

ment at Ramisseram
Dalthough on a referen-
27th February. Sen
plications of the Dresser
and find he is a well q

(1)

To the Offg. Secy:
to Government.

Memorandum.—

In Cons. 18th
Feby. 1847.

With reference to para 2d
the Extract from Minutes of Consultation dated
16th Instant, the Acting Secretary to the Board of
Revenue has the honor to return to the Officiating
Secretary to Government the application for leave
of absence from Walter Elliot Esqre dated 10th
February 1847 duly signed by that Gentleman.—

Revenue Board Office,
Fort St. George
27th February 1847.

/Signed/ D: White.
Acting Secretary.

At a Meeting Present:

Monday
1st March
1847.

G: D: Drury Esqre Senior Member.
A. Maclean Esqre Acting Third Member.
and
J. Goldingham Esqre Officiating Member.

A. Robertson Esqre Third Member
(absent on leave.)

Minutes of the last Meeting
read and approved.—

Read

George 1st March 1847.

Read the following Extract.

Extract from the Minutes of Consultation

dated 20th February 1847.

Read. The Most Noble the Governor in Council sanctions the Indents on the Commissary General, submitted by the Board of Revenue, for four hundred and fifty Boxes or required for the use of the General Treasury.

/Signed/ J. F. Thomas.

Chief Secretary.

Ordered to be recorded.

Dated 5th Feby 1847.

2-3

Order thereon.

4

From the Offg Secy: to Government.

Extract from the Minutes of Consultation.

Under date the 5th February 1847.

To, J. F. Thomas Esqre

Chief Secretary to Government.

Read the following letter.

Sir,

With reference to the order of Government in the Revenue Department No. 88, and the correspondence which accompanied it, I have the honor to state, for the information of the Most Noble the Governor in Council, that the Medical Board are of opinion, under the circumstances represented, it would be advisable to attach an Assistant Apothecary to the Sub

Dated 19th Instant.

3841

Fort St. George 1st March 1847.

Sub Collectors Department at Ramiapatnam in place of a 2nd Dresser, although on a reference to the character and qualifications of the Dresser at present there. the Board find he is a well qualified Subordinate of his grade.

Fort St. George 21st January 1847.

/Signed/ G. Pearse. M.D.

Secy. Medical Board.

Under the opinion expressed in the foregoing letter the Most Noble the Governor in Council resolves to direct that an Assistant Apothecary be attached to the Sub Collectors Department at Ramiapatam in the Nellore District instead of a Native Dresser. The necessary instructions for that purpose will be issued through the Military Department.

To, The Military Department.

and

Board of Revenue.

/Signed/ H. C. Montgomery.

Offg Secretary to Government.

Order thereon.

Ordered to be communicated for the information and guidance of the Collector of Nellore with reference to his letter dated 31st December 1846.

4-5

Inform. 14th January 1847.

Extract

6

the Offg Secy: to Government

Requesting that further inquiry be made regarding the Services for which the Cauzee Maniem in the Village of Gungwarputty was granted.-

Extract from the Minutes of Consultation

Under date the 10th February 1847.

Read the following letter from the Board of Revenue -

(Here enter 14th January 1847. No 31)

Para 1.

× One Chayer 4 Goolies 7/16 of land assessed at Rs. 42-5-9- in the Village of Gungwarputty.

The × Maniem referred to appears from the translate of Purwanah furnished by the Principal Collector of Madure, to have been granted as the emolument of the Office of Cauzee of Kalikabad or Dindigul. The functions of the Office, it is stated had never been excercised by the late incumbent Baddaysah, who seems to have held the Maniem since the survey and to have enjoyed it as a subsistence grant. Latterly his Nephew Amir Badshah, who is reported to be absent from the District, was permitted to participate in the benefits of the Maniem -

2. It is moreover observed that the services of a Cauzee are already provided for by the Mahomedan inhabitants of Gungwarputty (in which the lands are situated) and the adjacent Villages, and remunerated by subscriptions among themselves

× Peria Tomby Lubbay, his Brother Moolla Hossain Lubbay and the Heir Uncle Sirma Meera Lubbay.-

themselves - The duties are performed by × three individuals of the Lubbay Caste, unconnected with the late incumbent of the Maniem - Referring to this arrangement, the Sub Collector remarks in para 2 of his letter of the 12th December 1846, that "although a Maniem is allowed for the "maintenance of a Cauzee, the people prefer "paying for another superintendence, and its "renewal to the deceased's relatives does not "appear therefore absolutely necessary."-

3. It however occurs to the Most Noble the Governor in Council that the Maniem in question, although situated, in Gungwarputty, was not granted in endowment of the Office of Cauzee in that and the adjacent Villages, as supposed by the Board. but as remuneration for the services of the Cauzee in the Town of Dindigul which office was at the period of the grant administered by Mahommed Moodeen. His Lordship in Council therefore requests that further enquiry may be made on this point, and the result reported with the opinion of the Board whether the continuance of such an Officer at that place is necessary, and if not, whether the Office may

may not be at once abolished under the provisions of Clause 2d Section III of Regulation III of 1808.-

4- Under any circumstances it would not be expedient to disturb the existing arrangement adverted to in para 2 of these Proceedings, by setting up another claimant to the Office of Canjee, the duties of which have hitherto been discharged by individuals appointed by the Mahomedan community, and with whose interests the nomination of any other party would no doubt interfere- It must also be remembered that the Office of Canjee is declared by Regulation not to be hereditary-

To,

The President and
Members of the
Board of Revenue.

/ A true Extract /
/ Signed / H: C: Montgomery.
Off. Sey: to Government.

Resolution thereon.

6-7

Resolved that a copy of the foregoing Extract from the Minutes of Consultation and of the Board's letter to which it is a reply be transmitted for the information and guidance of the Principal Collector of Madura who will be pleased to furnish the further information called for by Government in Para 3. He will also attend to the orders conveyed in Para 4-

Extract

8

From the Offg. Secretary to Govt. Authorizing the Civil Auditor to admit certain payments made by the Collector of South Arcot on account of allowances in lieu of resumed lands which were alienated by the Poligars of Woodiarpollium and Pitchawarum and desiring the Board to obtain and forward for record in the Government Office an attested copy of the Statements of allowances granted to the late Dutta Mamendars of Woodiarpollium and Pitchawarum-

Extract from the Minutes of Consultation Under date the 11th February 1847.

Read the following letter from the Board of Revenue.

/ Here enter 18th January 1847 No. 40 /

Dutta Maniendars.

29. Munnargoody — Paid in F. 1252 — Rs. 1083-12-10.
Chellumbrum — Paid in F. 1252 — " 555-11-8.
Total Rs. 1639-8-6.

93. Amount Paid in F. 1253- from the income of Dutta Maniems — 5,606-6-11.
Total Rs. 7,245-15-5.

† Pros: of the Bd. of Rev: 2d Dec. 1844 No. 503.
Mins: of Cons: 31st Jany: 1842 No. 138.
From Bd. of Rev. 17th Feby. — 67.
Mins: of Cons: 11th April — 446.
Paras 3 and 4 of Despatch from the Hon: Court 1st Feby: 1843 No. 2.

Para 1. To enable the Civil Auditor to admit the payments retrenched from the Accounts of the Collector of South Arcot for Fusly 1253. it will be sufficient to communicate to that Officer the correspondence and orders of Government and of the Honorable Court noted in the Margin and to furnish the Statements Nos. 1 to 4. submitted by the Collector particularizing the disbursements under each head.-

2- The Statements Nos. 1 and 2 exhibits the Money allowances authorized under date the 31st January and 11th April 1842 to be granted for life in commutation of the lands alienated to private individuals

individuals by the Poligars of Woodiarpollium and which were ordered to be resumed. These allowances amount to Rupees 3,755-8-1 per Annum and were disbursed from the commencement of Fusly 1252 when the Dutta Maniems were resumed and carried to Circar Summa. The Civil Auditor will accordingly admit the payments made from that period agreeably to the Lists now transmitted to him.—

	Rs.	a.	m.
No. 1 Woodiarpollium Rs.	2891	10	9
" 2. Pitchavarum — " —	863	13	4
Total Rs.	3755	8	1

3. Statements Nos. 3 and 4 exhibit the compensation directed to be given in lieu of the lands alienated to Religious and Charitable Institutions, which were in like manner resumed. The amount was calculated on the full Annual value of the Maniems for a period of five years, and ordered to be paid at once for the entire period under the instructions of the Honorable Court communicated in their Despatch of the 1st February 1843 No. 2 Paras 3 and 4. The Civil Auditor is accordingly authorised to admit the disbursements on that account

x 3. Pagodas and Chuttrams endowed by the Poligar of Woodiarpollium.
Annual value Rupees 1602-8-1.
For five years Rupees 8012-8-5.

4. Pagodas &c. endowed by the Poligar of Pitchavarum.
Annual value Rupees 434-14-4.
For five years Rupees 2174-7-8.

Total for 5 years Rupees 10187-"-1.

account to the extent of Rupees 10187-"-1. the deductions specified in Statement No. 3 amounting to Rupees 3310-4-3. being made therefrom and the residue paid.—

4. This Lordship in Council requests that the Board of Revenue will obtain and forward for record in the Government Office an attested Copy of Statements Nos. 1 and 2 of the allowances granted to the late Dutta Maniums of Woodiarpollium and Pitchavarum.

To The President and Members of the Board of Revenue.

(A true Extract)
(Signed) H. C. Montgomery.
Off. Secy. to Government

Resolution thereon.— Ordered to be communicated for the information and guidance of the Collector of South Arcot with reference to his letter dated 12th December 1846.

In Cons. 18th Jany. 1847.

8-9

Mr. Davis will be pleased to furnish for transmission to Government an attested Copy of Statements No. 1 and 2 of the allowances granted to the late Dutta Maniendars of Woodiarpollium and Pitchavarum as required in Para 4.

Extract

10

From the Offg. Secy: to Government

Extract from the Minutes of Consultation dated 11th February 1847.

Read the following Extract from the Proceedings of the Court of Wards.-

(Here enter 21st January 1847. No. 50.)

Para 1. The Settlement of the Shama=toor and Cotampatty Pollams in the Coimbatore District amounted for fusly 1255 to Rupees

Total Land revenue and Motupha-	7928-1-4.
Deduct Sibbendy-	525-"-"-
	7403-1-4.

7928-1-4. being be=low the previous fusly in the sum of Rupees 709-8-1- a result, which is attributed to the failure in the regular Monsoons. Deducting Village Sibbendy the aggregate demand amounting to Rupees 7403-1-4- with the exception of 238-11-2. almost entirely due from the farm managed by the mother of the Minor, was realized at the date of the Collector's report.

2. The Government notice that in their proceedings of the 14th December 1846 No. 604. the Board authorized the Collector to invest in the Public Securities without loss of time the amount in deposit standing to the credit of the Estate. By the then Account

Account Current the sum up to March last appeared to be Rupees 14,086-7-5. By the present report of the Collector these surplus Collections amount to Rupees 16708- It is in the opinion of the Government desirable that the directions of the Board respecting this surplus should be carried out at an early date. The instructions issued to the Principal Collector in paras 2 and 3 of the foregoing proceedings are approved.-

/ A true Extract /
/ Signed / H: C: Montgomery.
Officiating Secy: to Government

To The President and Members of the Board of Revenue.

Order thereon- Ordered to be communicated for the information and guidance of the Principal Collector of Coimbatore with reference to his

10-11

letter dated 11th December 1846.

Mr. Stroughton's atten=tion is called to the instructions of Government in Para 2 regarding the in=vestment of the Surplus funds belonging to these Pollams.-

Extract

12

From the Offg. Secy. to Government

Authorizing the Collector of South Arcot to lease to the Porto Novo Iron and Steel Company at an annual rent of Rupees 200 the exclusive right of cutting in certain Jungles in that District the particular description of Wood called Erool and Cass and also authorizing the remission of import duty on all firewood imported into Cuddalore for the use of the Sugar Factories and on all supplies of firewood and Charcoal which the Iron and Steel Company may receive by Sea at Porto Novo.

Extract from the Minutes of Consultation

Under date the 13th February 1847.

Read again letters from the Secretary to the Board of Revenue of respectively 23rd February and 16th November and recorded in Consultation 31st March and in Dy to Consultation 22nd December 1846 Nos. 228 and 1307.

Read also the following papers:

From the Secretary to the Board of Revenue—

(Here enter 21st December 1846 No. 615).

\+ × ×

Para 1. Upon a due consideration of all the circumstances advanced by the Board of Revenue in the correspondence adverted to above, the Most Noble the Governor in Council authorizes the Collector of South Arcot to lease to the Porto Novo Iron and Steel Company, year by year, during the pleasure of Government, on the condition of an Annual rent of Rupees (200) Two hundred, being paid to Government,

Government the exclusive right of cutting in the Jungles situated in the Cullacoorchy, Ellavanessre, Trecullore, Teroonamalay and Chait=put Talooks in that District of the estimated extent of 830 square Miles, the particular description of wood called Erool and Cassan represented to be absolutely necessary for carrying on their works.—

2. In issuing the necessary orders to the Collector to the above effect, the Board will further instruct that Officer to adopt such meas=ures in communication with the Porto Novo Iron and Steel Company as will secure the Wood not required for Charcoal for the use of the other classes engaged in Sugar Manufactories and of the public generally.—

3. Adverting to the small amount of revenue realized on Firewood imported to Cuddalore, the Most Noble the Governor in Council is pleased in compliance with the recommenda=tion of the Board of Revenue to authorize the remission of Import duty on all Firewood imported into Cuddalore for the use of

Para 9. letter 16th Novr 1846. No. 551.

the

the Sugar Factories and on all supplies of Firewood and Charcoal which the Iron and Steel Company may receive by Sea at Porto Novo.

To,

The President and
Members of the
Board of Revenue.

(A true Extract)

(Signed) H: C: Montgomery,
Officiating Secy: to Govt.

Proceedings thereon.

Mr. Davis' attention is called to para 2. of their proceedings and he is requested to report the Measures he may adopt in communication with the Porto Novo. Iron and Steel Company to secure the wood not required for Charcoal for the use of the other classes engaged in Sugar Manufactories and of the public generally.—

12-13

14

From the Offg. Secy: to Govt.

Communicating observations on the report relative to the Stamp Revenue for Fasly 1255. granting sanction to the Superintendent of Stamps to take credit for 5 Rolls of the value of Rs. 5-12-0 reported deficient and for

Extract from the Minutes of Consultation

Under date the 13th February 1847.

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

(Here enter 18th January 1847. No. 44.)

Para 1. The amount realized from the sale of Stamped paper and Cadjans in Fasly 1255 was Rupees 2,42,155-12-8. of which charges and certain refunds in

for writing off to profit and loss the value of damaged Stamped papers and Rawanahs now rendered useless amounting to Rs. 17,145-4-0 and authorizing the Superintendent to destroy the same.—

+ Fasly 1254. Rs. 3,09,358-12-8.
1255. " 1,98,319-10-4.
Minus " 1,11,039-2-0.

in all Rupees 43,836-2-4. being deducted, the net revenue presented in comparison with Fasly 1254 a deficiency of Rupees 1,11,039-2-0 which is attributed to a diminished sales of Judicial papers; to the abolition of the Inland Customs under Act VI of 1844 and to the discontinuance of Stamps on Sea Customs and Frontier Rawanahs.

2. The Most Noble the Governor in Council grants sanction to the Superintendent of Stamps to take credit for 5 Rolls of the value of Rupees 5-12-0 reported

reported deficient by the Collectors

and for writing off to Profit and

Loss the value of damaged Stamped

papers and Rewanahs now rendered

useless, amounting to Rupees 17.14.5

4 — and authorizes the Superintend-

=ent to destroy the same.

To

The President and

Members of the

Board of Revenue.

/ A true Extract /

/ Signed / H. C. Montgomery

Offg. Secy. to Govt.

Order thereon.

Ordered to be communicat-

14-15 =ed for the information and guidance of

the Superintendent of Stamps with

reference to his letter dated 10th

December 1846.—

From the Offg. Secy. to Govt.

16

Extract from the Minutes of Consultation

Dated 16th February 1847.

Read the following letter from the Governor of the French Establishments in India.

Objects to receive Salt by

Weight instead of by measure

for the supply of the French (Here enter 5th February 1847.)

Establishments in India.—

Resolved that a Copy of the foregoing letter be forwarded to the Board of Revenue through the Revenue Department with instruction to them to intimate to the Collector of South Arcot that His Excellency the Governor of the French Settlements objects to the proposed alteration in the mode of delivering Salt for the consumption of the Inhabitants of Pondicherry, and therefore the System of measurement will be continued as heretofore.

His Lordship in Council desires that the attention of the Collector of South Arcot may be called to the wishes of Government as expressed in the 3d Para of the Most Noble the Governor's letter to Mr. Pujol of the 12th January last, a Copy of which not having accompanied the Extract Minutes of Consultation of the same date is herewith forwarded.—

Resolved

Resolved also that the following letter be despatched.-

/Signed/ J. F. Thomas.
Chief Secretary.

No. 1.

To,
His Excellency Captain Pujol
Governor of the French Establishments in India

Sir, Yble &c. Yble &c. Yble &c.

Para 1. I have the honor to acknowledge the receipt of your Excellency's letter of the 15th October ult. last, on the subject of the delivery recently of a quantity of Salt by the authorities of Cuddalore intended for the supply of Pondicherry.-

2. With every wish to meet your Excellency's views on this occasion, I find myself unable to admit the claim of the French Government to take any share in the appointment of persons by whom Salt for the consumption of the French Settlements is measured and believe such an arrangement would lead to much inconvenience without removing the cause of complaint.-

3. But though it is deemed inexpedient to adopt this plan, I cannot but recognize the undoubted right of the French Government to full and fair measurement, and have accordingly given instructions to the Collector of South Arcot that every means should be taken to satisfy the French authorities of the fairness

of the measures given them and that any reasonable objection to the mode of measurement pursued, which may be advanced, should receive his due attention.-

4. Further it has been suggested with a view to obviate all future difficulties, that the Salt to be supplied to the French Government be henceforth weighed instead of measured, in the same manner as salt sold by the English Government for Export by Sea and should this proposition meet with your Excellency's approval I shall have the honor without delay to direct that it be carried into effect.-

5. I have observed with regret the tone and style of the letter addressed to your Excellency by the Collector of South Arcot on the 4th November last, and in intimating to Mr. Davis the disapprobation of this Government of his conduct, he has been cautioned against a recurrence of similar impropriety.-

Accept, Sir, the assurance of the high consideration with which Yble &c.-

Fort St. George,
12th January, 1847.-

/Signed/ Tweeddale.

/A true Copy/
/Signed/ J. F. Thomas
Chief Secretary.

Translation.

To,
His Excellency the Governor
of the Presidency of
Fort St. George.

My Lord.

Your Excellency by the letter which

your

you did me the honor to write to me the 12th January last, though in recognizing the right of the French Government to obtain that the Salt supplied to it be fairly measured informs me that you perceive in the participation of its agents in the choice of measures inconveniences of sufficient importance that it should be declined, but that nevertheless, and in order to prevent all cause for future complaint your Excellency thinks that it will suffice to make by weight the supplies which have taken place up to this day by measure.—

This new method, the possibles consequences of which I have caused to be examined has not appeared of a nature to be substituted with advantage— It may even, practically, be attended with inconveniences more serious and more difficult to avoid— It appears to me then preferable in the actual state of the question, to continue the use of the measure, assured as I am that the instructions of your Excellency, in order that every satisfaction be accorded to the French Government, and that the just claims of its Agents be not disregarded will have the desired effect, I have in consequence issued orders to receive by measure as in the past, Salt intended for the supply

supply of the French Establishments in India.—

Pondicherry
5th February 1847.

L. Pujol.
Governor of the French Establishments in India.

/Signed/ M. Romaneck.
Translator.

Ordered that the foregoing Extract and papers accompanying be transmitted to the Board of Revenue—

/Signed/ H. C. Montgomery.
Off. Sec. to Government.

16-17
Order thereon—

Ordered to be communicated for the information and guidance of the Collector of South Arcot whose particular attention is called to the orders of Government in Para 2 of the foregoing Extract Minutes of Consultation in the foreign Department dated 16th Ultimo.—

From Off. Sec. to Government
18

Extract from the Minutes of Consultation
Under date the 16th February 1847.

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

/Here enter 26th November 1846 No. 509/

Para 1. The Most Noble the Governor in Council is not prepared as at present informed to adopt the measure

measure proposed by the Board of Revenue in the foregoing letter of continuing the Frontier duty of 10 per Cent on the Tobacco supplied from Coimbatore to the Cochin Territory heretofore added to the price of the Article, and would be disposed to pursue a more Liberal policy; were he assured that by foregoing the demand, it would effect a reduction to the same extent in the price at which the Tobacco will be retailed by the Cochin state to its subjects.

2- Before therefore pursuing the subject further, His Lordship in Council resolves that a reference be made to the Resident in Travancore and Cochin for his sentiments on the proposition, and that the correspondence be accordingly transmitted for that purpose to the Political Department in continuation of Extract Minutes of Consultation 29th July 1846 No. 783.-

/ A true Extract /

/ Signed / H: C: Montgomery.

Offg. Secy. to Government.

Order thereon-

18-19

Resolved that a Copy of the foregoing Extract from the Minutes of Consultation and of the Board's letter to which it is a reply be transmitted for the information of the Principal Collector of Coimbatore.

The

further orders of Government on this subject will be communicated when received.

20

From Offg. Secy. to Government.

Extract from the Minutes of Consultation under date the 10th February 1847.

With reference to the appointment of Mr. A. Hall under date the 2d. Instant, to be Additional Sub Collector and Joint Magistrate of Canara on Mr. Ward's embarkation to Europe, Resolved that Mr. Hall be instructed to take charge and act in that Office during the absence of Mr. Ward preparatory to his embarkation.

/ Signed / H. C. Montgomery.

Offg. Secy. to Government.

20-21

Order thereon-

Ordered to be recorded.-

Extract from the Minutes of Consultation

Under date the 16th February 1847.

Read the following letter from the Collector of Sea Customs Madras-

/ Here enter 15th February 1847 No. 63. /

From the Offg. Secy. to Govt. Para 1.

22

Under the circumstances brought to notice in the foregoing letter and with reference to para 3 of the Extract from the Proceedings of the Board of Revenue dated 28th January 1847 No. 73, the Most Noble the Governor in Council authorizes the Collector of Sea Customs to accept the Tenders for the purchase of the Europe Salt

Fort St. George 1st March 1847

Salt stored in the Bonded warehouses on the terms and conditions recommended by him not to accept of any other Tenders that may be received for further supplies of that article on the same terms -

2- The Master Attendant will be requested to afford such facilities as lie in his power to expedite the Shipment of the above Salt -

3- The Collector of Sea Customs will place himself in communication with the Collector of Land Customs and Abkary for the sale and Shipment of the whole of the Eurode Salt now in store - The other arrangements suggested by the Collector of Sea Customs are approved -

(A true Extract)

(Signed) W: C: Montgomery
Offg Secy. to Government

Order thereon -

22-23

Ordered to be communicated for the information and guidance of the Collector of Madras with reference to the Board's Proceedings of 18th ult.o

(A true Extract)

(Signed) W: C: Montgomery
Offg Secy: to Government

From the Offg Secy to Government - Para 1 -

24

Extract from the Minutes of Consultation Under date the 18th February 1847 -

Read the following Letter from the Secretary to the Board of Revenue -

(Here enter 18th January 1847 No. 46)

The Most Noble the Governor in Council sees

Fort St. George 1st March 1847

sees no objection to the arrangements entered into by the Collector of Masulipatam for the Collection for the future of the Poollary or Grazing tax heretofore levied in the Hykaloor and Boojabalapatam Mootahs and desires the Board of Revenue will instruct that Officer to intimate to the Ryots that the arrears which have accumulated on that account up to Fusly 1253 will not be enforced if they adhere to their engagements for the punctual discharge of the Tax from 1254 - His Lordship in Council considers it desirable that the formal relinquishment by the late Zemindar of all claim for these arrears of Poollay should be effected at an early date, to prevent the possibility of annoyance to the Ryots and to enable the Government definitively to settle the Ryots accounts. A complete adjustment of the Zemindar's accounts cannot be expected, so long as there are the claims of Mortgagees on the Hykaloor and Chintalapoody Estates noticed in the 1st para of the Extract Minutes of Consultation dated 2d November 1846 No. 1091 -

(A true Extract)

(Signed) W: C: Montgomery
Offg Secy: to Government

24-25

Resolution thereon - Resolved that a Copy of the foregoing

Fort St. George 1st March 1847.

