur Cunnichai	A tax levied from the Officiating Brahmins of the Vinchendar Pagoda for the privilege of receiving the fees paid by persons performing ceremonies before the Idol	8	298 15 10	- - 37 6	- - 37 6	- - -
68	Cavil Koundee	Pagoda Offerings either in Money Kind or other things paid by Pilgrims who attend the festivals of certain Pagodas					
		Total		3,458 6 6	- - -	- - -	- - -
		Deduct for Enams		172,244 15 1	- - -	- - -	- - -
		Remaining		68,370 10 6			
				103,871 4 7			

Memorandum

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Fort St. George

Memorandum shewing the Estimated amount of Tax proposed to be levied on Looms, Shops and houses.—

		Number	Rate of Tax	
			Rs	as
Looms	Producing Cloths of above 5 Rupees Value	2240	3	8
	Do from 2½ to 5 Rs — Do	5001	2	8
	Do under 2½ Rs — Do	7333	1	8
		14603		
Shops	1st rate	900	5	—
	2d rate	1200	3	—
	3 rate	3043	1	8
		5143		
Houses	Upstair houses	1000	1	4
	Tiled stone or Bricked roof Do	1500	—	10
	Thatched Do	75380	—	5
		77880		
Additional Tax on Looms in which Trafic is carried on or owned by persons following the 7 trades			—	—

Total
Deduct Enams
Remaining

N. B. The payers of Looms and Shops Tax not to be charged house Tax.

Sincerely 25th August 1842 C C per Signal

29th September 1842.

Estimated Revenue	Total	Fusly	Net Nuturpha Collections since Fusly 1238 in which year the Zemindaries were first included			
Rs	Rs		Rs	a	p	
7945		1238	106120	5	7	
		1239	98094	2	6	
		1240	97930	5	10	
12500		1241	97581	—	1	
		1242	92251	5	2	average of 7 years 95685-14-5
11000		1243	85795	1	10	
		1244	92028	15	9	
	31445					
4500						
3600		1245	98036	8	8	
		1246	103621	3	11	
4565		1247	106633	13	1	
		1248	106359	9	10	
	12665	1249	106472	12	10	104850-13-10
		1250	105960	13	—	
1250		1251	105871	4	7	
937						
23556						
	25743	Average of 14 years	100263	6	2	
	8600					
	78453					
	5453					
	73000					

A. C. Montgomery
Collector

To

No. 2

To The Acting Collector of Tinnevelly.

Sir

Para 1. I beg permission to trouble you with a few observations upon the State of Motursha in the Division under my management, in which my purpose is to point out the inequality with which this tax presses upon different individuals subject to it, and the severity with which, in some cases, it falls upon the means of livelihood.

2 The inequality of the tax will be best shewn by taking one Talook as an example, and with this view I have caused a table to be prepared including all the Villages of the Talook of Bronmmadasom, and shewing the different Motursha paying Castes, with the rates collected in each Village under each particular head. This Table is perhaps not perfectly correct, nor even complete, for the subject is so intricate and unsettled, that it is very difficult to ascertain and exhibit its details in a concise form. But aided by the subjoined remarks it may serve to convey a

a tolerably accurate notion of the working of the system. The Talook of Bronmmadasum has been chosen because in the small number of 35 Villages a large Motursha Revenue, amounting on an average to something above 10,000 Rupees per annum, is realized, and most of the classes from whom, and most of the heads under which, Motursha is collected, are to be met with in it. A Sketch Map of the Talook is added from which by observing the relative positions and distances of the various Villages, a clearer idea of the inequality of the tax may be obtained.

3 Motursha is imposed under two distinct denominations, "Ayen" and "Desaccavil," and while some Villages are subject to imposition under both, others are exempt from all demand on account of Desaccavil, and are taxed only under Ayen. The reason of this is that the Ayen was the original Government demand which from time immemorial has been laid upon Motursha people throughout the Country, while the Desaccavil seems to have been an arbitrary rate laid on by different Poligars in such Villages only where their power was great enough to enforce submission.

Lengths

Fort St. George 29th. September 1842.

Length of time has rendered these assessments pre-
=scriptive, and consequently the Motarpha Inha-
=bitants of a Desavalli Village are still taxed
in most instances above their more fortunate
neighbours of a non Desavalli Village.-

†Appendix No. 4 In the Table referred to, all the
Villages subject to both Ayen and Desavalli
taxation are entered to the left, and those pay-
=ing Ayen only to the right of the vertical
red ink line, and all Desavalli rates are
distinguished from Ayen by being written in
red ink. A Cipher denotes that in the Village
under which it stands no assessment is leviable
on the head to which the line relates. An asterisk
that the tax is demandable, but that no occasion
having hitherto occurred for it to be collected, the
Amount is not determined but left to be
fixed according to circumstances. Each item or
series of items which is separated as a distinct
class is what any one man has to pay the only
deduction being in case a person has no house
of his own or having a house no enclosure
for Bullocks attached to it, when those items
of Desavalli one or both as the case requires
are omitted in his Pottah. To facilitate reference
to the Sketch Map the Villages are numbered

and

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and the corresponding figures are annexed to the
names in the Map where also the Desavalli
are distinguished from the other places by the
figures being marked in red ink.-

5 Formerly Ayen as well as Desa-
=valli Motarpha used to be levied under
several different items which have been since consoli-
=dated into one. those of Desavalli still con-
=tinue distinct. Of these the rate on houses
and on bullock Stables are the most constant
and occur in almost all Villages subject to
Desavalli and are leviable from almost every
caste. The others of which the Tamil names
are for the most part preserved are found
in very few Villages, and were probably origin-
=ally introduced on some pressing occasions
to raise a supply of money, and were not in-
=tended to be permanent assessments. The
word "Sandipoo" properly means the present
which an inferior is expected to offer on Com-
=ing before his Official Superior, but the im-
=post under this denomination is collected
without regard to the occurrence of any
such interview. "Magamei" means simply
an Extra tax. "Mailwaren" the lord's share
and may perhaps have been intended as a

tax

tax on profits. The other items as translated in the Table are for the most part sufficiently intelligible.

In some Villages certain castes are divided into different classes paying different rates. Many instances of which may be observed in the annexed Table. There seems generally to be no intelligible rule by which this Classification is governed, though in a few cases there is thus, the Reikler's who reside in particular Streets of Ambasamoodrem are all placed in the 1st class, those in other Streets rank in the 2d class and are taxed lower although their means may be greater. Houses or individuals too, who for any length of time have been included in the first or any other class, are still kept under the same, however their circumstances may vary. But in the case of new comers, except in such instances as above cited, the Curnoms have the opportunity of entering their names in whichever their own interest may suggest, with little fear of Control, for of necessity they are the general interpreters of the Custom of the Country or Village. and this circumstance it

is feared enables them to realize a considerable income from the Moturpha classes to the prejudice of the Government dues.

7 The age is undetermined at which Poll tax may begin to be demanded from those who are subject to it as a Caste tax. The Curnoms therefore use their discretion in first entering Young men in their accounts. It is however understood to be about sixteen. But children of Weavers, Goldsmiths &c are mostly taxed in full, or in part as soon as they begin to assist in the Craft exercised by their parents or Masters.

8 With attention to these explanations Table No. I will, I believe, afford a sufficiently accurate idea of the rates of Moturpha in the Talook of Brommadasom.

9 It is evident however that it only explains the cases of parties fully liable to each particular rate. But there are often in particular Villages certain modifications of these which could not easily be exhibited in a tabular form of which the following may be given as specimens.

There

10 There are three Villages Viz.— Sivalarcolum, Mallajasamoodrum, and Perumbhut in which persons of certain castes are entitled to a remission of a portion of the tax if they have not married, or have lost their wives. In ten Villages Viz. Vibramasingaporum, Alla=dyoor, Yeggambraporum, Muddatore, Raw=pangolum, Pottelpoothoor, Timrajasamoodrum, Culladacoorchy, Singomputty and Sivalar=colum, Widows of certain Castes are made to pay a portion of the tax which their hus=bands were liable to, provided they continue to keep a house of their own. The rules by which these particularities are governed vary in different Villages and would take too much space to detail.—

11 The method of taxing Washer=men in certain places requires explanation. It will be observed from the Table that in most Villages a rate is laid on the stones which they use to beat the clothes upon. But this does not express the amount which each man is made to pay for the demand on an individual is frequently for a fractional part of a stone, as a half or one Eighth and often for one stone and

†Appendix No 1

and a fraction more: occasionally for two stones and above, and all these different rates are to be found among the individuals who wash for a particular caste in a single Village, without any manifest reference to the propor=tion of employment that each enjoys. How this arrangement first obtained it is hard to say, but probably the number of stones for each Village was originally fixed and divided among the number of Washermen. But this is not the Case now. A new Comer is immediately charged for a stone, or more, or less, according to the discretion of the Curnom, but no deduction is usually allowed from what each of the other Washermen of the Village may, according to long custom, have been taxed. Neither does the death or departure of any number of Washermen from a Village necessarily increase the demand upon those who remain.—

12 Before dismissing this part of the subject it may be useful to attract attention to one or two peculiarities in the Talook of Brommadasom illustrated by Table No 1.—

13 The Village of Vaugacolum through

though entered among those paying Desavaril Moturpha, it will be observed, has only Ciphers marked against every item of Desavaril. The reason of this is that the Village is Cutgootahdar and in the Peria Statement of the sources of Revenue which the proprietor is to enjoy Desavaril is specifically mentioned and therefore when the Moturpha was resumed in 1833 the ayen only was taken, and the Desavaril is still collected by the Cutgootahdar. In Bronmadasom there are only two castes from whom Desavaril Moturpha is collected. Shanars individually pay a rate of 3 Annas and 6 piece on Houses and on Bullock stalls and the Murravers as a body pay under the head of Mailwaram Rent the annual sum of Rupees 63-10-2. The history of this is that in former days this Desavaril Moturpha of the Village of Bronmadasom was given up by the Poligars to the Village watchers, as compensation for their services, subject to the annual rent above cited. The Custom of the Village still continues and the Murravers collect and enjoy without Control what-ever they can levy upon the Inhabitants paying to Government the sum for which they compound. The shanars alone escape

escape because they live in a separate situation, which is held not to come within the Murravers farm. The Village of Pottulpoothoor has this peculiarity that Poll tax is unknown there. The Castes which in all other places are subject to it are here only taxed by houses.

14 More than enough has perhaps been adduced to prove the inequality of Moturpha tax within this Division. I have now to say a few words concerning the severity with which it sometimes presses upon the means of subsistence.

15 Holders of land of every caste are exempt from Moturpha as a caste tax but remain subject to it under all heads (such as loom or Shop tax) which are not properly connected with circumstances of caste. We must except however the Sleivanien or Betel Caste, who are made to pay Caste tax in addition to the heavy duty laid upon their gardens. The customs of the Country also excuses all persons of independent means or of considerable mercantile engagements. In this way every Vellaler who has private property and who is known by the title of Vellivenattie Vellaler which

means

means a Vellalar who can afford to wear a white jacket is free from the impost to which the poorer members of his caste are subject. and thus such Mussulmans only as are obliged to earn their livelihood by weaving, or keeping shops, or by manual la= bour, are taxed. Of the Chitties too it is the small shopkeeper and trader, and not the rich merchant, who pays Moturpha. Two other classes have been relieved from the burden of this tax by the liberality of Government. these are the Pallers, who are mostly slaves and supposed not to possess the means of paying, and the Palmira climbers of the Shanar caste.

16 It appears therefore that this branch of Revenue, in the Division under my charge at least, is intended to be derived from the profits of the smaller tradesmen and the wages of nearly all descriptions of labour.

17 Profits are unquestionably legitimate objects of taxation, and so are the wages of those kinds of labour which from their requiring skill in the workmen or being exercised by only people of particular castes enable the performers to exact more than

than the usual remuneration given to agricultural labourers. But all other descriptions of labour which in fact provide scarcely the means of subsistence cannot without subjecting the parties to great distress afford to pay any tax to Government.

18 I find however that nearly one fourth of the Moturpha revenue of this Division is derived from Persons who live by common labour or have no ostensible means of livelihood.

19 Appendix No. 2 shews the Amount of Moturpha Revenue for last Fusly in the 3 Taloks which then comprized this Division, distinguishing the particular sources from which it was derived, and so far as I am able to discriminate, separat= ing the demand on Profits and the Wages of Skilled labour, under which latter term I include also those occupations of a reputable kind which in this country are followed only by particular Castes, from that on the Wages of unskilled labour. It has not however been found possible to preserve this distinction accurately because I have

no

no data to shew and it would be a very difficult to ascertain how many for instance of the Gold smiths or Oil mongers &c Caste gain their livelihood by the peculiar occupation of their caste, and how many not being able to find Employment &c in these lines are obliged to hold the plough or dig or even to beg for their livelihood, and yet pay the same tax as others who have full Employment &c in their proper trade. On the other hand again, a few of the taxes which are entered among those which fall on unskilled labour ought perhaps to have been included in the other class such as a proportion of the poll tax on Paravers or Sea fishers' caste, for there are many of this caste, who although they cannot afford to keep a Catamaram yet use nets and fish wading into the sea as far as the depth will allow—

20 As the account now stands however it will be seen that about 6,000 out of 25,000 is entered against those who live by Common labour or who have no ostensible

ostensible means of livelihood or against Women.—

21. It need hardly be argued I imagine that the inequality and undue pressure upon the means of subsistence which I have thus attempted to point out, are very serious evils—and should if possible be removed. the question is rather whether this can be done without risking too great loss of Revenue. I am inclined to hope that it may.—

22 There can be no doubt that the present system tends to depress almost every kind of Manufacture in as much as excessive rates are very commonly found in those places where position or circumstances favour any particular description of industry.— The Keikler weavers abound in Ambasamoodrem. they are accordingly taxed at above 8 Rupees a loom. In Veeravanullore there are a large number of Keiklers but still more Puttasaulier the former are therefore charged 6 Rupees the latter nearly 8 Rupees each loom. and as there are no other Villages in this Division where so many persons of these

these castes reside, so there are none where they are nearly as heavily charged - The effect of this is that many who would otherwise keep looms in these places are prevented and it has occasionally happened that whole castes have deserted a heavily taxed Village and settled in another where the rate is more favorable - Thus the Caloovurs of Veeravanul-lore who formerly were charged 6 as 8 as 5 a loom in the year 1829 carried their business into an adjoining Village belonging to Travancore but returned a few years afterwards upon condition of being taxed at the rate they now pay viz t. 1 Rupees 3—13—1. The Oil merchants of Ambasamoodrem in like manner as they are taxed nearly 5/2 Rupees per head in their own town are now gradually removing their shops to Corkand which is not two miles distant because the demand there is less than 2½ Rupees.-

23 It will be seen from Appendise No. 2. that more than 13 thousand Rupees or upwards of half the Moturpha revenue of this Division is derived from the taxes on

looms. It will also be observed that the average amount of tax per loom differs very materially according to the Caste to which the weaver happens to belong. The highest taxed looms in my Division are those of the Puttagasaniers and Keiklars the lowest those of the Pariahs the reason is because the best kind of cloths are usually made by the first two classes and the worst by the latter - But this reason does not always hold good for instance the cloth made in Cullacadacoorchy by the Mussulmans is of a very valuable description and their trade a very thriving one yet they pay only Rupees 4 — " — 5 a loom - while the Keiklers of Ambasamoodrem on the opposite bank of the River whose cloths are precisely of the same description and equally good pay more than double.-

24 It would seem therefore a more equitable method of levying Moturpha on looms if the different rates were charged not upon the different castes using them but according to the descriptions of cloth manufactured

manufactured upon them. Neither would there be any difficulty in ascertaining this point in as much, as it is now done by the Sayer people, when they affix the Government stamp upon each cloth &c that is woven. This method of assessing weavers I make no doubt would very materially improve the Revenue derived from them more especially as a fair proportion of the burden would then fall upon the Putnoolgars. This is a Caste foreign to this part of the Country of even the language of which they are for the most part ignorant. Their proper business is the manufacture of silk. cloth, but as silk is not produced in any quantity here about they work principally in cotton, and the cloths they weave are of superior texture and obtain a large price. They are however more favorably taxed than any of the weavers of the District / save the Saliopers who only make sack cloth and other Coarse Articles / for they &c pay

pay in every part of this Division upon their houses without reference at all to the number of looms which may be employed in each and the average rate per House is only Rupees 1 — 9 — 6 —

25. For similar reasons I think that equalizing the taxes on Shops throughout this District would promote an increase of the revenue derived from them. By comparing appendices No. 143 together it will be seen that in this Division the average rate of Tax upon each kind of Shop no where very much exceeds the lowest known rate, as while in some towns the present impost amounts to many times this average. By adapting the average therefore it would be reasonable to expect that not many shops would be shut up while in heavily assessed places the reduction would without doubt occasion the opening of many new ones.

26. The other Castes entered in the first part of Appendix No. 2 are those who live by profitable &c labour

labour from whom probably no greater amount of Revenue could be drawn under any amended System than is now collected - Of these it seems only requisite to observe that in some Villages they are tasced by the head in others by houses or families - The difference in Amount realized by these different methods is not much while the latter has this great recommendation that the Village Officers have less opportunity of exercising Corrupt favor - It will probably attract attention that whereas Carpenters and Blacksmiths are found in almost every Village in India. the account shews that the number of either who are tasced in this Division is remarkably small. These Crafts are in fact for the most part untasced on account as it would appear of their being usually so identified with agriculture for in most places the occupation of these Artisans is confined to the making and repairing of the implements of

† Appendix No. 2

of husbandry -

27 The second part of appendix No. 2 is intended to exhibit the number of persons in this Division who live by common labour or have no ostensible means of livelihood and the number of tasced females together with the amount of tax demandable from each - There are however among these particularly among the Shanars and Pariahs, many who are not properly unskilled labourers and yet who I conceive have reason to feel themselves aggrieved by being charged under Inoturpha - I allude to the case of those who having no ground of their own, take a lease from some proprietor, and pay to him the Government tax which he hands on to the Tahsildar and in addition the landlords rent under the name of Swamybhogum - It is manifest that persons of this description pay their quota of land rent to Government just as truly as if the land were their own and the Pottah made in their names and it seems somewhat hard

hard that for want of these adventitious circumstances an additional sum should be collected from them as on Moturpha, I have therefore ventured to place all such persons among those who might be relieved from the burden of this tax.

28 I am aware that no revision of the Moturpha in a portion only of the District would or ought to take place and have therefore felt great diffidence about submitting my thoughts for your consideration. since they are necessarily founded upon an incomplete knowledge of the subject. I am however so strongly convinced that good policy as well as humanity call for an alteration in the present system, that I hope I shall meet with indulgence for having troubled you with such a lengthy communication on the subject.

29 I need hardly detail the amendments which suggest themselves to me as desirable since the exposure

J G B

exposure already made of the most remarkable inconsistencies and inequalities of the present state of things which have come to my notice, sufficiently points them out. The great principle by which the revision should be guided, is — doubtless to exempt from taxation all whose circumstances cannot afford to pay without distress to themselves and their families, and to equalize the demand and assimilate, as much as practicable throughout the District, the mode of levying the impost from such as may fairly be called upon to contribute towards the wants of the State.

Shermadavy
Sub Coll.r Office
11th October 1838.

/Signed/ C. J. Bird
Sub Collector

/True Copy/
/Signed/ H. C. Montgomery
Collector

Appendix

11089

Caste.