Salt stored in the Bonded warehouse on the terms and conditions recommended by him and to accept of any other Tenders that may be received for further supplies of that article on the same terms.

2. The Master Attendant will be requested to afford such facilities as lie in his power to expedite the Shipment of the above Salt.

3. The Collector of Sea Customs will place himself in communication with the Collector of Land Customs and arrange for the sale and Shipment of the whole of the Europe Salt now in store. The other arrangements proposed by the Collector of Sea Customs are approved.

(A true Extract)

(Signed) H. C. Montgomery
Off. Secy. to Government

Order thereon.

22-23

Ordered to be communicated for the information and guidance of the Collector of Madura with reference to the Board's Proceedings of 18th ult.o

Extract from the Minutes of Consultation
Under date the 18th February 1847.

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

From the Off.g Secy to Government. Para 1.

24

(Here enter 18th January 1847 No. 46.)

The Most Noble the Governor in Council sees

Fort St. George 1st March 1847.

sees no objection to the arrangements entered into by the Collector of Masulipatam for the Collection for the future of the Poollary or Grazing tax heretofore levied in the Rykaloor and Boojabalapatam Mootahs and desires the Board of Revenue will instruct that Officer to intimate to the Ryots that the arrears which have accumulated on that account up to Fasly 1253 will not be enforced if they adhere to their engagements for the punctual discharge of the Tax from 1254. His Lordship in Council considers it desirable that the formal relinquishment by the late Zemindar of all claims for these arrears of Poollay should be effected at an early date, to prevent the possibility of annoyance to the Ryots and to enable the Government definitively to settle the Ryots accounts. A complete adjustment of the Zemindar's accounts cannot be expected, so long as there are the claims of Mortgagees on the Rykaloor and Chintalapoody Estates noticed in the 1st para of the Extract Minutes of Consultation dated 2d November 1846 No. 1091.

(A true Extract)

(Signed) H. C. Montgomery.
Off.g Secy. to Government

24-25

Resolution thereon.

Resolved that a Copy of the foregoing

foregoing Extract from the Minutes of Consultation and of the Board's letter to which it is a reply be transmitted for the information and guidance of the Acting Collector of Masulipatam.

From Offg. Secy. to Government

26

Extract from the Minutes of Consultation

Under Date the 23d February 1847.

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

(Here enter 18th January 1847 No. 34.)

Under all the circumstances brought to notice in the foregoing communication the Most Noble the Governor in Council resolves to authorize the Collector of Rajahmundry to forego the Collection of the advances made by him to the Ryots of the Canzah and Moogottah Estates to enable them to proceed in their appeal from the decisions of the Subordinate Court in the Suits referred to by the Board of Revenue. The Board will also instruct that Officer to watch the progress of the appeal and afford the ryots every aid on the occasion, and if necessary to bring the question for definitive settlement before the highest tribunal.

(A true Extract)

(Signed) H. C. Montgomery.

Offg. Secy. to Government

Ordered

26-27

Order thereon.

Ordered that a Copy of the foregoing Extract from the Minutes of Consultation and of the Board's letter to which it is a reply be transmitted for the information and guidance of the Collector of Rajahmundry.

Mr. Prendergast's particular attention is called to the instructions contained in the concluding part of the foregoing Extract.

From Offg. Secy. to Government

28

Extract from the Minutes of Consultation

Dated 23d February 1847.

Read the following letter.

To

J. F. Thomas Esqre.

Chief Secretary to

Government.

Sir,

With reference to the extract from the Proceedings of the Board of Revenue No. 42 and the orders of Government thereon, I have the honor by order of the Medical Board to state for the information of the Most Noble the Governor in Council that 2d Dresser Peter Rozario No. 110, lately attached to the Collector's Establishment at Malabar having been reported as not possessing sufficient experience for the duties of that situation, was on the recommendation of the Board, removed and has been succeeded by 2d Dresser

Dated 18th Ultimo.

G. O. C. C. dated 4th instant.

Allagiah

Allagiah No. 141 whom they consider to be fully qualified for the duties of the Collectorate as appears from the annexed extract from the report of the Medical Officer under whom he has been serving for the last 3 years.—

(Signed) Geo: Pearse. M: D:
Secy: Medical Board.

Extract from the Report upon 2d Dresser Allagiah No. 141 attached to the 39th Regiment N. I. dated 1st January 1847 by Surgeon S. Ladd.

"Sober and zealous in the performance of his duty and Shows great confidence with his Capacity."

He has been examined in the Medical School and found qualified for 2d Dresser.

(Signed) Geo: Pearse. M: D:
Secy: to Medl Board.

Ordered to be communicated to the Board of Revenue with reference to their Proceedings dated 18th January 1847 No. 42.

(Signed) H: C: Montgomery.
Off. Secy: to Government.

Order thereon.

28-29

Ordered, to be communicated for the information of the Collector of Malabar with reference to his letter dated 2d January last.

Read

From the Off. Secy: to Government

30

Read the following Resolution.

Extract from the Minutes of Consultation dated 20th February 1847.

(From Board 8th February)

The Most Noble the Governor in Council grants authority for writing off the wastage of Salt in Fusly 1255 amounting to Garces 122-5-6½ and sanctions the charge of Rupees (2-4-8-) Two annas four and pice Eight incurred in Nellore for carriage hire.—

(Signed) H: C: Montgomery.
Off. Secy: to Government.

Ordered that the following letters be sent in consequence.

Circular.

31

To the Collr of Ganjam

To all Collrs Except Nellore

The same to the Collr of the enumerated Districts.

To The Collector of Ganjam.

Sir,

With reference to your letter of the 11th September last I am directed by the Board of Revenue to inform you that the Most Noble the Governor in Council has been pleased to grant authority for writing off the wastage of Salt which occurred in your District in Fusly 1255 amounting to Garce 8-88-5-

Districts	Date	Amount of Wastage			
		Gs	Ms	Ms	R
Vizagapatam	7th Septr 1846	30	202	3	6
Rajahmundry	13th August "	33	154	2	4
Masulipatam	8th December "	245	345	1	½
Guntoor	12th October "	44	278	"	"
Jungleput	24th October "	144	99	"	"
Madura	20th July "	2	40	"	"
South Arcot	24th August "	152	314	4	6
		5	54	"	6
		189	398	4	"
Tanjore	11th July "	39	255	4	"
Tinnevelly	7th October "	5	354	4	"
Canara	28th November "	222	335	"	1/8
		99	184	"	"
		322	119	"	1/8
Malabar	3d November "	2	180	5	½
Madras	28th Septr "	8	59	7	¾

Signed D: White
Secretary

To,

Revenue Board Office
Fort St. George
1st March 1847

Fort St. George 1st March 1847.

To,
The Officiating Collector of
Sir,
Nellore.

30-32

To the Offg Collr of Nellore

With reference to Mr Bishop's letter of the 12th December last I am directed by the Board of Revenue to inform you that the Most Noble the Governor in Council has been pleased to grant authority for writing off the wastage of Salt which occurred in the Nellore District in Fusly 1255 amounting to Garce 249-263 M M S 1/8 Sanction has also been granted by Government for the sum of Rupees 2-4-8- being the Cost of the conveyance of the Salt lost by wastage, to the Beach.-

To Govt 20 in Cons: 25th Feby 1847. No 248.

Revenue Board Office,
Fort St. George 1st March 1847.

/Signed/ D. Hill
Acting Secretary.

Read the following resolution:-

Extract from the Mins. of Consultation dated 25th Febuary 1847.-

From the Offg Secy to Government.

33

From Board 11th Febuary

Agreeably to the recommendation of the Board of Revenue conveyed in the foregoing letter the Most Noble the Governor in Council authorizes the Acting Collector of Cuddalapah to confer on Emmadee Venkata Royel, eldest son of the late Rajah of the Poongunoor Zemindarry, the honorary distinctions customary on such occasions and to be now adverted to by that Officer.-

/Signed/ H. C. Montgomery
Offg Secy to Govt

Resolution thereon.-

33-34

Resolved that a copy of the foregoing order of Government and of the Board's letter to which it is a reply be transmitted for the information and guidance of the Acting Collector of Cuddalapah with reference to his letter dated 20th January last.-

Fort St. George, 1st March 1847.

From the Offg Secy to Govt

Extract from the Minutes of Consultation dated 25th Febuary 1847.-

(From Board 15th Febuary)

35

The Most Noble the Governor in Council authorizes the Civil Auditor to pass the pay disbursed to the Police Poysum at Paumbam at Rupees (10-8-0) Ten and annas Eight per Mensem from the 25th January 1845.-

/Signed/ H. C. Montgomery.
Offg Secy to Government.

35-36

Order thereon.

Ordered to be communicated for the information and guidance of the Principal Collector of Madura with reference to his letter dated 15th January last.-

From the Offg Secy to Govt

Extract from the Minutes of Consultation dated 27th Febuary 1847.-

(From Board 15th Febuary)

37

The Most Noble the Governor in Council sanctions the actual charges of Fusly 1255 and the estimated disbursements for Fusly 1256 for recopying the Pymash and Jamaby Accounts of the Cuddapah District Amounting to Rupees (2000) Two thousand and sixteen for each year.-

/Signed/ H. C. Montgomery.
Offg Secy to Government.

Order thereon.

37-38

Ordered to be communicated for the information and guidance of the Acting Collector of Cuddapah with reference to his letter dated 10th January last.-

Extract

From the Offg. Sec.t to Govt.

Extract from the Minutes of Consultation dated 27th February 1847.

(From Board 15th February)

39.

The Most Noble the Governor in Council grants authority for the defence in the first instance at the public expence of the suit of 1846 instituted in the subordinate Court of Salem by Pattinson against the Collector and others but will determine when a copy of the Decree is submitted whether the Costs, if any be adjudged against the public Officers, shall be borne by them or by the Government.

(Signed) H. C. Montgomery.
Offg. Sec.t to Government.

39-40

Resolution thereon;

Resolved that a copy of the foregoing order relative to be transmitted for the information and guidance of the Collector of Salem with reference to his letter dated 20th January last.

41

From the Offg. Sec.t to Govt.

Extract from the Minutes of Consultation dated 2nd February 1847.

(From Board 8th February)

Resolved that the foregoing letter be transmitted to the Commissioner of Land Revenue with instructions to comply with the requisition of the Principal Collector of Madura for Two boxes.

41-42

Order thereon;

(Signed) H. C. Montgomery.
Offg. Sec.t to Government.

Ordered that a copy of the foregoing Resolution of Government out of the Board's letter to which it relates be handed over for the information of the Principal Collector of Madura.

Read the following letter—

To,
D. White Esqr.
Acting Secretary to the
Board of Revenue

From the Civil Auditor—

43

Sir,

I have the honor to request you will be good enough to inform me of the date on which Mr. W. Elliot 3d Member of the Board of Revenue availed himself of the Leave granted to him by Government under date the 12th November last, or of the last date when he was considered on duty to enable me to pass his Salary for last Month.

ORIGINAL DESTROYED

Fort St. George,
Civil Auditors Office
1st March 1847.

(Signed) J. T. Bruce
Civil Auditor—

Ordered—

Fort St. George, 1st March 1847.

Ordered that the following letter be sent in reply.

(43-44)

To

The Civil Auditor

Sir,

To the Civil Auditor

In Cons 1st March 1847.

With reference to your cover letter of this day's date I am directed by the Board of Revenue to transmit to you the accompanying Copy of a letter from Mr. Elliot 3rd Member of the Board reporting the date of his departure from the Presidency under the leave granted to him by Government on the 12th Instant.

Revenue Board Office
Fort St. George,
1st March 1847.

/Signed/ B. Ward
Acting Secy
Board

Fort St. George, 1st March 1847.

Read the following letter.

To

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

(45)

Sir,

From the Collr of Rajahmundry

With reference to the 2d Para of your letter of the 7th Ultimo I have the honor to inform you that the ryots of Cauzah and Moogoollah all filed their appeal Suits in the Civil Court at Rajahmundry before the receipt of your letter under reply and that the Court have reversed the Sub Courts Decrees and decided in favor of the ryots, as yet I have only received Copy of the Civil Court decree in Appeal Suit No. 175 of 1846 which I beg to forward herewith for the Board's information. Copies of these other decrees will be submitted hereafter.

Rajahmundry District,
Cocanada, 2d February 1848

/Signed/ J. Prendergast
Collector.

No. 1.

Rajahmundry Zillah Court
Original Suit No. 73 of 1845.
Appeal Suit No. 175 of 1846.

Subordinate Court's file
Civil Court's file.

Defendant-Appellant
Coppeneedy Venkanah
Son of Comayah.

Versus.

Plaintiff
Respondent
Sreepaty Pracasarow.

This was an appeal from the decree

decree of the Subordinate Judge awarding to Plaintiff the sum of 134 Rupees 11 Annas on account of the balance of rent for Fasles 1251-2 and 3 with all Costs and subsequent interest.

Plaintiff purchased for 1,850 Rupees the Estate of Canja that being the Amount of arrears due by the former Proprietor. He fell into arrears himself the Estate was attached and all the revenues that were collected by the Ameen were credited to him but there still remained a balance due of Rupees for which the Estate was put up for sale and bought in by Government Plaintiff thereon instituted all similar suits against the ryots of Canja for arrears of rent which by them, they pleaded the order of the Collector absolving them from all demands for arrears of rent due to the late Proprietor and after a great variety of Pleadings and petitions from the Collector stating the interest he had in the matter as representative of Government whose rights might be seriously affected by the Decree on all of which the Sub Judge debated during the most consideration a Decree was passed for Plaintiff on the ground chiefly that Government had remitted a certain portion of the whole Amount of arrears due by Plaintiff the question appears to have been viewed by the Collector by

by the Sub Judge in most opposing lights, the Collector pronouncing the claim of Plaintiff as iniquitous and the Sub Judge remarking that nothing could be more iniquitous than the conduct of the Collector to hold a Zemindar responsible for the revenues of land compelling from him payment of every fraction with Interest and then to pronounce him debarred from recovering from his tenants by whose default he was reduced.

The pleadings of the Collector and the Proceedings of the Sub Judge are long and tiresome as they began, each being totally opposed to the other, and the question at issue being one of simple equity may be examined irrespective of those pleadings and proceedings.

The Renter or Proprietor of an Estate rents from Government the difference between the Peishcush the Estate must pay to Government and the revenue the Cultivators or Sub renters pay to him. If these are equal the Renter gains nothing if the revenue the renter draws from the Cultivators (or under tenants, or ryots or Sub farmers, &c. &c.) be less than the Peishcush he has to pay to Government he loses, if it be more so much more he gains. But it is evident that not a rupee which he collects can be really or justly his until he has collected and

paid

paid the Peshcush should be be unable to collect the Peshcush in one instance but pay it out of his own resources he has the right to recover from his ryots what he paid in advance for them. If he had collected those rupees from the ryots levying his rent those identical Rupees belonged not to him but to Government (the surplus only beyond the Peshcush belongs to him) and he would have paid them to Government. If the collection were delayed the payment to Government must not be so therefore if the Renter pays the Peshcush out of his own resources and then collects it from his ryots the money he paid represents the same money as he collected from them being only advanced by him. But if he does not advance the money he cannot have the same rights as if he did. If it is the payment of the Peshcush which gives him the right to collect non payment takes away the right. If another person pays that Peshcush in advance such payment can not thereby right to collect and the person who pays and not the person who does not pay has the sole right to collect.

If when under what circumstances Government cannot pay to Government cannot be so when he is unable to return them interest granted him upon rupees which he might in any way receive would to the extent of the Peshcush or the arrear

arrear be not his but the property of Government. If seeing that he cannot and solely because he cannot and on the ground, condition and agreement, and virtual declaration by him that he cannot collect even Peshcush from the ryots the Government have compassion on him and waive their unquestionable right to collect the full Peshcush from him, altho he shall not have collected and shall never be able to collect a rupee of it, and shall give him an acquittance should he ever discover in the possession of the ryot the rupees they unduly withheld from him and which he therefore only did not pay to Government it is reasonable that all so recovered to the extent of the Peshcush should go to Government and the contrary would be a palpable violation of reason and justice. Should it ever appear that money so discovered and recovered had been by fraud and collusion between the renter and ryots withheld until the compassion of Government had been moved it is only what might be expected as the natural consequence of ruling that if a renter collects punctually he must pay what he collects but if he postpones collection he may enjoy what he collects such however it is evident could not

destroy

destroy the just and reasonable right of Govern-
-ment to the whole so recovered up to the
amount at least of the Peishush or arrear.

The acquittance given by Government
in the case of Plaintiffs is exactly as stated
above but it was in the form of a receipt
according to a practice perfectly understood by
all parties for many years. The money was
not received by Government on the contrary
they out of compassion consent to lose it as far
as reliance on the defaulters solvency goes because
apparently in good faith the defaulter shewed
them he could not collect it. If the arrear
was bonâfide the collection now of the
due thereof does not alter the nature of the
money or its destination. Every Rupee of it so
far as the Peishush or arrear if due by the
Ryot to the Renter must be due by the Renter
to Government and would gladly be so found if
the arrear were bonâfide.

Section XXIII. Regulation XXVII of 1803
distinctly gives a defaulter the right to recover
after his rent so annulled arrears due by the
ryots to him during his rent the withholding of
which caused his Ruin. But that section
expressly states that as Government has power
to exact the uttermost farthing from him if
he have not collected it known that to pay them
so in such cases the defaulter has contrived to

But it appears evident that the object of
this Section is to enable a renter to recover
from the ryots what the Government have
collected from him, not what they have remit-
-ted to him. Government in this case having
taken on themselves the business of recovering
the arrears of revenue due by the Ryots out of
pure compassion released the defaulting
renter from all the risk thereof. The default-
-ing Proprietor could not then step in and
absolve the Ryots from paying what Govern-
-ment were about to collect from them, but if
he can recover for his own use such arrears
he may remit them, which he cannot do, —
whence it follows that he cannot collect them
for his own use.

The Subordinate Judge combats
the notion that there is any liberality in the
Officer of Government having first scared
away all bidders by letting it be known that
he is prepared to bid to the full extent of the
arrear holding that sum and then letting the
whole bid down as a gift, and he uses the
familar illustration of a horse sale and a
sale of a farm in England. But the extent
of an intended bid is not usually announced
by prudent individuals before an Auctioner if it
is the party on whose behalf the goods are

sold

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sold it sure to run up the biddings to that
extent at least, and all defaulters would do
so, so as at least to narrow the Collector's
gift to the difference between his own bid and
the one just below it but for the fear
that when an Estate which is proved to be
a losing concern is offered for sale any even
the lowest offer might be accepted.

Doubt has been created by the use
of wrong terms. the Order of the Collector to the
Ryots not to pay any arrears of revenue to the
renter was not meant to absolve them
from paying what the renter had a right to
receive, such would involve an impossibility, it
merely announced to them that they must not
pay to ex Renter what he had no longer any
right to receive, but would very probably
ask the payment of arrears being due not to
him but to Government.

This point does not seem clearly
understood, and it appears that the Distric
Moonsiff of Pongondah has actually decided
the opposite way in Nos 217, 218, 219 and 220 of 1845

The former proprietor of Cauza
named Gotaty Soondaraswarow, was in arrear
to the extent 4,830 Rupees to Government.
Had he Collected that sum from his ryots
he would have paid it to Government but

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he advanced it from his own funds
he would have had a double right to
collect it. he did neither and the Present
Plaintiff did advance that very sum he
paid in advance into the Collector's Treasury
those very Rupees due by the Ryots to the
Renter and by the Renter to Government
of course by that payment he and no
one else became entitled to recover those
Rupees from the Ryots and the decision
ought now to be reversed by Plaintiff being
the former proprietor. If the present
Plaintiff had not paid those 4,830 Rupees
to Government, Government would still
have the right to demand that sum and
all recoveries made by the former defaulter
to that extent would have been of course
due to Government. Plaintiff by pay-
ing that sum acquired the right by
stepping into the place of Government
and all recoveries made by the former
proprietor up to the extent of 4,830 Rupees
were due only to the Plaintiff and are
so still. But in rigorous right the
money should be paid by Plaintiff to
Government

3912 Fort St. George 1st March 1847

Government or recovered by them direct-

The opinion on which the

Decree of the Subordinate Judge was

founded is that the Collector had received

the uttermost fraction of arrears due with

interest thereon from Plaintiff. but the

exact contrary is the case and the

Plaintiff having no right to recover

from the Ryots arrears of which the

loss is borne not by him but by the

Government the decree of the Subordi-

-nate Judge in this case must be

reversed-

The Decree of the Subordi-

-nate Court is accordingly reversed all

Costs payable by Plaintiff-

Given under my hand &c

this 23d day of December 1846.

(Signed) T. A. Anstruther

Civil Judge-

Resolution thereon. Resolved that this

(45-46) foregoing letter be submitted for

the information of the Most Noble

the Governor in Council with refer-

-ence to the Board's letter dated

18th January 1847- No 34-

To

3913 Fort St. George 1st March 1847.

To

D. White Esq.re

Acting Secretary to the

Board of Revenue

Fort St. George.

Sir,

From the Collector of Rajahmundry (47) With reference to the Extract from the Proceedings of the Board of Revenue dated the 2d July last directing me to report the result of the Pauper Suit No 6 of 1846 preferred in the Civil Court at Rajahmundry by Vutchavoy Teroopaterauze against the Collector and some others claiming the Cottapilly Estate and other property belonging to the late Cottapilly Zemmindar, I have the honor to submit Copy of a Decree passed by the Court in the above Suit under date the 31st December last dismissing the Plaint and adjudging the Plaintiff to pay all Costs.-

Rajahmundry District..... } Signed J. T. Prendergast

Cocanada 16th February 1847 } Collector

No 1.

Rajahmundry Zillah Court-

Original Suit No 6 of 1846 Civil Courts File

Pauper Plaintiff- Versus Defendants

Rajah Vutchvoy Teroopaty Rauze } 1st The Coll.r of Rajahy

2nd Vutchvoy Sooreya

Narain Juggapaty Rauze 3d Do Venkata Jaggapaty Rauze 4th Do Appalaurauze 5th Dauda Seetiah 6th Caukerlapoody Seetiah 7th Vasumboo Seetaramoodoo 8th Yeddeum Swamy 9th Alavurty

Patavurty Gopurnah and 16 others Ryots

Seal of the Zillah Court of Rajahmundry

Plaintiff alias the Estate of Cottapally Jeea as heir of the last Zemindar Vatchavoy Venkatapatyrauze and he produced a genealogical tree which most effectually of itself alone destroys his claim. The estate was brought by the last Zemindar who was the first with his own money heirs of his stock as his Sisters issue might possibly have had a claim to this his self acquired property but the Plaintiff whose Grandfather was brother of the Zemindar's Grand father is so remote a kinsman that even if the property in question were the ancestral property derived from their ancestors there is no doubt that the line of succession would go to many others in preference to him and little doubt that if none nearer could be traced his connection had ceased by distance can have none whatever. The tree itself proves this. There are abundant other reasons each almost conclusive such as the Estate having long ago passed in due course of law with the assent of those confessedly nearer heirs than Plaintiff into the hands of Government. It is much to be regretted that so groundless a claim was ever admitted, more especially as a Pauper Suit. The plaint is dismissed. Plaintiff to pay all Costs the Civil Judge did not admit this suit and no Pleader of this Court backed it with a legal opinion and the Civil Judge therefore only directs that the original Pleader for Plaintiff shall not be entitled to any fees and the last Pleader shall receive 1/16th of the whole.

Stamp duty on Institution under Section XIII Regulation XVII of 1816	2052	—	—
Stamp duty on the lists produced with the complaint	108	—	—
Fees to Boloo Sooo Vagree Sastrooloo Pleader for Pauper Plaintiff 1/16th according to the decree out of 1000 Rupees due	62	—	8
Fees to Vadravoo Vondiah Government Vakeel for 1st Defendant the Collector of Rajahmundry	1000	—	—
Stamp duty payable on the other papers filed by the Pauper Plaintiff	21	—	—
Value of Stamp papers for motions &c filed by the Pauper Plaintiff	4	—	—
Value of Stamp papers for motions and answer filed by the 1st Defendant	28	—	—
Value of Stamp papers for Motions &c filed by 2d Defendant	12	—	—

Fort St George 1st March 1847.

Amount paid by Pauper Plaintiff on account of Peons batta for serving a notice on him in the Summary trial	1	4
Amount paid 2d Defendant on account of Peons batta for serving Precps on him	6	9 7½
Amount paid by the heir of the 3d Defendant on account of Peons batta for serving a notice on him	1	4
Expence incurred by the 4th Defendant on account of Peons batta		4
Do Do by the 7th 8th 9th and 10th Defendants	3	6 1½
	3300	4
Deduct amount paid by Pauper Plaintiff	5	4
	3295	

Of which Viz

Amount due to Government on account of Stamp duty the Plaintiff being a Pauper	2181	
Fees due to Vadravoo Condiah the Government Vakeel	1000	
Fees due to Boloosoo Vagree Sastrooloo Pleader for Pauper Plaintiff	62	8
Amount due to 1st Defendant	28	
Do Do to 2d Do	18	9 7½

Fort St George 1st March 1847

Do Do to the heir of 3d Do	1	4
Do Do to 4th Do		4
Do Do to 7th 8th 9th and 10th Defendants	3	6 1½
	3295	

The above sum of Company's Rupees three thousand two hundred and ninety five is to be paid by the Pauper Plaintiff as above particularized.

It is hereby ordered that no private adjustment of this Decree shall be allowed or deemed valid in this Court unless the terms of such adjustment shall have been previously and reciprocally declared by all the parties interested herein and made a record of the Court with their unanimous consent.

The Decree contains 7 sheets.

The fair Copy of this Decree was signed and Sealed on the 18th day of January & the time for appeal will expire on the 18th April 1847

Given under my hand and the Seal of the Zillah Court of Rajahmundry this 31st day of December 1846.

(Signed) T. A. Anstruther
Civil Judge

(Signed) T. A. Anstruther
Civil Judge

True Copy

(Signed) T. Prendergast
Collector

Resolved

3918 Fort St George 1st March 1847

47-48

Resolution thereon Resolved

that the foregoing Letter

be submitted to Govern-

-ment with reference

to the Extract from

the Minutes of Cons.

-saltation dated 25th

June 1846 No. 693.

To

3919 Fort St George 1st March 1847

To

D. White Esqre

Acting Secretary to the

Board of Revenue

Fort St George

49

Sir,

From the Collr of Rajahmundry
To Board 24th July 1846
From Do 1st a/d
Do

With reference to the correspond-
-ence noted in the margin I have the honor to
submit for the information of the Board of
Revenue Copy of a Decree passed by the Subordi-
-nate Court at Rajahmundry under date the
18th December 1846 in original Suit No. 83 of
1845 preferred by Gillala Bhangee Ramaro
of Parore against the Collector and some others
claiming 3 Pattas of lands in the Village of
Parore in the Amlapoor Taluk. The Suit has
been dismissed and Plaintiff is to pay all Costs.

Rajahmundry District
Cocanada
16th February 1847

[Signed] T. Prendergast
Collector.

No. 1.

Gillala Rajahmundry Subordinate Court
Original Suit No. 83 of 1845 dul Courts file.

Plaintiff
Gillala Bangee Ramaro
Versus

Defendants.
T. Prendergast Esqre Collector
Machoraze Narasaraz
Gumpara Venaru
Kara Lamanah
The Plaintiff seeks to
Recover

recover 3 poalties of land with produce for 10 years and 75 Rupees a year resumed by the Collector in January 1834.

The Plaintiffs ancestors held the Cr despandium office and on its abolition his father received Confirmation for the lands pertaining to it, which in Person Amounted to 10 poalties, which were resumed, it was subsequently on the village becoming the property of Government brought to the notice of the Collector in 1822 that Plaintiffs father was still enjoying lands said to be a portion of the 10 poalties, which pertained to the office and on enquiry only 7½ poalties of resumed ground could be discovered finally Plaintiff states the Cranly Collector on the 26th January 1834 desisted the resumption of the deficiency Plaintiff grants all lands pertaining to the office held by his ancestors were resumed, that the lands now sued for formed part of his private property that his ancestor Ramya having acquired 6 poalties and 15 toons, donated 2 poalties 9 toons 10 Gunikas to an agraharam which he built & and gave to Brahmins reserving to himself 3½ poalties 5 toons 6 Gunikas on which he built houses for himself and his eight sons of whom the Plaintiffs grand father alone survived

surviving he retained possession of the property and the houses having become ruins dug a tank thereon, that the accounts shew he had 11½ poalties of land 4½ of which remained in his undisputed possession till 1822 when on information given to the Head assistant Collector the Amildar being called on for a report, stated that the land now enjoyed by the Plaintiffs father was not part of that pertaining to the despandium office, Plaintiff states the land resumed in 1834 is not at a distance from any Jeroyte land and from the lands resumed.

In answer the Collector denied the Plaintiffs ancestors having held 11½ poalties of ground alledging that if it had been it would have been in their possession until they received the despend states that in the accounts prepared for the fixing a permanent assessment from fusly 1197 to fusly 1210 the particulars of Inamems appear only in the accounts for those two fusles, and the gross amount of land only in the other accounts, it also appears from them that some new Inamems were resumed as Jeroyte, that in fusly accounts for 1197 11½ poalties are entered in the name of Banoji Ramars Plaintiffs Grandfather while in the accounts for 1210-11 Poalties 2 toons 14 Inamikas only appear to have been held by him, from which Defendant argues that the

latter

latter amount was all that he held and they never made any claim regarding the rest that accord-
=ing to the provisions of Regulation XXIX of 1802 all hereditary offices besides that of Curnum were abolished and the lands resumed and 122 Pootties 3 loams 13 Inamittas including 10 Pallies in Perreon resumed and an allowance of 600 fanams a year for life given to the holder that on letting the lands in 1822 it was discovered that instead of 10 Pootties resumed there were 7½ only and some of the villagers made Complaint that Plaintiffs ancestors had held the rest that in July 1836 orders were given to find where the 10 Pootties pertaining to the Office which had been resumed were when the Amildar reported that 7½ pootties only were found and the remaining 3 pootties were not found that in 1243 fasly Mr. Crawley Collector decided the resumption of the lands and its being charged with a Shist of 75 Pagodas that this has been paid for 12 years from 1243 fasly to 1255 fasly inclusive that Plaintiffs father was a man and if there were any injustice in the case would have brought a Suit that the suit is now by the lapse of time barred that no account antecedent to 1246 fasly shows any land to

have been given by Plaintiffs ancestors for an agg-
=raharum but in the Boluud accounts of 1215 fasly it is stated that 6 3/4 Pootties is held as aggraharum that this was written after Mr. Crawley's order that it is not known from whom Plaintiffs ances-
=tors acquired the land given for aggraharum and it is not to be credited that they reserved 4½ Poot-
=ties of this ground for dwelling ground that if resumed a Complaint would be instantly made-

In reply Plaintiff states that the land now claimed formed no part of the 11 Cav-
=dies entered in the accounts all of which he states was taken as joyete during the old age of his grand father and youth of his father that the land now claimed has all along been in his ancestors possession which was reported by the Amildar on the 10th March 1822 and al-
=though it was reported that 7½ pootties of the despondium Resumed land only could be found it was never asserted that any of those lands were in Plaintiffs' ancestors pos-
=session by the Amildar that Mr. Crawley's or-
=der for the assumption of three Candies of his land was passed without enquiry of any kind or ever calling on Plaintiffs father to justify his possession and Plaintiff has re-
=peatedly brought the matter to the notice

of

of several successive Collectors but has been put off by their saying they would enquire into the matter, but Lest the suit should be barred he has now complained Plaintiff adds that for 28 years the land has been resumed as jeroyte and let to several ryots, who would have so entirely altered the appearance of the ground that it would be impossible to distinguish it as and no authority during that period objected to the amount of land resumed. That every years account shews the amount of 6 Pottahs 3¼ as aggraharam besides in the Berumud accounts for 1232 fusly and Jemabut account for 1824 and in other accounts which shew particulars of aggraharam this is entered besides in 1232 fusly the Amildar received a Statement from the Villagers, and Report by the Amildar to the Collector it is stated that Plaintiff has 6 Pottahs 3¼. That the land obtained is surrounded by channels and lands &c. and not by jeroyte ground that the lands resumed as pertaining to the the Office are two Miles from those lands that if the aggraharam is measured they will be found to be included in the amount besides in the accounts subsequent to the filing of this Suit, the Sheist Collector was to be the Sheist of the Plaintiffs aggrahar lands

lands in the accounts that above 200 years ago Plaintiffs ancestors acquired these Aggraharam lands which may be known by accounts in the Collectors office, that with reference to Defendants objection that it is not likely Plaintiffs ancestors would have so much land as dwelling ground that under the Mogul Government Plaintiffs ancestors held the Faujdaree Mazoomdaree and Dasponduim Office and had 4 Mocasa Villages 6 Zemindary Villages 730 pottahs of Cultivating lands and Munzoondary Rupees 15000 Pagodas a year that it is not to be wondered at, that they should have taken 4 Pottahs for dwelling ground especially as many of the Ryuzes have 4 or 5 Pottahs enclosed about their dwellings.

In Rejoinder Defendants challenges Plaintiffs to point out the 11½ Candies of land entered in the accounts for fusly 1196 as his ancestors owned and states that no accounts in Defendants office shew the resumption of any of the 11 Pottahs. That of the 11 Pottahs ½ entered in Plaintiffs ancestors name 11 Pottahs 2 towns 11 Manishas were afterwards in fusly 1210 in Plaintiffs grandfather Banajee Ramars name 3¼ Pottahs

in

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viz Villalab Lutsmajee Ramary 2 poatties in Dn Venkatarow's name - That it appears that after resuming 10 Poatties the remaining 4½ Candies were what were denoted to the aggraharam and therefore Plaintiffs father made no Complaint, besides in the arzee by Plaintiffs father to Mr. Crawley in January 25th 1834 it is stated that his grandfather Ramya Pantulee gave 4½ Candies as aggraharam, which with the Cow: = dies resumed exactly make up 11½ Candies mentioned by Plaintiff, that in the accounts subsequent to Ralayookty the 4½ Poatties are not entered as Nanium - That the not enter: = ing the 4½ Poatties as exempt by the Commn subsequent to Mr. Crawleys Order is apparent that had the 11 Candies been taken as jungle Plaintiffs father who is an alleman would have Complained, and from his not complain: = ing it may be seen that they still enjoy the 4 Poatties ½ That the Collector took notice of the deficiency as soon as the state of Peroo came under Government in 1231 fasly 1821 and in 1232 fasly 1822 and in 1237 fasly the Amildar reported but not having received for the 10 Poatties Mr. Crawley Collector's October 1827 (1237 fasly) sent an order

which

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which was not attended to, and Mr. Crawley on a representation by all the Villagers directed the resumption - That Plaintiffs father gave Security for the Amildar Dn Venkatarow in fasly 1236 and he was probably influenced in withholding a report - That if Plaintiff applied for redress to any Collector subsequently he would have obtained the Collector's Endorse: = ment - That if Plaintiffs ancestors had 6 Poatties ½ aggraharam, they would have some documents with boundaries that except in the account for 1245 subsequent to the resumption it does not appear that there is any entry of this 6½ Poatties and Plaintiffs father makes no mention of it in his arzee to the Collector, that the Court will perceive from the Complaint and Plaintiffs father's arzee many contradictions, That the Amildar Velsa Lutsmadoo's Report never seems to have been adopted by the Collector -

By Exctra Petition No. 543 of 1846 Plaintiff stated that in looking over his old documents for any having reference to the aggraharam held by his ancestors he finds a

Persian

Fort St George 1st March 1847.

Persian Purwana dated 11th Hy Rabilosan
by Meer Kalill Khan Bahadoor to
Plaintiffs great Grand father, and a
Chekoonama by the Villagers dated
Prabava Chitra - B.J Wednesday
both of which he adduces together
with a plan, he further dispenses
with the examination of the Witnesses
who were reported absent -

For Plaintiff was filed -

A a persian purwana purporting to have
been executed by Meer Kalill Khan,
dated Rajeasury 5, 1161 Hy granting to
Ramajee Bhano 7½ Pootties of lands under
Sarcarai tank for an aggraharam and
directing the preparation of Chekoonama,
on the other side of the paper is noted
the application with a note "what
order regarding this."

B dated Parabava, Chitra -
B.J Tuesday a Chekoonama by -
Villagers regarding 7½ Pootties -

of

Fort St George 1st March 1847.

of land given to Ramajee Bhano for an
Aggraharam -

By motion Plaintiff requested
-ed that certain documents might be sent for
from the Collector's Office.

4 The Boobund accounts
for Peroor for fusles 1208. 1211, 1231. 1234.

1 The Maskat (measurement)
Accounts of lands in Peroor for 1826 (1237 fusly).

1 A Arzee by the Amildar
Velsa Lutomiah dated 10th March 1822 regarding
Plaintiff's lands.

1 An account of enams given
in by Plaintiffs grandfather when the allowance
was given in lieu of the Office.

1 An arzee by Plaintiffs father
dated March 11- 1837 to the Collector.

4 The record of enquiry by the
Collector mentioned by 1st Defendant.

1 The accounts of lands as
measurement shewing that there was deficiency
of 3 poottes and that the land resumed
Amounted to only 7½ Poottes the report

1 then

then made by the Village Moonsiff and Curnum the report then made by the Amildar.

Of these the Collector forwarded Boobund Accounts of 1208 and 1211 fusties and the Amildar's report of 10th March 1822.

For Plaintiff were examined.

Puppoo Caumah Shastry

Munta Appanmah.—

Dooboo Narsimdoo.—

Shetta Lutchmeraiu.—

I Somanmah.—

The Collector & Defendant adduced

A Boobund Account for 1197 fusly the Village of Paroor **B** similar Accounts for 1210 fusly From these & Defendant Kale it will be seen in **A** that Bangee Ramar held 1¼ Poottics 10 Tooms under the head of Manium while **B** shews he held 1¼ Poottas 2 Tooms 12 Manikas; that Lillala Lutchmanaraiu Ramars held 1¼ Poottics and Venkatarow 2 Poottics in all 4¼ Poottics 12 Tooms 12 Manikas, but no mention is made of the Aggrahara in 6½ Do Poottics or any other land.

The Subordinate Judge's

remarks that the Accounts **A** also shew under the head "For the Circular Mazoomdar Lillala Banojee Ramars" Planted with cocoanuts 8 Tooms Cultivated 1¼ Poottics 3 Tooms in all 1¼½ Poottics to Angara Bramajee 2 Poottics 4 Tooms 3¼ to Deepandiuni Vandravoo Seetaramchendradass 2 Poottics, 11 Tooms 12 Manikas 1 Toom For Lillala Venkatarow Puntoolu cocoanut plantations 4 Tooms Cultivated 1 Poottv 6 Tooms total 1½ Poottv and of 2¾ excepting 1¼ Poottv under Gujendra Khana Ramana 1½ Poottv entry is also made of 22 Poottics 6 Tooms ½ occupied by Aggraharam yards Vea The Account **B** shews to Zillala Banojee Ramars 11 Poottics 2 Tooms 7 Manikas to Dº Lutmaja Ramars 3¼ Candy to Zillala Venkatarow Puntoolu 2 Poottics of which is 1½ poottv gifts to Brasmins 10 Tooms. This Account **B** shews under the head of Village lands, Aggraharam Vea 37 Poottics 9 Tooms 3¼ the account **A** shews 40 Poottics 9 Tooms including all tanks and lanes (14) gardens (10) lanes (5) for burials Vea 1 P. Banks 2 P waste & away 12 Tooms.

C an arzee by Paria Venkataramoodoo

and

and others dated 8th May 1831 to Mr Crawley stating that Plaintiff had cut 350 palmyra trees 10 Cocoanut & tamarind 150,000 Cocoanut plants for his marriage saying he had the Collectors order whereby loss would be sustained, that they had resisted the cutting of the palmyras on their ground, when Plaintiff caused an attack on them and they had laid a complaint which the Police was slow to investigate. But this Plaintiff held 3 poottas of the 10 that ought to have been surrendered when he resumed an allowance besides 4½ held Aggrahara and that the Villagers had formerly represented this that Plaintiff was therefore enjoying lands for which they had to pay and requested that he might be compelled to pay the rent he had enjoyed, or that the Village might receive remission, also requesting remission for palmyras the arzee is signed by Venkatramanadoss alone.

From this the Collector 1st Defendant says it will be proved that Plaintiffs held 4½ Poottas as Aggrahara.-

D From the Proor Villagers and Cannum to the Collector dated 31st August 1847 from the 1st Defendant states that

it appears that when called upon to surrender 10 Poottas of land for which an allowance was given he kept back 3 Poottas.-

E dated 24th January 1834 Arzee by Plaintiffs father to the Collector, from this 1st Defendant says, it appears that Plaintiffs Ancestors had 4 Poottas 10 Soons under Aggrahara, which shews this 4½ Poottas was included as in their possession in the Permanent assessment accounts.- That it also appears that of the 10 poottas in lieu of which Plaintiffs father received an allowance 7½ only were under jeroyte cultivation and 3 Poottas reserved by him.-

The Collectors Inyatnamah to the Plaintiffs father dated 26th January 1834 in acknowledgment of the foregoing informs him of the grounds on which the land was resumed.-

F Goshwara Accounts of Peroor for fasly 1243 Vijaya.

G Dummabundy Accounts for fasly 1243.

From these 1st Defendant says it will be seen that Mr Collector Crawley on enquiry resumed and fixed Assessment on Plaintiffs fathers land.-

H Arzee to Mr Anstey (Collector)

(Collector) dated 24^th September 1824 by the Punganamala Veeatrow Amildar adduced by Plaintiff in support of same point as **D**.—

I Registry report by Amlapoor Amildar dated 1834 19^th February shewing that the 3 Poottus of the resumed land were not included as jeroyte and the Defendants adds that former Amildars from collusion with Plaintiffs father to with held a true report.—

The order book of the Collector shews order addressed to Amildar of Amlapoor dated 27^th July 1821 N^o 52 shewing that he was directed to report on complaint by the Villagers regarding the concealment of 3 Poottus of the land and censuring for past neglect of orders.—

Also an order N^o 102 dated 1827 to the same drecting report where the resumed land was.—

Plaintiff gave Petition N^o refers to the Accounts for 1197 as shewing his ancestors held 16 Poottus 10 Foo

of land that it is 40 years since the land was resumed and an allowance given and Plaintiff has not any of the land pertaining to the Office that from the Accounts 22 Poottus 6 ½ Toomus appear under the general head of Aggraharam and no particulars are given: but from the report of the Amlapoor Amildar of March 1822 and the Villagers report, it appears that Plaintiffs ancestors had 6½ Poottus of Aggraharam. that the particulars of Aggraharam are entered in the Maskal Accounts for 1827 and in the Boobund Accounts for 1232, 1234 that Defendant has stated that these Accounts are not found, that Defendant in Rejoinder States Plaintiffs ancestors had 10 Poottus for allowance not 4½ Aggraharam but besides this 14½ Poottus they held 6½ Poottus Aggraharam in proof of which Plaintiff says the permanent Assessment Accounts shew that there are 22 Poottus 6½ toomus and the Doombala enam is separately entered at 14½ Poottus. That Defendant says the land held by Venktrow was Plaintiffs but Government resumed and to this day give his widow an allowance of 50 pagodas that the Accounts generally

Correspond

Fort St George 1st March 1847

correspond pretty nearly with the land held, he further alludes to a plan presented Defendant by Motion No 665 of 1846 states that the Jarmanas now adduced by Plaintiff are not genuine, that had they been true Plaintiff and his father who for 12 years have been applying to the Collector and Board would have adduced them and they would have been registered under Regulation XXXI of 1802 according to order given in 1811. that while in the plaint it was stated that for 200 years and upwards the land had been enjoyed by Plaintiffs family the document adduced shew it to have been granted only 100 years ago that in Plaintiffs father's Argee to Mr Crawley he states 1½ candys were granted by the Conde ayolova and 12 Pootties by Poosapaty Vizzayarama that the plan adduced by Plaintiff does not affect his claim, that Plaintiff does not shew either from document or otherwise, that his ancestors allowed lands were in one place that if a

Fort St. George 1st March 1847

encroachment is cultivated it is liable to assessment, that Plaintiffs Witnesses are all taught and their evidence does not affect the Government right, that their saying they cannot tell the boundaries of the resumed land that Mr Robertson Collector found Plaintiffs father in enjoyment of the Village of Vellasa &ca secretly and fixed an assessment on it. Defendant again urges that shist has been collected for 12 years as bar to the suit. The Government by Minutes dated April 14th 1846 direct assessment of all lands held under titles which cannot be supported by documents.—

The question in this case is a very simple one.—

The Plaintiffs father and grand father received an allowance from Government on the abolition of the Office of dispandium and 10 Pootties of land pertaining to the Office and held at the time by Plaintiffs grand father reverted to Government owing to disagreement with the Villagers it

it was brought to the Collectors notice that the whole of the land pertaining to the Office had not been given up to Government, repeated orders by several Collectors appear to have been treated with very little regard and certainly the inference of the 1st Defendant that collusion took place between Plaintiffs father and the Amildars does not seem unwarranted by the facts In January 1834 Mr Crawley with the fact before him that there was a deficiency of 3 Pootties of land of the 10 Pootties which it was Plaintiffs grandfathers duty to have restored to Government on the abolition of the Office 3 were not forthcoming and the Plaintiffs father held other lands his tittle to which was not clear, informed him that he had directed its resumption to the extent required to make up the amount of resumed lands to 10 Pootties.