No.	Name	Heads under which the tax is levied.	1 Ambasamo = drem.	2 Chepimundu = puram.	3 Cottaud	4 Mudiyan
			R A P	R A P	R A P	R A P
		Shop tax	3 8 5	3 8 5	2 8 9	2 8 9
					0	0
1	Chetties or Merchants Caste.					
	Grain Merchants.	Shop tax 1st				
		Shop tax 2d	0 2 8 9	1 1 4 6	0	
		Shop tax 3d	0 0	0 10 2	0	
		Shop tax 1½	5 1 6	* 1 4 4	*	* * * * * *

Maruvendan 20	Timoja = tamoodrem 21	Veggumbra = poorem 22
R A P	R A P	R A P
3 1 10	3 13 1	1 4 4

In P.S. Cuddapah

Appendix No. 1.-

Villages in which both Ayen and Sisatawel Moturpha

29th September 1842.

is collected.-

4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Singumpulty	Vittamma = singapurem	Sirindla = puttem	Cottauru = gudem	Anyaluttam = colum	Vaigaedum	Bramadavam	Addisheny	Tosshaneody	Caulpaungodum	Cottelpurthoor	Mudalatoor	Dodamcolum	Aulung = colum	Cothoopulty	Mausendapy	Timmaja = samoodrem	Yeggambra = poorem
Rct ℘	Rct ℘	Rct ℘	Rct ℘	Rct ℘	Rct ℘	Rct ℘	Rct ℘	Rct ℘	Rct ℘	Rct ℘	Rct ℘	Rct ℘	Rct ℘	Rct ℘	Rct ℘	Rct ℘	Rct ℘	Rct ℘
2 9	2 8	9	2 1 3	6 8 9	12 0	1 6 1	1 4 4	2 1 2	1 15 7	1 15 7	2 8 0	1 6 1	*	2 11 1	2 11 3	5 1 2	3 1 10	3 13 1	1 4 4
0																		
0 0	10 2	0	0	0	0	0	1 4 4	0	0	1 311	1149	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 6 1	*	*	*	*	*	*	*

11090

Fort St. George 29th September 1842.

Villages in which only Ayin Mottiapha is collected.

23 Cullada = coorchy	24 Viravicolum	25 Veravanellur	26 Arigapaiya = puram	27 Mallapa = puram	28 Tiruvallur = puram	29 Nunnarevil	30 Achang = colum	31 Mavarcoor = chy	32 Pavanar = sumoodrum	33 Govindapadey	34 Perumbhut	35 Wallaja = samoodrum
R ct P	R ct P	R ct P	R ct P	R ct P	R ct P	R ct P	R ct P	R ct P	R ct P	R ct P	R ct P	R ct P
4-0-4	*	4-12-4	3-9-6	1-4-4	1-14-7	2-1-4	*	1-14-7	2-0-2	*	1-4-4	1-4-4
0	0	1-4-4	0	0	0	0	0	0	0	0	0	0
0	0	0-10-2	0	0	0	0	0	0	0	0	0	0
*	*	*	*	*	*	*	*	*	*	*	*	*

1091

Caste

Heads under which the Tax is levied.

No.	Name	Classes		Ambalavanmudaliyar		Kaikkulamudaliyar	
				A.	P.	A.	P.
4	Chetties or Merchants caste / Comp.d / -	Confectioners	Shop tax	1	44	*	
		Cloths Shop Keepers.	Shop tax	*		*	
		Money Changers.	Shop tax	3	85	*	
	Pedlars		1st Poll tax	1	44	*	
	Shop keepers Assistants		1st Poll tax	1	44	0	
	Shop keepers Servants		1st Poll tax	0		0	
	Shop boys		1st Poll tax	0		0	
	Persons of this Caste who do not keep Shops.		House tax	0		0	

Fort St George

Villages in which both ayen and

29th September 1842.

Disahannel Moturpha is collected.

	Dorstand.	Allikipor	Singumpully	Hiramanga = poorum	Siundaporem	Cottaurengolum	Araiyabuttar = olum	Vaigacolum	Bramadasam	Adderichony	Postpaucody	Pauparengolum	Pattipoothur	Muddatoor	Sivancolum	Aulungolum	Pallivapully	Maunendy	Timaja = nambadem	Yeggambroo = poorem
	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
R.	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
A.	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
P.	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
R.	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
A.	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
P.	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
R.	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
A.	4	4	*	*	1	4	4	*	*	1	1	7	1	1	7	1	4	4	*	1
P.	0	0	0	0	4	0	0	0	4	0	7	0	0	3	0	0	4	0	0	4
R.	0	0	0	0	4	0	0	0	4	0	7	0	0	3	0	0	4	0	0	4
A.	0	0	0	0	4	0	0	0	4	0	7	0	0	3	0	0	4	0	0	4
P.	0	0	0	0	4	0	0	0	4	0	7	0	0	3	0	0	4	0	0	4

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Fort St George 29th September 1842.

Villages in which only Ayen Moturpha is Collected.

	Cullodaventy	Viravietlum	Veeramellore	Arayanigas = Poorem	Mullapeu = Poorem	Tiruvadalee = Duraem	Alumnarenib	Sebungedlim
	23	24	25	26	27	28	29	30
R	*	*	3-3-0	*	*	*	*	*
A	*	*	3-10-5	*	*	*	*	*
P	4-0-4	*	4-12-4	*	*	*	*	*
R	*	*	*	*	*	*	*	*
A	0	0	1-6-6	0	0	0	0-10-2	0
P	0	0	0	0	0	0	0	0
R	0	0	0	0	0	0	0	0
A	0	0	0	0	0	0	0	0
P	0	0	0	0	0	0	0	0

	Alavanerolay	Pavana = Samostram	Govindapery	Perumbhut	Mallaja = Dumodrem
	31	32	33	34	35
R	*	*	*	*	*
A	*	*	*	*	*
P	*	*	*	*	*
R	*	*	*	*	*
A	0	0	0	0	0
P	0	0	0	0	0-10-2
R	0	0	0	0	0-10-2
A	0	0	0	0	0
P	0	0	0		

Villages in which both Ayen and Disatiauwel Moturpha is collected

Fort St. Georges

29th September 1842.

	5 Seingampettay	6 Vittamasinga = Porrem	7 Sinnadapoorem	8 Cattawang = Colum	9 Arriyabuttam = Colum	10 Vangasalum	11 Bremadasam	12 Adaikkalam	13 Fort St. George	14 Pooloongadoor	15 Pallipoodoor	16 Muddalay	17 Sullaceloom	18 Aulungadoor	19 Poothoopattay	20 Mantrondy	21 Tennay ariamoo = Arrie	22 Yeppamadoor = Coco
	P.	R. a. P.	R. a. P.	R. a. P.	R. a. P.	R. a. P.	R. a. P.	R. a. P.	R. a. P.	R. a. P.	R. a. P.	R. a. P.	R. a. P.	R. a. P.	R. a. P.	R. a. P.	R. a. P.	R. a. P.
	*	2 8 9	*	*	*	3 13 1	2 11 8	*	*	*	*	*	*	*	*	*	*	*
	0	0	0	0	*													
						0	0	0	0	0	0	0	0	0	0	0	0	0
	1 4 4	0 14 8	*	0 10 5	1 6 1	0 15 4	2 11 8	*	1 5 0	1 4 4	0	*	2 11 0	2 11 4	1 4 4	1 4 4	3 13 1	*
						0 10 2	0	0	0	0	0	0	0	1 4 4	0			

11093

Caste.

29th September 1842.

No	Georges Collected	Footsmen Cavalry	Pandarigo Horse	Foot Artillery	Mudaliars	Sailors	Sailors	Pandarigo Horse	Foot Artillery	Mauremdars	Peons attendants	Peons Grass cutters
			14	15	16	17	18	19	20	21	22	
			R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	
1. Heiklers or Weavers Caste.	150	0	1-4-4	0	*	2-11-0	2-11-4	1-4-4	1-4-4	3-13-1	*	
2.	0 3 5		0	0	0	0	0	0	0	1-4-4	0	
3. Tuttan or Gold Smiths Caste.	0 3 11		0	0	0	0	0	0	0	0	0	
	0		0	1-9-6	0	0	0	0	0	0	0	
	0		0	0-14-5	0	0	0	0	0	0	0	

1094

Fort St. George

29th September 1842.

Villages in which only Ayer Maturpha is collected.

Kallakadoody		Veraveeloomy		Veeravanallore		Aruyavanagaram		Mallapuram		Timbleswaram		Nunnaroad		Nellaingcolam		Alamaroochy		Pandavanalla		Seevendapooty		Perumbellut		Wallajanuma	
23		24		25		26		27		28		29		30		31		32		33		34		35	
Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.
4	0	5	*	6	0	9	*	*		*		*		*		*		*		*		*		*	
0		0		0		0		0		0		0		0		0		0		0		0		0	
3	14	7	*	3	13	1	1	12	7	*		*		1	14	7	1	0	1	*		*		0	10
1	15	3	0	2	8	9	0		0		0		0	13	0	0		0		0		0		0	
0		0		0		0		0		0		0		0		0		0		0		0		1	4
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	

1094

Fort St. George 29th September 1842.

Villages in which only Ayer Waterpahs is Collected.

Cullaloor Colony	Varaneelum	Varasanellore	Sriyanayapa-pootem	Mallapa-pootem	Timmaraconda	Pelavoy Colony
23	24	25	26	27	28	29
Rs. a. P.	Rs. a. P.	Rs. a. P.	Rs. a. P.	Rs. a. P.	Rs. a. P.	Rs. a. P.
4-0-5	*	6-0-9	*	*	*	*
0	0	0	0	0	0	0
3-14-7	*	3-13-1	1-12-7	*	*	1-14-7
1-15-3	0	2-8-9	0	0	0	0-13-0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0

Allavacoil Colony	Pandaramalai-moo Shanu	Lowndes Colony	Sowramallee	Wallajapuram-do. Shanu
31	32	33	34	35
Rs. a. P.	Rs. a. P.	Rs. a. P.	Rs. a. P.	Rs. a. P.
*	*	*	*	*
0	0	0	0	0
1-14-7	1-0-1	*	*	0-10-2
0	0	0	0	0
0	0	0	0	1-4-4
0	0	0	0	0
0	0	0	0	0

11095

Heads under which the Tax is levied.

No.	Name.	Class		Amt. brought forward	Exempted from Taxation	Over Board.
				1.	2	3
				R. a. p.	R. a. p.	R.
4	Veiravery or Religieux Begars.	1st				
	Vadakkiens	1st	Poll Tax	*	*	
		2nd	Poll Tax	0	0	
			House Tax	0	0	
5	Telongas Country Men of the Shepherds Caste.	1st	Poll Tax	0-10-2	*	1
			House Tax			
6	Sayakarers or Dccrs.	2nd	Poll Tax	0	0	
			House Tax	0	0	

Fort St. George 29th September 1842

Villages in which both Ayen and Desakawel Moturpaheas are collected.

Over Poonal	Allagoor	Singanpatty	Veeramadurai	Devendrapatnam	Kottarapatti	Arabattam	Sangarakottai	Bommaidevanpatti	Addaikalapuram	Sethamarapatty	Pasalamarai	Pattiswaram	Mudalakottai	Kulasekaram	Kadalangudi	Pasupathipatty	Mayuranathapuram	Kamarajapuram	Vaigaraikottai	Pasalamarai	Pattiswaram
3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	21		
R.	a.	D.	R.	a.	D.	R.	a.	D.	R.	a.	D.	R.	a.	D.	R.	a.	D.	R.	a.	D.	R.	a.	D.	R.	a.	D.	R.	a.	D.	R.	a.	D.	R.	a.	D.	R.	a.	D.	R.	a.	D.	R.	a.	D.	R.	a.	D.	R.	a.	D.

1109

Fort St. George 29th September 1812.

Villages in which only Ayen Maturpha is collected.

22 Cullacoor = ditto	23. Varracolum	24 Varavanellore	25 Arrigamagam Torrem	27 Mallapa Torrem	28 Tiruvancheri Ditto	29 Murmanam Ditto	30 Selampa Cherry
Rs. a. P.	Rs. a. P.	Rs. a. P.	Rs. a. P.	Rs. a. P.	Rs. a. P.	Rs. a. P.	Rs. a. P.
*	*	1—14—7	*	*	*	2—1—4	*
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
3—14—7	*	2—8—8	*	*	*	2—1—4	*
1—4—4	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0

31 Kolarcoor = ditto	32 Cauverra = Ditto	33 Covendapery	34 Parambaut Ditto	35 Wallaja = Ditto
Rs. a. P.	Rs. a. P.	Rs. a. P.	Rs. a. P.	Rs. a. P.
*	*	*	*	0—10—2
0	0	0	0	0—5—1
0	0	0	0	0
*	*	*	*	*
0	0	0	0	0
0	0	0	0	0

11.096

Fort St.

Villages in which only Ayen Maturpha is col

Caste

No	Name	Head	Land	Coco	Arecanut	Jack	Plantain	Cashew	Mango	Tamarind	Pepper	Vegetables	Paddy	Gingelly	Horse gram	Cambu	Ragi	Varagu	Samai	Thenai	Cholam	Avarai	Thuvarai	Uluthu	Pasi payaru	Kadalai	Mochai	Kollu	Tobacco	Betel	Indigo	Sugarcane	Plough	Cart	Bullock	Cow	Buffalo	Goat	Sheep	Pig	Fowl	Duck	Toddy tree	Arrack still	Toddy shop	Fish curing yard	Boat	Net	Remarks
4	7 Idiem or Shepherds caste.																																															
		0	0	0	0	0	0	0																																									
4	8 Savalakarer or Fresh water fishers Caste																																															
		0	0	0	0	0	0	0																																									
	9 Paraven or Sea fisher Vannis Caste																																															
		0	0	0	0	0	0	0																																									

11.097

Villages in which bot

Heads under which the Tax is levied	1 Ambalavanar = Aruthu-	2 Kandakarandar = Kovery	3 Arachaul	4 Allandipoor
	R. a. P.	R. a. P.	R. a. P.	R. a. P.
1st House Tax	0 0 0	0 0 0	0 0 0	0 0 0
2nd House Tax	0 0 0	0 0 0	0 0 0	0 0 0
3d House Tax	0 0 0	0 0 0	0 0 0	0 0 0
1st				
2nd				
1st				
1st				
1st Poll Tax	1 4 4	*	*	1 4 4
1st House Tax	0 0 0	0 0 0	0 0 0	0 0 0
1st Dried fish Shop Tax	*	*	*	*
1st Poll Tax	*	*	0 10 2	*
1st House Tax	0 0 0	0 0 0	0 0 0	0 0 0

Fort St. George

29th September 1842.

Abstract Statement of Monies collected on account of Arrack Toddy Opium Ganja and Dewakanuel Monies as collected

Culladay	Arrack Toddy	Toddy Shandy	Sundry Farms	Cottaway	Arrack Rent	Vaigay Rent	Bandy Rent	Abkaree Rent	Sooltaun Rent
22	5	6	7	8	9	10	11	12	13
Rs. a.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	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
3 – 14	*	*	*	*	*	0 – 7 – 8	2 – 0 – 10	*	*
	0	0	0	0	0	0	0	0	0
1 – 14	*	*	*	*	*	*	*	*	*
0	*	*	*	*	*	*	*	*	*
	0	0	0	0	0	0	0	0	0

Pariaungetum	Pottelpoothoor	Mundalaur	Sunlaucotum	Sulungecotum	Poothoopatty	Maurenday	Sinnapatamoo-dum	Yeggamba-pa-pa-ram
14	15	16	17	18	19	20	21	22
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
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 – 15 – 3	0	*	*	*	*	*	*	*
*	*	*	*	*	*	*	*	*
0	0	0	0	0	0	0	0	0
0	0 – 15 – 5	0	0	0	0	0	0	0
*	*	*	*	*	*	*	*	*
*	0 – 14 – 8	*	*	*	*	*	*	*
*	*	*	*	*	*	*	*	*
*	0	*	*	*	*	*	*	*
0	0 – 14 – 5	0	0	0	0	0	0	0

1098

Fort St George

29th September 1842.

Villages in which only Ayen Mathumpha is collected—

23 Cullodawaddy	24 Veeravicolum	25 Veeravanallore	26 Arrayanagaram = perorum	27 Mellapalayam = nere	28 Tiruvallur = sorum	29 Munnal = coral	30 Achangeotum	31 Neercondey	32 Ponnedamno = drem	33 Gunnadapery	34 Seromboliut	35 Vallajadanno = drem
Rs. a. P.	Rs. a. P.	Rs. a. P.	Rs. a. P.	Rs. a. P.	Rs. a. P.	Rs. a. P.	Rs. a. P.	Rs. a. P.	Rs. a. P.	Rs. a. P.	Rs. a. P.	Rs. a. P.
0	0	0 15 3	0	0	0	0	0	0	0	0	0	0
0	0	0 6 9	0	0	0	0	0	0	0	0	0	0
0	0	0 3 5	0	0	0	0	0	0	0	0	0	0
1 1 4	*	1 1 5	*	*	*	*	*	*	*	*	0 6 10	
0	0	0	0	0	0	0	0	0	0	0	0	0
*	*	*	*	*	*	*	*	*	*	*	*	*
*	*	1 1 4	*	*	*	*	*	*	*	*	*	*
0	0	0	0	0	0	0	0	0	0	0	0	0

11099

Caste

Sl. No.

Names

Heads under which the Tax is levied

			Ambalavasam 1		Cafferunda 2		Pariahs 3		Villa 4	
			Rs	a	Rs	a	Rs	a	Rs	a
		Poll tax	4	4	8	4	8	4		
		House tax	2	3	10	2	10	2		
		Bullock tax	1	2	2	2	2	2		
		Garden tax	0	2	0	2	0	2		
		Shop tax	0	2	0	2	0	2		
		Bullock stable tax	0	2	0	2	0	2		
10	Vaunien or Oilmonger's caste	Poll tax	0	0						
		House tax	0	0						
		Mill tax	0	0						
		House tax	0	0						
		Bullock stable tax	0	0						
		House tax	0	0						
		Bullock stable tax								

Fort St. George

Villages in which both Ayen and Disakauvel Moturpha is

	3 Carkaud	4 Allidsoor	5 Singenpully	6 ½ Pramadenga= =poorem	7 Sirandapoorem	8 Cottamengalam	9 Arrippakattan= =Colum	10 Vaigacolum	11 Bramadesom	12 Addicherry	13 Soolapancoody
	₹ a ✓	₹ a ✓	₹ a ✓	₹ a ✓	₹ a ✓	₹ a ✓	₹ a ✓	₹ a ✓	₹ a ✓	₹ a ✓	₹ a ✓
	1 4 6	* 1 4	4 2 1	3 *	1 11	4 0 11	0 1 14	7 2 0	10 3 15	5 *	
	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 4 4	2 0 0	0 0 0	0 0 0	0 0 10	7 0 0	15 3 0	0 0			
	0 0 0	0 0 3	4 2 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			

29th September 1842

collected

	14 Kookaungcolum	15 Pettishoattoor	16 Muddatoor	17 Sulaicolum	18 Sulangecolum	19 Poothoor/cutty	20 Maurendapy	21 Tennapatango= =drem	22 Veegamdoo= =poorem
	₹ a ✓	₹ a ✓	₹ a ✓	₹ a ✓	₹ a ✓	₹ a ✓	₹ a ✓	₹ a ✓	₹ a ✓
	1 3 11	0 *	*	2 11 4	2 3 9	*	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	
	2 5 11	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 2 15	6 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 14	5 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	

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Fort St George

29th September 1812

Villages in which only Ayen Motu-
=pha is collected

23 Cullacoorchy	24 Veraracolum	25 Veeranamoor	26 Seyamanga =karem	27 Mallapoor =rem	28 Seeranadapuram =ram	29 Annamcoil	30 Selangcolam
Rs a ℔	Rs a ℔	Rs a ℔	Rs a ℔	Rs a ℔	Rs a ℔	Rs a ℔	Rs a ℔
3 — 14 — 7	*	4 — 7 — 3	1 — 12 — 7	*	*	2 — 1 — 4	*
1 — 14 — 4	0	1	5	8	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

31 Veeracoorchy	32 Paramadumoo =drem	33 Govindakery	34 Peroomkhut	35 Mallapadamoo =drem
Rs a ℔	Rs a ℔	Rs a ℔	Rs a ℔	Rs a ℔
1 — 14 — 7	1 — 0 — 1	*	1 — 14 — 14	1 — 4 — 14
			0	0 — 10 — 2
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

1701 ge — 29th September 1842.

turpha — is collected —

No.	Caste	Fo[illegible]pauwerodyn 13	Paupangcalum 14	Pottaffeerothoar 15	Mudaliaar 16	Sirkarcalum 17	Sillangcalum 18	Pothoopanthy 19	Mauvendayn 20	Immapadan Immodiam 21	Veggandaroo Poodiam. 22
		Rd a P	Rd a P	Rd a P	Rd a P	Rd a P	Rd a P	Rd a P	Rd a P	Rd a P	Rd a P
		0	0	0	0	0	0	0	0	0	0
		0 10 6	0 10 2	0	*	*	*	*	0	0 15 3	*
	Sleivar										
	Settlers	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 12 10	*	*
		*	*								
		*	*								
	Kunna	0	0	0	0	0	0	0	0	0	0
12	Brasi	0	0	*	0	0	0	0	6	0	0
		0	*		0		0			0	*
		0	*		0		0			0	*
		*	*	*	*	*	*	*	*	*	*
	Pettnool	*	*								
13	Silkwea	*	*								
		*	*	*	*	*	*	*	*	*	*
		*	*	*	*	*	*	*	*	*	*
		*	*	*	*	*	*	*	*	*	*
	Puttagasa	0	0	0	0	0	0	0	0	0	0
14	a descript	0	0	0	0	0	0	0	0	0	0
	Weaverd										

Fort St. George

29th September 1842.

Villages in which both Ayen and Disakawal Motupha is collected.

Number which levied	1 Sankaramodum	2 Kopinandu = poorem	3 Cooloor	4 Alladyar	5 Singampully	6 Vizamanga = poorem	7 Sivendapooram	8 Kattankorg = colum	9 Arigakottan = colum	10 Vaigacolum	11 Brennadatom	12 Addukkolany	13 Koshpanoody	14 Kaikaingacolum	15 Pallathoothoor	16 Muddatoor	17 Sivancolum	18 Kulangcolum	19 Pothoopully	20 Mavendapp	21 Innarpatta = modrum	22 Veppambroo = poorem
	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p
	1 3 5	1 4 4	1 2 1	0	0	0	0	0 10 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0 3 5	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 4 4	*	0 10 2	*	*	0	*	0 15 3	1 4 4	0 10 7	0 10 6	0 10 2	0	*	*	*	*	0	0 15 3	*
	0	0	0 10 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	*	1 4 4	*	*	1 4 4	*	*	*	1 4 4	*	*	*	*	0	*	*	*	*	1 12 10	*	*
	0	0	0 10 2	0	0	0 10 2	0	0	0	0 10 2	0	0	0	0	0	0	0	0	0	0	0	0
	0 10 2	0	0	0	0	0	0	0	0	0	0	0	0	0	*	0	0	0	0	0	0	0
	1 7 9	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
	*	*	*	*	*	*	*	*	*	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	0	0	0	0	0	0	0	0

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Fort St. George

29th September 1842

Villages in which only Ayen Moturphia is collected.—

23 Sulladuccoor Sup.	24 Veeravencolum	25 Veeravanellore	26 Arriyanaya = poorem	27 Mellaspoo = ram.	28 Seevandeeva = ram.	29 Nunnaveed.	30 Achangcolum
R. a. P.	R. a. P.	R. a. P.	R. a. P.	R. a. P.	R. a. P.	R. a. P.	R. a. P.
0	0	0	0	0—10—2	0	0	0
3—13—1	*	3—13—1	1—12—7	0	*	0—10—2	*
1—4—4	*	1—4—5	*	*	*	1—4—4	*
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—9—5	*	1—9—5	*	*	*	*	*
*	*	4—15—3	*	*	*	*	*
*	*	4—12—3	*	*	*	*	*
*	*	4—12—3	*	*	*	*	*
0	0	3—8—0	0	0	0	0	0
0	0	1—12—0	0	0	0	0	0

31 S. Vaccoor Sup.	32 Ravandavoo = dram	33 Govandapery	34 Veeroomballut	35 Vallajadavoo = dram.
R. a. P.	R. a. P.	R. a. P.	R. a. P.	R. a. P.
0	0	0	0	0
1—0—5	1—0—1	*	*	0—10—2
1—4—4	*	*	*	*
0	0	0	0	0—5—1
0	0	0	0	0
0	0	0	0	0
*	*	*	*	*
*	*	*	*	*
*	*	*	*	*
*	*	*	*	*
0	0	0	0	0
0	0	0	0	0

1

11103 . . orge . . 29th September 1842.

collected-

Caste.	No.	Adalaichary	Pay Havildary	Pay Jemadary	Pay Subadary	Pay Sergeant-Major	Pay Hospitally	Pay Lascar	Pay Tindal	Pay Puckallies	Pay Bheestie	Pay Sweeper
		12	13	14	15	16	17	18	19	20	21	22
		Rs. a P	Rs. a P	Rs. a P	Rs. a P	Rs. a P	Rs. a P	Rs. a P	Rs. a P	Rs. a P	Rs. a P	Rs. a P
		*	*	2- 8- 9	2- 12- 1	2- 8- 9	*	*	2- 3- 10	2- 11- 1	*	*
		a	a	0	0	0	0	0	0	0	0	0
		-9-2	0-5-9	0	0	0	0	0	0	0	0-6-10	0-3-5
15 Pariahs.		0	0	0	0	0	0	0	0	0	0-3-5	0-1-8
		0	0	0	0	0	0	0	0	0	1-4-4	0
16 Chucklers or u... in leathe...		0	0	0	0	0	0	0	0	0	0	0

Fort St. George

29th September 1842.

Villages in which both Ayen and Pisakaavel Moturpha is collected.

| | | |

Fort St. George

29th September 1842.

Villages in which both Ayen and Pisakauvel Maturpha is collected.

Villages in which Levied	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Kulasecum	Ayen	Cullamala	Cardamum	Allankaras	Singamkutty	Pirandaipoo	Irundalapoo	Cullumeny	Irrugakuttam	Kangacolum	Brundadevum	Soldeichery	Pooppaurody	Paupanyacolum	Ellaiyhoor	Maddatoor	Sevlaccolum	Salungacolum	Poo Hoolutty	Maurendeny	Semmapicara	Yegambadi
	₹ a ℘	₹ a ℘	₹ a ℘	₹ a ℘	₹ a ℘	₹ a ℘	₹ a ℘	₹ a ℘	₹ a ℘	₹ a ℘	₹ a ℘	₹ a ℘	₹ a ℘	₹ a ℘	₹ a ℘	₹ a ℘	₹ a ℘	₹ a ℘	₹ a ℘	₹ a ℘	₹ a ℘	₹ a ℘	₹ a ℘
	*	*	1 4 4	*	*	*	*	1 11 4	*	*	*	*	*	2 8 9	2 12 1	2 8 9	*	*	2 3 10	2 11 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 6 10	0 3 5
	0 8 1	*	0	1 6 10	0	0 3 5	*	0 6 10	0 6 9	0	0 3 3	0 9 2	0 5 9									
	0 7 8	0	0	1 3 5	0	0 1 8	0	0 3 5	0	0	0	0	0	0	0	0	0	0	0	0	0 3 5	0 1 8
	0 1 1	0	0	0	0	0	0	0	0	0	0	0	0									
Privileges																						
Cattle																						
Pariahs	0	0	5 8 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1 4 4	0
Study																						

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Fort St. Georg

Villages in which only Ayen Motum

	Chulla Mallasamudy	Thanicolum	Cannamallum	Arrigamigam	Mel Mallapalam	Sivaramallee	Nunnarcovil	Nellangeddum
	23	24	25	26	27	28	29	30
	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p
	*	*	3 - 8 - 0	*	*	*	*	*
	0		1 - 9 - 6	0	0	0	0	0
	0 - 6 - 10		0 - 11 - 10	0	0	0	0	0
	0 - 3 - 5	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
	3 - 18 - 1		3 - 13 - 1	1 - 5 - 4	0	0	0	0

29th September 1842.

is collected.

	Mavarcovil	Pavanasa = nundrum	Govindapetty	Pramdhut	Mallapalam = nundrum
	31	32	33	34	35
	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p
	*	*	*	1 - 4 - 4	*
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	1 - 10 - 2	

29th September 1842.

No	Name	Amount of Charges collected		Sol/Stamp duty		Pattel/proctor		Mudaliar		Sic/Lascelam		Salungadam		Bo/Hospitality		Mawen day		Sunnyasi/Jangam dam		Yeggamuha = konem	
						14		15		16		17		18		19		20		21		22	
		Rx	a	p		Rx	a	p	Rx	a	p	Rx	a	p	Rx	a	p	Rx	a	p	Rx	a	p
	Land	12			13																		
					2	10	1	2	8	9	2	12	1	*		1	5	9	*		2	3	10	2	11	0	2	8	9	*	
17	Eeloovar			0																			
	Monthly Wear			0																			
	Distiller			0																			
								0			0			0			0			0			0	
								0			0			0			0			0			0	
								0	1	2	1	0		0			0			0			0	
								*			*			*			*			*			*	
								*	2	12	1	*		*			*	2	11	4			*	
					1	15	7																							
								0			0			0			0			0			0	
					1	1	7	0			0			0			0			0			0	
					0	14	1	0			0			0			0			0			0	
					0																		
18	Shanar's or Toddyman Caste																						
								0			0			0			0			0			0	

29th September 1842.

Pulsangerdam	Pettelgoothoor	Muldatoor	Sidlaucedam	Sulangedam	Bostrospulley	Mauerdorf	Sinnagaisanne-dam	Yeyaambac-Joorem
14	15	16	17	18	19	20	21	22
Rx a ℘	Rx a ℘	Rx a ℘	Rx a ℘	Rx a ℘	Rx a ℘	Rx a ℘	Rx a ℘	Rx a ℘
2-8-9	2-12-1	*	1-5-9	*	2-3-10	2-11-0	2-8-9	*
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	1-2-1	0	0	0	0	0	0	0
*	*	*	*	*	*	*	*	*
*	2-12-1	*	*	2-11-4	*	*	*	*
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

11106

Fort St. George

29th September 1842

Villages in which only Ayen. Moturpha is collected.

	Kalladerichy 23	Viravicolam 24	Veeravanellore 25	Periyanaiga-puram 26	Meillakaser 27	Linavalur 28	Muruvancaud 29	Achangecolam 30	Alvarcoil 31	Paravanasu-moodem 32	Govindapury 33	Ponnibad 34	Wallajanu-moodem 35
	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p
	4-0-5	*	3-13-1	1-12-8	*	*	2-1-1	*	2-8-8	4-0-6	*	1-4-4	2-8-8
	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	1-9-6	0	0	0	0		0	0	0	0	
	*	*	3-8-7	*	*	*	*	*	*	*	*	*	
	*	*	1-4-4	*	*	*	*	*	*	*	*	*	1-4-4
	0	0	0	0	0-10-2	0	0	0-10-10	0	0-10-10	0-10-10	1-1-0	1-1-0
	0	0	0	0	0	0	0	0	0	0	0	0-8-6	0-8-6
	0	0	0	0	0	0	0	1-1-10	0	1-1-10	1-1-10	0	0
	0	0	0-5-1	0	0	0	0	0	0	0	0	0	0

29th September 1842.

No.	Names.	Caste	Cheenerry	Sooperamanien	Rajapauzyco = Lum =	Ro. Helperthoor.	Muddatoor.	Sin-Lauco-Lum	Ku-Lungco = Lum =	Poo Thoo-puttey	Maurenday	Tenrogada = mudhera =	Pegagemdra = perera =
			12	13	14	15	16	17	18	19	20	21	22
			Rs. a. P.	Rs. a. P.	Rs. a. P.	Rs. a. P.	Rs. a. P.	Rs. a. P.	Rs. a. P.	Rs. a. P.	Rs. a. P.	Rs. a. P.	Rs. a. P.
19	Maravan or Village Watcher caste				0. 3. 5	0	※	0	0. 3. 5	0. 3. 5	0	0	※
					0	0	0	0	0	0	0	0	0
					0	0	0	0	0	0. 2. 6	0	0	0
					0	0	0	0	0. 3. 5	0. 3. 5	0		※
					0. 3. 5	0	※	0					0
					0		0	2. 3. 5	2. 3. 4	1. 11. 2	2. 8. 10		
					0		0	0. 5. 11	0. 10. 2	0	0. 3. 6		
20	Vellalers												

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Fort St. George

Villages in which only Ayen Moturpha is collected.—

23	24	25	26	27	28	29	30
Cullada coil: = chy.	Viravicolum.	Veeramuel: = coil.	Arrayanai: = pooreni.	Mullapa: = pooreni.	Viramalai: = uaram.	Munnaree: = uil.	Sekangee: = kum.
Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p
2. 15. 6	0	0	0	0	0	0	0.

29th September 1812.

31	32	33	34	35
A Kuar coil: = chy.	Ramanada: = moodrem.	Gauruda: = pery.	Broomdeul:	Wallajada: = moodrum.
Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p
0	0	0	0	0.

29th September 1812.

Pourtour: = Colum:	P. Hôtel: Toor:	Middeldoor.	Buitendoor.	Buitengeo: = Lum:	Poorthuisstuk.	Muurendag.	Kamer aan de: = noordkant.	Regtgoandra: = poorten.
14	15	16	17	18	19	20	21	22
Rt. ɑ. ℘	Rt. ɑ. ℘	Rt. ɑ. ℘	Rt. ɑ. ℘	Rt. ɑ. ℘	Rt. ɑ. ℘	Rt. ɑ. ℘	Rt. ɑ. ℘	Rt. ɑ. ℘
4- 2. 2.	2. 1. 2.	※	1. 5. 9.	※	※	※	※	※
※	1. 6. 1.	※	※	※	※	※	※	※
0	0	0	0	0	0	0	0	0.
※	0.	※	※	※	※	※	※	※
0.	1. 2. 1.	0	0	0	0	0	0	0.
※	0	※	※	※	※	※	※	※
0.	0. 14. 5.	0	0	0	0	0	0	0.
※	0. 1. 8.	※	※	※	※	※	※	※
※	※	※	※	※	※	※	※	※
0	0	0	0	0	0	0	0	0.
※	※	※	※	※	※	※	※	※

11.110

Fort St George

Villages in which only 1 tyer

29th September 1842.

Moturpha is collected.

Cullada: : coorchy.	Veranica: : kum.	Veeranee: : pallam.	Arriyanad: : gapooram.	Meilla: : poorum.	Trivandee: : varam.	Mannar: : court.	Sheyanger: : kum.	Ulwar: : coorchy.	Ranapa: : samoodrum.	Gowinda: : pery.	Perambaut.	Wallaya: : samoodrum.
23	24	25	26	27	28	29	30	31	32	33	34	35
Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.
4. 0. 5.	※	※	※	※	※	※	※	※	4. 0. 5.	※	※	※
4. 0. 4.	※	※	※	※	※	※	※	1. 14. 6.	2. 0. 3.	※	1. 4. 4.	1. 4. 4.
0	0	※	0	0	0	2. 8. 9.	0.	0	0	0	0	0.
※	※	※	※	※	※	※	※	※	1. 4. 4.	※	※	※
0	0	0	0	0	0	0	0.	0	0	0	0	0.
※	※	4. 7. 3.	※	※	※	※	※	※	※	※	※	※
0	0	0	0	0	0	0	0.	0	0	0	0	0.
※	※	※	※	※	※	※	※	※	※	※	※	※
※	※	1. 4. 4.	※	※	※	※	※	※	※	※	※	※
0	0	0	0	0	0	0	0.	0	0.	0	0	0
※	※	4. 2. 3	※	※	※	※	※	※	※	※	※	※

Fort St. George

Villages in which both ayen and Disavaul

29th September 1842.

Moturpha is collected.--

Pariahangeri-tum.	Pattiyakkam.	Mudaliarkuppam.	Sirukaveri-tum.	Kurinjeri-tum.	Pookkattu-ttu.	Maruvalay.	Kinnaiyan-moodhem.	Yeggam-bedu-ppuram.
14	15	16	17	18	19	20	21	22
Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.
0	0	0	0	0	0	0	0	0.
※	0.	※	※	※	※	※	※	※
0.	1 2 1.	0	0	0	0	0	0	0.

Fort St. George

Villages in which both ayen and Disavaul

Class.	Heads under which the Tax is levied.		Ambasa-mooken.	Cafimanda-poorem.	Aor Raud.	Ellodpoor.	Singumputty.	Viramadeva-gapoorem.	Sivendapoo-rem.	Cottaurenga-lum.	Erriyabut-tancolum.	Vaugacolum.	Bramadeva-m.	Soldaicheny.	Soolaicoody
			1	2	3	4.	5	6	7	8	9	10	11	12	13
			Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p
ers or Water-tting lls.-	1st.	Poll tax	0	0	0	0	0	0	0	0	0	0	0	0	0
n of whose	1st.	Poll tax	※	※	※	※	※	※	※	※	※	※	※	※	※
	1st.	House tax	0	0	0	0	0	0	0	0-3-5	0	0	0	0	0-
r caste.	1st.														
ho cateh nets	1st.														
	1st.														
Pagodas															
te	1st.														
	1st.														
	1st.														
of s threw	1st.	Poll tax	※	※	※	※	※	※	※	※	※	※	※	※	※
beg ng	1st.														

29th September 1862.

Moturpha is collected.-

	Dendrangea Linn.	Dendrobium Swartz.	Eudendrum.	Sirlancolum.	Sterlingeolum.	Bostrychitty.	Laurendag.	Linnæa borealis.	Yoggambrai.
	14	15	16	17	18	19	20	21	22
	Rt. a p.	Rt. a p.	Rt. a p.	Rt. a p.	Rt. a p.	Rt. a p.	Rt. a p.	Rt. a p.	Rt. a p.
	0	0	0	0	0	0	0	0	0
	※	0	※	※	※	※	※	※	※
	0	1 2 1	0	0	0	0	0	0	0

29th September 1842

Disakaavel Moturpha is collected.-

	Paalaangoo = kuna.	Pillelpoothoor	Middaloor	Sirlaangolum	Aalangoolum	Pollipoothy	Maanerdag	Tirtaya da = maalkuru	Yeggandra = Konere
	14	15	16	17	18	19	20	21	22.
	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p
	*	*	*	1	5. 9	2. 11	42	3. 10	*	*	*
							3 5				
							2. 8				
	*	*	*	*	*	*	*	*	*	*
	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- 12. 1	0	0	0	0	0	0	0
					3 5	0			
					0 0 3 5				
	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0
	0	1 2 1. 0	0	0	0	0	0	0	0
					0 0 3 5				
					0 0 3 5				

Fort St George

Villages in which only Ryots

23 Cullodaroo = city	24 Triuvicolum	25 Veeruvanellore	26 Arnijuvaraiya = Poetan	27 Meillapa = Poetan	28 Tiruvaelloor = varam	29 Mummaroo = veil	30 Solangoo = Lum
Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p
*	*	*	*	*	*	*	*
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 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 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0

29th September 1842

Motteepha is collected.