The

The Plaintiff himself admits that the measurement of all other lands corresponds pretty nearly with the Accounts and the only explanation he offers of the deficiency discovered is that the land has been in so many hands, that they have altered the boundaries so that he cannot describe the original 10 Pootties given up or which ought to have been given up which the subordinate Judges experience in the Country induces him to believe to be extremely improbable

There were only two modes by which the Subordinate Judge could have been induced to give Judgement in Plaintiffs favor, one the pointing out by undeniable proofs, that his Ancestors had made over to the Circar 10 Pootties of land other than land he holds or has otherwise disposed of, and the second by establishing by undoubted proofs the Plaintiffs father's title to the ground resumed in 1834 (as fraudulently held) independent of the hereditary office the onus rested entirely with the Plaintiff, whose silence otherwise than by repeated applications to successive Collectors for a period of

near

near twelve years, tells against him. The Accounts in the state in which they appear on the record tell just as much against the Plaintiff as for him. the purwanah now adduced is not only in itself liable to suspicion but if completely at variance with his own and his father's statements and though a forgery for none would probably be more in accordance with Statements already made, it is hardly to be credited that a document so important to a cause that has engaged Plaintiff's attention for twelve years, should have remained undiscovered, besides in itself even supposing it to be genuine it is by no means conclusive; the evidence adduced is of a nature altogether unsatisfactory, [illegible] to support his claim but their knowledge is evidently limited to their instructions; as remarked by 1st Defendant the Collector, had Plaintiffs ancestors valid deeds it was their business to Register them under Regulation XXXI of 1802. It is however needless to detail every circumstance which should induce discredit to Plaintiff's case which itself is not supported. the suit is dismissed. Plaintiff will pay costs:-

	Rs a P
Stamp duty on institution under Section XIII Regulation XIII of 1816	51 8 "
Fees to Surpulla Suttanmah Pleader for Plaintiff under Clause one Section XXV Regulation XIV of 1816	75 " "

Fees

Fees to Vandravoo Condiah Government Vakeel for 1st Defendant under clause one Section XXV Regulation XIV of 1816	75	" "
Value of Stamp papers filed by Plaintiff	5	12 "
Do Do Do by 1st Defendant	6	8 "
Batta Paid by Plaintiff to a Peon who served notice on the 2d 3d and 4th Defendants	1	1 "
Batta Paid to a Peon who served a summons on the Plaintiffs Witnesses	1	12 "
Batta Paid to Plaintiffs Witnesses	32	" "
Total Company's Rupees	248	12 "
Deduct amount paid by Plaintiff	167	4 "
Balance Company's Rupees	81	8 "

This sum of Company's Rupees eighty one and annas eight is to be paid by the Plaintiff as follows.-

	R a P
To 1st Defendant	6 8 "
To Government Vakeel	75 " "
Total Rupees	81 8 "

It is hereby ordered that no private adjustment of this decree shall be allowed or deemed valid in this Court unless the terms of such adjustment shall have been previously and reciprocally declared by all parties interested herein and made

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made a record of the Court with their an-
animous Consent

This decree contains 19 sheets.

The fair Copy of this decree was signed and sealed on the 21st December 1846 and the time for appeal will expire on the 21st January 1847.

Given under my hand and the seal of the Subordinate Court at Rajahmundry this 18th day of December 1846

Signed I. Rohde
Subordinate Judge.

Signed I Rohde
Subordinate Judge

(True Copy)
Signed J Prendergast
Collector.

49-50

Resolution thereon.—

Resolved that the foregoing letter be submitted to Government with reference to the Extract from the minutes of Consultation dated 31st March 1846 No 356

In Cont. 12 April 1846

It will be observed that the Suit has been dismissed and that Plaintiff is to pay all Costs.—

Read

3943 Fort St. George 1st March 1847

Read the following letter.

To Daniel White Esqre
Acting Secretary to the
Board of Revenue
Fort St. George

57

From the Collr. of Guntoor

Sir

I have the honor to submit for the orders of the Board the accompanying Copy and translation of an Arzee from the Mulrauze Zemindar requesting that the amount of the debt due to her by the Devaracottah Purgunah Zemindar in the Masulipatam District, may be paid out of the surplus funds ordered to be repaid to that Zemindar.

Guntoor, ——————

Vectors Cutcherry
February 1847

Signed H Stokes
Collector

To H. Stokes Esqre
Collector of Guntoor

Petition addressed by Rajah Mulrauze Lutchmiah, Zemindar, Sir dese mook Manywar purgana Bullumcondah of Inna condah of Rachoor Talick, of Cuddalay, Syed govr of Cerkar, Morton, Janugger of Moostafahnugger of Rajahmundry and Nellore.

In reference to the instructions contained in the Enoyetnamah from your honor dated the 21st January

January 1843. I enclosed in an Arzee No 17 dated the 4th February 1843. a Schedule of the amount of debts I had to recover from some individuals and a list of the sums due by me. I stated therein the particulars of the 3 Bonds amounting to Rupees 23179-3-4 Principal and Interest due to me by Yerlagudda Anhenedoo Zemendar of Devaracottah Purgunah in the Zillah of Masulipatam.

I find that the Board of Revenue have issued instructions to make over to that Zemindar something less than 30000 the Surplus of the funds collected in that Zemindary. Consequently I request that you will be pleased to write to the Collector of Masulipatam, to cause the amount of my debts to be deducted from the Surplus funds about to be paid to that Zemindar and then make any arrangement you may deem expedient to defray some of my creditors from the Amount of 23179-3-4 which I have to get from the Zemindar Yerlagudda Anhenedoo of Devaracottah Purgunah whereby I shall not be troubled by my Creditors.

10th February 1847 or Wednesday the 10th Bahoodhanya of the fourth Magham, year Parabava.

(Seal) /Signed/ Rajah Venkatagiry Zemindar

/True Translation/

/Signed/ H. Stokes
Collector

Ordered that the following letter be sent in reply.

To

Head

51-52

To the Collector of Guntoor Inl. Cont. 1st March 1847

To The Collector of Guntoor

Sir,

With reference to your letter dated the 17th Ultimo and its enclosure, I am directed by the Board of Revenue to acquaint you that the claim of the Mulrauze Zemendar against the Davaracottah Purgunah Zemindar therein mentioned, should be preferred through the Collector of Masulipatam.

Revenue Board Office
Fort St. George
1st March 1847. —

/Signed/ D. White
Acting Secretary.

53

From the Ag Collr of Cuddapah

Para 1. Reporting on the fraud and embezzlement committed by the Stamp Vendor in his District.

Read the following letter.

To T. Pycroft Esqre
Secretary to the Board of Revenue

Sir,

Fort St. George

I have the honor to report for the information of the Board of Revenue a Fraud which has been committed by the Person entrusted with the sale of Stamped Papers, thereby embezzling Rupees 3101-4-4. Of this sum he has since paid Rupees 165-12-4 and now remains a defaulter in the Amount of Rupees 2935-8-4

2. No loss of Revenue is likely to be sustained by Government in the present instance as independent of the Security he has given which

which exceeds the Amount he has embezzled, he has Property in Jewels valued at Rupees 3715-22 which I have caused to be attached in communication with the Collector of that District.

3. It appears that the Defaulter had omitted to pay into the Hoozoor Treasury the proceeds of the sale of Stamps from October 30th to November 28th this omission being contrary to all rule which requires that the money Collected should be paid into the Treasury every two days and I cannot therefore but attribute remissness on the part of the Treasurer in his not having represented the matter sooner.

On the enquiry that has been held the Vender acknowledges to have lent out the money at Interest to sundry Persons residents at Cuddapah and in the neighbourhood, and Among his Papers was found a List giving their names and the sums that had been lent out to each of them. As no Documents however have been executed between the Parties, and as they all deny having received these sums at all it is difficult to say whether the list is a genuine one prepared at the time or got up subsequently (during the two days the Defaulter absconded when the matter was first brought to light) to suit his own purpose at all events

events no proof is forthcoming of these Persons having received the money.

5. To the Darogah suspicion is to be attached in the transaction and under any circumstances his neglect and remissness renders him deserving of Censure and Punishment. Instead of taking it for granted that the Amount collected by the Vender on the Sale of Stamps has been regularly paid, he ought to have ascertained from the Treasurer if such was the case, and if otherwise what amount of the proceeds of such remained unaccounted for by the Vender on a Comparison with his own Accounts, and not have distributed (as he did) so large a supply of Stamps when (if not in Collusion with the Vender) he was not aware whether the Amount realized on previous supplies was actually paid into the Treasury.

6. Had the Darogah restricted the supply of Stamped Papers so as to have guarded against the Vender having in his possession stamps (including the value of any supposed to be unsold because unaccounted for to the Treasurer) exceeding a limited value, say Rupees 1000, the demand for Stamped Paper among the litigants in the Courts (in the event of the sum realized in the sale of Stamps not being carried to account of Government) would have exceeded the supply, which circumstance would soon have become known and have enabled us at once to have ascertained that the sale

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sale of stamps to a certain extent had been effected by the Vender, though the proceeds thereof had not been paid into the Treasury and this could have been an effectual check against fraud being committed except on a limited scale. For this remissness and neglect of duty on the part of the Darogah I have thought it proper to remove him from his Office.

7th. With a view to check similar fraud in future I have issued orders to all Parties directing their strict attention to the following Rules which I hope will meet with the Boards approval.

1st. The Vender will be required to pay daily into the Moozoor Treasury, the amount of money collected in the sale of Stamps during the previous day and to make over to the Darogah at the same time a memorandum of the amount so paid, and of the stamps on the sale of which it has been realized.

2nd. The Darogah is to satisfy himself thro' the Treasurer of the Correctness of the Memorandums given to him by the Vender.

3rd. The Darogah is required to enter in a Book kept by him, the number of Stamps and value thereof he delivers over to the Vender for sale in which the Signature of the Vender is to be affixed from time to time as an acknowledgement of the receipt of the Stamps.

4th. The Darogah will examine periodically (every 10 days) the stock of Paper remaining unsold in

Fort St. George 1st March 1847.

on the possession of the Vender comparing the same with the entry made as required in his own Books, and with the Memorandums he daily receives from the Vender shewing the Stamps the latter has sold, and he is further required to report the result to the Moozoor whether any irregularities exist or not.

5th. The Darogah is prohibited from allowing the Vender to have in his possession at any time Stamps exceeding in value Rupees 1000, and is required to ascertain from his Accounts when applied to by the Vender for fresh supplies, the Value of Stamps remaining unaccounted for (supposed to be unsold) and limiting the distribution to the above amount.

6th. The Head Accountant and Treasurer are required to examine the Stamps in the possession of the Darogah and Vender every month, and to forward the sale Accounts monthly to the Moozoor, and the Head Sheristadar is to exercise a control in the Stamp Department.

7th. The Stamps will also as usual be examined periodically 3 or 4 times within the year by the Collector or any of his European Assistants.

8th. By these arrangements the receipt and sale of Stamps by the Vender will be correctly ascertained and the Account Sales be balanced regularly while an effectual check will be established against future fraud.

9th. I have further the honor to state for

that

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that competent Persons have been nominated in lieu of the late Vender and Darogah, that the requisite security has been given by them and the competency of the Sureties been duly enquired into and ascertained. The case of the Defaulter will be disposed of according to the Regulations, and the amount he has embezzled be realized by distraint on the Property in Nellore.

Cuddapah District
Collectors Circuit
Cutchery, Zummulmadoogoo
2d February 1847

/Signed/ I H. Cochrane
Acting Collector.

Proceedings thereon.

In the foregoing letter the Acting Collector states that the loss of Revenue is likely to be sustained by Government on the present instance as independent of the Security given by the defaulter (who is the Stamp Vender) which exceeds the amount he has embezzled, he has property in Nellore valued at Rupees 3715. 2 2 which has been attached in communication with the Collector of that District as the case will be disposed of according to the Regulations it calls for no notice at present, further than that the Board are of opinion that blame attaches to both the Sheristadar and the Cashkeeper who appear for one month and 8 days to have omitted to report that the Treasury Accounts did not so exhibit

53-54

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exhibit the several Stamps Revenue.

The Board observe that by Section X Regulation VIII of 1810 the Stamps are placed under the Superintendence and responsibility of the Collectors of the Land Revenue, and in a Circular letter dated 23d February 1843 the responsibility attaching to Officers in Charge of Stamps were under the instructions of the Honorable Court of Directors, again brought prominently to the notice of the Revenue authorities.

The Collector being vested with discretionary power to adopt such measures as he may deem proper for the security of the public property under his charge, the Board do not consider it necessary to review the rules now submitted by Mr Cochrane.

Read the following letter

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

53

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

Sir,

I have the honor to transmit Copy of my letter dated 25th February last No 8 as required by your letter of the 21st Ultimo.

ORIGINAL DESTROYED

Kurnool
Camp Cundakoor
1st February 1847

/Signed/ I Scott
Agent to the Governor

To

Fort St. George 1st March 1847

No 1

To

J. H. Bell Esqre

Secretary to the

Board of Revenue

Fort St. George

Sir,

With reference to Extract from the Board's Proceedings dated 18th December 1845 No 705 I have the honor to state that the Chests in the Hon'ble Treasury are sufficiently secure. In three of the Talooks the money is kept in small cellars or reservoirs under Ground, in the other Talooks Chests are made use of, but they are all of a very inferior description and I consider that substantial ones should be supplied to all the Talook Treasuries, for which an Indent is appended.

Indent for teak wood Treasure Chests for the use of the Talook Treasuries in the District of Kurnool.

Number of chests required	Size of each chest	Remarks
Nine	3 feet long 2 feet wide 2 feet high	One of these is for the Bangenpelly Treasure and the price of the Chest will be paid for out of the Revenue of the Sagheer

Kurnool Camp Inuddoor
25th February 1846

/Signed/ S. Scott
Commissioner

(True Copy)
/Signed/ S. Scott
Agent to the Governor

The

Fort St. George 1st March 1847

Proceedings thereon.

55-56

The previous correspondence on this subject having passed in the Department of Public Works. Resolved that a Copy of the Commissioner's letter of the 30th December 1846 above referred to be transmitted to that Department for disposal.

Read the following letters.

To

T. Pycroft Esqre

Secretary to the

Board of Revenue

Fort St. George.

Sir,

From the Ag Collr of Chingleput

57

In reference to the latter Para of the Minutes of Consultation dated 2d Ultimo and the orders of the Board thereon (dated the 10th Ultimo) I have the honor to report that the Choultry erected by Singiah Chetty on the Pondicherry Road is kept in good repair and an establishment maintained to clean and light the building and to assist Travellers halting at it. It also appears that provisions are furnished to poorer class of Travellers.

Chingleput District
Collectors Cutcherry
Pullecarney 6th Jany 1847

/Signed/ E. Maltby
Acting Collector.

To

D. White Esqre

Acting Secretary to the Board of Revenue

Fort St. George

58

Sir,

From the Ag Collr of Chingleput

Para 1.

I have the honor to acknowledge

Extract

Fort St. George 1st March 1847

Extract from the Proceedings of the Board under date the 1st February 1847 instructing me to make further investigation and report whether the adoption of a son-in-law is usual and acknowledged by the Chetty caste.

2.-

The enquiries made by me in conformity with the above orders have brought under my cognizance four instances in which the adoption of Sons-in-law has taken place in respectable families of the Chetty caste. These adoptions occurred during the series of years from 1811 to 1846 and have been proved by the Statements of the families, and the production of the formal deeds of adoption.

3.-

The two Periadharmakara or Headers of the Caste, Veerasawmy Chitty and Annasawmy Chitty who have not any immediate interest in the question, have also deposed to the prevalence and antiquity of the usage, and other principal Members of the Caste have made similar Statements. The practice therefore appears to have existed long in the Caste and to meet general acquiescence.

Chingleput District
Collectors Cutcherry
Pullicarney 20th February 1847

/Signed/ E. Maltby
Acting Collector

Ordered

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

57-59

To The Chief Secretary to Government.

Sir,

With reference to para 2 of the Extract from Minutes of Consultation dated the 2d December last I am directed by the Board of Revenue to submit for the consideration and orders of the Most Noble the Governor in Council the accompanying letter from the Acting Collector of Chingleput reporting that the Choultry Erected by Linga Chetty on the Road to Pondicherry is kept in good repair that an establishment is maintained to clean and light the building and to afford Travellers shelter there and that it appears that provisions are furnished to the poorer class of Travellers. I am directed to state also that upon receipt of the Extract from Minutes of Consultation under date the 1st January 1847 the Acting Collector of Chingleput was called upon to ascertain and report whether

the name of A Ruthnavalu Chetty.-

whether the adoption of a Son-in-law is usual and if the usage is received and acknowledged by people of the Chetty Caste.

20th. Feb.y in Con.n 1st. March 1847.

The Acting Collector in his reply herewith submitted states that four instances have now come under his cognizance in which the adoption of Son in law has taken place in respectable families of the Chetty Caste which have been proved by the Statements of the Families and by the production of the formal Deeds of adoption Mr. Maltby further represents that the leaders of the Chetty Caste have also deposed to the prevalence and antiquity of the usage and that it appears the practice meets with general acquiescence.-

2. Under the above explanation the Board recommend that should the Government see no further reason to question the validity of the adoption of A Ruthnavalu Chetty the Villages referred to in the Board's letter dated the 12th. October last may be registered in his name.-

Revenue Board Office
Fort St. George
1st. March 1847.

(Signed) J. D. White
Acting Secretary

Read the following letter

To

J Pycroft Esqr.

Secretary to the

Board of Revenue

Fort St. George.

60

From the Collector of Salem

Sir,

I have the honor to submit the undermentioned Statements of Charges not estimated for but actually incurred in July 1255. and request you will obtain the sanction of Government for the sums

Fort St. George 1st. March 1847.

Sums disbursed amounting to Rupees 8112—1—6.

Statement of Charges with 8 Enclosures	7121	2	8
Statement of Magistrates General Charges with 4 Enclosures	990	14	10
Total Cr. Rupees	8112	1	6

Salem District
Office
Collector's Cutcherry
28th November 1846

Signed/ W. E. Lockhart
Collector

Fort St. George 1st. March 1847.

Proceedings thereon.—

(60-61)

The amount of the advance for which sanction is requested in the Statement referred to above is Rupees 1690—5—1 but it appears from the account particulars that the sum advanced in Fusly 1255 is Rupees 2406—10—7 out of which Rupees 1690—5—1 have been recovered within the Fusly leaving a balance unrealized of Rupees 716—5—6 If Rupees 2406-10-7 have been actually advanced and not Rupees 1690—5—1 the Collector will be pleased to state why the former amount has not been recovered in full.—

Read the following letter

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

From the Collector of South Arcot—

(62)

Sir,

In conformity with instructions of the Board contained in your letter of the 15th Instant I have the honor to forward a Statement of the extent of land under Indigo Cultivation shewing the Assessment thereon from the 12th July 1846 to the 11th Decr. last with explanatory remarks appended thereto. A monthly return shall be furnished hereafter as soon as the Returns from the Talooks are received.

South Arcot
Collrs. Cutcherry
Cuddalore
23rd February 1847

/Signed/ W. D. Davis
Collector

Statement-

3961

Fort St. George 1st March 1847.

Read the following letters

To

T. Pycroft Esqr.
Secretary to the Board of Revenue
Fort St. George.

64

From the Chief Coll.r of Madura

Reporting on balances and charges for interest thereon in Amminaic Zemindary

Sir

In reply to the Board's Proceedings of the 24th September, received on the 4th October, and in slight reference to those of the 14th Instant, I have the honor to forward a detailed Statement of the State of Balances in Amminaic Zemindary, since ~~July 1251~~ A.D. 1841/42, its Collection and charge for interest and embracing all the queries put by the Board.

2. The Estate is a valuable one, but the proprietor is improvident and incapable irregular in his mode of administration, and from differences with his Ryots unable to collect his dues, constantly necessitating the sequestration of portions of the Estate, and it was to make him avoid giving cause for such necessity that, after repeated warnings, I determined to exact, on the part of Government, the penalty to which he so habitually and recklessly subjected himself; and I am sorry I can see no excuse for recommending renewed indulgence, or exemption from it.

3. From the 28th June 1843, three Villages, then Sequestered, were so continued in common with

3960

Fort St. George 1st March 1847.

Statement Showing the extent of Land Cultivation &c. &c. in Amminaic Zemindary for Fasly 1251 with the Assessment thereon as well as the Estimated quantity of produce

Also for last together with the Assessment thereon as fixed for the ensuing Fasly

Said to have been Reaped thereupon as to Harvest

Remarks.

| | | |

Fort St. George 1st March 1847

with all the rest of the Estate, till general release on the 4th December 1845; at which time Contribution alone was continued under assumption for a balance of Rupees 4634-5- on account of Peshcush, and of Rupees 1067-2-2 on account of Interest. This Village, as well as the three sequestered subsequently in October 1845 and other two in January 1846, have ever continued under assumption since that time.

4 In Thanichem the objections of the Ryots, and the want of proof of claim on the part of the Zemindar prevented collection of the demand but the dues were regularly collected from other Villages. Inclosed is copy of Correspondence with the Sub Collector on the subject of the objection of the Larrichem Ryots to the Zemindar's demand; and perhaps the Board will admit the propriety of my denouncing them as unsatisfactory in my letter of 20th April last; my English Memo of 14th August 1844 never obtaind answer.

No 2 Sub to Princl Collectr 18th April 1845. 1844 Fasl 22nd July 1845.
Principal to Sub. 14th Augt 1844 Fasl 23rd August 1845 - -

5. The Zemindary was sequestrated under the orders of Mr. Acting Principal Collector Morehead, of the 20th June 1843, in obedience to the 5th Section of Regulation XXVII of 1802, but in oversight of that requiring the Board's approbation of the Sequestrating establishment; and the oversight of the Acting Principal Collector probably arose from that of the Sub Collector to

Section X

Fort St. George 1st March 1847.

to submit a list of the establishment; and the same error seems to have pervaded the subsequent sequestration: It is trusted if the establishment be considered, fault only can be found with the omission of the form a necessary one no doubt to obtain the Board's approval.

No 3 6 The accompanying letters of the 8th and 18th December, Nos. 496 and 512, in answer to the Board's Proceedings of the 24th September, now under consideration, shew the Subs sentiments of the mismanagement of the Zemindar.

7 No. 4 is list of letters received on this subject from the Sub Collector.

8 In his letter of the 18th Decemr. the Sub Collector informed me he expected the whole balance, amounting to Rupees 4697-4-6 at the end of November, would be collected within that current Month; but up to the 23d Instant there was still a balance of Rupees 4309-13-6; whereupon I requested him to proceed to immediate sequestration of all such further part as was requisite to the probable early recovery of the balance; as per Board's permission of 14th Instant.

Madura 26th January 1847

(Signed) J. Blackburne
Princl Collr.

Statement

Fort St. George

1st March 1847.

Compiled from periodical accounts furnished by the Sub Collector.

...ing the arrears and interest there...

...emptions of the Zemindary of Ammianaikkanoor...

Annual Peishcush	Payment by Zemindar without suit	Names of Villages under attachment attached	Dates of release	Ecclesiastical No.	Amount of Pay	Period of service of sibbundy when under attachment	Collections from assumed Villages Fusly 1251	Fusly 1252	Fusly 1253
2	3	6	7	8	9	10	11	12	13
Rs a p	Rs					Years M day			
13,969 8 6	9,779				20 8 "	1 " 21	1,158	1,391 159	3,378 67
13,969 8 6	7,122 3	1252 1 Pallapatty 2 Thellalagoundoo 3 Thanichium	Balances equalized on 18th July 1844; but 18 pt under Sequestration; for revenue arrears of next succeeding fusly	4	53 " "	4 26	" " 4	5 12 "	159 4 "
1,275 5 2		54 16 Villages on entire Zemindary	4th February 1845	8					
13,969 8 6	11,744 10	54 Sivabakkathallo	31st December	2	15 " 4	" 99	" " "	" " 4	" " 4
13,969 8 6	4,153 154	55 1 Malagavendenpatty 2 Ammapatty 3 Jembookkaracolay		3	9 " 4	" 2 "	" " "	" " 4	" " "
		5 1 Thanichum 2 Vellado		6	27 " "	" 10 "	" " "	" " "	" " "
57,153 7 2	32,802 12						1,158	1,397 119	3,537 107

Fort St George

1st March 1847.