31 Chuaroorcky	32 Pavanaroo = modhem	33 Govindapery	34 Peroomballe	35 Vallajanoo = modhem
Rs a p	Rs a p	Rs a p	Rs a p	Rs a p
*	*	*	*	*
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 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

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Fort St. George

Villages in which both Ayen and Disakauvel

No.	Caste	Class.	Heads under which the Tax is levied.	Sinbasanoo = drum.	Caffimanda = pooram.	Conkaud.	Ellidyoor.	Singumpuddy.	Viriramanain = garoorem.	Seeradaporam	Cottaverengoo = Lunn.	Arrigalattam = Coluns.	Daugaeolum	Bremadasam	Addeickam.	Troffauvaddy.
				1	2	3	4	5	6	7	8	9	10	11	12	13
				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
41	Sungamaundy a description of Beggars.															
42	Soodra Vunnan or Soodra Caste people Washermen	1st	Tax on Washing Stones	8-14-7	0	5-1-6	0	0	8-14-7	8-14-7	8-14-7	0	0	11-14-0	0	8-14-7
		1st	Poll tax	1-11-2	*	0	3-6-4	*	0	0	*	0-13-7	*	0	1-4-4	0
43	Washermen of Caloova Caste	1st	Poll tax	*	*	*	*	*	*	*	*	*	*	*	*	*
44	Shanar Vunnan or Shanars Washermen	1st	Tax Washing Stones	0	0	0	0	0	8-14-7	0	0	0	0	0	0	8-14-7
		1st	Poll tax	0	*	*	*	*	0	0-13-5	0-13-5	*	*	*	*	0
		1st	House rate													
		1st	Tax on all of the Caste in the Village Collectively	1-10-9	0	0	0	0	0	0	0	0	0	0	0	0
	Teenda Vunnan or Washermen for the inferior Caste	1st	Tax on Washing Stones	1-11-2	0	0	0	0	8-14-7	0	0	0	0	0	0	0
			Tax payable by Washermen of this Kind who wash for the people of the Village but reside in a different Village.	0-13-7	0	2-8-9	0	0	0	0	0	0	0	0	0	0
		1st	Poll Tax	0	*	*	*	*	0	*	0-13-5	*	*	*	*	*

29th September 1842

Disakanvel Moturpha is collected.-

Pachaungco-lum.	Pillaiyarthoo-ttam	Muddaitam	Sivalingacolum	Sulungacolum	Pathoshutty	Mauraday	Tennyajada-muddiyum	Yeggamtha-ppoyum
14	15	16	17	18	19	20	21	22
Rs a-P	Rs a-P	Rs a-P	Rs a-P	Rs a-P	Rs a-P	Rs a-P	Rs a-P	Rs a-P
*	*	*	1	5	9	2	11	42
*	*	*	*	*	*	*	*	*
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	12	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	1	2	1	0	0	0	0	0

29th September 1842

Moturpha is collected.-

Pachaungco-lum.	Pillaiyarthoo-ttam	Muddaitam	Sivalingacolum	Sulungacolum	Pathoshutty	Mauraday	Tennyajada-muddiyum	Yeggamtha-ppoyum
14	15	16	17	18	19	20	21	22
Rs a-P	Rs a-P	Rs a-P	Rs a-P	Rs a-P	Rs a-P	Rs a-P	Rs a-P	Rs a-P
8-14-7	7-10-2	0	0	0	0	5-1-4	8-14-7	0
0	0	*	2-8-9	*	1-4-4	0	1-7-9	*
8-14-7	0	0	0	8-14-7	0	0	0	0
0	*	*	0	1-4-4	0	*	*	*
0	0	0	3-13-1	0	9-12-1	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	1-14-7	0	0	0	0	0
*	*	*	*	1-14 6.1-4-4	1-7-9	*		

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Fort St. George

Villages in which only Ayen

29th September 1842

Moturpha is collected.

	23 Culladucoor = c.hy.	24 Viravicolum	25 Veeravanellore	26 Aniyaraiga = Eenem	27 Mallapadoo = Kem	28 Tevanacheer = wanum	29 Nunnancoorie	30 Achangedum	31 Nunnancoorie	32 Pavanacoomo = Eenem	33 Govindakary	34 Pramukhut	35 Mallapadoo = Modrum
	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p
	8 14 7	0	8 14 7	8 14 7	0	0	8 14 7	0	8 14 7	8 14 7	0	0	8 14 7
	0	1 4 4	0	0	*	2 8 9	0	*	0	0	*	*	0 13 7
	*	*	0 13 7	*	*	*	*	*	*	*	*	*	*
	8 14 7	0	0	0	0	0	0	0	15 4 4	0	0	8 14 7	8 14 7
	0	*	0	*	1 4 4	*	*	*	0	*	*	0	0
	0	0	0 13 7	0	0	0	0	0	0	0	0	0	0
	0	0	0	2 8 9	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0
	*	*	1 4 4	0	*	*	0 13 7	*	3 6 4	*	*	*	*

Shermadavy Sub Coll.r's Office 11th October 1838.

E. Cooper / Signed / C. S. Bird Sub Collector

/True Copy/ / Signed / H. C. Montgomery Ass.t Collector

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Fort St. George

Appendix No. 2

29th September 1842

Taxes on Profits and on the Wages of Skill

		Number of Moturpha Puttahs	Amount of Moturpha Pariz	Deduct Moturpha Enam No. of Puttahs	Deduct Moturpha Enam Amount of Pariz	Remaining No. of Puttahs	Remaining Amount of Pariz	Average amount of Moturpha Tax per Puttah
Shop tax	Hucksters Shops	707	1505 10 ″	31	78 3 7	676	1427 6 5	2 1 9 23/64
	Confectioners Ditto	3	7 13 7	″	″ ″ ″	3	7 13 7	2 9 10 27/64
	Cotton thread Do	4	16 15 6	3	10 9 8	1	6 5 10	6 5 10
	Grain Merchants Do	38	70 4 10	″	″ ″ ″	38	70 4 10	1 13 7 7/32
	Cloth Merchants Do	10	41 12 5			10	41 12 5	4 2 10 31/32
	Money Changers Do	3	10 15 3			3	10 15 3	3 10 5
	Dried fish Do	3	2 4 3			3	2 4 3	″ 12 1
		768	1,655 ″ 10	34	88 13 3	734	1566 14 7	2 2 17/35
Tax on persons trading with out keeping Shops	Pedlars	378	389 3 6			378	389 3 6	1 ″ 5 11/16
	Wholesale dealers in Grocery	8	16 13 10			8	16 13 10	2 1 8 3/4
		386	406 1 4			386	406 1 4	″ ″ ″

Fort St. George

Taxes on Profits and on the Wages of Skilled Labour (Con. Pa.)

		Number of Moturpha Puttahs	Amount of Moturpha Barij		
Loom taxe on these descriptions of Weavers	Puttagasauliers looms	325	2,401	5	9
	Clooours ——— Do.	462	1,173	9	10
	Keiklers ——— Do.	550	4,792	13	8
	Mujselmans ——— Do.	1157	4,150	3	9
	Coolysariers ——— Do.	590	1,277	2	4
	Barbers & Panisavens looms	98	233	1	8
		3182	14,028	4	8
Taxe paid by these descriptions of Weavers on houses & persons instead of on the looms they work—	Putnoolgars houses	225	383	2	1
	Salooseens	40	25	3	9
		265	408	5	10
	Poll taxe	268	578	2	2
Sultan or Goldsmith Caste.	Houses taxe	113	134	9	8
	Taxe on Workshops	54	98	10	3
		435	811	6	1

29th September 1842

Deduct Moturpha Enam.			Remaining.			Average or amount of Moturpha or Taxe per Puttah		
No. of Puttahs	Amount of Barij		No. of Puttahs	Amount of Barij				
1	2 12 1		324	2,398	9 8	7	6	$5\frac{25}{64}$
35	73 14 11		427	1099	10 11	2	9	$2\frac{15}{32}$
13	71 14 8		537	4,720	15 "	8	12	$7\frac{15}{16}$
193	245 15 9		964	3,904	4 "	4	"	$9\frac{39}{64}$
37	64 6 11		353	1,212	11 1	2	3	$1\frac{61}{32}$
3	7 15 4		95	225	2 4	2	5	$11\frac{1}{32}$
282	466 15 8		2,900	13,561	5 "	4	10	$9\frac{27}{32}$
1	1 9 6		224	381	8 7	1	11	$3\frac{1}{32}$
2	1 " 11		38	24	2 10	"	10	$2\frac{5}{32}$
3	2 10 5		262	405	11 5	"	"	4
7	15 10 8		261	562	7 6	2	2	$6\frac{49}{64}$
"	" " "		113	134	9 8	1	3	$2\frac{23}{32}$
"	" " "		54	98	10 3	1	13	$2\frac{23}{32}$
7	15 10 8		428	795	11 5	"	"	"

Fort St. George

Taxes on Profits and on the Wages of Skill (cont.d)

		Number of Moturpha Puttahs	Amount of Moturpha Barej		
	Poll tax	421	813	12	10
Vanniem or Oilmongers caste	House tax	162	255	8	9
	Mill tax	42	68	5	6
	Tax on ploughs	1	2	5	4
		626	1140	"	5
Sayakaren or Diers Caste	Poll tax	53	83	1	5
	House tax	24	35	"	5
		77	118	1	10
Sorroogavalacaren or Mussulman Embroiderers	Poll tax	25	100	10	10
Shutchers or Carpenters caste	Poll tax	2	1	11	11
	House tax	11	8	6	2
	Tax on bullock stables	1	"	6	9
	Sundipoo	2	"	3	"
		16	10	11	10
Cadasum or Turners	Poll tax	10	5	15	1
	House tax	35	20	12	4
		45	26	11	5

29th " September 1842

Deduct Moturpha Exam.		Remaining				Average amount of Moturpha Tax per Puttah		
No. of Puttahs	Amount of Barej	No. of Puttahs	Amount of Barej					
23	51 15 1	398	761	13	9	1	14	7 17/32
7	10 12 6	155	244	12	3	1	9	3 3/16
"	" " 4	42	68	5	6	1	10	7/16
"	" " "	1	2	5	4	2	5	4
30	62 11 7	596	1077	4	10	"	"	4
1	1 4 4	52	81	13	1	1	9	2 3/32
"	" " "	24	35	"	5	1	7	4 7/32
1	1 4 4	76	116	13	6	"	"	"
"	" " "	25	100	10	10	4	"	5 7/32
"	" " "	2	1	11	11	"	13	11/2
"	" " "	11	8	6	2	"	12	2 3/8
"	" " "	1	"	6	9	"	6	9
"	" " "	2	"	3	"	"	1	9
"	" " "	16	10	11	10	1	"	"
"	" " "	10	5	15	1	"	9	6 3/32
"	" " "	35	20	12	4	"	9	5 13/16
"	" " "	45	26	11	5	"	"	"

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Fort St. George

29th September 1842

Taxes on Profits and on the Wages of Artificers (Cont.d)

		Number of Moturpha Puttahs	Amount of Moturpha Parej	Deduct Moturpha Enam: No. of Puttahs	Deduct Moturpha Enam: Amount of Parej	Remaining: No. of Puttahs	Remaining: Amount of Parej	Average amount of Moturpha Tax per Puttah
	House tax	18	16 1 6	"	"	18	16 1 6	" 14 3 45/64
Collen or Black:	Tax on smiths	25	55 8 10	1	3 2 11	24	52 5 11	2 2 11
	Tax on bullock stables	1	" 3 4	"	"	1	" 3 4	" 3 4
Smiths' Caste	Sundipoo	3	" 5 11	"	"	3	" 5 11	" 1 11 3/4
		47	72 3 7	1	3 2 11	46	69 " 8	" " "
Vuttrooky or Iron smelters	Poll tax	29	24 9 10	8	6 11 "	21	17 14 10	" 13 7 29/32
Cunnan or Brazier's Caste	House tax	20	24 5 6	6	6 10 10	38	40 8 6	1 1 25/32
		49	48 14 4	14	10 10 "	59	58 6 6	1 3 5 11/16
		64	71 8 10	6	6 10 10	58	64 14 "	" " "
Autvanieen or Butchers Caste	Poll tax	6	26 11 6	"	"	6	26 11 6	4 7 3
	House tax	6	5 5 8	"	"	6	5 5 8	" 14 3 11/32
		12	32 1 2	"	"	12	32 1 2	" " "
	Poll tax	239	301 1 "	4	7 6 10	235	293 10 2	1 3 11 29/32
Vunnan or Washerman's Caste	House tax	83	127 3 2	2	3 13 1	81	123 6 1	1 8 4 29/64
	Tax on Washing Stones	194	749 13 3	4	30 8 9	190	719 4 6	3 12 6 27/32
		516	1178 1 5	10	41 12 8	506	1136 4 9	" " "
Paraven or Sea fishermans Caste	Tax on fishing Catamarans or Crafts	594	1556 4 "	"	" " "	594	1556 4 "	11 4 7
Mujselman	Tax on forges for smelting Iron ores	14	40 4 9	"	" " "	14	40 4 9	2 14 41/64
Total		7101	21,681 3 8	382	696 7 4	6719	20,984 12 4	" " "

Fort St. George

29th September 1842

		Number of Maturpha Pattahs	Amount of Maturpha Barij	Deduct Maturpha Exam. Nos of Pattahs	Deduct Maturpha Exam. Amount of Barij	Remaining Nos of Pattahs	Remaining Amount of Barij	Average amount of Maturpha Tax per Pattah
Velavunniem or Betel Sellers caste—	Poll tax	241	351 6 7	18	20 7 5	223	330 15 2	1 7 8 15/16
	House tax payable by males	264	335 11 1	7	8 4 8	257	327 6 5	1 4 4 17/32
	Do by females	14	4 11 6	"	" " "	14	4 11 6	" 5 4 3/4
		519	691 13 2	25	28 12 1	494	663 1 1	" " "
Vadoogedyen or Telugee Country House Servant & Labourers caste	Poll tax	54	98 11 6	"	" " "	54	98 11 6	1 13 3
	House tax payable by males	132	220 6 6	20	23 3 6	112	197 3 "	1 12 2 1/32
	Do by females	4	4 4 8	"	" " "	4	4 4 8	" 1 1 2
		190	323 6 8	20	23 3 6	170	300 3 2	" " "
Savalakaren or fresh water fishers caste—	Poll tax	159	204 14 8	27	25 2 10	132	179 11 10	1 5 9 29/64
	House tax payable by males	57	68 4 11	2	2 13 9	55	65 7 2	1 3 15/32
	Do by females	12	6 6 9	"	" " "	12	6 6 9	" 8 6 3/4
		228	279 10 4	29	28 " 7	199	251 9 9	" " "
Paravien or Sea fishermans caste	Poll tax	155	214 15 "	31	31 2 9	124	183 12 3	1 7 8 36/64
	House tax payable by males	14	14 3 3	4	" " "	14	14 3 3	1 " 2 51/64
	Do by females	4	2 5 9	4	" " "	4	2 5 9	" 9 5 1/4
		173	231 8 "	31	31 2 9	142	200 5 3	" " "

Tax on the Wages of Unskilled

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Fort St. George

29th September 1842.

Taxes on the Wages of unskilled Labour (Contd.)

		Number of Moturpha Puttahs	Amount of moturpha Barez	Deduct Moturpha Enam No. of Puttahs	Deduct Moturpha Enam Amount of Barez	Remaining No. of Puttahs	Remaining Amount of Barez	Average Amount of Moturpha Tax per Puttah
Chunnamboo Burners or lime burners of the Paraven caste	Poll tax	1	" 10 3	"	"	1	" 10 3	" 10 3
	House tax payable by males	11	4 7 8	"	"	11	4 7 8	" 6 6 31/16
		12	5 1 11	"	"	12	5 1 11	" " "
Munjaneekawy	House tax payable by females	3	" 5 "	"	"	3	" 5 "	" 1 8
Chettiers or Merchants or Caste	Poll tax	93	145 5 11	4	4 15 8	89	119 6 3	1 5 5 29/16
	House tax payable by males	84	64 5 4	3	5	83	64 1 11	" 12 1 21/64
	Do by females	17	1 12 6	"	"	17	1 12 6	" 1 8 1/8
		194	190 7 9	5	5 3 1	189	185 4 8	" " "
Vellalers	Poll tax	114	103 11 6	"	"	114	103 11 6	" 14 6 11/16
	House tax payable by males	512	277 2 3	18	4 " 10	494	273 1 5	6 8 10 9/64
	Do by females	63	15 3 7	"	"	65	15 3 7	" 3 11 13/32
	Tax on ploughs	6	4 5 1	"	"	6	4 5 1	" 11 6 3/16
	Cutgostah a tax paid by the caste Collectively	2	12 15 1	"	"	2	12 15 1	6 7 6 1/2
		697	413 5 6	18	4 " 10	679	409 4 8	" " "
Vekpedoongy Pullers or Cheyroot Pickers	Poll tax	6	5 1 5	"	"	6	5 1 5	" 13 6 53/64

Fort St. George

29th September 1812.

Taxes on the Mirasi of each Village (Continued)

		Number of Moturpha Puttahs	Amount of Moturpha Bariz	Deduct Moturpha Enam No. of Puttahs	Deduct Moturpha Enam Amount of Bariz	Remaining No. of Puttahs	Remaining Amount of Bariz	Average Amount of Moturpha Tax per Puttah
	Tax for cutting sedges	1	2 8 9	1	2 8 9	"	"	"
Mussulman	House tax payable by Males	312	273 12 "	11	10 12 4	301	262 15 8	" 13 11 3/4
	Do. by females	56	18 " 4	"	" " "	56	18 " 4	" 5 1 25/32
	Nuzzer	1	31 13 1	"	" " "	1	31 13 1	31 13 1
		370	326 2 2	12	13 5 1	358	312 13 1	" " "
Edyen or Shepherds Caste	Poll tax	28	21 8 3	"	" " "	28	21 8 3	" 12 3 17/32
	House tax payable by Males	717	406 " 1	74	18 6 3	643	387 9 10	" 9 7 47/64
	Do. by females	118	26 3 7	"	" " "	118	26 3 7	" 3 6 43/64
	Tax on ploughs	19	11 7 4	"	" " "	19	11 7 4	" 9 7 51/64
	Tax on bullock stables	1	" 3 5	"	" " "	1	" 3 5	" 3 5
	Sundisoo	7	2 2 2	"	" " "	7	2 2 2	" 4 10 9/16
		890	467 8 10	74	18 6 3	816	449 2 7	" " "
Murrawars or Village Watchers Caste	House tax payable by Males	91	34 9 8	27	11 6 3	64	23 3 5	" 5 9 27/64
	Do. by females	8	" 13 7	"	" " "	8	" 13 7	" 1 8 3/8
	Tax on bullock stables	12	4 12 5	"	" " "	12	4 12 5	" 6 4 27/64
	Tax payable by the Caste Collectively	10	130 " 9	"	" " "	10	130 " 9	13 " 59/64
		121	170 4 5	27	11 6 3	94	158 14 2	" " "
Puttagasaulier	Poll tax	82	211 2 1	"	" " "	82	211 2 1	2 9 23/64

29th September 1842

Taxes on the wages of unskilled Labour (Continued)

		Number of Moturpha Pattahs	Amount of Moturpha Pariz	Deduct Moturpha Enam: No. of Pattahs	Deduct Moturpha Enam: Amount of Pariz	Remaining: No. of Pattahs	Remaining: Amount of Pariz	Average Amount of Moturpha Tax per Pattah
Kaikolers	House tax payable by Males	171	89 11 "	"	"	171	89 11 "	8 $\frac{29}{32}$
	Dº by females	2	" 3 6	"	"	2	" 3 6	" 1 9
	Tax on bullock stables	1	" 3 5	"	"	1	" 3 5	" 3 5
		174	90 4 11	"	"	174	90 4 11	" " "
Yeelooveers	Poll tax	3	2 5 4	"	"	3	2 5 4	" 12 $\frac{21}{64}$
	House tax payable by Males	67	35 2 7	1	" 3 4	66	34 15 3	" 8 $\frac{11}{16}$
	Dº by females	17	4 10 1	"	"	17	4 10 1	" 4 $\frac{10}{64}$
		87	42 2 "	1	" 3 4	86	41 11 8	" " "
Shanars barbers	House tax payable by Males	2	" 10 3	"	"	2	" 10 3	" 5 $\frac{1}{2}$
Vadoogun or Telugn Caste	House tax payable by Males	4	1 6 6	1	" 3 5	3	1 3 1	" 6 $\frac{21}{64}$
	Dº by females	2	" 3 4	"	"	2	" 3 4	" 1 8
		6	1 9 10	1	" 3 5	5	1 6 5	" " "
Ochenor Musicians	House tax payable by Males	19	8 12 7	"	"	19	8 12 7	" 7 $\frac{57}{64}$

Fort St. George

Taxes on the Wages of unskilled Labour (Continued)

		Number of Moturpha Cuttahs	Amount of Moturpha Bariz
Dausy or Dancing Girls	House tax payable by females	39	15 4 8
Addeu or Tank diggers' Caste	House tax payable by Males	2	. 6 10
Tottiers	House tax payable by Males	1	. 3 1
Rajah or Telugu Caste	House tax payable by Males	2	. 6 10
Sungamandy or a description of Beggars-	House tax payable by Males	10	3 13 11
Thatha Canyam or Maskers	House tax payable by Males	2	2 8 9
Valiem or Hunters who catch wild Animals in Nets-	House tax payable by females	2	. 3 5
Veirovy or Religious Beggars'	House tax payable by Males	2	. 10 2

29th September 1812.