Collections from assumed Villages (Cont.d)

Fusly 1254	Fusly 1255	Total	Deduct Sibbendy & Sadeerwared Charges	Balance	Amount paid by the Zemendar	Total Collections or Col.s 18 & 19
14	15	16	17	18	19	20
" " "	" " "	4772 6 "	253 6 1	4,518 15 11	" " "	4,518 15 11
4946 8 "	" " "	5,111 8 "	237 7 6	4,854 1 6	2,695 4 7	7,549 5 1
2083 "	1,145 15 6	1,354 2 6	78 13 4	1,275 5 2	" " "	1,275 5 2
" " "	270 4 "	270 4 "	20 " "	250 4 "	941 33	1,191 7 3
" " "	5,354 1 8	5,354 1 8	231 13 "	5,122 4 8	" " "	5,122 4 8
5,154 11 "	6,770 5 2	16,862 6 2	841 7 11	16,020 14 3	3,636 7 10	19,657 6 1

Particulars of Credit given in the Govt accounts from the Collection of Col.n 20

On account of Peishkush

Fusly 1252	Fusly 1253	Fusly 1254	Fusly 1255	Total	On account of interest	Balance due after deducting Col. 20 from Col. 4
21	22	23	24	25	26	27
4190 8 6	328 7 5	" " "	" " "	4,518 15 11	" " "	" " "
" " "	6,518 14 1	930 7 "	" " "	7,549 5 1	" " "	" " "
" " "	" " "	1,191 7 3	" " "	1,275 5 2	" " "	" " "
" " "	" " "	100 " "	" " "	1,191 7 3	" " "	" " "
" " "	" " "	5,022 4 8	5,122 4 8	" " "	4,693 4 6	" " "
4,190 8 6	6,847 5 6	2,221 14 3	5,022 4 8	18,382 " "	1,275 5 2	4,693 4 6

3966

Fort St George

1st March 1847

Remarks	Arrears on which interest was calculated: Under proprietor's management	Under attachment	Balance due on the assumption of Rs 1 a month being kept by the Zemindar for his own subsistence: Balances of Peishcush for Fusly 1253 up to March 1846	Interest due on the arrears of Fuslies 1252 & 1253 up to Dec	Total
28	29	30	31	32	33
This, the balance of fusly 1252 was fully realized the Villages continued under attachment for arrears of the following fusly 1253					
Released from attachment This the interest was fully recovered from the Villages assumed yet it was continued under attachment for balances of fuslies 1254 & 1255 with other 3 and subsequently other two Villages					
The 6 Villages last shewn as attached in Column 6 were liable to payment of 26 Rupees a Month to the servants					
	1,014 14 4	260 7 2	4,634 5 4	1,067 2 2	5,701 7 2

Madura 26th January 1847 E.E. Jervis [Signed]

Description of Servants entered in Col.s 8 and 9.—

Sibbendy

Employment	Monthly Pay	Total Monthly pay of sequestrating Servants	Sadar	Total Monthly charge of Sequestration
34	35	36	37	38
1 Ameen	10 8 4			
3 Peons at 3 Rupees each	9 4 4	19 8 4	1 4 4	20 8 4
1 Ameen	10 8 4			
1 Hindavee Goomasta	4 4 4			
1 Royoom	17 8 4	49 8 4	3 8 4	53 4 4
5 Peons at 3½ Rupees each				
1 Goomasta	10 8 4			
1 Peon	3 8 4	14 4 4	1 4 4	15 4 4
3 Peons at 3 Rupees each	9 4 4	9 4 4	4 4 4	9 4 4
1 Goomasta	10 8 4			
5 Peons at 3 Rupees each	15 4 4	25 8	1 8	27 4 4

J. Blackburne
Prin.l Coll.r

Lo

Fort St George 1st March 1847

To

The Principal Collector

of Madura

Sir,

1. I have the honor to acknowledge the receipt of your Yadasht No 134 of 1846, dated the 3d ultimo, on which the proceedings respecting arrears of Peshkush due by the Amanaickenoor Zemindary, are detailed.

2. In that communication the Principal Collector was pleased to state that in consequence of the Sufter establishment not collecting the old balances but only drawing their pay, 8 Yaddashts were forwarded to the Sub Collector, but I beg to state that one would have been amply sufficient had there not been material impediments to the Collection, placed by the Zemindar himself over which unless left to myself, I could not exercise any satisfactory control. This impediment (whether the result of fraud or ignorance, was of little consequence to the ryot) being an un-authorized demand to which the Cultivators would not accede and to the levy of which I would be no party. The arrears due by the Zemindar did not appear to arise from want of money, as the clear profit on the Zemindary equals the Peshcush, and witnesses have deposed on solemn affirmation, to the payment of a large sum of money to purchase the evidence in a case of murder forwarded last year to the Criminal Court.

3. The Keeping three Villages under attachment instead of the one in which there existed the deficit, was to facilitate the collections

of

Fort St George 1st March 1847

of arrears; and the Zemindar proposed to exchange one of the 3 Villages for another thereby not denying the convenience of the plan itself, whilst the Acting Principal Collector was pleased in his yadasht of the 20th of June last to authorize the attachment of the whole Zemindary and which can still be done.

4. It is certainly the case that had the Petition of the Zemindar been the sole document to act upon and the Sub Collector persisted in the full realization of the Zemindar's demand, there would have been no occasion to detain the Villages mentioned under sequestration. The property of the ryots had, however, been long previous justified and its sale directed. But having perceived certain un-authorized exactions, I was not prepared to persist or countenance the proceeding when discovered, and determined on a full examination before realizing the stated dues. The exaction alluded to may be considered five-fold,

1st by most suspicious mutilations in the Original accounts by which some of the Ryots are sufferers.

2nd by the refusal on the part of the Zemindar to allow Doolooswauf to the Ryots, which for that purpose had been granted to himself in the Shape of a reduced peshkush.

3rd a tax on the fisheries which was only commenced about 7 years after the settlement and last year (Fusly 1252) at the rate of half a rupee each ryot, to which they did not agree as in the Ayen lands the tax, where not rented, is at the rate of two Annas the Cawney.

by

Fort St. George 1st March 1847.

4th by taxing the Tamarind trees growing on the high road, whether fruitful or not, as well as Flower gardens on either of which tax is not collected in Poiecar lands.

5th Refusal to allow any remission for Shavs, forgetting, or pretending to forget the basis of the annual Peishcush of his Zemindary.

4. The above were aggravated by there existing no general interchange of Puttah and Muchelka, which alone would make the collection of resisted demands of very dubious legality. It is not to be wondered at therefore that the ryots should look to me for protection against such extortion, or that the Zemindar should feel so uncomfortable as to desire some change in the administration, but it was most impertinent in him to request his Estate might be transferred to the Principal Division, when he found he could not practise such extortions with impunity. I regret to find he is not the only Zemindar who has made a somewhat similar request under nearly the same circumstances.

5. As far as my own labours and feelings are concerned, the transfer of that Zemindary would be a plan much desired, as I would then be relieved from any responsibility in an Estate where the Zemindar and his Karbar perpetrate much tyranny and exaction and feel at liberty to set my authority at defiance.

6. Should the Principal Collector be pleased to leave the management to myself, or give me

full

Fort St. George 1st March 1847.

full support, there will be no difficulty in settling so trifling a matter. Should he prefer favoring me with any instructions in the matter, I should be happy to carry them out; or should it be considered advisable to transfer the said Zemindary to the Principal Division, I should not offer the slightest objection to the proceeding, however irregular or unnecessary it may appear to me after the above explanation, provided it meets with your own approval.

Dindigul
18th April
1844.

I have &c
(Signed) W. Elliot
Sub Collector

To
The Principal Collector
of Madura.

Sir,

I have the honor to acknowledge the receipt of your letter bearing date the 20th ultimo, and beg to state that the object of my communication of the 18th of April, was merely to explain that there were impediments to the collection of the balances outstanding against the Zemindar of Amanai Kenoor, of which the Principal Collector might not be aware, and to the removal of which further examination and arrangement were required - that whilst I could neither recognize the whole of the demands of the Zemindar nor the necessity for entering his Estate in the Madura Division, I was ready to act according to any instructions the Principal Collector would favor me with.

With

Fort St George 1st March 1847

2. With reference to the 2nd part of the 2nd Para of your letter of the 20th Ultimo I have the honor to forward herewith an abstract account of the Village of Tanicham for Fusly 1252, and for the other two Villages for 1253. Further particulars respecting Fusly 1252, if required, can be furnished at the end of this month. The Puttahs for 1250. and 1251, due to the Ryots of Tanicham, must be given by the Zemindar as those arrears and fusslies were prior to the attachment of the said Village. The puttahs will not however be accepted by the Ryots till the disputes are finally settled. An account particulars for those fusslies cannot therefore be furnished from this Cachry till the Zemindar has duly issued the puttahs to the ryots.

4th Para of Principal Collector's letter

3. The amount of property sequestered for arrears of revenue on account of Fuslies 1250 and 1251, was 591—14—1: none of it has been sold in consequence of the objections mentioned in the 4th Para of my letter of the 18th Ultimo, and the delay of the Zemindar to issue Puttahs as stated in the last Para. All the Puttahs for 1252 have been received by the Ryots with the exception of 35 which have been kept in deposit according to the spirit of your Yadast of the 31st of January last.

4. Respecting the object for my also sequestering the 2 Villages of Callapatty and Kullaragoondoo for the balance of another Village Tanicham, was that there was no confidence to be placed in the real amount of rent due to the Zemindar, in consequence of his

Fort St Georges 1st March 1847

his omission to issue puttahs. The collections of those two Villages were intended to operate towards a small balance in the same manner as when the whole Zemindary is sequestered for a large one.

5. The 1st of the objections enumerated in my letter of the 18th Ultimo, is the mutilations or alterations in the Accounts. This subject I brought to the notice of the Principal Collector, in answer to which a Yaddasht was received on the 17th of August 1843 to make the accounts according to Panchanaddyahs Aloogoo which would be found in the Talook. On the 30th August I directed the Tahsildar to furnish a copy of the said Aloogoo to the Curnum. On the 5th of October the Tahsildar informed the Sub Collector that there was no such Aloogoo in existence. This was brought to the notice of the Principal Collector in my Yaddasht of the 20th of October, in reply to which an answer was received dated the 25th that there was none such in the Principal Cachry and therefore must be in the Talook. The Curnum was then called upon to know if he was in possession of any such account, and on the 6th of November last he deposed that the last Curnum had left him one purporting to be a true Copy of Panchanaddyahs Aloogoo. In conformity therefore with the instructions received from the Principal Collector on the 17th of August as above stated, the Tahsildar was ordered to make out the accounts accordingly. On comparing the said Aloogoo with the most undeniable documents Viz: with the original puttahs bearing the sign of Mr Burdes himself, a difference was found to

to exist, which, being by Scratchings and erasures in the said Account and the alterations, not in favor of the ryots, it was very difficult to suppose that the Zemindar, who made and profited by the excess demand, was altogether ignorant of its impropriety. The accounts produced by the Canungo appear to be the Original Jyasil Bloguy, but the erasures to whomsoever attributable, are frauds committed against the Ryots. It appears therefore that where the Ryot is in possession of Mr. Burdis puttah, the Village accounts should be made out accordingly, and this is the plan that will be pursued.

6.

The 2nd objection is respecting Wodar remarks till the Accounts have been rectified, as the suspicious alterations appear to embrace the amount of the said sanctioned reduction, in conformity with which the Zemindars peshkash was permanently fixed. As it appears to me, however, that the Principal Collector is impressed with the idea that my settlement is rather too favorable to the Ryot at the expense of the Zemindar, it may not be superfluous in me to mention that under this same head I have already recovered for the Zemindar Rupees 10-3-8 which had been unwillingly allowed as Hoolavo Maf, but which, being in charge of the said Village, I could not sanction. It will therefore appear doubly hard if the ryots be denied their undoubted

privileges

privileges, whilst remissions willingly granted or sanctioned by the Zemindar are, on account of their irregularity, carried to the account of the Estate, the ryot acknowledging its justice.

7.

The 3rd objection was respecting the Fish rent. In the 4th Para of my letter in which this subject is mentioned, a line appears to be omitted. I beg to request therefore that after the word "commenced" may be inserted "about 7 years after the settlement and."

8.

The Yaddasht of the Principal Collector dated 25th Ultimo mentioned that the subject of the dispute should be settled according to the provisions of Section XIII Regulation XXX of 1802, but it might not at the time have occurred to the Principal Collector that as the said section provides for the continuance of the Zemindar's arrangements during the remainder of the year only that the Estate (or part thereof) was sold or transferred, and as the present dispute is of 2 years older date, during which period the Zemindar had given no puttahs, the regulation was not applicable. It is true the Zemindar in his Arzy dated 30th April 1843 confessed that the issue of Puttahs was not customary, but he must have known very well that during the several periods that the Estate was under sequestration, puttahs and Muchelkas were

Fort St George 1st March 1847.

were duly interchanged with the Ryots.

9. With respect to the Principle on which the said tax should be fixed, it certainly appears more equitable to make the demand according to the cultivation of the Ryot than fix it equally upon each individual Cultivator. The richest man will most probably have the greatest extent of cultivation and a corresponding number of Cultivators, for whose use those fisheries are specially, if not solely required when fixed equally on each Cultivator, the Ryot with 100 Cawnies and 50 dependents, will pay no more for their fishing than the Cultivator with only a Cawny.—

10. The objection of the Zemindar does not arise from any unfairness in the method of fixing the tax, for that does not often affect a Zemindar, but upon the difference in the amount between the two methods of collection. According to the plan of the Zemindar who has no authority to fix any such demand without at least the full concurrence of the Ryot, the sum would be about Rs. 107-3, whilst according to the tax of 2 Annas on each Cawney, the amount during the late years of diminished cultivation would be only about Rupees 23—6.

11. With reference to the unfairness of the Zemindar's tax, I beg to refer to the

Deposition

Fort St George 1st March 1847.

Deposition taken from the Curnum of the Village and forwarded to you with my yaddasht of the 13th March last, by which it will be seen that the supply of water in the tanks had been very scanty from want of the necessary repairs that the people of the surrounding villages had taken what fish could be found, and that the Ryots of Tanicham had not taken any fish last year. The ryots also complained of withered crops. In Fusly 1245 the Nunjah Cultivation was Goontahs 1091 assessed at Rs. 2474. It is now only Goontahs 509 assessed at Rs. 1062, which argues, if it does not prove, a diminution in the means of irrigation by no means favorable to the production of fish.

12. I have stated in Para 3 that all the Puttahs, with the exception of 35, had been received by the ryots, but this is only with the entry at the rate of 2 Annas each Cawny, but the Principal Collector having directed the recal of these puttahs for the substitution of 3 Annas for each Cultivator, it will be very doubtful whether any of them will be accepted, my settlement in that case becomes useless, not certainly from any neglect of mine or on the part of the Amins appointed. Section IV Regulation V of 1822 certainly never contemplates the sale of property for the realizing a demand which the Curnums' Deposition proves should not have been made. Under the above circumstances

Fort St George 1st March 1847 -

circumstances the Principal Collector may feel inclined to moderate the demand upon the Ryots on account of fish rent. ——

13. With respect to the 4th objection in the laying a tax on road trees and flower gardens, the Principal Collector agrees with the Sub Collector in striking off those items - A tax on flower gardens is in itself perfectly unobjectionable, and so with single tamarind trees, but to assimilate the demand to the custom observed in lands immediately under the Circar, the tax was rejected and the plan approved of by the Principal Collector -

Yaddast dated 29th March 1844

14. Respecting Shavg, as it was not examined at the time by Competent authorities, and the exact state not easily ascertainable at the period of attachment, the ryots have waived any claim to remission for past years which they might seem to possess. ——

15. It has not been my wish to sequester the Amanaickenoor Estate, or I should have considered myself fully justified in so doing. But it is worthy of remark that the zemindar's to the tardy operations in Tanicham, of which he is the sole cause, as the reason for his being in arrears of Peshkash, and the Principal Collector is therefore anxious to know when the same will be collected

Fort St George 1st March 1847 -

whilst an account of the balance due by that Estate will shew that the unsatisfied demand against the said village does not form even a moiety of the Balance of Peshkash. ——

Village	Fushes	Demand at the period of sequestration in June July 1252.		Collections		Balance	
		Cds	A C	Cds	A C	Cds	A C
Tanicham	1250	1225	11 3	"	" "	1225	11 3
	1251	1388	" 3	"	" "	1388	" 3
	1252	2568	11 1	1252	5 "	1316	6 1
	1252 Pallapally	105	11 9	74	4 9	31	7 "
				1326	9 9	3961	8 7
Collection in the 3 Villages for 1253		"	" "	705	2 9		
Total of Collections				2031	12 6		
Peshkash Balance on Sequestration ——				4190	8 6		
Remaining Balance				2158	12 "		
Balance of Peshkash for Fusly 1253 according to the Yaddasht of the Principal Collector dated 7th Instant ——				9253	5 "		
Total Balance due by the Estate				11412	1 "		

16 By the above it will be seen that in a Zemindary the amount of Peshkash demandable from which is only Rupees 13969- 8—6 the sum of Rupees 11612: 1— a 5/6 of the whole) was due at the beginning of the month. It is further worthy of remark that since January last to the end of April the Zemindar could have paid nothing, a circumstance unprecedented in any Estate Zemindary, and which would shew at least very marked forbearance towards the Proprietor of the said Estate. —

17. The mention by me of the money paid by the Zemindar to be struck off evidence in a case of murder by the Amanakenoor Karbar was to shew that there were no other demands on the purse of the Estate besides the Peshkash that it was not from any want of the actual means of payment that the Amanakenoor Zemindar had complained of the taxy realization of his supposed dues. The Depositions taken in the matter alluded to were forwarded to the Magistrate on the 16th of January last. —

2d Para of the Sub Collr's letter dated 18 Ultimo.

18. In stating that the Amanakenoor Zemindar was not the only one who had requested the Zemindary to be taken under Circar management after the discovery of improper proceedings I alluded to the Zemindar of Atyakody.

Two

19. Two Accounts accompany this letter, and if any further information be required. I shall be happy to furnish it. —

Dindigul 18th May 1844.

I Signed H. Elliot
Sub Collector.

Memorandum.

1st The Sub Collector has the honor to acknowledge the receipt of a memorandum from the Principal Collector dated the 1st Instant returning the Sub Collectors' Tamil memorandum of the 22d Ultimo which enclosed 2 documents from the Zemindar of Amanakenoor and the Ryots of Tanichaur exhibitive of the perfect and amicable settlement of their old disputes. —

2. The points noticed in the Zemindars Deposition were placed there to prevent any future misunderstanding each party thereby fully understanding each others documents which were Razinamah depositions were taken before the Sub Collector on the wording of those most interested and separate Copies made for each party and the information of the Principal Collector. —

3. This case having been in dispute for so long a period, the natural result of an intriguing Karbar, who

Fort St. George 1st March 1847.

who succeeded in blending the Zemindar as to the true state of the case and the best interests of all parties in hopes of reaping such harvest as the cessation might produce. Yet would be a source of deep regret to all concerned for the peace and happiness of the District, now to disturb their own willing settlement of all differences - whilst after the lapse of 9 or 10 days / 22nd of July to 1st or 2nd of August during which period the Principal Collector made no objection although on the spot, it is doubtful whether any thing more permanent is likely to be obtained by setting aside the agreement of the parties.

4. To attain this desirable end the Sub Collector had labored hard, and although the Zemindar appeared dissatisfied with his opinion, and even appealed against what he considered a curtailment of his just dues - he frankly confessed on the 9 "ultimo, that such solely arose from his utter ignorance of the truth. The 1st step to his understanding which was the dismissal of his Karbar who had done him much injury, and was then before the Criminal Court.

5. Nothing would have been easier than to pass a decision in favor of either party without consulting their views, but nothing could, as the event has shewn, have been more impolitic, if not unjust because the accounts / Panchanady aka Cloogoo / which the Principal Collector was pleased to select as a guide

Fort St. George 1st March 1847.

to the decision contained erasures and alterations and were not therefore trust worthy. the fish rent of half a rupee per puttah or 2½ Cully fanams for each resident Cultivator which the Zemindar demanded, the ryots refused and the Principal Collector granted, was disclaimed by the Zemindar when he discovered that none was paid at the settlement time.

6. The Ryots on their part resigned all preconceived claim to "thavy," agreed to pay at the rate of 2 as. per Cawney fish rent, and increased the tax on certain lands to their proper settlement rate. No credit whatever is taken for the decision itself, but that his original opinion or decision met with the perfect approbation of both parties, that he was enabled to afford substantial proof of having, as observed in his letter of the 29th of May last, "substituted contentment for angry feeling and hostility, with a regularity and fairness in the demand on the Ryot," the Sub Collector receives the pleasure due to healing an extensive wound without the exercise of any extraordinary power, which could scarcely have failed, during the time of the Harbar, Mootoo sawmy Pillay to exasperate either party, each having then appeared determined to carry out at all hazards his own view of the case. But by the Sub Collectors proceedings of the 22d Ultimo after a patient investigation by a full and perfect explanation, all

ill

Fort St. George 1st. March 1847.

ill feeling subsided, all intrigue was at an end.
The Sub Collector much regretted to hear that the
Principal Collector had arrived at Amanaikenoor
noor to examine the case, settled on the previous day
as his yaddast on the subject must have passed
him on the road - He now particularly regrets that
after a lapse of 9 days the Principal Collector's
memorandum, under reply, should appear by the
return thereon of the papers to disapprove of the
amicable adjustment. ——

7.

The Case however having
been disposed of, the villages restored, the amount
established disbursed and the Principal Collec-
tor having granted the Amanaikenoor Zemindar
the unusual term of 45 days for the payment of
the Peshkash balance due by him, the Sub
Collector respectfully advances the opinion that
it would not be legal for him / the Sub Collector
in any way now to interfere in the detail of that
Zemindary. There being in fact at present
no case whatever before him. ——

8.

The Sub Collector has the honor
to return enclosed the Copies of documents taken
from the said parties as well as the original yaddast
which accompanied them from this Office, and
trusts that the case being finally settled no
further detailed information will be

deemed

Fort St. George 1st. March 1847.

deemed requisite. ——

Chattrapatty
6th. August 1846

I Signed W. Elliot
Sub Collector.

To

The Principal Collector
of Madura.

Sir,

I have the honor to acknowledge
the receipt of your letter of the 10th. Instant
on the subject of a Petition from the Zemindar
of Amanaikenoor, against any order releasing
the property of certain ryots of Tanicham from
sequestration, and in reply beg respectfully to
inform you that on the 12th. of April last
the Zemindar addressed an Arzy to me stat-
ing that on the 25th. of the previous month
he had sequestrated the property of 10
ryots to the amount of Rupees 480 — 7 — 7,
for a balance of 537 — 10 — 1 due to him from
Fusly 1250, up to the 6th. Kist for 1254.

2.

On the 8th. of April one Moottoo
Kany Setty and Seruga Tevan appealed stating
that their land had been sequestrated for another's
debt. This Petition with others on the same subject
was forwarded to the Tahsildar of Nellacottah
who reported on the same, on the 1st. 4th. and 5th. Ultimo.

It

Fort St George 7th March 1847-

3. It appeared Rs 208—2—2 were due by the Nalamgar of Janicham Velaty Cone, from Fusly 1250 to 1253, and that his property to the amount of Rupees 16—8 (all that he possessed) had been duly Zuftet, but certain lands he had mortgaged 4 years previous to the above 2 Petitioners, had also been Sequestrated - This arrangement not appearing to me correct or legal, it was annulled by me accordingly.—

4. One Chinnan Cone in his Petition of the 1st of April, stated that his land had not been cultivated, and therefore there could be no just demand upon him - The Sahukar reported on the 4th of June, on the Statement of the Curnum that the land had been Cultivated.—

5. On the 9th of April one Perana Cone appealed (No 671/1845) stating that it was not true that he was indebted any thing to the Estate, since he had advanced money to the Zemindar to a greater amount than the land leviable -

6. Chinnan Sevadeeren on the 8th and Kuppiah Cone on the 23d of April urged as a plea that their lands were waste - The Curnum, however, stated the same to have been Cultivated -

7. On a review of these Statements, although there was no reason to give credence to the assertions of the Ryots so to suppose they were not

Fort St George 1st March 1847-

all indebted to the Zemindar, it appeared that until August 1254/1844 no Puttahs had been given to the said ryots for 1250, 1251 and 1253, in consequence of which on the 28th ultimo, after my Shrestadar had inspected all the proceedings, it was directed that in consequence of the non-issue of Puttahs, and the mortgage of some of the lands, it was not proper to sell the same for 1250 and 1251, as the Zemindar appeared to have included the balance due for several Fusles in one amount, and gifted the property accordingly - The Sequestration was therefore removed, and the Zemindar recommended to move the Civil side of the Zillah Adalut for recovery of his dues for those 2 years - but that he was at perfect liberty to Sequestrate the ryots property in Separate amounts for the Fusles 1252 and 1253, and as this appears the only regular method of proceeding I trust it will meet with your approbation - If the Ryots lands are proved to have been cultivated, and if Perania Conon cannot prove his Statement of over-payment, there will not be any hindrance to the sale of the ryots property for arrears of rent -

Dindegul — Sub Coll's Office 22nd July 1845 — } (Signed) W Elliot Sub Collector - The

3987 Fort St George 1st March 1847.

1. The Sub Collectors English memorandum, of the 6th Instant, was duly received and in compliance with his wishes the Principal Collector will not at present urge any further proceedings in the matter of the Amanaikenoors Zemindar however obscure and incomplete it appears to him.—

But he cannot but request the Sub Collector will be so good as to afford him a succinct report on the whole business in a single letter or memorandum, as before often desired, but particularly in the 8th June and 1st Instant. and that he will embody in it the charges he so vaguely alludes to in the memorandum under reply, against the late Cartar Aroottoosawmy Pillay - The Principal Collector was not aware of the charges on which he had been sent to the Criminal Court, but he has been un-officially informed of the mans release.

see paras 3 4-5. 6. 8 7.

2. The Principal Collector has again to regret the tone of the memorandum and the introduction into it of matter utterly unnecessary in the state of vagueness in which it is inserted.—

Clarencotay 14th August 1844. } I Signed J. Blackburne Principal Collector.

To

3988 Fort St George 1st March 1847.

To W. Elliot Esqr 4th Sub Collector of Madura and Dindigul.

Sir

1. In reply to your letter of the 22nd July No 337. I have the honor to observe the objections of the Ryots of Tanicham, as detailed in Paras 2-3-4-5 & 6, are so simple and unsupported, that referring the Zemindar to the Civil Court for recovery of the balance due to him for fusles 1250 & 57, on the ground of dismissal claim, is in my opinion unjustifiable, as the matter had been under question before you for a long time before you made some adjustment between the parties, on the 22nd July 1844. I am aware of no objections to your rendering every legal aid in disposing of the sequestrated property of the defaulters for the whole balance against them, should it form part of the demand for which they at last accepted puttahs from the proprietor.

2. As respects their objections that tax on the waste lands is also included in the demand they are not in my opinion entitled to credit, since it is reported by the Tahsildar, that those lands were cultivated, and it only remains for you to ascertain the correct extent of the

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of the arrears in question and to dispose of the sequestrated property in the manner prescribed by the Regulations.——

3. The documents submitted with your above letter are herewith returned——

Madura 23d August 1845

(Signed) J Blackburne
Principal Collector

To The Principal Collector of Madura.

Sir, I have the honor to acknowledge the receipt of your letter of the 2nd of October No. 822 favouring me with Copy of the Board's Proceedings of the 24th September 1846 on the subject of a Petition from the Zemindar of Amanaickenoor requesting for certain reasons to be excused the interest levied on his balances for Fusles 1252 and 1253 and in accordance with the instructions thereon contained beg to submit Accounts which will point out the amount of balance, dates of sequestration, number of the Villages, dates of appointment, list of Sibbendy and Saderwared expenses, with discontinuance of the same and total amount of pay drawn. also the amount realized each month from the villages under sequestration and an abstract of the whole of the above information.——

The

90 Fort St George 1st March 1847.

2. The Zemindar appears to have advanced as the main ground of his right to remission of interest, that the Sibbendy Establishment entertained had failed to realize the current revenue of the Estate during the time they remained in charge. Even if such were the case, the cause of objection or hinderance arose chiefly if not solely from the Zemindars own Proceedings. His demand of full tax on all land on which were withered crops the ryots would not agree to, because his promise to repair the tank at his own expense had never been performed; whilst he never failed to demand the fish rent although using his utmost endeavours to stop the supply. The Zemindar was constant in his receipt from his ryots, of Kallavettee or tank repairing levy, and equally so in refusing to abide by the conditions. The dispute respecting the Kollaloo Kraf was of 20 years standing. The Zemindar has not even hesitated to deny having given Cowls which bear his own signature. Thus shewing a disposition to annoy and defraud the ryots as much as possible. He has also

also withheld the village accounts and had ob=
=ed no puttahs for the previous year, the Zemin=
too had taken some portion of the rents fro=
them in advance and when the ryots urged
as a reason for at least a corresponding re=
=tion in the demand against them as had b=
promised the Zemindar either denied the
debt or would not consent and the parti=
were obliged to sue for recovery. With all
above and other hindrances, and the fact
the actual cultivation not having been
examined by any one, how was it possible
in the absence of such accounts, no puttahs
Muchelkas executed, and without settl=
the above disputes, to fix the true liabilities
the Ryot. The villages were first inspected
in June 1852. when there was no cultiva=
and scarcely any signs of it. The Zemin=
did not know the current demand and
could not therefore be made and for 4 or
5 Months there would be no kist, of the new
justly due. The Zemindar appears to ha=
the almost inextricable confusion into
which he had contrived to throw his Est=
as the chief ground for exemption from p=
=ment of interest and to support it am=
scarcely hesitate to add every species of
of objection which an annually selected Cutcher
might consider it convenient to advance over

3. Had the Zemindary on
the occasion of a balance occurring
been fully sequestrated there is no doubt
the realization would have been more
speedy, but the confusion, by time would
have become much greater, for the sum
would most probably have been bor=
rowed from an expectant Karbar, on
the usual terms of ejecting the former
Manager, and mortgage of some valu=
=able portion of the Estate which System
has, with all my endeavours to avoid the
evil consequences, at last shewn its
fruit. The points of dispute however would
have continued. and even to this day
the Zemindar persists in withholding
certain village accounts, though
repeatedly sent to for them. It appeared
to me absolutely necessary that the Ryots
disputes for Fasles 1252 and 1253 should
be settled that no place might be left for
future misunderstanding. Such has been done
and with respect to the balance due from the
period of the 1st Sequestration to the present
date, the cost of collection, amount collected by the

Circar

Fort St. George 1st March 1847

Cirkar and by the Zemindar, the follow
is an account in rupees rejecting fractions

1	2	3	4	5	6	7	8	9	10
Fusly	Balance	No. of Villages	Collected by the Sibbendy & Cadwards	Deduct Arrear	Remainder	Paid by the Zemindar	Total of 6 & 7	Increase	Decrease
			Rs.	Rs.	Rs.	Rs.			
1252	4191	3	4,772	256	4,516	—	4,516	325	—
1253	6519	16	4,080	257	3,823	2695	6,518	—	—
Interest	1,275	1	1,354	79	1,275	—	1275	—	—
1254	1191	4	1,301	20	1,282	941	2,221	1030	—
1255	13,970	6	5,354	232	5,122	4154	9,276	—	1,694
Total	27,146	—	16,861	844	16,018	7,792	23,808	1355	4,694
							Net Balance	1355	3,339

The above shews that the cost of Collections were only 5 percent on the sum collected by the sequestrating servants.-

4- The accompanying accounts will I believe afford every requisite information should it be otherwise I will do my best to supply the deficiency.-

Dindigul
Sub Collector's Cutchery
8th December 1846

/Signed/ W. Elliot
Sub Collector

Fort St. George 1st March 1847.

To
The Principal Collector
of Madura

Sir,

In reply to your letter of yesterdays date No. 977- I beg to explain that the amount found at the end of the account respecting Collections and disbursements Vca on account of the Amanie tenor Zemindary whilst under sequestration, was not intended to represent the balance at present due by that Estate- but merely intended to shew though perfectly unnecessary, that all the Collections and expenses deducted from the Total of Balances would give the amount of work to be performed by the Jafty Gomastah- The same amount is to be obtained by deducting the Total of Col. 13 and 14, from Col. 4- Whenever there were Headings of increase and decrease it is customary to shew the result of their comparison but in the present account it was unnecessary, and appears to have misled- The better way would be to erase the said remainder (Rupees 3337-5-2) The true balance being shewn immediately above it to be Rupees 4,693-4-6-

2.- Having explained the cause of entry of the said Rupees 3337-5-2 I will observe that the

Fort St. George 1st March 1847.

the "Increased Collection" arose from the Go:
mastah and Collecting Rents not rendering themselves
to the exact amount due by the Zemindar
to the Circar, but proceeded with the Collections
from the Ryots on the Zemindars behalf till the
excess was perceived when the amount was ac:
=counted for in the Current Rents of that year.-

3. There appears a difference in the
amount of balance due by the Zemindar of Amo:
=naikenoor up to the end of the last Month
as shewn in your letter under reply and in the
account submitted with my letter of the 8th
Instant for the end of October in the amount of
Rupees but it cannot be ascertained here which is
correct. The account having been made from the
amount of Collections reported by the Gomastah. It is
expected that the whole of the balance will be
collected within the present Month.-

4. It is not known how the
difference of Rupees 2-15-1 has occurred in
the two Statements of Charges for the Manage:
=ment of Pallapatty and 2 other villages Sequestrated for Fusly 1252. The accounts here
are made up of the items received from the
reports of the Gomastah and the result
has been made known to you, it is only by
comparing these accounts that the error can
be

Fort St. George 1st March 1847.

be discovered.-

Dindigul
Sub-Collector's Cutchery
18th December 1846.

/Signed/ W. Elliot
Sub Collector.

List of letters from Sub to Principal
Collector regarding Amanaikenoor -

1844.
18th April.
18th May.
29th May.
6th August.
7th November.

1845.
16th January.
25th Do.
14th February.
17th April.
5th 6th & 23d June.
21st & 22d July.
6th & 9th September.
29th & October.

1846.
10th January.
31st Do.
24th February.
31st March.
1st & 17th April.
8th May.
16th June.

Madura
26th January 1847.

/Signed/ J. Blackburne
Principal Collector
&c

Proceedings thereon.

Stating that under the explanation afforded by the Principal Collr. of Madura the Board do not consider the claim of the Zemindar of Ammineiknoor to a remission of the interest charged on certain arrears of Peishcush due on his Zemindary while under attachment entetled to any consideration.

(64-65)

Rc 2 2nd April 1846
Rc 359 of 1846

The subject to which the foregoing letter has reference, was brought under the notice of the Board in certain petitions addressed to them by the Zemindar of Ammineiknoor in the Madura District, in which he complains that interest has been charged on certain arrears of Peishcush alleged to have accumulated in consequence of the neglect of the Zuft Establishment to realize the same while his Estate was under attachment, and he solicits the remission of the interest, and the release of the Village of Prootutto now under attachment. The Zemindar further states that he is desirous of a reduction in the amount of Peishcush but does not urge the point.

2. In their letter to the Principal Collector dated 16th April 1846 forwarding petitions Nos 338 the Board requested him to explain the cause of the accumulation of the arrears due and of their non collection by the Zuft Sebendy. In reply the Principal Collector apprized the Board that the petition had been forwarded to the Sub Collector for report in detail and he at the same time added his own opinion that there is no reason for reduction of Peishcush. that the demand for interest in arrears was only resorted to after very repeated warnings had proved fruitless and after a settled belief that his (the Zemindar's) annual compulsion of sequestration of parts of his Estate was unnecessary and fraudulent

From Madura 20th April in Cons. 7th May 1846.

and

and that his claims on the Ryots of Thanichem (in which he has not been supported by the Sub Collector) are unjust and not entetled to support in consequence of his neglect to interchange rent rolls. In the same letter the Principal Collector intimates the further necessity of sequestration by the Sub Collector of 2 other Villages in order to meet the accumulating arrears of Peishcush.

8th May 1846. From Madura 14th May in Cons. 11th June 1846.

3. The report of the Sub Collector was forwarded on the 14th May 1846. By this it appears that during the last four 12 years the Zemindary has been frequently under sequestration, some times twice in the same year, but the fact of the Zemindar having in many instances paid up the balance immediately after sequestration and that too without any collection having been made on the above account, by the Peishkar from the Cultivators or others, tends in a great measure to strengthen the suspicion that the Zemindar's difficulties were not real, but assumed, with a view to some fraudulent end, probably reduction of Peishcush or remission of arrears.

4. In regard to the Village of Tanichem it appears that the inability on the part of the Ryots to pay has arisen from the tank having been allowed to be filled up with earth and sand the sluices choked and the whole

Para 6 Sub Coll.r Letter.

being

being thereby rendered useless, although the Zemindar had faithfully promised that he would expend 500 Rupees in the repair of the large Tank. The Zemindar also attempted to levy new taxes upon Tamarind Trees and Flower gardens.-

Paras 7 and 8 Substletter.

5. After repeated warnings and time allowed for the payment of the outstanding balances (the amount of which is not specified) the Estate was placed under attachment on the 9th September 1846.

Para 8 Substletter

on the 22d October the Zemindar complained that the Zuft Ameen was not collecting the balance but that Officer, on being called upon for explanation, represented that the Zemindar would give no detailed account of the Cultivators holdings, that the Ryots was very trifling but that to servants workmen and others he had given land as Enam and now demanded from them the Jodi tax which they refused to pay. The Ameen further complains that the Zemindar did not afford him the requisite assistance and that the Ryots withheld payment unless the received Pattahs which in Fasly 1252 when the Estate was under Circar Management had been given, but in the two previous Fasleys and in the following (1253) had not been issued by the Zemindar. The Sub Collector being satisfied therefore that the demands upon the Ryots of Thamichem were not well founded and that the cause of the non

non collection by the Zuft Sebendy of the arrears was satisfactorily explained was unwilling to recommend the remission of interest and advocated the retention of Pottah under Circar Management until the realization of the balance, more particularly in reference to the value of the Estate which yields a profit of Cent per Cent.-

6.- In their proceedings dated 11th June 1846 the Board requested the Principal Collector to furnish a statement shewing the amount of interest with which the Zemindary has been charged the balances on which it has accrued and the mode in which it has been calculated.- The Principal Collector accordingly furnished a Statement with his letter dated

In Cons. 24th Sept. 1846.

27th June 1846, but as it was found not to contain the information requisite to enable them finally to dispose of the questions they in Proceedings dated 24th September 1846 again requested the Principal Collector to afford full explanation of the several subjects of complaint urged by the Zemindar and to state whether there were any circumstances in the case which would call for any indulgent consideration towards him in respect to the demand of

interest

Fort St. George 1st March 1847

interest and further to explain during what portions of Fusties 1252 and 53 the Estate or a portion thereof was retained under Circar Management and what portions of the interest charged during those two years belonged to the periods during which the Estate was respectively under Circar and the Zemindar's Management Explanation was also called for as to whether the balance of interest subsequently collected amounting to Rupees 1,275-5-2 had accrued entirely under Circar Management, and whether as asserted by the Zemindar the Sibbendy Establishment had failed to realize the current Revenue and further whether at the time of the attachment of the Village of Coroolutton and what amount of Rencash was outstanding against the Estate The Board also noticed the omission on the part of the Principal Collector to apply for sanction as prescribed by Regulation XXVII of 1802, for the Fuft Sibbendy and in reference to the Demand Collection and Balance statement dated 31st May 1846 by which it appeared that a part of the Estate was under attachment for arrear of Kist for Fusly 1255 requested to be informed, whether in the Collections made on the account interest had been charged & realized.

Pending

Fort St. George 1st March 1847

In Cons. 11th January 1847

7. Pending a reply to the foregoing requisition the Principal Collector in a letter dated 5th December 1846 reported to the Board that the Zemmindar had granted a lease of his Estate for 10 or 11 years to a Mr. De Fondclair and in reference to the outstanding balance of Peschcush Rupees (4,693-4-6) for which 6 Villages are already under sequestration requested authority for the attachment of the whole Zemmindary

* 16 Villages

In reply the Board recorded their opinion * 14th January 1847 that the lease of the Estate to Mr De Fondclair did not constitute a valid reason for the interference of the Government Officers but authorized the Principal Collector, in the event of his considering that the arrears could not be speedily recovered from that portion of the zemmindary now under sequestration to attach a further part or the whole of it, as to him might appear to be most expedient.

8. The report called for in the Boards Proceedings of the 24th September 1846 was furnished under date 28th January 1847

In Cons. 1st March 1847.

The Principal Collector forwards a detailed Statement exhibiting the state of the balances since Fusly 1251, and their collection and charge for interest and embracing the other points adverted to by the Board. He represents that

represents that the Estate is a valuable one, but that the proprietor is improvident and incapable, irregular in his modes of administration and from difference with his Ryots unable to collect his dues, constantly necessitating the sequestration of portions of his estate, and that in order to make him aware of the ruinous cause for such necessity he (the Principal Collector) often repeated warnings determined to exact on the part of Government the penalty to which he had so habitually and recklessly subjected himself and he regrets that he can not recommend indulgence or exemption from it. The Principal Collector further explains that the Zemindary was sequestrated under the orders of the Acting Principal Collector Mr. Morehead of the 21st June last whose omission to apply for sanction for the Zuft Sibbendy appears to have been an oversight.

9. The Board upon a review of all the proceedings connected with this case are of opinion that Zemindar has established no claim to remission either of Peishcash or of interest charged thereon. They observe that the

the whole amount of interest charged Fasly. 1275-5-2. the sum of Pc. 260-7-2 only accumulated while the estate was under attachment: and under the foregoing explanation it would appear that the non collection of the arrears by the Zuft Sibbendy was occasioned by the absence of assistance and cooperation on the part of the Zemindar. They consider therefore that he is justly liable for the full amount of interest which has been charged.

Resolved that the following endorsement be made upon Petitions Nos. 358 and 1746 of 1846.

"Under the explanation afforded by the Principal Collector the Board do not consider the claim of the Zemindar entitled to favorable consideration."

To

D. White Esqre

Acting Secretary to the
Board of Revenue

Fort St. George

Sir,

1. Adverting to the Extract from the Minutes of Consultation of the 16th commencated with Extract from the Proceedings of the Board of Revenue of the 18th Instant, I hasten to avail myself of the opportunity thereby afforded me

66

From the Pmpl Coll Madura

Disclaiming any intentional offence in style and tone of letter. Denying any wilful disobedience of orders of superior authority in any case. Denying any disobedience in the particular case in question and supporting that

that denial by reasoning and quotation of orders - tendering his resignation from 1st July but if not accepted unconditionally praying to be allowed to retain his present office till a future day.

Fort St. George 8th March 1847

me of expressing my unqualified regret at having by the Style and tone of my language given cause for the displeasure of Government which they appear to believe was never meant to be offensive.

2

I would gladly in like manner clear myself of the more serious charge of wilful disobedience, under which, I am concerned to know the Most Noble the Governor in Council considers me to labour and feel confident that if the Lordship will favor me by reconsidering what has past in connection with what I am about to offer, he will be convinced that the Board have erred from want of sufficient instruction or from not rightly comprehending that which to me, that I speak truly when I say, that neither on the present, or on any other occasion have I so far forgotten my duty as wilfully to act in contravention of the orders of my superiors.

3.

I would respectfully call attention to the differentiation of my position when in September last the order of the Board of Revenue, favoring Mr Fischer, was presented to me. I was aware that the wishes of the authorities generally were adverse to the success of Mr Fischer, in obtaining payment of his debt - wishes however which it must be remembered

Fort St. George 1st March 1847

were expressed, during, and in reference to, a state of things very different from that existing during the minority of the late heiress and that which arose on the unconditional transfer of the Rannad Estate to its present acknowledged professor.

4

I did not then conceive myself to have before me any orders which could be construed into a specific, or implied prohibition of the payment of that, or any other portion of the Rannad Money, to Mr Fischer, or any other person, an assertion in support of which I fearlessly challenge the most careful scrutiny of all the correspondence which has passed on the subject while, on the contrary, I had received positive orders to make over all Monies in my hands belonging to the Rannad Estate, to the Proprietrix thereof. and with regard to the particular claim in question, had been emphatically told not to interfere in any way, but to allow the parties to settle it between themselves either amicably or otherwise.

Proceedings of the Board of Revenue 21st May 1846. Para 5.

5

I confess I should have been glad to have seen in the draft any other name than Mr Fisher's, and that the idea occurred to me of requesting that some other might be

be substituted but I rejected it as unworthy of myself, both as an individual and a Government servant, tho' of course it would have effectually screened me.

6. The only other course open to me was to refuse, pending the instructions of the Board of Revenue, payment of a Draft to which I could take no exception. But on full consideration of all the circumstances, I felt that I could not make such reference, without subjecting myself to reproof for non adherence to what seemed to me then plain and positive order not to interfere either to further or prevent the payment: and also to the imputation of a want of firmness in doing my own duty, and a desire to throw on other shoulders a responsibility naturally attaching to my own official position.

7 I have only further to observe that declining on my own responsibility to honor the draft would have exposed me to legal consequences from which I could not consistently have ever expected the Government to hear me harmless, believing as I did, and do, that there is on record nothing approaching to an order which I could have pleaded in my justification.

Having

8 Having thus, I trust, successfully vindicated myself from the charge of wilful disobedience I venture to hope and solicit that the Government on their part, will revoke the measure, which they have grounded on the assumption of my guilt in that respect. I allude to their determination not to accept my resignation (when tendered) otherwise than conditionally. I must suppose that this offer to "accept conditionally" is intended to make a measure which the Government deem proper as little inconvenient to myself personally as it can be, but I would respectfully point out that such a course would involve me in very severe difficulties and embarrassments. Undersengagements with the Civil Fund, I am bound to resign the service before the 1st July next, or to pay a forfeit of 1000 Rupees. That institution will, I apprehend, not feel justly at liberty to appropriate to me one of the annuities of the year unless my resignation be complete in all respects.