Deduct Moturpha Enam No. of Cuttahs	Amount of Bariz	Remaining No. of Cuttahs	Amount of Bariz	Average Amount of Moturpha Tax per Cuttah
14	5 15 "	25	12 5 8	" 7 10 7/8
" "	" "	2	" 6 10	" 3 5
" "	" "	1	" 3 1	" 3 1
" "	" "	2	" 6 10	" 3 5
7	2 9 7	3	1 4 4	" 6 9 21/64
" "	" "	2	2 8 9	1 4 1/2
" "	" "	2	" 3 5	" 1 8 1/2
" "	" "	2	" 10 2	" 5 1

Fort St. George

29th September 1812.

Taxes on the wages of Handicraft Labour (Continued)

		Number of Moturpha Pattahs	Amount of Moturpha Barrz	Deduct Moturpha Exam: No. of Pattahs	Deduct Moturpha Exam: Amount of Barrz	Remaining: No. of Pattahs	Remaining: Amount of Barrz	Average amount of Moturpha Tax per Pattah
Shanars or Toddy Drawers Caste	Poll tax	1007	734 3 10	79	66 6 6	928	667 13 4	11 6/64
	House tax payable by Males	1306	573 10 8	147	83 13 "	1159	489 13 8	6 9 5/32
	Do by females	188	20 3 11	" " "	" " "	188	20 3 11	1 8 11/16
	Sundiroo	3	" 10 2	" " "	" " "	3	" 10 2	" 3 4 1/2
	Tax on Ploughs	27	45 2 "	" " "	" " "	27	45 2 "	1 10 8 7/8
	Cutgootah	2	13 " 9	" " "	" " "	2	13 " 9	6 8 4 1/2
	Tax paid by the renters of the duties on cheyroot	1	18 8 6	" " "	" " "	1	18 8 6	18 8 6
		2534	1405 7 10	226	150 3 6	2308	1255 4 4	" " "
Pariah Caste	Poll tax	1061	446 11 2	43	8 14 6	1018	437 12 8	" 6 10 9/16
	House tax payable by Males	3421	1472 4 7	204	50 4 7	3217	1422 " "	" 7 55/64
	Do by females	105	21 7 7	" " "	" " "	105	21 7 7	" 3 3 17/64
	Tax on bullock Stables	11	4 3 11	" " "	" " "	11	4 3 11	" 6 2 3/32
	Cutgootah	1	4 12 8	" " "	" " "	1	4 12 8	4 12 8
	Moothapottom or tax on the privilege of removing dead Cattles	20	43 14 6	1	1 4 4	19	42 10 2	2 3 10 27/32
		4619	1993 6 5	248	60 7 5	4371	1932 15 "	" " "

Fort St. George

29th September 1812.

Taxes on the Wages of unskilled Labourers (Continued)

		Number of Motursha Pattahs	Amount of Motursha Bariz	Deduct Motursha Enam No. of Pattahs	Deduct Motursha Enam Amount of Bariz	Remaining. No. of Pattahs	Remaining. Amount of Bariz	Average Amount of Motursha Tax per Pattahs
Chucklers	House tax payable Males	3	10 3	"	"	3	10 3	3 5
Thattan or Goldsmith Caste	House tax payable by females	3	1 6	"	"	3	1 6	7 4
Vannien or Oilmongers Caste	House tax payable by females	22	10 13 1	"	"	22	10 13 1	7 10 13/32
Sayakarunnar Diers' Caste	House tax payable by females	4	2 13 8	"	"	4	2 13 8	11 5
Tuchen or Carpenters Caste	House tax payable by females	1	" 19	"	"	1	" 19	" 19
Cadasum or Turners' Caste	House tax payable by females	1	" 18	"	"	1	" 18	" 18
Cunnan or Braziers Caste	House tax payable by females	2	" 3 4	"	"	2	" 3 4	" 18
Total		11022	6900 11 6	738	383 2 8	10284	6517 11 10	" " "
Grand Total		18123	28582 2 2	1120	1079 10 "	17003	27502 8 2	" " "

Deduct { Mauriems enjoyed out of Motursha by particular Castes — 230815-7
Mauriems enjoyed out of Motursha by collectively in certain Villages — 123-8-2
Mauriems enjoyed out of Motursha the Motursha paying people in those Villages in certain Villages by all collectively — 2432 7 9

Actually collected — 25070 " 5

Shermadavy S. C. Office, 11th October 1812.

E. E. ff. (Signed) G. J. Bird
Sub Collector

Jo

11128 Fort St. George 29th September 1812.

To

The Secretary to the

Board of Revenue

Sir,

Fort St. George.

From the Coll.r of Tinnevelly (Para 1) I have the honor to acknowledge the receipt of the Extract from the Board's Proceedings under date the 5th Instant, calling for a special report on the Loom Tax of Tinnevelly and requiring me to furnish the report on the Moturpha taxes before relinquishing charge of the District on the 25th Ultimo, I had the honor to submit this report which included the Item of the Loom tax, and having therein explained the nature of the tax stated my opinion of it, and proposed certain modifications for the future, it seems unnecessary to enter further into detail than I have already done. I should earlier have submitted the result of my investigations into the subject of Moturpha, being aware of the desire both of the Board and Government for information regarding it, had it not appeared to me requisite that

(32)

I should have the experience of one years' settlement of the tax, and thus witness in my progress through the different Talooks the actual working of it in its present state. The settlement for Fusly 1251 was only completed by the end of June.

With regard to the Petitions

2

giving rise to the remarks of Government in the Minutes of Consultation dated 25th Ultimo, I have the honor to observe that a petition purporting to be from the same parties on the same subject was some time ago transmitted to me for delivery to the writers, but not such persons were to be found, nor did it appear that those interested in the question had authorised such representations to be made. Whatever the grievances of the weavers of this District may be, and that they have some I am most willing to admit, they are not such as would drive from the District or from the one town of Malapolliem one lac of persons to seek abodes elsewhere.

Tinnevelly, Toncansey, 9th September 1812. (Signed) H.G. Montgomery Collector.

Ordered

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

(31-33)

Read the following letters.

To

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

From the Collr. of Coimbatore

Relating certain points which require further Consideration and orders to complete the arrangement of making over the Religious Institutions to the Trustees.

(34)

Para 1 I have the honor to acknowledge the receipt of Extract from the Proceedings of the Board of Revenue dated 18th July accompanied by Minutes of Consultation of the 5th of the same Month approving of the arrangements proposed by me regarding the surrender of interference on the part of Government with the Native Religious Institutions in the District.

2 Every preliminary arrangement is made to carry out these instructions, but previous to doing so, there are two points which still seem to require further consideration and orders. 1st In para 11 of my letter to the Board dated 16th February 1842, I proposed that Securities should be obtained from the Trustees before placing them in possession of the several Pagodas, I would now

now beg to be informed whether this proposition is to be observed, or whether the Pagodas may be made over to the Trustees, reserving the question of security to be determined with reference to the result of the reference adverted to in the 2nd para of the Boards Proceedings quoted above.

With respect to the 2nd

3 point it would appear necessary that it should be noticed at some length.

In the Northern Division of the District there are 177 Institutions in 60 Villages each receiving a consolidated allowance in money. Of this number 175 are places of Native worship, and 2 are Chultrums for the comfort and convenience of Travellers. The Jusdeek originally sanctioned amounted to Rupees 53,053 3. but in Fusly 1233 A.D. 1822/23 Mr. Sullivan, late Principal Collector of the District modified it with reference to the average Charges of each Devastanum and fixed the Standard Jusdeek at Rupees 51201 5 8 the details of which are shewn in the accompanying Statement A, employing the saving

Fort St. George 29th September 1842.

saving thus effected, of Rupees 1851—13—4 for the pay of Sibbendy entertained for the supervision of these Institutions. This disbursement however ceased with the abolition of the Sibbendy in 1832, or since the publication of order of Government in the Fort St. George Gazette for 1832 Page 157, and the amount has been included in the General Surplus Fund ever since. The Devastanums at present receive less than the amount formerly Sanctioned, and in giving effect to the proposed arrangement, it would appear to be a matter of question whether the Sanctioned allowance should be disbursed monthly, or whether Mr. Sullivans revised Jusdeck should be considered the standard one, carrying the Surplus to the credit of Government. The usual allowance will of course, be made for the two Chettrums—

5. The same observations apply to the Devastanums, in the Southern Division of the District, receiving allowances in land. The Anjacut Revenue of the Endowments, the averages Collections of each Grant from Fusly 1233, and the amount of Jusdeck as fixed by Mr. Sullivan are shewn

Fort St. George 29th September 1842.

in Statement B. The present Jusdeck in some cases exceeds the amount of the average Collections, and even the Anjacut Revenue, but in many instances a decrease is apparent. To avoid the discontent which any revision of allowances would create among the natives, and as the most simple and easy mode, I would suggest that the amount of allowance originally sanctioned for each Institution be at present continued and paid, whether more or less leaving the Trustees to adjust any difference with the consent of the community.

6. I would at the same time beg permission to add that the payment of allowances to Devastanums, having lands for their support, should be regulated with reference to the Collections from each Grant. As the lands will necessarily be retained under the management of Government, this special work would give occupation to two Mutsuddies to prepare the account who under the present strength of

Fort St. George 29th September 1842-

of the Establishment, cannot be spared from my Office without considerable inconvenience to other Public Business. I therefore propose to employ two people of the above class on a Salary of 5 and 4 Pagodas respectively per mensem charging the same to the assets of those Institutions which render their employment necessary-

7. The menial Servants of

Fort St. George 29th September 1842-

of the several Pagodas will continue in the enjoyment of their respective Enam lands amounting in the aggregate to Rupees 25.876-1-9-

Coimbatore - - }
pr Coll.rs Office } (Signed) J. C. Wroughton
9th September 1842 } pr Coll.r

Statement -

1186

Fort St. George 29th September 1842

A. Statement shewing the amount of Jusdick fixed for the several Devastanums receiving money allowances in fusly 1248. the amount regulated in 1233, and the difference between them, in the Northern Division of Coimbatore –

Names of Talooks	Names of Villages.	No. of Pagodas per	Amount fixed in fusly 1218	Amount regulated in fusly 1233.	Decrease
Coimbatore	Coimbatore	7	3578 13 2	3457 5 2	
	Devastanums 6.		525 " "	525 " "	121 8 "
	Chattrum at Chinnienpolliem 1		4103 13 2	3982 5 2	
	Chama Colum	3	385 " "	385 " "	" " "
	Total	10	4488 13 2	4367 5 2	121 8 "
		15.	2729 8 8	2586 1 "	143 7 8
Suttiyamungalum	Suttiyamungalum 2	1	1258 10 "	1188 5 6.	70 4 6.
	Gopechetty polliem 1.	2	399 4 7.	379 " "	20 4 7.
	Guttiecheyoor "	2	488 2 4	462 15 "	25 3 4
	Coorroomundoor 7	2	467 3 3.	443 1 "	24 2 3
	Numbeyoor	3	413 4 5.	390 " "	23 4 5.
	Apagoodul	1	394 5 7.	376 11 6	17 10 1.
	Parvindalore	5	198 11 10	198 11 10.	" " "
	Paurvor	3	235 15 4	235 15 4	" " "
	Coogalvor	3	385 " "	385 " "	" " "
	Sherovullvor	2	384 12 3.	384 12 3	" " "
	Colapalvor	4	374 " 1.	374 " 1.	" " "
	Olalacoil	43	7728 14 4	7404 9 6	324 4 10
Erroade	Erroade	2	2026 15 7.	1920 3 "	106 12 7.
	Shevagherry	1.	1225 " 11.	1160 3 "	64 8 11.
	Codoomoody	2	1050 " 2	994 8 "	55 8 2
	Poondary	2	424 10 6.	403 4 "	21 6 6.
	Yalamahtoor	2	350 " "	350 " "	" " "
	Calamungalum	2	266 " "	266 " "	" " "
	Modacorchy	2	266 " "	266 " "	" " "
		13	5603 11 2	5360 7 "	248 4 2

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Fort St. George 29th September 1842.

Names of Talooks	Names of Villages	No. of Pagodas per Year	Amount fixed in fusly 1218	Amount regulated in fusly 1233	Decrease
Cheyoor	Cheyoor	3	1,224 14 3	1,160 8 6	64 5 9
	Avanashey	4	1,819 13 6	1,724 3 "	95 10 6
	Seroomoorogum Poondy	5	595 3 8	563 10 9	31 8 11
	Caroovalore	4	422 15 8	422 15 8	" " "
	Teekalore	1	239 11 7	239 11 7	" " "
	Pulangaray	2	350 " "	350 " "	" " "
	Permanellore	3	1,575 4 9	1,492 2 "	83 2 9
	Nadoovachery	3	416 8 "	416 8 "	" " "
	Toravalore	3	511 " "	511 " "	" " "
		28	7,155 7 5	6,880 11 6	274 11 11
Parindoory	Parindoory	2	1,074 8 10	1,018 " "	56 8 10
	Chennemaly	2	1,749 15 "	1,657 14 "	92 1 "
	Toravancovee	1	438 14 5	416 7 11	22 6 6
Pondy	Singaloor	2	463 14 "	439 12 "	24 2 "
	Andeyoor	4	385 " 7	385 " 7	" " "
	Dalavoy polliem	2	350 " "	350 " "	" " "
	Ardchaloor	3	252 " "	252 " "	" " "
	Toodoopady	2	612 7 10	580 3 5	32 4 5
	Cotoocooly	4	1,224 13 10	1,160 5 "	64 8 10
	Nasseanoor	2	525 4 8	497 6 "	27 14 8
	Caunjee Coil	2	535 5 9	507 6 "	27 15 9
	Sheeva poorum	1	542 8 2	513 15 2	28 9 "
	Wanoomumbullee	4	385 " "	385 " "	" " "
	Coomaloor	3	395 8 "	395 8 "	" " "
	Vellode	2	567 4 3	537 2 9	30 1 6
	Vijeamungalum	3	656 2 1	622 1 2	34 " 11
	Engoor	2	350 " "	350 " "	" " "
	Mooroogatoloo	3	385 " "	385 " "	" " "
		44	10,393 11 5	10,453 2 "	440 9 5

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Fort St. George 29th September 1842.

Names of Talooks	Names of Villages	No. of Pagodas fixed in fusly 1218	Amount fixed in fusly 1218	Amount regulated in fusly 1233	Decrease
Devastanums	Danaikencottah	3	878 9 11	832 5 1	46 4 10
	Carmiddy	9	934 2 "	886 11 "	47 7 "
	Allepoorum	2	684 5 5	650 " "	34 5 5
	Talavaddy	2	350 3 5	347 " 2	3 3 3
		16	2847 4 9	2716 " 3	131 4 6
Chittoor	Barany Coodul	7	6614 12 "	6614 12 "	" " "
	Andivor		1266 1 2	1266 1 2	" " "
	and Chattrum at Guzzlehutty	4	533 3 "	533 3 "	" " "
	Narayapett	1	899 10 10	852 3 "	47 7 10
	Caivary poorum	4	1399 12 11	1326 5 1	73 7 10
	Chumbullee	3	794 8 "	752 11 "	41 13 "
		19	11507 15 11	11345 3 3	162 12 8
Collegal	Collegal	2	1693 2 9	1604 " "	89 2 9
	Sattimungalum	2	1129 2 1	1069 15 "	59 3 1
		4	2822 4 10	2673 15 "	148 5 10
	Grand Total	177	53053 3 "	51201 5 8	1851 13 4

Abstract.

175 Devastanums	175	51995 " "	50143 2 8	1851 13 4
2 Chettrums	2	1058 3 "	1058 3 "	" " "
	177	53053 3 "	51201 5 8	1851 13 4

Coimbatore Pe Collrs office 9th September 1842

E. E. Fr. (signed) J. L. Wroughton Pe Collector.

Statement.

Alexander Scott & Company			1137	62		357			23	4	8
⊙ ÷		Grenada Sherry Exchequer	57	6	33	107		26	11	6	
⊙ ÷		Madeira Company	45	10	28	12		31	17		
U.S. Treasury		Bloodworth	2053	35	12	412	9	160	1		
⊙ ÷		Carmelly Common	153	42	74	33		137	12		
⊙ ÷		Investment Company	2138	5	152	16		198	07		
⊙ ÷		Petersmarsh Company	231	55	117	8		125	12		
Mackintosh		Vanguard Company	3801	26	296	122		2905	52		
Commonwealth		Investment Company	72	3	65	91		718			
Goldsmith		Glencoe Investment	5	61	51	303	2	35	8		
			3384	18	2330	135	25	143	73	1631	22

									105	9	5
									90	73	
									2		65
									21	71	5
									1004	62	438

									23	4	8
									30	5	
									14	25	2
									45	73	35
									18	3	62
									114	130	46
									8	4	
									6	7	
									6	57	
									5	410	
									438	83	226

Fort St. George 29th September 1842.