I would therefore, respectfully request that the Government will be pleased unconditionally and in the usual form, to accept my resignation of the service from the 1st July next, which I hereby beg to tender, granting me in the meantime the leave solicited in my letter of the 27th November last. Should they feel themselves unable to comply with this last request of one of their oldest, and not worst servants, I would beg that my application to resign may be now explicitly refused, and that I may be allowed to await, in the situation which I have so

long

1009 Fort St. George 1st March 1847.

long felt the final decision of the Honorable the Court of Directors, on the reference which the Government have expressed their intention of making to them, as the little which I have saved on their service will not enable me to maintain myself whilst in uncertainty on the subject of my annuity.

Madura
22nd February 1847

/Signed/ S. Blackburne
Dpty Collector

(66-67)

Order thereon

Ordered that the foregoing letter be submitted for the consideration and orders of Government.

From the Acting Coll. of Tinnevelly
(68)

Read Statement of actual Charges incurred under Estimate for Fusly 1255-

Ordered that the following letter be sent in reply

To

To the Actg Coll.r of Tinnevelly
(68-69)

The Acting Collector of
Tinnevelly

Sir,

I am directed by the Board of Revenue to return the Statement of actual charges incurred on account of advances for cultivation made in your District in Fusly 1255- and to request that you will be pleased to annex a Memorandum to it shewing the balance of advances made in former years which still remain unadjusted in your accounts as directed in the Circular letter from this office under date 13th July last.

If there are no balances you will be pleased to state the fact by a note at the foot of the Statement.

Revenue Board Office
Fort St. George
1st March 1847

/Signed/ D. White
Acting Secretary

Rec.d

1010 Fort St. George 1st March 1847

Read the following letter.

To

D. White Esqre
Acting Secretary to the
Board of Revenue
Fort St. George

(70)

Sir,

From the Collector of Canara

The supply of the printed forms of the Statement of Demand Collection and Balance received in March 1845 having been exhausted, I have the honor to request that you will be good enough to forward a fresh supply of 50 forms for the use of my Office, as of which being required for immediate use, I request you will have them sent by Banghy.

ORIGINAL DESTROYED

Collectors Cutcherry
One Circuit
Devemanch
20th February 1847

/Signed/ T. L. Blane
Collector

Ordered

4011 Fort St. George 1st March 1847

Ordered that the following letter be sent in reply.

To

The Collector of Canara

70-71

To the Collector of Canara

Sir

With reference to your letter of Sub Cons 1st March 1847 the 20th February last requesting a supply of printed forms of the Statement of Demand Collection and Balance, I am directed by the Board of Revenue to inform you that 52 Copies of the same were dispatched from this Office by Coly on the 3rd September last and request you will state whether these papers have reached your Office or not since the date of your last letter, and if not you will be pleased to address the Collector of Malabar for information whether the package intended for your Office has been delivered into his Cutcherry.

The four Copies required for immediate use are herewith transmitted.

Revenue Board Office
Fort St. George
1st March 1847

Signed D. White
Acting Secretary

4012. Fort St. George 1st March 1847

From the Coll. of Malabar. Read Statement of Extra Cent allowance drawn by himself and subordinates for July 1255.

DESTROYED

Ordered that the following letter be sent in reply and a Copy of the same be transmitted to the Civil Auditor.

To The Collector of Malabar

72

72-73

To the Coll. of Malabar

Sir,

I am directed by the Board of Revenue to acknowledge the receipt of the Statement of Extra Cent allowance submitted by you for July 1255 and to convey sanction for the amount drawn by yourself and subordinates for the number of days noted in the Margin, being exclusive of 24 days passed by the Sub Collector Mr. Chatfield at Calicut

11th July in Cons 1st March 1847

Mr. B. W. Conolly Coll.	63.	
Mr. F. W. Chatfield Sub-Coll.	183.	
Deduct	24.	
Remainder Sanctioned	159	
Mr. H. D. Cook Head Asst.	332.	
Mr. R. Wedderburn Asst.	57.	

Calicut 8.
Make 16.

the Huzzoor Station of the Collector, and at the French Settlement of Make. The Board cannot pass the charge without explanation as to the necessity of his residence at the two places above mentioned.

Revenue Board Office
Fort St. George
1st March 1847

Signed D. White
Acting Secretary

Read the following Statement.

Statement.

Order thereon (74-75) Ordered to be recorded.

Read the undermentioned Lists.

From the Asst. Collr. of Trichinopoly (76) } List of letters addressed to the Board and remaining unanswered up to 31st Dec. last.

From the Asst. Collr. of Trichinopoly (77) } List of letters received from the Board and remaining unanswered up to 31st December last.

DESTROYED

Order on the above Lists. (76-77A) Ordered to be lodged in the Office.

Resolved that the following letter be dispatched together with the several papers therein referred to.

(78)

To the Chief Secy to Government

Sir

I am directed by the Board of Revenue to submit for the consideration and orders of the Most Noble the Governor in Council their report upon those items of the nature of small Farms included among the sources of Extra Revenue under this Presidency which are of an annoying or vexatious character or for any other cause objectionable.

To the Chief Secy to Government

Reporting upon those items of the nature of small Farms included among the sources of Extra Revenue under this Presidency which are of an objectionable character

The

Circular 27th July 1843.

From Ganjam 9th inCons 21st Augt —
From Vizagapatam 14th inCons 24th Do —
From Rajahmundry 5th inCons 14th Do —
From Masulipatam 8th inCons 14th Do —
From Guntoor — 9th inCons 7th Do —
From Nellore — 3d inCons 10th Do —
From Bellary 28th Augt inCons 7th Sept —
From Cuddapah 12th inCons 17th Augt —
From Kurnool 25th inCons 31st Do —
From Chingleput 8th inCons 14th Do —
From North Arcot 31st July inCons 3d Augt
From South Arcot 21st inCons 29th Do —
From Salem — 11th inCons 17th Do —
From Sarjore 15th inCons 21st Do —
From Trichinopoly 28th Augt inCons 4th Sept —
From Madura 7th inCons 14th Augt —
From Timmevelly 7th inCons 17th Do —
From Coimbatore 3d inCons 10th Do —
From Malabar 6th inCons 14th Sept —
From Canara 31st Augt inCons 7th Sept —

Circular 2d October 1843.

From Ganjam Octr inCons 9th Novr 1843.
From Vizagapatam 18th inCons 26th Octr —
From Rajahmundry 2d inCons 9th Novr —
From Masulipatam 2d inCons 8th Febr 1844

Replies

2 — The papers which accompany this letter are the replies of the Local Officers to three Circulars from this Office — the first Circular of 17th July 1843 related to the Harvest of Horsegram and Wax and Jungle produce only and was framed in conformity with the orders of Government recorded on their renewal of the report on the Extra Sources of Income for South Arcot for Fasly 1247 / 1837-38. The second Circular of 2 October 1843 requested the Collectors

Replies from Guntoor submitted to Government 10th July 1843.

From Nellore 17th inCons 23d October 1843.
From Bellary 9th inCons 15th January 1844
From Cuddapah 26th October inCons 2d Novr 1843.
From Kurnool 18th inCons 28th October —
From Chingleput 30th March inCons 7th Decr —
From North Arcot 17th inCons 16th October —
From South Arcot 19th inCons 28th October —
Do — Do — 20th April — 1844.
From Do — 8th May inCons 6th July —
From Salem 21st inCons 26th October — 1843
From Sarjore 14th inCons 21st December —
From Trichinopoly 13th inCons 18th Decr —
From Madura 30th Decr 1843 inCons 5th Jany 1844
From Timmevelly 18th inCons 26th October 1843.
From Coimbatore 11th inCons 20th Novr —
From Malabar 22d Novr 1843 inCons 8th Febr 1844.
From Canara 30th Novr inCons 14th Decr 1843.

Circular 25th August 1845.

From Sarjore 3d inCons 8th Septr 1845.
From Malabar 2d inCons 11th Do —
From Canara 6th inCons 15th Do —
From Guntoor 11th inCons 18th Do —
From Madura 10th inCons 18th Septr —
From Trichinopoly 12th inCons 15th Do —
Do — Do — 11th June — 1846
From Do — 24th June inCons 9th Novr —
Do — Do — 9th November —
From Do 15th Novr inCons 21st Decr —
Proceedings 21st December —
From Rajahmundry 10th inCons 15th Septr 1845.
From Ganjam 1st inCons 18th — Do —
From Vizagapatam 27th Septr 1845 inCons 5th Jany 1846.

Collectors to state whether besides those reported on in their former communications there were any other items of Extra revenue falling under the head of Small Farms which were objectionable and in the third Circular / 25th August 1845 / the Local Authorities were called upon to explain whether there were any other petty taxes which should be carried to account as "Small Farms and Licences" were of an annoying or oppressive character and ought to be discontinued. The items—

From Masulipatam 2d Inst. 8th Dec. 1845
From Nellore 17th Inst. 22d Sept. —"—
From Bellary 12th Inst. 15th Sept. —"—
To Bellary 20th April —"— 1846
From Bellary 12th Dec. 1845 Inst. 25th Feb. 1847
From Cuddapah 19th Inst. 23d Sept. —1845
From Chingleput 4th Inst. 6th Nov. —"—
From Salem 6th Inst. 13th October —"—
To Salem 29th April —"— 1846
From Salem 13th May 1845 Inst. 7th July —"—
From Tinnevelly 11th Inst. 25th Sept. —1845
From North Arcot 4th Inst. 8th Dec. —"—
From South Arcot 13th Inst. 18th Sept. —"—
From Tinnevelly 22d Nov. Inst. 1st Dec. —"—
From Coimbatore 11th Inst. 18th Sept. —"—

items brought to notice in the replies to these last Circulars were chiefly of the nature of Metuspolas.

3. Before entering upon this subject, it should be remarked that items of Extra Revenue which are in course of realized, by means of petty leases, or Contracts, and which are therefore classed in the accounts of such Districts as small Farms, or Licences, are in others collected and carried to account, as Sea customs, as Land Revenue, or Metuspolas. In the following observations the Board will confine themselves to the consideration of those items only of which the realization is effected by means of petty contracts or Metuspolas. Any items which may have been noticed in the communications under forwarded but which are collected in the shape of Metuspolas, Land Revenue &c. will be noticed for consideration hereafter in connection with those branches of revenue to which they belong.

4. The Board perhaps to consider these

these Farms under two divisions.

1. Those which are palpably objectionable and should be at once abandoned.

2. Those which tho less objectionable, are yet liable from their nature, and from the amount derived from them, scarcely worthy to form sources of public Revenue.

To the first of these heads belong the following

1. The Farm called the Pollagamum or tax on weighing and measuring grain and other articles. This tax is farmed out in Rajahmundry and is confined to 28 Villages in the Peddapore and 5 in the Pittapoor Zemindaries. The renter has the exclusive right of weighing and measuring to the Merchants certain descriptions of produce purchased from the Ryot and the latter has to pay to the privileged weighers and measurers a fixed fee at certain rates. This farm is peculiar to Rajahmundry, and is confined to the Villages abovementioned. The Collections from this source on an average of ten years were in.

From Rajahmundry Principal 9th Nov. 1843.

1 Pice per Maund for articles weighed
10 annas per pooty for Dry measured.

	Rs.	A.	P.
Rajahmundry	2439	6	9

2. Farm termed Salagadoogoo. Gold dust rent or farm of the sweepings of Goldsmiths' shops. The parties who rent this privilege have the exclusive right of searching among the heaps of

From Rajahmundry Principal 9th Nov. 1843.
" Cuddapah 26th October Inst. 2d Nov. 1843.

of Sand and ashes thrown aside by work-
ers in Gold and Silver, for the purpose of
obtaining any particles of those metals which
may be gleaned from the refuse - This farm
is known only in Rajahmundry and Cud-
dapah and seems to have been introduc-
-ed into the latter province subsequent
to its transfer to the British Government
The average amount of revenue realized
from it for the past ten Fusslies was in

	Rs	a	P
Rajahmundry	1143	2	8
Cuddapah	1266	11	5
	2409	14	1

+ From Kurnool 11th inl Cons 25th Sept 1845

In Kurnool it is classed as Innaturpha and the average receipts from it for 5 Fusslies were 83-11-10

3 Farm of Lying Betel Nuts - This farm would appear to owe its existence to Sippoo's Government - All Merchants From Malabar exporting Betel nuts to Coimbatore 22d Nov. 1843. inlos 8th Feby 1844 were forced to take them by one road, that this Polygaut, and have them

them dyed by the renter at a specified rate whether they wished for the process or not Recently in [1839] this case has been so far modified that the Inhabitants are not obliged to have their nuts colored, and have had another road thrown open to them. the dying of the nuts when required still a however forms a monopoly, and the operation can be performed only by the parties who hold the rent - It is peculiar to Malabar and the average revenue for the last ten years is Rupees 1,627.-

Note

It is understood that the object of "dying" these nuts is to preserve them - The process can be performed by any one being merely that of steeping the nuts in a decoction of bark &c. whence they acquire a dark color and are said to be dyed or Colored

5. Of the objectionable nature of these farms, and the call for their abolition, there can be no question, and the Board are induced to add to them those of the small Farms of Canara which have been described in Mr. Acting Sub Collector Maltby's report on the settlement of his Division for Fusly 1246 1836/37

Extract

Fort St. George 1st March 1847

Extract from which will be found in the Principal Collector's letter of 31st August 1843 - These are the

The Wurmaguval or tax in Jungle Wood cut for timber, firewood and the manufacture of Petty implements, such as Boxes Toys, Bowls &c. leviable on persons who come for wood from neighbouring Districts the average of ten years Collection is Rs. a. p. 771-9-7

The Koollany or grazing tax collected on Cattle &c. brought from Dharwar to graze in the Canara Forests Average ——— 634-10-8

The Jungly Guttah-tax on cowherds prevails only in three Moganies of one Talook average only ——— 36-8-"

Wild Mango and Guava contract also in a few Moganies of a single Talook average ——— 172-13-7

Wild honey Contract which exists in the Balyhaut Talooks only - Average 1248-11-2

2884-5-"

Fort St. George 1st March 1847.

These taxes, more fully described by Mr. Maltby, in his report, if less objectionable in principle than those already discussed, are yet, from the difficulty of maintaining any adequate check over the renter, and from the nature of the Country and character of the people where they prevail, stated to be productive of much annoyance and oppression. They are also very partial. Confined only to a few Talooks, and in some cases to a few Moganies of a Talook. The small items in North Arcot included in Statement No. 1 do not call for further explanation in this place.

6. The second branch of the subject relates to those Petty Farms which though less objectionable fall upon objects of trifling value and yield an inconsiderable return - and are scarcely worthy to form items of public revenue.

7. Of this nature are the farms of Vezzhul or thatching grass - Rattans - Dying leaves and barks - grass for brooms washermans Earth. Jungle produce &c. in several Districts - the privilege of collecting some one or more of

these

these spontaneous products in certain localities is farmed out and forms a monopoly in the hands of the renter - the effect of which must be protanto to enhance the price of the articles affected by it, and to prevent the Ryots in the vicinity of the Jungles or places where these natural productions are found, from collecting them for their own use - The local authorities have advocated the relinquishment of these petty monopolies, not so much in some instances on account of any peculiar hardship or annoyance attendant upon them, but from the nature of the articles on which they fall and from the inconsiderable income which the State derives from them, and in this view the Board concur. When the Forms of Jungle produce comprise extensive ranges of hills or jungles uninhabited or but partially inhabited, as in Madura, Tinnevelly or Coimbatore, the Farms do not appear to be objectionable, and may the Board think with propriety, be continued.

The

8. The Board beg to annex two Statements No. 1. shewing the small Farms which are in their opinion objectionable and should under any circumstances be discontinued the Districts in which they prevail and the revenue which they yield and No. 2. giving similar details in regard to those which are not open to the same objections as the small Farms specified in the first statement but which it would nevertheless in the opinion of the Board be desirable to relinquish. It will be seen that the amount derived from the former class of small Farms is Rupees ——— 9650-7-3

that from the latter ——— 5126-9-2½

in all Rupees ——— 14777-4-5½

per annum.

9. When the foregoing Report was nearly completed, the Board had the honor to receive the

Extract

Fort St George 1st March 1847

Extract Minutes of Consultation 27th November 1846 in review of the report on the Extra Sources of revenue of the Trichinopoly District for Fusly 1255. / A.D. 1845/46

In Paras 2 & 3 of that Extract the Government adverted to the Village Tank Fisheries in Trichinopoly and seemed to consider that the general subject of those Fisheries might properly be discussed in the report on small Farms, shortly expected to be furnished by the Board. The item of Fisheries does not appear in most of the returns furnished by the Collectors in reply to the Board's Circular on the subject of small Farms, probably because that item is usually carried to account under the Head of Land Revenue, and the Board have been unwilling to delay the present report until the requisite information could be obtained from the several Districts in respect to these Fisheries. They have however addressed a Circular to the different

Fort St George 1st March 1847

different Collectors calling upon them for explanation as to the revenue realized from the Tank Fisheries of their Districts and for their opinion in respect to this item and on the receipt of this information, the Board will bring the subject under the consideration of Government in a separate report.

Revenue Board Office
Fort St George
1st March 1847

/ Signed / D. White
Acting Secretary

Statement

1014

Fort St. George 1st. March 1847

No. 1

Statement shewing those small Farms which are of an objectionable character and should be discontinued, the Districts in which they prevail and the average revenue derived from them for 10 Fusslies.

No.	Description of Farm	District	10 Years Average Revenue
			Rupees a. p.
1	Hallagannam or weighing and measuring Tax	Rajahmundry	2,439. 5 9.
2	Salagadaagoo or Gold Dust Rent	Rajahmundry	1113 2 8
3	Farm of dying Betul Nuts	Cuddapah	1,266 11 5
4	Wunnagawal or Jungle wood Farm	Malabar	1,627 " "
5	Hoalbain or Grazing tax Farm	Canara	771 9 7
6	Jungle Guttah Farm of Tax on Cow: Herds	Do.	654 10 8
7	Wild Mango and Guava Contract	Do.	36 8 4
8	Wild Honey Contract	Do.	172 13 7
9	Tax on Venders of Vegetables, Beetle leaves &c.a Chittoor, farmed to the Monigar	Do.	1,248 11 2
10	Exetra Collections from Bazaarmen of Tirputty Tirunamalay and Trichanoor, farmed to the Monigar	North Arcot	.3 8 4
11	Tax paid by Weavers from profits derived for accommodating Pilgrims	Do.	33 9 3
12	Daily tax on Venders of Beetle leaves, Vegetables &c.a Wallajahpett	Do.	52 8 4
13	Daily petty Taxes at Ranneput	Do.	15 12 10
14	Wild Fowl Tax or Privilege of catching wild Fowl Caverepauk Talook	Do.	146 9 7
15	Compensation on account of Fines levied at Caste assemblies	Do.	5 4 4
16	Daily Tax on Venders of Vegetables &c.a	Arcot	8 4 9
		Do.	24 10 4
			9,630 7 3

Revenue Board Office
Fort St. George
1st. March 1847

/ Signed / D White
Acting Secretary

Statement

4014 Fort St. George 1st March 1847

No. 2.

Statement shewing those Small Farms which are less objectionable than those entered in Statement No. 1 but which may with propriety be given up — the Districts in which they prevail, and amount of Revenue Derived from them on an average of the last 10 years.

District	Small Farms	Average revenue Rs	a	P	Rs	a	P
Chingleput	Vezzhul or thatching grass	39	7	9			
	Rattan	3	7	"			
	Casimgoo	5	8	"			
	Coray or long rush	25	5	7			
	Savootmun or Washermans earth	11	1	10			
		84	14	2			
South Arcot	Honey, Wax, and Jungle produce, including wild fruits, dying barks bleaching earth Nuts &c.a	857	6	4			
	Shank Rent	115	4	9½			
	Washermans earth	221	3	2½			
	Rattans	50	9	2			
	Yeddoopuckuddy	11	9	6			
					1250	1	4
Salem	Bamboo	110	6	5			
	Vapauly or dying leaves	20	10	"			
	Sealing Wax	31	3	5			
	The Honey and Wax farm	332	6	1			
					494	11	
	Carried forward				1829	9	1

Fort St. George 1st March 1847

			Rs	a	P	Rs	a	P
		Brought forward				1829	9	1
Canara	Kittel Terrigay or Farm of Cutting grass in deserted gardens confined to 2 Talooks		35	14	2			
	Kote Terrigay Farm of grass and Fruits growing in old Forts, confined only to 1 Talook		39	15	4½			
	Kare Terrigay Farm of Taxe on Toddy Drawers 1 Talook		35	2	10			
	Gans Benna, Farm of Pasturage one Talook		110	9	6			
						221	9	10½
Trichinapoly	Honey Wax and Jungle produce 2 Talooks		275	"	"			
Land Revenue	Manufacture of Salt petre for Mr. Fischer		12	15	"			
Do.	Thavisor Poll Tax		2	7	3	290	6	3
Cuddapah	Farm of Honey, Wax and Jungle produce		672	"	"	672	"	"
Tanjore	Jungle rent		"	"	"	803	"	"
Bellary	Taxe on parties cutting firewood for sale		182	"	"			
	Do. on those who gather Chekay Soap Nuts &c.a		46	"	"			
	Do. on those who collect Kanagam Oil Seeds		113	"	"			
	Do. on parties collecting Honey & Wax		74	"	"			
	Do. on parties burning Charcoal		12	"	"			
	Do. on Cultivators for the wood cut for their agricultural implements		59	"	"			
	Carried forward		516	"	"	3816	9	2½

Fort St. George 1st March 1847

	Rs	a	P	Rs	a	P
Brought forward	5	16	—	3	8	16 9 2/12
Bellary — Do — on Do for leaves gathered for manuring wet lands				203	—	—
Do on account of Cattle grazing in the Jungles				411	—	—
Ghass Poalavary tax on Cattle grazing on the common lands, confined to some Talooks				180	—	—
				1310	—	—
Total				5	12	6 9 2/12

Revenue Board Office
Fort St. George
1st March 1847

/ Signed / D. White
Acting Secretary.

Resolved

Fort St. George 1st March 1847

Resolved that the fol-
lowing letters be dispatched.

To

The Head Assistant Collector
in charge of
Trichinopoly

Sir,

79

To the Head Assistant Collector in charge of Trichinopoly

From Govt. 18th February 1847 No. 75.

With reference to your Statement of arrears of Pensions dated 21st December last I am directed by the Board of Revenue to acquaint you that the most Noble the Governor in Council has been pleased to sanction the arrears due to Shuckanamah from the 1st January to 31st October 1846 amounting to Rupees 70 — — —

Revenue Board Office
Fort St. George
1st March 1847

/ Signed / D White
Acting Secretary

To

Fort St. George 1st March 1847

To

The Acting Collector of

Tinnevelly

80

To the Acting Collector of Tinnevelly

In Cons 8th Feby 1844.

Sir,

With reference to yours letter dated 30th January 1844, recommending that a temporary permission of some portion of the assessment on Foreign Cotton Cultivation should be authorized, I am directed by the Board of Revenue to acquaint you that, on the subject being laid before Government, the Most Noble the Governor in Council deemed it inexpedient to grant such indulgence

Revenue Board Office
Fort St. George
1st March 1847

/ Signed / D. White
Acting Secretary

81

To the Princl. Collector of Combatore

To

The Principal Collector of

Coimbatore

Sir

With reference to your letter

Fort St. George 1st March 1847

In Cons 27th March 1844 & 28th June & Cons 1st July 1833

letter dated 24th February 1844 recommending that the indulgence granted by Government in favor of lands appropriated to the Cultivation of American Cotton and Virginian Tobacco, whereby a remission of one half the assessment was authorized, should be renewed as far as regarded Cotton, I am directed by the Board of Revenue to acquaint you that, on the subject having been laid before Government, the Most Noble the Governor in Council deemed it inexpedient to continue the indulgence.