Dharapooram	Ramoomuntarayasawmy	150	15	0	128	5	8	77	15	1	72 15 11	50	9	7
Do	Cottara Veerarayoo	119	13	9	122	8	6	119	13	10	1	2	10	8
Do	Angustaeswaron	119	5	9	125	8	3	119	5	11	2	6	2	4
Do	Cullcana Ramasawmy	181	4	2	185	9	1	159	1	5	22 9	26	7	8
Do	Prasunna Vencataramanasawmy	34	8	0	35	6	4	34	8	2	2	1	4	2
Do	Pata Kistna	22	1	3	23	5	0	22	1	0	3	1	4	0
Do	Do	35	3	3	32	0	10	35	3	3	3 25	0	0	0
Bunapooram	Lutchmanaramasawmy	129	0	6	88	0	4	81	15	11	47 7	6	0	5
Do	Cunsevaranadasawmy	129	7	1	91	7	9	67	13	7	61 9 6	23	11	2
Do	Chendra Sakara Kistnon	55	15	5	38	8	9	42	2	9	13 12 8	3	10	0
Pallaveil	Tandanayduroo	89	15	1	38	2	3	40	9	7	48 5 6	2	7	4
Pondoor	Tandasawaron	75	10	6	13	13	0	18	14	5	56 12 1	5	1	5
Coorumbaudy	Coolacarecastaroon	499	9	1	237	9	2	117	2	1	382 7 0	120	7	1
Mamnbaudy	Mandaswaroon	111	0	6	57	9	3	25	0	1	86 5	34	9	2
Munjamambutty	Vencatasa Permal	166	5	5	86	15	2	30	7	7	135 3 10	26	7	7
Do	Nuttaraswaron	170	4	4	87	3	3	115	4	3	55 1	27	1	0
Poonapooram	Viswanadon	210	9	2	82	9	4	64	2	7	146 7	18	6	9
Do	Vurdarajasawmy	105	13	10	31	12	3	19	9	10	86 4 0	12	2	5
Yaragambutty	Nagaswaroo	214	8	0	144	8	7	86	9	2	127 14 10	57	15	5
		2620	6	1	1654	1	9	1277	12	6	1342 10 0	417	11	5
Chinglapooram	Sungaramanellore Tandavaswaron	1962	13	11	843	12	2	238	8	1	1724 5 10	605	4	1
Do	Cullcana Vurdaraja Permal	1135	1	8	579	2	4	222	0	6	913 1 2	357	1	10
		3097	15	7	1422	14	6	460	8	7	2637 0 0	962	5	11

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Fort St. George 29 September 1842

| | | |

Fort St. George 29th September 1812

Puttaly	Soobramonieem	1007	12	587	4	11	1553	9	"	"	"	554	6	9	"	"	"	133	15	2
Sankarandampollam	Panasvaren	355	13	8	209	12	10	159	1	11	"	"	"	196	8	9	"	"	"	50	7	11
Maravapollam	Ippramayen	339	1	6	209	2	6	182	8	8	"	"	"	156	8	10	"	"	"	26	9	10
Melirungum	Vedeanaudon	582	3	6	314	9	10	312	14	5	"	"	"	269	5	1	"	"	"	36	11	5
Vellacoil	Cholaswaron	256	5	-	171	6	9	191	12	7	"	"	"	61	8	5	20	5	10	"	"	"
Codeyoor	Valayoodon	263	13	-	197	7	7	158	10	7	"	"	"	105	2	5	"	"	"	38	13	-
Vullamalay	Coomarasawmy	400	13	1	205	15	6	119	1	6	"	"	"	281	11	7	"	"	"	86	14	-
Madanatom	Sroodratapalaswaron	759	15	3	1.09	12	10	1.13	11	7	"	"	"	346	3	8	3	14	9	"	"	"
Do	Ragoopaty Naraiman	188	15	2	115	6	11	105	1	10	"	"	"	83	13	4	"	"	"	10	5	1
Vellearoekel	Makaswaron	556	7	-	413	7	9	401	7	1	"	"	"	151	5	11	"	"	"	9	-	8
Do	Kurdarajapermal	68	5	3	54	-	7	56	2	1	"	"	"	12	2	11	-	2	1	9	"	"
Moottoor	Chooleswaron	1.64	12	1	253	1	1	245	5	1	"	"	"	219	6	9	"	"	"	7	11	9
Nallacadoor	Jayagoondaswaron	340	9	9	171	6	9	194	-	5	"	"	"	146	9	1	22	9	8	"	"	"
Candeoor	Cundaswaron	558	-	-	326	5	3	156	7	1	"	"	"	401	8	8	"	"	"	169	13	11
Codeevoy	Nagaswaron	318	14	9	215	13	1	180	5	10	"	"	"	138	8	11	"	"	"	65	7	3
Melerangom	Nagaraj	59	3	7	32	8	5	28	8	7	"	"	"	30	11	-	"	"	"	3	15	10
Kanghyem	Vencatramanon	420	6	3	247	7	5	249	12	3	"	"	"	170	10	-	2	14	10	"	"	"
Do	Agusteeswara	284	15	10	168	10	4	159	11	8	"	"	"	125	1	2	"	"	"	8	11	8
Do	Anjanayen	73	7	8	37	11	3	38	-	-	"	"	"	35	7	8	"	1	9	"	"	"
Keeranoor	Audeeswaron	179	14	1	121	7	5	117	1	6	"	"	"	62	12	7	"	"	"	4	5	11
Do	Narrainapermal	41	1	7	24	10	9	27	9	7	"	"	"	13	8	-	2	14	10	"	"	"
Oodyoor	Kylasanadon	171	15	4	132	14	3	119	1	2	"	"	"	52	14	2	"	"	"	13	13	1
Moolanoor	Cholaswaron	225	14	2	116	8	9	113	4	10	"	"	"	112	9	4	"	"	"	3	3	11
Carried forward		7918	12	-	4802	9	4	1868	9		-	"	"	3732	3	8	54	8	5	670	-	5

11143

Fort St. George 29th September 1812.

Brought forward			7,918	12	1,802	9	1,186	8	9	"	"	"	3,732	3	3	54	8	5	670	"	5
Coondul	Vadooganaden		231	23	139	"	6	11	7	8	4	"	"	"	113	9	11	"	"	"	21	8	2
Do.	Vurdaraja Permal		17	10	11	16	3	4	13	12	1	"	"	"	3	14	10	"	"	"	2	7	3
Coorchy	Alagaswaren		166	9	3	82	8	5	91	2	3	"	"	"	75	7	"	8	9	10	4	"	"
Do.	Alagaraja Permal		36	13	5	25	1	1	25	2	1	"	"	"	11	11	4	"	1	"	"	"	"
Cunnaporum	Veeranachole		487	10	3	211	6	6	123	"	9	"	"	"	361	9	6	"	"	"	88	5	9
Moottoor	Kylasanadon		70	9	6	1,12	7		34	7	2	"	"	"	36	2	4	"	"	"	6	11	5
Do.	Madanaraja Permal		86	11	8	57	10	11	27	13	"	"	"	"	58	11	8	"	"	"	29	13	11
Nullacadyoor	Vurdaraja Permal		96	12	2	1,3	"	6	31	8	7	"	"	"	65	3	7	"	"	"	11	7	11
Canunjarullej	Muddeesooreeswaron		260	11	10	151	5	5	125	9	7	"	"	"	135	2	3	"	"	"	28	11	10
Do.	Veeranarainasawmy		104	"	1	92	9	3	54	3	1	"	"	"	19	13	"	"	"	"	38	6	2
Kaughyem	Cauleeswaron		76	8	11	50	10	10	33	2	4	"	"	"	13	6	7	"	"	"	17	8	6
Aradoloo	Pasoopateeswaron		71	6	7	52	1	39	36	15	8	"	"	"	34	6	11	"	"	"	15	14	1
Puttabee	Palvennaswaron		150	9	5	80	8	3	11	4	5	"	"	"	139	5	"	"	"	"	69	3	10
Do.	Vesenna Vencataramanu		48	4	"	13	1	7	8	13	1	"	"	"	39	6	11	"	"	"	34	4	6
Maradora	Putteeswaron		83	14	2	70	7	2	54	4	2	"	"	"	29	10	"	"	"	"	16	3	"
Alagamalay	Moottoocomaran		268	12	6	228	2	7	227	"	1	"	"	"	41	12	5	"	"	"	7	2	6
Do.	Kylasanandon		154	10	9	108	13	5	107	3	11	"	"	"	17	6	10	"	"	"	1	9	6
Do.	Talagaswaron		93	"	4	82	10	5	26	12	11	"	"	"	66	3	5	"	"	"	55	13	6
Codoovoy	Parca Permal		145	2	11	112	5	4	92	4	9	"	"	"	52	14	2	"	"	"	20	"	7
Cottompolliem	Causeesvanadem		80	13	10	52	"	7	14	4	12	2	"	"	36	1	8	"	"	"	7	4	5
			10,650	10	9	6,516	11	2	5,473	5	2	"	"	"	5,177	5	7	63	3	3	1,136	9	3
Grand Total			36,153	"	7	21,002	8	8	18,184	"	10	164	"	"	918,133	"	6	87	6	8	11	3,695	"	9
Pagoda Fanam			25,876	19																			
Total			62,029	24																			

E. E. ff. (Signed) A. C. Stroughton

Principal Collector.

The

Proceedings thereon. The first point is whether security should be taken from the trustees (34-35) to whom the management of Pagodas &c. is confided, as it has been ruled by the Sudr Udaulut, and approved by Government, that the execution of a trust deed is unnecessary, the demand of security cannot be made. The trustees will of course be amenable to the Courts for any acts of malversation, but beyond this it seems incompatible with the object in view of severing all connection with Hindoo Religious institutions to require from them any security for good conduct.

2 The allowances to the Pagodas in North Coimbatore are to be in accordance with the Tusdeeks originally fixed, and not according to the reduced allowances fixed in Fusly 1233. A material

material discrepancy is observed between the Statements of the original tusdeeks furnished by Mr. Garrow, and now by the present Principal Collector. By the former the amount is stated at Pags. F. C. 15,555—19—77 or Rupees 54,444-0-10 Stat. No. 9 in letter 1 July 1808 in Con. 7 July Pr. it is now given at 53053-3-0 Mr. Wroughton is requested to explain this difference, and to state how it occurred.

3 With regard to the Pagodas in the Southern Division where the endowments have been made available for the support of institutions other than those to which they belong, the Board cannot sanction the continuance of such a system, now that the Pagodas and their property are to be given up by Government to the separate management of private persons. If that course were adopted, the Board do not apprehend that any such adjustment as Mr. Wroughton contemplates would take place, as the various trustees would consult only the interests of their own

own particular institutions. Until the final decision, therefore, of the general question regarding the disposal of landed endowments, Mr. Wroughton will divide among these Pagodas their total fixed allowance, as shewn in Column 6 of Statement B, in proportion to the sums set down opposite to each in Column 5 of the same Statement.

4 It is observed that the Collections from these Enams in the years subsequent to Fusly 1233 much exceeded the tusdeek fixed by Mr. Sullivan in that year, the difference on an average being not less than 2818-7-10 annually. Mr. Wroughton will be pleased to inform the Board how this surplus has been disposed of, whether it has been brought to account every year and mixed up with the regular Government Revenue, or whether it has been kept distinct as a Davastanum Fund. The Board desire also to be informed on what authority Mr. Sullivan made the changes which he introduced in

°18184-0-10

in Fasly 1233 and whether they ever received the sanction of this Board or Government.

5 With reference to Para 6 of the letter under consideration, the Board observed that as the lands appertaining to the Pagodas will be managed pending a reply to the reference on the subject already made to the Court of Directors, by the Revenue Servants of Government in common with the Jyen lands of the Talooks in which they are situated, it will not be necessary to entertain or exhibit in the accounts, a separate Establishment for their management. The Enams referred to in the concluding Para will continue as at present.

6 The Board trust that no time will be lost by Mr. Wroughton in completing the arrangements for the withdrawal of Government interference in Davastanum affairs.

(36)

To The Secretary to the
Board of Revenue
Fort St. George

From the Collr. of Coimbatore

Sir,

I have the honor to acknowledge the

the receipt of Extract from the Proceedings of the Board of Revenue dated 16th June 1842, and with reference thereto, I beg to recommend Ponnalay Vanavaroya Govunden, Uncle, on the Mothers side of the Minor, to be Manager of the Shamaloor and Cotamputty Poliput. His nomination to the trust is desired by the Family as will appear by the enclosed Original Petition from them.

2 I was aware of the interdictory Section V of 1804, whereby persons being Guardians of Minors are ineligible to be appointed Managers, but having observed it to have been superseded on some occasions, and as the Mother of the Minor was exceedingly desirous of having the affairs of her Poliput put precisely on the same footing as the adjacent Estate of Ootoocoody, I was led into this error in order to meet her wishes.

With reference to the wording of the Will of the late Zemindar, of the genuineness of which I have never entertained any doubt whatever regarding the custody of his

Property

Property it is necessary that some final determination should become to, for the disposal of the Gold now in my Cutcherry, and as it was very clearly the intention of the deceased that the Property should be held in trust during the nonage of the Minor by the Cirkar, I beg to suggest that this amount of uncurrent specie, at the present rate of conversion be placed in the 5 per cent Government Secruities until the Minor becomes of age, invested in the name of the Collector for the time being, in order to draw the interest accruing thereon for the benefit of the Minor as Zemindar, failing him, to devolve upon the acknowledged Representative of the Estate who ever he may be.

Coimbatore, Prin. Coll.z Office, 12th September 1842.

Proceedings thereon

(36-37.)

/Signed/ J. C. Stroughton
Prin. Collector.

The Board sanction the nomination of Ponnalay Vanavaroya Govunden to be manager of the Shamaloor and Cotamputty Poliput under the Court of Wards, agreeably to the Principal Collectors' recommendation

recommendation. The Principal Collector will be careful the provisions of Regulation V of 1804. are strictly adhered to in all the arrangements connected with this property.

The Board cannot without further information empower Mr. Stroughton to invest the property referred to in the 3d. Para of his letter as he proposes. Previously to doing so it is necessary that accurate investigation should be made in pursuance of the former orders the Board, to determine what part, if any, of the property in question belongs to Parvatty Ammal, and that such proportion as is proved to be hers should be delivered to her after that is done will be the proper time to consider whether the residue shall be corporeally given into the custody of the Manager, or whether it shall be invested in his name for the benefit of the Minor.

Proceedings of 7th 1842 Para 3

To

To

The Secretary to the
Board of Revenue
Fort St. George

Sir,

38

From the Pr. Collr. of Coimbatore — Requests sanction for the confiscation and Sale of 1841 Pieces of Teak Timber clandestinely cut in the Animalle Jungles: suggests measures for preventing the recurrence of similar depredations, and forwards a Statement shewing the number of Timber &c. &c.

1. I have the honor to request sanction for the confiscation and Sale of 1841 pieces of Teak Timber, which have been clandestinely cut down in the Animalle Jungles within the Limits of this District, in defiance of the Orders conveyed to this Department under date 20th December 1833.

2. The confession of all the Parties implicated, goes to prove that these Trees were cut in the vicinity and to the East of Mingery - Attiumpudhi and Coocheewalay, which by the Survey Map of 1821-22. and 23 are clearly within these limits and which they do not even attempt to deny - the excuse set up is that the Parties employed by them to fell Timber in Malabar, by mistake disobeyed their Orders, However this may be, it seems useless to

to proceed to extremities in the present instance- The confiscation of the wood and arrangements to prevent a recurrence of similar depredations would appear to be sufficient in

3. After a most prolonged and intricate investigation a System of pillage has transpired, which has been carried on with success and great profit for a length of time, and which might have continued unchecked and even unnoticed, but for my accidentally traversing these Jungles with Lieutenant Collyer for the purpose of settling a Boundary dispute contested by the Cochin Government. I found the Stamps and Marks of innumerable Teak Trees which had been cut or burnt down. No satisfactory information was obtainable how and by whose means this had been effected- The Curnum of Mr Chemaikenpollium (who was sick at the time) deputed by his Brother to accompany me- he pleaded utter

ignorance

ignorance on the subject, and it was only on the death of the Curnum that the circumstances connected with the above seizure came to light.-

4. It seems that he was a principal in this very extensive fraud, in which the Ootacoodey and the Samuttoor people have largely participated- The Timber has heretofore been sold principally in Trichinopoly and Tanjore, covered by Rowannahs purporting that it was cut within the Malabar Jungles, and bearing the chop of that District (how obtained I cannot trace) under this covering it has passed unquestioned through these Limits- In like manner 945 Pieces in the number now seized bear the Stamp of Malabar and are covered by Rowannahs issued by the Sayer Servants of that District- With a view now to put a stop to this system of fraud, I recommend the adoption of one of two

measures

measures, the 1st of which is to put the jungles as in Malabar, and the 2nd for many reasons the more preferable one in my opinion, is the working of these Jungles by the Government under the management of a person to be denominated a "Conservator of Forests" or by any other more appropriate designation with a working Party to be remunerated by a Commission on the sales of the wood. By this means all the valuable Trees that can be readily made available for Government purposes, will be preserved and marked, and those only cut down which are now from their present position perfectly useless for Government works, and remain a temptation to the Inhabitants to appropriate by stealth.

5. This arrangement might be so carried out as to add about 10,000 Rupees annually to the profit of the State, at least so I am informed by persons who are intimately acquainted with the resources of these Forests, and would be at the same time an assurance

assurance of a better order of things hereafter. If the Board have any doubt of the soundness of my 2nd proposition I hope they may be induced, out of consideration for the great trouble I have taken in investigating this matter, to allow his project to have two or three years trial, with the understanding that my measures shall not be attended with expense to Government or injury to the Forests, my only object being to make these Jungles profitable where as now they are not so either directly or indirectly.

6. The very great value of Timber at Cochin, the exhausted condition of the Forests belonging to that State by the renting System, and the ease with which our Frontier can be invaded shew the urgent necessity for increased vigilance.

7. The Forests of Animalli are extensive and contain not only abundance of Teak, but other valuable Timber and no labor or demand which can be brought to bear will make any perceptible decrease in these immense tracts for years to come, during which period arrangements will be carried on for substituting young Trees in favorable positions for such as are cut down.

8. I beg to forward the accompanying Statement shewing the number of Pieces of Timber, the probable value of them and the assumed charges of conveyance and profit to Government by their sale.

Coimbatore, Pt. Collector's Office,
12th September, 1842. } Signed J. C. Wroughton
Pt. Coll.r
Statement.

1156.

Fort St. George

29th September 1842.

Statement shewing the number of Teakwood Jungles in the Palachey Talook, the probable Pieces in the Merchenaickenpolliem and Animalli value and conveyance charges

Place where Timber is now kept.	Number of Beams	Number of Small Beams	Number of Large Posts.	Number of Small Posts.	Number of Total.	Assumed Value in C.Rs. a.ps.	Deduct charges of Conveyance to Marchenaickenpolliem and Animali. Hire for Elephants.	Hire for Carts.	Total.	Net Proceeds.
Chingapaudey Jungle	77	7	"	"	84	900 " "	40 " "	168 " "	208 " "	692 " "
Attium Pudki	26	250	46	193	515	962 " "	" " "	372 " "	372 " "	590 " "
Mingaray Putti	68	92	32	66	258	1109 " "	" " "	270 " "	270 " "	839 " "
Manacadoo	"	1	"	2	3	1 " "	" " "	4 " "	4 " "	12 "
Roadadjoining Coopaudee Tavalum	5	16	"	"	21	40 " "	" " "	21 4 "	21 4 "	18 12 "
Puller Poodoor	15	25	2	"	42	190 " "	" " "	" " "	" " "	190 " "
Nellitora	164	256	49	170	619	1402 " "	" " "	194 " "	194 " "	1208 " "
Manacadoo	24	99	3	6	132	272 " "	" " "	55 " "	55 " "	217 " "
Ambarainpolliem	52	75	35	5	167	308 " "	" " "	" " "	" " "	308 " "
Total	411	821	167	1042	1841	5184 " "	40 " "	1080 8 "	1120 8 "	4063 8 "

(Signed) P. C. Wroughton

Pt. Collector

Before

Proceedings thereon— Before passing any

(38-39)

Orders regarding the timber, the seizure of which is reported in the above letter, the Board wish to be more exactly informed as to the facts of the case. Mr. Wroughton does not say, whether or not he has had any communication with the Collector of Malabar regarding it. The Board desire to know whether that Gentleman concurs in the conviction that the land where the Timber was felled is or is not within the Coimbatore District and what is his view as to the Malabar Chop and Rowannahs obtained for it— They wish to be informed— also how the contiguous forests of Malabar are worked i.e. whether under Pattom or Adimany; also what the

the alleged offenders gained by cutting trees beyond the Malabar boundary, and what the Government lost.

2. As at present informed the Board are not prepared to decide upon Mr. Wroughton's proposal regarding the preservation of the forests. He will be pleased to state the data on which the revenue expected from the proposed plan is computed. Extensive tracts of forests land have been cleared and brought under the plough under Cowles, of which the condition was that the profit gained by the Sale of the timber on the Ground, except the largest and best trees which were to be left untouched, should belong to the Cowdars. Mr. Wroughton is requested to explain how this system would be affected by the new Scheme— a large Cundachar establishment is maintained in the Coimbatore District, the Members of which, it is believed, are continually traversing the Jungles, the Principal Collector will consider, whether if it should ultimately be thought expedient to maintain a conservative force, the Cundachar Peons could not be made available for the duty, so as to avoid the necessity of an addition to the Establishment—

Read the following Account Currents—

Memorandum

11159

40

Fort St. George

29th September 1842.

Memorandum of Measures in the Zillah of Canara for the Quarter ending 11th July 1842

Names of the Measure or Measures with which Salt is measured in the District of Canara.	If Round. Diameter. Inches.	If Round. Depth. Inches.	If Square. Depth. Inches.	If Square. Length. Inches.	If Square. Breadth. Inches.	How many Mercals or Puddies to the Garce of the District. Number	How many Districts Garces to a Madras Garce. Number	Remarks.
Mercals	8	16	"	"	"	8 Puddies to 1 Mercal		
	10½	9	"	"	"	1.		
Puddy	4½	6	"	"	"	40 Mercals to 1 Garce		

Mangalore
11th July 1842

(Signed)

H. M. Blair

Principal Collector.

Read the following Report

Salt

11100 (40-A)

Dr. Fort St. George

Salt Account Current in the Zillah of Canara

		Mg M P O	Mg M P O
1841. July 12th	To Balance of Salt on hand on the commencement of the Current Fusly 1251	5818 382 3 1/2	
1842. March 31st	To Quantity of Salt purchased to the end of last quarter	480 323 4 6	
July 11th	Ditto Ditto in this quarter	2026 393 " "	
		2507 316 4 6	
March 31st	Salt gained by Measurement to the end of last quarter	5 152 " 7	
July 11th	Ditto Ditto in this quarter	2 59 4 4	
		7 211 5 3	
March 31st	Confiscation quantity of Salt to the end of last quarter	" 267 2 1	
July 11th	Ditto Ditto in this quarter	" 44 4 1	
		" 311 6 2	
	Total Salt	7835 22 3 3 1/2	

29th September 1842.

for the Quarter ending 11th July 1842. Cr.

		Mg M P O	Mg M P O
1842 March 31st	By Total sales to the end of last quarter, Viz.t.		
	For Inland Consumption	980 241 " "	
	" Home Consumption	943 271 3 4	
		1924	112 3 4
July 11th	By total Sales in this quarter, Viz.t.		
	For Inland Consumption	571 235 "	
	" House Consumption	542 227 5 4	
		1114	62 5 4
	By Wastage to the end of last quarter	313	135 5 1/2
		3351	310 6 1/2
	By Balance on hand this day	4483	111 5 3
	Total Salt	7835	22 3 3 1/2

Dr.

1401

Fort St. George

Dr. Money Account Current

29th September 1842

for the Quarter ending 11th July 1842 — Cr.

			Rs a p	Rs a p
1842 March 31st	To Sales to the end of last quarter, Viz.t			
	For Inland Consumption	102963 5 7½		
	" Home Consumption	99086 5 4½	202042 11 -	
July 11th	To Sales in this Quarter, Viz.t			
	For Inland Consumption	60016 11 5½		
	" Home Consumption	56969 13 1½	116962 8 6	
March 31st	To Extra Revenue to the end of last quarter	195 12 4		
July 11th	Ditto in this quarter	68 4 7	264 - 7	
March 31st	Refunds of charges to the end of last quarter	5 3 8		
July 11th	Ditto in this quarter	5 3 2	10 6 2	
	Total Company's Rupees		319310 10 11	

Mangalore 11th July 1842

			Rs a p	Rs a p
1842 March 31st	By Salt purchases to the end of last quarter	5810 4 11		
July 11th	Ditto in this quarter	24895 13 10	30706 2 9	
March 31st	Servants wages to the end of last quarter	8539 4 3		
July 11th	Ditto in this quarter	4247 7 -	12786 11 3	
March 31st	Charges Extraordinary including Saudermared to the end of last quarter	2067 - 7		
July 11th	Ditto Ditto in this quarter	2082 5 9	4149 6 4	
March 31st	Extra Sibbendy to the end of last quarter	390 4 8		
July 11th	Ditto in this quarter	1225 12 11	1616 1 7	
March 31st	Charges Shipping and transporting Salt to the end of last quarter	5447 6 8		
July 11th	Ditto Ditto in this quarter	6442 11 1	11890 1 9	
			61238 7 8	
March 31st	By Net balance transferred to Treasury accounts to the end of last quarter	165979 12 9		
July 11th	Ditto Ditto in this quarter	92092 6 6	258072 3 3	
	Total Company's Rupees		319310 10 11	

[Signed] H. M. Blair
Pt. Collector

Dr.

1102 (41)

D.r Fort St. George

Tobacco Account Current for July 1251

			Cwt.	q.rs	lbs	Rs
1841						
July	12th	To Balance of Tobacco on hand this day	4512	1	11	17/4
1842						
March	31st	To Quantity of Tobacco received to the end of last quarter	2328	1	28	32/4
		" Gained by weight to Ditto	275	3	10	23/4
		" Confiscated Tobacco to Ditto	18	1	12	1/4
			3122	2	20	17/4
July	11th	To Quantity of Tobacco received in this quarter	4869	2	6	10
		" Gained by weight in Ditto	171	1	22	28
		" Confiscated Tobacco in Ditto	4	2	14	12
			5045	2	15	10

N.B

The Cwt. here used is of 112 lbs

Total Cwt. 12680 2 19 8½

29th September 1842

in the Zillah of Canara for the Quarter ending 11th July 1842 C.r

			Cwt.	q.rs	lbs	Rs
1842						
March	31st	By Tobacco sold to the end of last quarter	5509	2	17	32½
		" Confiscated quantity sold to ditto	17	2	"	"
			5527	"	17	32½
July	11th	By Tobacco sold in this quarter	2487	1	20	13
		" Confiscated quantity sold in ditto	5	"	"	"
			2492	1	20	13
		" By Wastage in this quarter as per sanction of Government dated 24th May 1842	19	1	21	3/4
			8039	"	4	5/4
		" By Balance on hand this day	4641	2	15	3¼
		Total Cwt	12680	2	19	8½

D.r "

1103.

Fort St. George

29th September 1842

D.o Money Account Current of the Tobacco Revenue for Fasly 1251 in the Zillah of Canara for the Quarter ending 11th July 1842 - Dr.o

			Rs a p	Rs a p
1841				
July	12th	To balance of Cash on hand this day		322 " "
		Cwt. qr. lb. Rs wt.		
1842				
March	31st	To Sales of 5,509-2-17-32 l/2 of Tobacco to the end of last quarter as per account current above at the average rate of 35 Rupees per Cwt.		192838 1 2
		Sales of 17-2-" " of confiscated Tobacco to ditto as per ditto - do		612 8 "
				193450 9 2
		Cwt. qr. lb. Rs wt.		
July	11th	To Sales of 2487-1-20-13 of Tobacco in this quarter as per Account Current above at the average rate of 35 Rupees per Cwt.	87060 1 8	
		Sales of 5 Cwt. of confiscated Tobacco in ditto as per ditto — ditto —	175 " "	
				87235 1 8
		Total Company's Rupees		281007 10 10

Mangalore 11th July 1842

			Rs a p	Rs a p
1842				
March	31st	By purchase price paid to the end of last quarter - 3	27105 4 7	
July	11th	" Ditto — in this quarter - -	48112 7 8	75217 12 3
March	31st	" Servants wages to the end of last quarter 3	4766 5 8	
July	11th	" Ditto — in this quarter —	2372 11 4	7139 1 "
March	31st	" Sundrywares charges to the end of last quarter 3	138 14 7	
July	11th	" Ditto in this quarter - —	89 9 1	227 13 8
March	31st	" Charges for providing the Inland Depots Vcc. to the end of last quarter }	960 12 6	
July	11th	" Ditto — ditto in this quarter —	1168 9 9	2129 6 3
March	31st	" Charges for packing to the end of last quarter 3	375 11 3	
July	11th	" Ditto — in this quarter —	1057 6 "	1433 1 3
March	31st	" Sundry expences to the end of last quarter -	50 12 9	
July	11th	" Ditto — in this quarter —	398 13 1	449 9 10
March	31st	" Boat freight to the end of last quarter -	186 7 3	
July	11th	" Ditto — in this quarter —	566 6 6	752 13 9
March	31st	" Shares of proceeds of smuggled Tobacco to the end of last quarter - - - }	105 15 3	
July	11th	" Ditto — ditto in this quarter	26 15 1	132 14 4
				87482 8 4
March	31st	By Net Revenue transferred to Treasury accounts to the end of last quarter - - - - 151971-12-8 -		
July	11th	Ditto — ditto in this quarter 41531-5-10	193503 2 6	
		" B Balances due from the Talooks - -	22 " "	
				193525 2 6
		Total Company's Rupees		281007 10 10

/ Signed / F. C. M. Blair
Pr. Coll.r

Ordered

Fort St. George 29th September 1842

Order on the two foregoing Statements (40-42)

Ordered to be recorded

Read the following letter

To

The Secretary to the
Board of Revenue
Fort St. George

From the Coll.r of Malabar. (43)

Sir

I have more than once addressed the Board on the desirableness / in my opinion / of raising the pay of my Sub Collectors' Sheristadar, but the Board in consequence of one refusal from Government, have felt themselves precluded from forwarding my recommendation, unless I could "meet the additional expense by a corresponding reduction elsewhere without "impairing the efficiency of the "Establishment." It has lately occurred to me, that the best, and indeed the only way of effecting this arrangement will be to allow the Sheristadar to draw the pay of a Talook Tahseldar / 132 Rupees per mensem / on the next vacancy which may occur, the new Tahsildar receiving the 100 Rupees which is at

Fort St. George 29th September 1842

at present the fixed Salary of the Sheristadar - One of the Talooks in the Sub Collectors Division / Caway / is comparatively with most of the others in the District, of secondary importance, and the change I have proposed may be effected therefore without serious injury to the person selected to succeed to it - I should not propose the reduction on the score of its own merits, for I am not of opinion that the Caway Tahsildar is absolutely overpaid, but as I deem it an anomalous and impolitic state of things in which the Superintending Officer / the Cutcherry Sheristadar / draws considerably less pay than the Subordinates / the Tahsildars / over whom his superintendence extends, I am anxious to take any steps in my power to effect a more reasonable arrangement - In the full hope that this proposition will meet the approval of the Board.

Malabar Coll.r Office,
Calicut,
9th September 1842.

/ Signed / H.V. Conolly
Collector

The

11166 Fort St. George 29th September 1842

Proceedings thereon

(43-44)

The Board of Revenue authorize the arrangement suggested by the Collector in the foregoing letter, relative to the augmentation of the Salary of the Sheristadar in the Sub Collectors' Establishment Mr. Conolly will be pleased when the next vacancy occurs in the Tahsildarship of the Canary Talook to submit an application in view to the special sanction of Government being obtained for the necessary alteration in the Mogenga list of his District.—

Read the following letter.—

To

11167 Fort St. George 29th September 1842

(45)

From the Coll.r of Madras 5 March 1842.

Submitting a Draft Act for regulating the Sale of Ganjah and Bang within the Sayer limits of the Collectorate of Madras, recommending that a portion of fines to be levied under it should be made liable to be distributed amongst informers and seizers and that the provision for the protection of the Revenue on Tobacco contained in a former Draft may be omitted in the Act now proposed and requesting attention to the proposition regarding a reduction of duty on Ganjah and Bang suggested in a letter dated 18th June 1838.

Draft Act with form of license for the sale of Ganjah and Bang and of the Mowchika to be executed by the Vender.—

To The Secretary to the Board of Revenue Fort St. George

Sir,

Referring to Para 8 of the Minutes of Consultation under date the 1st March last relative to the Revenue on Ganjah and Bang, I have the honor to submit the accompanying Draft Act embodying the rules suggested in Paras 5 to 7 of my letter under date the 18th June 1838 No. 74 with certain additions which accord generally with the provisions of the Acts now in force in Bengal and Bombay Nos. XXV of 1840 and II of 1841.

2 The value of Ganjah and Bang, after deducting the amount of duty, is so small that the share of the proceeds of confiscated quantities payable to the seizers is not a reward sufficient to stimulate them to much exertion I would, therefore, submit in the event of the proposed Act becoming

becoming law, that a portion of fines to be levied under it should be so made liable to be distributed amongst informers and seizers as a remuneration for particular services.

3 The fines imposed at the Police Office, under the operation of Act No. XXII of 1837 on parties convicted in smuggling Betel Tobacco Ganjah and Bang referred to it by this Department amounted for the year ending on the 30th June last, to Rupees 9,502-8-6 of which the proportion for Ganjah and Bang alone is Rupees 2,285-6-2. There is not any portion of these fines payable, under the existing rules, to the peons apprehending parties violating the Customs' Laws.

4 Unless an enactment such as the one now submitted be sanctioned, the rules passed by Government on the 3rd September 1839 for the area within 20 Miles of the Madras Mettoos cannot be of any avail for the improvement

From Board 9th Sept. 39

of the revenue at Madras; but they will no doubt be of essential service as a subsidiary check, if direct checks be enforced by Regulation on the Store and Sale at the Presidency of Ganjah and Bang. Experience has confirmed me in the opinion on this subject which I expressed in my letter to the Board under date the 31st May 1839. and repeated in my letter of the 24th April 1841 No. 40.

5 I have not in the Draft now submitted embodied any of the proposed rules relating to the duty on Betel contained in the Draft of Regulation referred to in my letter under date the 13th February 1834, because it appears to me that it may be as well to keep the rules for the protection of that revenue quite distinct, but I am not now less impressed than before with the belief that much evil would be avoided whilst the revenue would be much increased, by an alteration in the system of collecting duty on Betel consumed within the Madras Sayer limits.

6 It may be convenient to provide

provide for the protection of the Tobacco re-
venue in the same Act which provides for
the protection of the duty on Ganjah and Bang-
should the Board concur in this opinion,
the provisions contained in section XII to
XVI of the Draft of Regulation transmit-
ted with the letter from your Office of
date the 27th May 1833 may be embodied
in the Act now proposed.—

7 In conclusion I would request
the attention of the Board to the propos-
tion regarding a reduction of the duty on
Ganjah and Bang contained in Para 8
of my letter to the Board under date
the 18th June 1838 No 74.—

Madras 15th September 1842 } (Signed) J. A Robertson
Collector

Act No. of 1842

Passed by the Right Honorable the Gover-
nor General of India in Coun-
cil on the 1842.—

An Act for regulating the sale
of Ganjah and Bang within the Gov-
limits of the Collectorate of Madras.

1 Whereas it is necessary to
regulate the sale of Ganjah and Ba-

within the limits of the Collectorate of
Madras, and to make further provision
for the protection of the duty upon those
Articles leviable under clause second
section IX Regulation III of 1812 of the
Madras Code.—

2 It is hereby enacted that,
from the next any person who
shall sell Ganjah or Bang within the
range of the Madras Mettoo Chou-
-ries, including St. Thomas Mount,
as now established under Regula-
-tion III of 1812, without having ob-
-tained a license from the Collector
of Madras, in the manner hereun-
-after provided, shall be punished
by fine not exceeding 200 Rupees
or by imprisonment for a term
not exceeding 3 Months, except for
a second offence under Section
XI of this Act.—

3 And it is hereby enacted
that Ganjah and Bang imported
within the limits specified in
the foregoing section shall be

Stored

Fort St. George 29th September 1842

stored at the Cutcherry of the Collector of Madras, and that no whole sale Dealer shall have, at one time, more than 1 Maund, and no Retail Dealer more than 20 Pollams, and no person shall have more than 1 Pollam in his possession without a regular Pass from the said Cutcherry.

4 And it is hereby enacted that the Collector of Madras shall grant to any unexceptionable person applying for it a licence, to sell by whole sale or retail, in the form of Appendix A, to be in force until the end of the Fasly year, for, or within which it is granted, but subject to withdrawal for any breach of the Moochilea to be taken under the following Section.

5 And it is hereby enacted that no licence shall be issued until the person applying for it has executed a Moochilea of such a form as the Governor of Fort St. George in Council shall from time to time determine.

6 And it is hereby enacted that the Collector of Madras or his

Fort St. George 29th September 1842.

Deputy, who shall receive information that any person without a licence is engaged in the sale of Ganjah or Bang, or has in his premises such quantity as may render such person liable to the suspicion of secretly and illicitly trafficking in such Articles, shall and is hereby authorized and required to take the deposition of the informer in writing and, if the information so given shall appear credible, so as to justify such proceeding, it shall further be competent to the said Collector of Madras or his Deputy to issue a search warrant, addressed to an Officer or Officers on the established Establishment of the said Collector, to enter and search such premises as may be declared by the informer to contain the illicit Ganjah or Bang specified in his deposition and to seize the same, and to arrest the owner or occupant of the premises, together with all parties concerned in the transaction who may be found on the premises.

7 And it is hereby enacted that

that if any person or persons shall by or threats or violence, prevent the lawful arrest of any person by an Officer duly authorized to seize illicit stores of Ganjah or Bang or shall procure by unlawful means his release after arrest, or shall obstruct any Officer duly authorized in making search for or seizure of either of the above mentioned Articles illicitly stored, or shall rescue such Articles after seizure, or if the party found with any such illicit Articles in possession, or any other person or persons shall resist such Officer in the execution of a legal process, such person or persons shall severally and respectively be liable on conviction before a Magistrate, to be sentenced for the same to pay a fine not exceeding 500 Rupees commutable, if not paid, to imprisonment for a term not exceeding Six Months, provided that such person person or persons shall be further liable, in the event of an affray or breach of the peace occurring in consequence of his or their resistance on conviction of the same before a competent

competent tribunal to such punishment as is prescribed in the general rules applicable to cases of affray and breach of the peace in addition to the penalties above prescribed for the resistance of process. —

8 And it is hereby enacted that, if any person shall wilfully and maliciously give false information in respect to there being an illicit store of Ganjah or Bang in any premises, and so procure that such premises shall be searched to the injury and vexation of the owners thereof, or of any other person or persons whatsoever, such false informer shall, besides being subject to any other penalties or damages to which he would subject under the general law, be liable to imprisonment with or without labor for a term not exceeding two years, and to fine not exceeding 500 Rupees commutable to a further term of imprisonment for Six Months if not paid. —

9 And it is hereby enacted that it shall be lawful for the Collector of Madras or his Deputy to give authority in writing under his hand and seal to any officer on his fixed Establishment

Fort St. George 29th September 1842

Establishment to enter and inspect at any time, between sun rise and sunset, the shop or premises in which any licensed Vender of Ganjah or Bang shall carry on the sale, in order to ascertain that nothing is going on in contravention of the Customs Laws or of the conditions of the Moochilca.—

10 And it is hereby enacted that every person holding a licence for the sale of Ganjah or Bang shall preserve such license at the shop or premises specified in the body of the license, and shall exhibit the license on the demand of any Officer on the Establishment of the Collector of Madras who shall desire to inspect the same, and any such licensed Vender who shall refuse, or be unable to produce his license, on the demand of such officer, shall be liable, on conviction before a Magistrate, to a fine not exceeding 200 Rupees, or to imprisonment for a term not exceeding three Months,

and

Fort St. George 29 September 1842

and, in case of non payment of the fine, to further imprisonment not exceeding a like term.—

11 And it is hereby enacted that, whenever any person shall be convicted of an infraction of the laws for protection of the revenue on Ganjah and Bang after having been previously convicted of a like offence, he shall be liable in addition to the penalty attached to such offence, to imprisonment for a period of six Months, and a like punishment of six Months imprisonment shall be incurred, in addition to the punishment which may be inflicted for a first offence, upon every subsequent conviction after the second and the warrant of the officer adjudicating any case under the provisions of this section shall be authority for the Chief Magistrate and superintendent of Police or any of the Police Magistrates of the Town of Madras to hold the person described therein in confinement in the Jail under his charge, and for such time as may be specified

specified and required in the said Warrant, provided always that it shall be competent to the Board of Revenue upon appeal by the parties concerned, to call for a report and review the proceedings in any case decided by the Collector of Madras or his Deputy, and to alter or reverse the judgment passed thereon.—

(Signed) A. Robertson
Collector

Appendix A.

Form of License to sell Ganjah or Bang (by whole sale or retail)

I. A. B. Collector of Madras hereby license C. D. by Caste Inhabitant of to sell, (by whole sale or retail) Ganjah and Bang in a House No. in Street, at within the Layer limits of the Madras Collectorate.—

This License to be held by the said C. D. for one year from the date hereof, subject to the provisions of Act No. of 1842 in this behalf made.—

Given under my hand and seal this 1842.—

(Signed) A. B.
Collector of Madras

(Signed) A. Robertson.
Collector

Moochilca executed by C. D. an inhabitant of on the

The Collector of Madras having consented to permit me to establish a shop for the sale of Ganjah and Bang by wholesale on my entering into a Moochilca, I do hereby engage and bind myself to perform and abide strictly and faithfully by the rules hereunder laid down.—

That the place at which I am to establish a shop shall be the following (Here enter)

That the Ganjah and Bang imported by me into Madras shall be stored at the Cutcherry of the said Collector of Madras.—

That I shall never have in my Shop, at one time, more than 1 Maund of Ganjah and Bang.—

That I shall convey to my own Shop from the said Cutcherry the required quantity of Ganjah and Bang but not more than one Maund at any one time accompanied by a Pass, and after payment of the established amount of duty.—

That

Fort St. George 29th September 1842

That I shall allow the servants of the said Collector to have free access to my shop whenever it is considered necessary between Sun rise and sun set.

That I shall not directly or indirectly be concerned in the smuggling of Ganjah or Bang, nor assist in the illicit transit, or in obstructing and resisting the seizure of smuggled or illegal stores of Ganjah and Bang any of which offences being proved against me, I shall render myself liable to the penalties provided for by Act No. of 1842.-

(Signed) A Robertson
Collector

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

To The Acting Chief Secretary to Government

(45-46)

Sir,

To the Actg Chief Secy to Govt

With reference to Para 4 of the Extract Minutes of Consultation dated

Fort St. George 29th September 1842

In Con. 14th March 1842

dated March 1st 1842 I am directed by the Board of Revenue to forward for submission to the Most Honorable the Governor in Council the accompanying letter from the Collector of Madras, with its enclosure, a draft of an act proposed to be passed for regulating the sale of Ganjah and Bang within the Sayer limits of the Madras Collectorate.-

15th In Con. 29 Sept 1st 1842

2. I am further instructed to say that the communication is laid before Government in accordance with

with the order noted above.
But as the Board have already
on a former occasion recom-
-mended the total abolition of
the duty on Ganjah and Bang
to which proposition no answer
has yet been received they do
not think it desirable that any
new rules as to the mode of
collection should now be in-
-troduced or that any legislation
should take place on the subject.

Revenue Board Office
Fort St. George
29th September 1842

(Signed) J. D Bourdillon
Secretary

Read the follow-
-ing letter.

+ Proceedings Dec.r 13th 1838 Para 12

To The Secretary to the
Board of Revenue.
Fort St. George.

Sir,

From the Supt.t of Stamps.

I have the honor to request that you will lay before the Board of Reve-
-nue the accompanying Copies of correspondence between this Office and the Collector of Malabar relative to a deficiency in the stamps fur-
-nished to that District which appears to have existed since the year 1817.

47

To Distt Collector of Malabar
13th February 1836.
From Do Do 19th Augt —
To Do — Do 23d Decr 1839.
To Do — Do 27th February 1841.
To Do — Do 11th July — 1842.
From Do Do 23d Augt —

The Board will observe from Mr Conolly's letter of the 23d ultimo that after a careful investigation he has failed in obtaining any satisfactory information regarding the origin of this long stand-
-ing deficiency and that he entertains no expectation of being able to recover any of the missing papers beyond 64 of 1 Rupee value each which have been discovered among the records of the Zillah Court.

Under these circumstances and as

as no blame is to be attributed to any person now in the service and as the continuance of the discrepancy cannot fail to confuse my accounts I would venture to request that the Board will have the goodness to solicit the sanction of Government for writing off the deficiency which it will be observed after giving Credit for sums which have from time to time been recovered amounts to 8,187 Rolls Valued at Rupees 3079-13-10.

Fort St.e George
Gen.l Stamp Office
14th September 1842

/Signed/ J. C. Morris
Supt. of Stamps.

No. 1.

To The Principal Collector of
Malabar.

Sir,

I have the honor to forward herewith a Memorandum shewing the quantity and Value of old Stampt Paper and Cadjans remaining on the 12th July 1817 as per Statements furnished to this Office, by your Predecessors, which not having been as yet finally accounted for and I request that the explanation called for

for therein may be afforded as early as possible.

Fort St.e George
Gen.l Stamps Office
13th February 1836

/Signed/ G. Garrow
Ag. Supt. of Stamps

To The Acting Superintendent of Stamps
Fort St.e George.

Sir,

1. With reference to your letter dated the 13th February last requesting me to furnish the information called for in the Statement which accompanied the same respecting the discrepancy apparent between the Balance of Stamp Paper and Cadjans at the close of the last Quarter of July 1226, and the quantity credited in the Statement for the 1st Quarter of the following year and that returned to the Stamp Office at the Presidency I regret to state that notwithstanding a laborious search I have not been able to discover the source of the difference in question.

2. The deficiency appears to extend both to the quantity of paper and Cadjans returned to the Presidency and to

that

that returned in the Office as credited in the Statement for the first quarter of 1227. and no where can I find that any explanation was as it ought to have been, afforded, of the cause of the difference between the accounts of two Quarters.

3. From the enquiries I have made it appears that defalcations had been committed by several venders of that time some were sued in the Court, and the Amount embezzled partially recovered, the Amount so recovered forms part of the sums credited in the Accounts of the years subsequent to 1226. From the note appended to the Statement for the last Quarter of 1226. it appears that the 5340 Decrie Paper, of the value of one Rupee each was inclusive of the quantity issued to the Courts under Clause 5th Section III Regulation III 1808. Of this description of Paper 518 Rolls only appear to have been returned to Madras, leaving 4,822 to be accounted for by the Courts of the number returned to Madras be the correct balance.

See Invoice which accompanied the letter dated 21st Octr 1817.

Ju

4. It further appears that until the appointment of the Darogah enjoined by Regulation XIII of 1816. the Stamp paper as well as the accounts of the same were kept by an English Writer of the Office, this person is dead, and I have in vain searched for the accounts kept by him.

5. As soon as the present press of business consequent upon the close of the Fusly Year and the numerous accounts and Reports required to be sent to the Presidency Subsides, I shall prosecute the enquiry and do myself the honor of reporting the result to you.

Malabar. ——————
Principal Coll.r Office.
Calicut the 19th Augt 1836.

/Signed/ F. Clementson
Principal Coll.r

To The Principal Collector of
Malabar.

Sir.

I have the honor to draw your particular attention to the 5th Para of Mr. Clementson's letter of the 19th August 1836. and to request that you will have the goodness to prosecute the further enquiry thereon promised regarding the defalcation in the Stamp

11188 Fort St. George 29th September 1842.

Stampt Paper and Cadjans furnished to your District and report the final result to this Office in order that the long standing Balance against your Collectorate may be adjusted.

Fort St. George
Genl. Stamp Office
23rd December 1839.

/ Signed / I. C. Morris
Supt. of Stamps

To The Collector of
Malabar.

Sir,

I have the honor to draw your particular attention to the two letters from this Department under date the 13th February 1836 and 23d December 1839 and to the 5th Para of Mr. Clementsons letter of the 19th August 1836 regarding the deficiency in the Balance of Stampt Papers and Cadjans remaining on the 12th July 1817 and to request that you will be pleased to prosecute the promised further enquiry on the subject and report the final result to this Office should you be unable to discover the cause of the difference in question it will be proper that you should obtain the

11189 Fort St. George 29th September 1842.

Sanction of Government to strike off in your Accounts the Quantity and Quality amounting to Rolls 8294 of the Value of Rupees 7088-13-0 specified in the Memorandum which accompanied Mr. Garrads letter of the 13th February 1836.

Fort St. George.
Genl. Stamp Office
27th February 1842.

/ Signed / I. C. Morris
Supt. of Stamps

To The Collector of
Malabar.

Sir,

I have the honor to call your particular attention to my letter of the 27th February 1841 and to request that you will be good enough to inform me whether you have adopted any steps for the adjustment of the deficiency in the Stamp Paper and Cadjans in your District which has so long existed. It is extremely desirable that the matter should be settled and I have no doubt that Government upon a proper representation of the state of the case would authorize

authorize you to write off the deficiency

Fort St.e George
Gen.l Stamp Office
11th July 1842.

/ Signed / J. C. Marret
Supt. of Stamps.

To The Superintendent of Stamps

Fort St.e George.

Sir,

In reply to your letter of the 11th Ultimo I regret to inform you that I am able to furnish very little more information regarding the deficiency apparent between the balance of Stamped paper and Cadjans at the close of the last Quarter of fasly 1226 and the quantity credited in the Statement for the 1st Quarter of the following year, and that returned to the Presidency beyond what is given in Mr. Clementson's first letter on the subject, Viz.t, the 19th August 1836. The further enquiry promised by Mr. Clementson in his 5th Para would appear to have been attended with no satisfactory result, a fresh search made since

since Mr. Clementson's departure into the records of the Office has been equally by fruitless and there is no one now alive on the place who has the faintest recollection of what occurred now 25 years ago.

2. Mr. Clementson in the 3rd Para. of his letter observes that "from the note appended to the Statement for the last Quarter of 1226 it appears that the 5340 Decree Pagodas of the Value of one Rupee each was returned in lieu of the quantity issued to the Courts under Clause fifth Section IIth Regulation IV of 1808, of this description of Paper 518 Rolls only appear to have been returned to Madras, leaving 4822 to be accounted for by the Courts, if the number returned to Madras be the correct balance." Under date the 18th March 1841, this subject was brought to the notice of the Zillah Judge with a request that he would cause the records of the Courts of North and South Malabar to be carefully searched, and furnish such

such information as might be traced therefrom in reply, that Officer on the 31st May following, represented that after repeated search made among the records of that Court, only 64 Rolls of Stamps had been found, and that the confused state of the Records rendered it extremely difficult to find the documents required, in a subsequent communication dated 11th February last, he adds that "after a further "search among the records of that Court no "more Stamps have been found, nor is "there much probability of any more being "discovered, as the greater part of the "Records have been of late assorted and "arranged."

3. Of the item of Rupees 1,994 15 2 shewn by the Quarterly Statement of Stamps from fuslee 1227 to 1234 to have been recovered by the sale of Old Stamps and Decree Papers, it has been ascertained that the sum of Rupees 995 appertains to Collections on account of the latter description of Papers of the Value of one Rupee each, but as regards

the number of Rolls or particular description of Stamps, to which the difference of Rupees 999 15 — relate, no information whatever can be traced from the former Accounts of this Office, which I regret to say have been found very incomplete.

4. The actual extent of the deficiency of Rupees 5,093 — 13 — 10, exhibited in the Statement which accompanied Mr Garrow's letter of the 13th February 1836, after deducting the Collection of Rupees 995 above alluded to, and Rupees 64, the Value of 64 Rolls of Stamps herewith returned, would therefore appear to be Rupees 3763/ the value of a like Number of Decree Papers/ against the in Court, and Rupees 1,266 — 13 — 10 against the Departt to this has to be added, an unadjusted sum of Rupees 153 — 13 — partially brought to your notice in Mr Underwood's letter dated 15th October 1839/ being the value of the Stamps noted in the Margin, which by

		Rolls	Rs	A.	P.
Country Papers No 6	Of 2 Rupees	4	8	"	"
	Of 8 Annas	1	"	8	"
	Of 4 Annas	1	"	4	"
		6	8	12	"
Ditto No 9	Of 8 Annas	2	1	"	"
	Total	8	9	12	"
Sea Custom Rewanahs	of 10 Rupees	12	120	"	"
Ditto	of 4 Rupees	6	24	"	"
Ditto	of 1 Anna	1	"	1	"
	Total	19	144	1	"
	Grand Total	27	153	13	"

by several reports furnished to the authori=
=ties by the Stamp Darogahs at different
times, appears to have formed a deficiency
since the year 1823, but respecting which, no
satisfactory information has up to this time
been obtained: thus making in the aggre=
=gate a difference of Rupees 5,183—10—10
which cannot be accounted for either by
the Court or the Department. The following
sums which appear credited in the accounts
as arising from excesses found at different
examinations under the head of Stamps,
may however be said to bear partially
against the deficiency.

	Rolls.		
In January 1839	63	Rupees 37	12 — a.
" November "	120	" 62	" "
" January 1841	"	" 19	12 "
Rupees		119	8 "

Besides the above, the sum of Rupees 309 " 9
the balance referred to in the accompanying
Copy of a Letter to the Board of Revenue dated 18th Sept.r 1840.
credited, under their orders, in the accounts of
November and December 1840, former.

will be observed, part of the Collections re=
=alized on account of speculations carried
on about the same time that the dis=
=crepancies in the account above noticed
must have occurred.—

5. Under these circumstances, as
there is no probability from the imper=
=fect state of the former Records, of ever
tracing out any more satisfactory informa=
=tion regarding the subject under reply,
I have the honor to request that you
will be good enough, with a view
of setting this long pending enquiry,
to obtain the sanction of Govern=
=ment for writing off the deficiency,
amounting in the aggregate to
Rupees 5,183—10—10.—

Malabar Collr.s Office,
Calicut, - - - - -
23rd August, 1842.—

/Signed/ H. V. Conolly
Collector.

/True Copies/
/Signed/ J. C. Morris
Superintendent of
Stamps.
Memorandums.

11196 Fort St. George, 29th September 1842.

No. 2.

Memorandum of Deficiency in the Stamp Accounts of the Collector of Malabar.

	Rolls	Rs	A	P
Balance as per Superintendent's Ledger up to 30th April 1842	64	39	90	344 13 "
Deduct Papers which were on the Road on the 30th April, and for which the Coll.r had not granted receipts	31	370	33	184 6 "
	33	569	57	160 7 "
a Balance in hand as per Coll.r's Statement up to 30th Sept.r 1842	25	425	49	931 12 "
	8	144	7	228 11 "
Deduct Summuds not entered in the accounts		5	125	" "
	8	139	7	103 11 "
Add Cadjans deficient		112	35	2 :
	8	251	7	138 13 "
Deduct amount already credited in former years		1994	15	2
Papers now returned, and for which credit will be given in the present year's acct.	64	64	"	"
	64	2	058	15 2
Actual Deficiency requiring sanction to be written off	8	187	5	079 13 10

Fort St. George,
General Stamp Office,
14th September 1842.

(Signed) J. C. Morris.
Supt. of Stamps.

Ordered

11197 Fort St. George, 29th September 1842.

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

To The Acting Chief Secretary to Government.

Sir.

To the Ag Chief Sec.y to Government

47-48

14th Instant: 29th Sept.r 1842.

Para 1. I am directed by the Board of Revenue to request that you will lay before the Most Noble the Governor in Council the accompanying letter from the Superintendent of Stamps relative to a deficiency in the Stamps which have been furnished to the Office of the Collector of Malabar.

2. From the correspondence which has passed upon this subject (Copies of which accompany Mr. Morris's letter) it will be seen that the deficiency in question is of long standing, having existed since the year 1817, and that the repeated efforts made by the local Authorities to trace its origin or to recover any of the missing papers, with the exception of 64. have not been attended with success. Under these circumstances the Board beg to express support

Fort St. George, 29th September 1842.

support the recommendation of the Superintendent of Stamps that the sanction of Government may be granted for writing off from the accounts the actual deficiency amounting to 8187 Rolls valued at Rupees 5,079 13 10. as shewn in the enclosure No 2.

Revenue Board Office,
Fort St. George,
29th September, 1842.

(Signed) J. D. Bourdillon
Secretary.

From the Acting Collector of Vizagapatam.

(49)

Read Register of Petitions bearing the Board's Endorsements presented to them for the Month of August last.

Order thereon.

(49-50)

Ordered to be lodged in the office.

Resolved that the following letter be dispatched.

To the Superintendent of the Military Male Asylum Presp.

To the Supt. of the Military Male Asylum Presp.

Sir.

(51)

I am directed by the Board of Revs

6

Fort St. George, 29th September 1842.

to transmit to you 183 Quires and 8 Sheets of Medium Paper and to request you will cause 1,100 Copies of the accompanying Forms of Demand Collection and Balance

1,040 in the form marked A.
60 Do. Do. B.
1,100

to be printed thereon, and the same to be furnished as soon as possible, and with reference to the Board's letter of the 25th July 1836 you will include the extra charges required for pasting two sheets together in your Bill of printing charges.

Revenue Board Office,
Fort St. George,
29th September, 1842.

(Signed) J. D. Bourdillon
Secretary.

Received the under-mentioned Miscellaneous Letters and Statements.

Statements:-

52 From the Collector in the Southern Division of Arcot. — Abstract of Demand Collection and Balance from 1st to 11th July last.-

53 From the Princ. Collector of Coimbatore. — Abstract of Demand Collection and Balance for the Month of August last.-

54 From the Princ. Collector of Nellore. — Abstract of Demand Collection and Balance from 12th to 31st July last.-

55 From the Acting Collector of Vizagapatam. — Abstract of Demand Collection and Balance for the Month of August last.-

56 From the Acting Collector of Vizagapatam. — Statement shewing the average Bazar wholesale prices of Grain and Salt for the Month of August last.-

From

57 From the Princ. Collector of Coimbatore. — Statement shewing the average Bazar wholesale prices of Grain and Salt for the Month of August last.-

58 From the Princ. Collector of Nellore. — Statement shewing the average Bazar wholesale prices of Grain and Salt from 12th to 31st July last.-

59 From the Sub Collr. in charge of Bellary. — Reporting that no persons have been either charged with Offences, or confined, under Regulation IX of 1822, during the Month of August last.-

66 From the Sub Collr. in charge of Bellary.- — Reporting that no persons has either been suspended or dismissed, under Regulation VII of 1831, during the Month of August last.-

61 From the Acting Princ. Collr. of Cuddapah.- — Return of persons tried for Offences under Regulation IX of 1822, for the Month of August last.-

From

such information as might be traced therefrom in reply, that Officer on the 31st May following, represented that after repeated search made among the records of that Court, only 64 Rolls of Stamps had been found, and that the confused state of the Records rendered it extremely difficult to find the documents required, in a subsequent communication dated 11th February last, he adds that "after a further "search among the records of that Court no "more Stamps have been found, nor is "there much probability of any more being "discovered, as the greater part of the "Records have been of late assorted and "arranged."

3. Of the item of Rupees 1,994 15 2 shewn by the Quarterly Statement of Stamps from fuslee 1227 to 1234 to have been recovered by the sale of Old Stamps and Decree Papers, it has been ascertained that the sum of Rupees 995 appertains to Collections on account of the latter description of Papers of the Value of one Rupee each, but as regards

the number of Rolls or particular description of Stamps, to which the difference of Rupees 999 15 — relate, no information whatever can be traced from the former Accounts of this Office, which I regret to say have been found very incomplete.

4. The actual extent of the deficiency of Rupees 5,093 — 13 — 10, exhibited in the Statement which accompanied Mr Garrow's letter of the 13th February 1836, after deducting the Collection of Rupees 995 above alluded to, and Rupees 64, the Value of 64 Rolls of Stamps herewith returned, would therefore appear to be Rupees 3763/ the value of a like Number of Decree Papers/ against the in Court, and Rupees 1,266 — 13 — 10 against the Departt to this has to be added, an unadjusted sum of Rupees 153 — 13 — partially brought to your notice in Mr Underwood's letter dated 15th October 1839/ being the value of the Stamps noted in the Margin, which by

		Rolls	Rs	A.	P.
Country Papers No 6	Of 2 Rupees	4	8	"	"
	Of 8 Annas	1	"	8	"
	Of 4 Annas	1	"	4	"
		6	8	12	"
Ditto No 9	Of 8 Annas	2	1	"	"
	Total	8	9	12	"
Sea Custom Rewanahs	of 10 Rupees	12	120	"	"
Ditto	of 4 Rupees	6	24	"	"
Ditto	of 1 Anna	1	"	1	"
	Total	19	144	1	"
	Grand Total	27	153	13	"

11202. Fort St. George, 29th September 1842.

From the Acting Princl. Collr. of Cuddapah.- Return of Persons sus-
(62) -pended or dismissed with reference to Section III Re-
-gulation II of 1831, for the Month of August last.-

From the Collr. of Ganjam.- Stating that certain Monthly Re-
(63) -turns for the Month of August last are not
sent, there being no entry to be made.-

From the Collr. of Rajahmundry.- Reporting that there is no
(64) entry for forwarding the Return of Village Ser-
-vants under Regulation VII of 1831, for the Month
of August last.-

From the Collr. of Rajahmundry.- Submitting for special -
(65) sanction Statement of Goods recommended for
confiscation for the Month of August last.-

Order thereon.- Ordered that the confiscation and
(65-66) sale of the goods enumerated in the abovemen-
-tioned Statement be authorized.-

" Grant,

"

" A. Maclean