Revenue Board Office
Fort St. George
1st March 1847

/ Signed / D. White
Acting Secretary

Received the undermentioned Miscellaneous letters and statements -

82 From the Collector of South Arcot - Forwarding a Salt account current for the Quarter ending 31st December last and requesting that it be substituted for the one sent on the 10th Instant

83 From the Coll.r of South Arcot - Abstract of Demand Collection and balance for the Month of January last.

84 From the Collector of Ganjam - Abstract of Demand Collection and Balance for the Month of January last.

85 From the Coll.r of Madras - Abstract of Demand Collection and Balance for the Month of January last.

86 From the Officiating Coll.r of Nellore - Abstract of Demand Collection and Balance for the Month of January last.

87 From the Asst. Coll.r in Charge of Trichinopoly - Abstract of Demand Collection and Balance for the Month of January last.

88 From the Asst. Coll.r in Charge of Trichinopoly - Statement shewing the average Bazar wholesale prices of grain and Salt for the month of January last.

89 From the Coll.r of South Arcot - Statement shewing the average bazar wholesale prices of grain and Salt for the Month of January last.

90 From the Collector of Ganjam - Statement shewing the average Bazar wholesale prices of grain and Salt for the Month of January last.

91 From the Collector of Madras - Statement shewing the average bazar wholesale

92 wholesale prices of grain and Salt for the month of January last.
From the Officiating Collector of Nellore. Statement shewing the

93 average Bazar wholesale prices of grain and Salt for the Month of January last.
From the Acting Coll.r of Chingleput. Stating that no persons were charged with offences under Regulation IX of

94 1822 for the Month of January last.
From the Collector of Rajahmundry. Return of persons charged with Offences under Regulation IX of 1822 for

95 the Month of January last.
From the Secy to the Government
Savings Bank } Indent for Blue cloth required for Peons belts

Ordered that the original

96 Indent be passed and returned.
From the Officiating Coll.r of Tanjore. Stating that no persons were either charged or confined under Regulation IX of 1822 during the Month of January last.

" A. Maclean

" Gajaimgham

Comp.d by T.E. Boyle

2nd March.

Diary

1
From A. P. Onslow Esq.re Collector of Trichinopoly Madras. Received letter, submitting a Medical Certificate and requesting leave of absence for two years to proceed to Sea and New South Wales for the benefit of his health.

1-2
Order thereon. Ordered to be submitted thro' the channel of the Civil Auditor for the favorable consideration of Government.

Thursday 1st March 1847

At a Meeting Present.
G. D. Drury Esq.re Senior Member
A. Maclean Esq.re Acting Third Member
and
J. Goldingham Esq.re Officiating Member
A. Robertson Esq.re Second Member
(absent on leave)

Minutes of the last meeting read and approved.

Read the following Extracts.

Extract from the Minutes of Consultation
Under date the 27th January 1847

Read the following letter from the Board of Revenue.

(Here enter 1st January 1847. No 3.)

Para 1. The Enam Villages referred to
Shembutt 1 Page 113-378 in the foregoing correspondence
Katapatt — — 95-1747 appear to have been held at the period Regulation XXII of 1802 was
Total 1 Page 239-9-55
Vide Mr Wallace's Regn passed by Sauree Samaloodeen
Regulation of 1802 and Mr Travers Regulation of 1814. Koojain and Syed Samaul
the descendants of the original Grantee shew

Samaloodeen

3
From the Offg Secy to Govt. Communicating orders on the subject of Enam Villages of Shembutt and Kotapatt in the District of Trichinopoly.

Fort St. George 4th March 1847.

Sanaboodeen - Being a purely charitable Grant, of which there is no doubt and which is quite evident from the terms of the original Sunnud, the Village were clearly resumable after the death of those incumbents under the provisions of Section V of the Regulation above noted; and the circumstance of the present parties having been in possession since that event cannot not, under section VIII, be pleaded in bar to the right of Government to resume the lands.

It is however not the intention of Government to interfere with the possession of those individuals who have acquired shares in the Enaam by virtue of their descent from the original Grantee, but the Most Noble the Governor in Council cannot permit the lands being diverted from the purposes for which they were granted, to the exclusive benefit of persons who have no claim upon the state. As it is reported by the Collector that the half share held by Syed Hameed was disposed of by private Sale to Aroyyum Pillay, the Most Noble the Governor in Council is of opinion that instead of permitting the Petitioner Hareem Saheba Beebee to sue for the recovery of her entire Enaam should be resumed and the Petitioner re-est in it in the Civil Court, that portion of the allowed, as a descendant of the first Grantee, one third of the proceeds accruing therefrom during her life.

3.

It is observed that the ½ share held

† Syed Hameed ½ share
Syed Hoomer ¼ "
Saulamaal ¼ "
Vide Collector's letter dated 15th April 1846.

Comp.d by R.E. Boyle

Fort St. George 4th March 1847.

*Under Sect. III Regulation IV of 1831.

held by Syed Comer was †sold in satisfaction of a Decree of Court and purchased by one Ebraim sahib. This individual as well as the other incumbent Saulamaah, should be informed that they have only a life interest in the lands, and that on their death the lands will be assessed for the full amount of the public revenue, in the same manner as other lands of the District not held exempt under Sunnud.

4. With reference to the suggestion submitted in para 3 of the Board's letter, the Most Noble the Governor in Council observes that under the provisions of Section 4 Regulation XXVII of 1802 and Act XXIII of 1839 the proposed reference to the Court of Sudder Adawlut is not apparent. But lest there should be any doubt on the point adverted to and the same rule may not be generally observed, a Copy of para 3 of the Collector's Communication of the 15th February 1846 with an Extract from the Board's letter will be transmitted to the Judges in order that if in their judgment they should consider the measure called for, the requisite instructions may be issued to the several local Tribunals to apprise the Revenue authorities in due time of the attachment and intended sale of lands of every description.

To The President & Members of the Board of Revenue

/ A true Extract /
/Signed/ H. C. Montgomery
Asstg Secy to Government

Resolved

Resolution thereon.

3-4

Resolved that a copy of the foregoing Extract from the Minutes of Consultation and of the Board's letter to which it is a reply be transmitted for the information and guidance of the Officer in charge of Trichinopoly.

Mr Lushington will be pleased to carry into effect the orders conveyed in Para 3 and to intimate to Ebrahim Saib and Paulo Swamy the orders of Government in Para 3.

From the Offg Secy to Govt

5

Extract from the Minutes of Consultation

Under date the 17th February 1847

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

(Here enter 28th January 1847 No 61)

Agreeably to the recommendation of the Board of Revenue conveyed in the foregoing proceedings the Most Noble the Governor in Council authorizes the Collector of Chingleput to register the Shrotriem Villages of Mavalunn and Peravanthum in the names of the heirs of the late Incumbents, Viz. one half share in the name of Chellapah Saib and the remaining half in the joint names of Ramachendra Saick and Vedachellum Saicka

To The President & members of the Board of Revenue

/ A true Extract /
/ Signed / H. C. Montgomery
Offg Secy to Government

Ordered

Comp.d C. E. Boyle

5-6

Order thereon.

Ordered to be communicated for the information and guidance of the acting Collector of Chingleput with reference to his letter dated 15th January last.

From the Offg Secy to Govt

7

Extract from the Minutes of Consultation

Under date the 18th February 1847

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

(Here enter 1st February 1847 No 80)

Para 1. Agreeably to the recommendation of the Board of Revenue the Most Noble the Governor in Council grants authority for writing off in the Accounts of the North Arcot Collectorate the Balances of revenue reported in the foregoing letter to be irrecoverable, amounting to Rupees (Rupees 6097-18) Six thousand and ninety Seven, Anna one, and Pice eight.

2 The Acting Collector, it is observed, has been called on to adjust without further delay the balances against Mr Turner. His Lordship in Council thinks he should be also instructed to expedite the adjustment of those outstanding on the Carattymuggum Estates.

To The President & Members of the Board of Revenue

/ A true Extract /
/ Signed / H. C. Montgomery
Offg Secretary to Govt

Resolved.

4023 Fort St. George 4th March 1847

Resolution thereon.

9-8.

Resolved that a copy of the foregoing Extract from the Minutes of Consultation and of the Board's Proceedings to which it relates be transmitted for the information and guidance of the Acting Collector of South Arcot, whose attention is called to the orders conveyed in para 2nd

From the Offg. Secy to Govt.

9

Extract from the Minutes of Consultation

Under date the 20th February 1847.

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

(Here enter 4th Jany 1847 No 11)

Para 1.

Upon a consideration of all the circumstances submitted by the Board of Revenue in support of the recommendation contained in paras 3 and 6 of their letter above recorded, both as regards the length of time for which the two Gardens at Caragarancottah have been held free and the high prices paid for them by the late holder and also in respect of the right of succession to the property, the Most Noble the Governor in Council resolves to authorize the Collector of South Arcot to continue the Enam Gardens on the same tenure in the name of Rajah Row as heir of the late Venkat Row, but he does not consider it expedient under any view of the claims of the widow, to allow the succession to grants of this nature to be contested in the Civil Courts.

One Garden Poonjah	C.	7	as 11¾
Assessment	Rs	7	2 10
The other Nunjah	C.	5	81
Poonjah	C.	16	7
	C.	21	137
Assessment	Rs	1160	11 8

Total Extent C. 71-9-at Rs 154-1-6

To The President & Members of the Board of Revenue

/ A true Extract /

/ Signed / H. C. Montgomery

Offg Secy to Govt

Resolution thereon.

9-10

Resolved that a Copy of the foregoing Extract from the Minutes of Consultation and of the Board's letter to which it is a reply be transmitted for the information and guidance of the Collector of South Arcot.

Extract

C. E. Boyle

4024 Fort St. George 4th March 1847

11

From the Offg. Secy to Govt.

Authorizing the Collector of Malabar to permit Mr Hudson to hold 600 acres of Forest land in that District for Coffee Cultivation rent free for thirty years.

Extract from the Minutes of Consultation

Under date the 20th February 1847.

Read the following Papers.

Extract from the Proceedings of the Board of Revenue

(Here enter 4th Jany 1847 No 20)

+ + +

Para 1.

The Most Noble the Governor in Council authorizes the Collector of Malabar to permit Mr Hudson, as recommended by the Board of Revenue, to hold the 600 acres of Forest land in that District applied for by him for Coffee cultivation rent-free for the term of Thirty years.

2. His Lordship in Council has been induced to accede to these terms being of opinion that Mr Hudson as the first settler, and as making an opening for others to locate near him in a dense and inaccessible jungle, is entitled to receive encouragement from the Government in his difficult and dangerous enterprize.

The

Fort St. George 4th March 1847

3rd The Board of Revenue will satisfy themselves that the land is clearly at the disposal of Government and will provide against Government being embarassed by any future claims to it - They will also provide for the land again reverting to Government in the event of Mr Hutson not availing himself of the grant within a stated period, or not clearing annually portions of the land, and generally the Board are requested as far as may be applicable to the cases to adhere to the directions of the Honorable Court of Directors as given in the Dispatch of the 21st June 1843 No 13 Copy of which with Enclosure was forwarded to the Board with Extract Minutes of Consultation under date 12th September 1843 No 229

To The President & Members of the Board of Revenue

(A true Extract)
(Signed) H. L. Montgomery
Offg Secretary to Govt

11-12

Resolution thereon -

Resolved that a copy of the foregoing Extract from the Minutes of Consultation be transmitted for the information

Fort St. George 4th March 1847

information and guidance of the Collector of Malabar with reference to his letter dated 21st December last -

Mr Conolly will be pleased to furnish information on the several points mentioned in para 3 and to enable him to prepare a draft of the conditions on which the land is to be held a copy of the orders of the Honorable Court referred to in the above para is herewith sent for his guidance -

13

From the Offg Secy to Govt

Extract from the Minutes of Consultation

Under date the 23rd February 1847

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

(Here enter 11th January 1847 No 24)

The Most Noble the Governor in Council is of opinion with reference to the circumstances detailed in the letter from the Board of Revenue 7th December 1846 No 583 that the Collector of Bellary should be required to furnish further information with regard to the opinions expressed by him on the present state of that District, in particular in reference to his allusions to the wealthy families

families who have passed away and to the highly assessed lands not being Cultivated.

2d

His Lordship in Council requests that the Board's letter of the 7th December 1816 be at the same time Communicated to the Collector in order that he may state whether after considering the he still thinks any and what measures necessary for the relief of the District.

To The President & Members of the Board of Revenue

(A true Extract)
(Signed) H. C. Montgomery
Offg Secy to Government.

13-14

Resolution thereon.

Resolved that a Copy of the foregoing Extract from the Minutes of Consultation and of the Board's letter to Government of the 7th December last be transmitted for the information and guidance of the Collector of Bellary in who will be pleased to furnish the further information called for by Govt.

From the Offg Secy to Govt

Extract from the Minutes of Consultation

Under date the 25th February 1817.

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

(Here enter 1st February 1817 No 927)

The Most Noble the

the Governor in Council agrees with the Board of Revenue in opinion that the Articles referred to in the foregoing Proceedings are under Act VI of 1816 justly liable to Frontier Duty, but under the peculiar circumstances adverted to by them, he is pleased to permit the continuation of the former exemption subject to the Conditions proposed.

To The President & Members of the Board of Revenue

(A true Extract)
(Signed) H. C. Montgomery
Offg Secy to Government.

Resolved

4029 Fort St. George 4th March 1847

(15-16)

Resolution thereon.

Resolved that a copy of the foregoing Extract from the Minutes of Consultation and of the Proceedings to which it is a reply be transmitted for the information and guidance of the Acting Collector of Tinnevelly with reference to his letter dated 5th January last.

Extract

4030 Fort St. George 4th March 1847.

Extract from the Minutes of Consultation under date the 25th February 1847.

From the officiating Secy to Government } To

Sir. B. C. Montgomery Bart.
Officiating Secretary to Government
in the Judicial Department.

(17)

Sir,

1. I am directed to acknowledge the receipt of the Extract from the Minutes of Consultation in the Revenue Department under date the 27th January 1847 No 122, referring for the opinion of the Court of Sudr Udalut an Extract from a letter from the Secretary to the Board of Revenue dated the 5th January 1847, in which it is suggested that the attachment and intended sale of Lands, Inam as well as Aein, should be communicated by the Court to the Revenue Authorities in order that the latter may have an opportunity of offering any objection to the measure which the interests of Government may deem to require—

2. The Judges are of opinion that the suggestion is unobjectionable and that its adoption may be attended with advantage and they have accordingly resolved to issue a Circular Order to that effect which will be laid before the Government in due course—

Sudr Udalut — — — }
Registers Office 15th Feby 1847 } Signed J. H. Davidson
Registrar
Ordered

Fort St George 4th March 1847

Ordered to be commu-
-cated to the Board of Revenue with
-ence to para 5 of their letter dated 4th Jan
1847-

17-18

Order thereon,

(Signed) H. C. Montgomery
Offg Sec to Govt

Ordered to be comm
for the information of the Board Collect
and Government Agents in the Provin

19.

From the Offg
Sec to Govt

Extract from the Minutes of Consulta
under date the 27th February 184

To, Sir H. C. Montgomery Bart
Offg Secretary to Go
Sir
Fort St George

Dated 4th Mar

I am directed to ackno
-ledge the receipt of your letter No
dated the 8th instant with enclo
-sures (herewith returned) and in reply to
for the information of the Hon
the Governor in Council, that under the
-cumstances of the case, the President
Council sanctions the continuance of
pension (Rupees 30 per Annum) pay
by the late Curakaloo Narrandas
Ranga a member of the Calendar
in the name of Sunderam Ranga
the support of himself and fam
the 22nd June 1846 the date of his fa

(Signed) G. A. Brook
Sec to the Govt
Borde

Fort William
The 30th January 1847-

Fort St George 4th March 1847-

Ordered to be communicated
to the Board of Revenue with reference to their
letter of the 21st December last, and also to
the Officer of Account and Audit-

(Signed) H. C. Montgomery
Offg Sec to Govt

19-20

Resolution thereon,

Resolved that a Copy of the
foregoing papers and of the Board's letter of the
21st December last to which it is a reply be
transmitted for the information and guidance
of the Collector of Vizagapatam-

Extract from the Minutes of Consultation
under date the 2d March 1847-

From the Offg
Sec to Govt

Read the following Extract
from the Proceedings of the Board of Revenue-
(Here enter 7th January 1847 No 17)

21

Para 1. The Most Noble the Go
Governor in Council has had under consi-
-deration the translations of Petitions from
Ramanadha Baboo Ex Zemindar of
Vaspereddy and Lutchmiah Ex zemindar
of the Mulrauze Estate together with
Proceedings of the Board on the
subject of them brought to notice by
the letter of the Collector of Guntoor of
date

Fort St George 4th March 1847-

dated 26th November 1846-

2. Though His Lordship in Council agrees with the Board that the Government cannot interfere with the proceedings of the Civil Courts by authoritatively attempting to stay the issue of the warrants against the persons or property of the Ex Zemindars and that to charge themselves with the payment of the sums demanded would be wholly inexpedient yet without compromising the interests of Government or incurring the probability of future embarrassment. He is of opinion the Collector might with propriety be instructed again to put forward before the Court the prior claim of Government to any personal property that may at any time be proved by any of parties to belong to the ex Zemindars such being clearly liable for the Government demand under Section VII Regulation XXV of 1802- and at the same time officially to intimate to the Court that the arrears due to Government by the Zemindars amount to so enormous a sum as to render them utterly bankrupt and thus point out to the Court the futility of executing warrants against their persons as a means of benefitting their creditors-

Resolved

Fort St George 4th March 1847-

3. Resolved that the following endorsement be made on the Petitions noted in the Margin and communicated to the parties-

Petitioner is referred to the Collector of Guntoor to whom the orders of Government on the subject of his Petition have been passed-

(A true Extract)
(Signed) W. C. Montgomery
Offg Sec. to Govt.

№ 1540 & 1640 of 1846 and № 85 & 87 of 1847-

To The President & Members of the Board of Revenue-

Resolution thereon,

21-22

Resolved that Copy of the foregoing Extract from the Minutes of Consultation, and of the Boards' letter of 7th January last, to which it is a reply be communicated for the information and guidance of the Collector of Guntoor with reference to his letter dated 26th November 1846-

Read the following Resolution-

Extract from the Minutes of Consultation dated 1st March 1847-
(From Board 18th February)

From the Offg Sec. to Government

The Most Noble the Governor in Council sanctions the charge reported in the foregoing letter amounting to Rupees (24) Twenty four-

(Signed) W. C. Montgomery
Offg Sec. to Govt-

23

23-24

Order thereon,

Ordered to be recorded-

Read-

Fort St George 4th March 1847.

5th in Cons 19th Nov 1846.

25

Proceedings Relative to the Management of the Extra Sources of Revenue in the District of Masulipatam for fusly 1255.

Read the following letter from the Collector of Masulipatam containing his report on the management of the Extra Sources of Revenue in that District for fusly 1255 — and thereon,

Resolved, That the Comparative Statement appended to the 2d para of the Report exhibiting the total items of Revenue derived from the several heads comprising the Extra Sources of Revenue in this District it appears that there was a nett Increase in favor of Fusly 1255 over the previous year of Rupees 68490-8-6. This result was caused mainly by the satisfactory condition of the Salt sales, under which item alone the total Collections rose to Rupees 4,09,315-1-2 from which the Charges* being deducted the surplus Revenue stood at Rupees 69,639-3-4 in excess of fusly 1254 which year was also productive of a larger Salt revenue than any of the preceding 29 years as illustrated by the Marginal entry in para 6 of the Collectors letter. The increase above mentioned in respect to the fusly under report would seem to have been produced by the unusually large sales for Inland consumption enhanced in a great degree by the excessive production of spontaneous Salt.

* Charges 19,625-13-7

Fort St George 4th March 1847.

Salt which exceeded that gathered in 1254 by no less than 45,226 and odd Maunds and which was freely purchased by the Lumbadies for transportation into the interior —

2. The next items of increased revenue are those of Abkarry and Moturpha in the former the excess was 2989 or 18 per Cent caused by higher Rents having been obtained for the farms and in the latter 1207 or 20 per Cent above the demand of the previous year, which is stated to have chiefly arisen from the assessment on new Ryots who have recently settled themselves and become liable to the operation of this tax —

3. In the Sea Customs receipts a slight increase also is apparent resulting from the natural fluctuations of trade —

4. The greatest decline in the Revenue of fusly 1255 occurred in the receipts from stamps the sales of which were below those of 1254 by 5279 or 25 per Cent caused entirely by the modification in the rules in regard to those of stamp Paper —

5. The remaining item exhibiting a declension of Revenue occurs under the head of frontier duties the receipts from which as compared with the prior year show a falling off of Rupees 3,416 — upon the gross receipts levied upon articles subject to

Fort St George 4th March 1847-

to duty on cropping the frontier as detailed at length in paras 13 and 19 of the report under review-

6.

Adverting to the remarks of the Collector in the concluding portion of para 17 relative to the descrepancy which he points out as existing in the Tariff prices in the Rajahmundry Frontier chawkey of Bonum=pollium and those in force within his own District at Chintalapoody the Board desire that the measures which the Collector states he has put in train to remedy the anomaly in question may be reported to them as promised in a separate communication and with the least practicable delay-

7.

Of the total current Demand in all the several sources conducive to the Extra Revenue the whole was realized within the fasly with the exception of Rupees 4894-1 subsequently reduced to Rupees 215-8-2 including the Gross receipts on account of extra Collection and arrears the sum of which was brought to account within the above period was Rupees 5,16,123-9-10 the amount of Charges incurred was Rupees 33495-9-6 thereby leaving a net Surplus revenue of Rupees 4,82,628-0-4 which was above the net Revenue of fasly 1254 by 67200-0-0-

8.

At the commencement of the fasly under consideration the balance of outstanding

Total Demand. 5,71,553-13-4-

Fort St George 4th March 1847-

outstanding amounted to Rupees 9455-12-4 being the collective arrears remaining unadjusted since Fasly 1238 the collections which were subsequently made on this account were Rupees 3347-0-2 as quoted in paras 42 and 43 of the report of the remissions sanctioned by Government amounted to Rupees 2166-11-8 thus leaving still uncollected Rupees 3942-0-6 due under three heads of Sayer Abkarry and Motorpha in the proportion specified in the Margin-

Sayer - 1439-9-5
Abkarry - 888-9-5
Motorpha 614 8-8

With reference to the first of these items it will be seen by Statement No 1 in B. that the arrear consists of an unadjusted amount of Sayer Rent due since fasly 1243 by one S. Mullaiah who with one of his sureties alone now surveys the these parties, are stated to be possessed of certain Inamfree lands of the Value of Rupees 895-3-3. which have been ordered to be disposed of by sale in part satisfaction of the demand, the Collector however states that claims to the Inamfree privileges have been advanced which are now under investigation the result of which will when brought to a conclusion be laid before the Board. These remarks were recorded under date the 1st of October last but as yet the result has not been laid before them the Board therefore resolve to direct that the enquiry be proceeded with without further delay

× See Encl- No 1 in Statt- B-

in

Fort St George 4th March 1847-

in order that some final settlement should speedily be arrived at to adjust an account of upwards of 12 years standing -

10. As regards the sixth item due under the head of Athiry but which had been reduced at the date of the report to Rupees 877-1-5 it appears from the enquiries made by the Collector into the circumstances of the several defaulters that with the exception of Rupees 146-0-2 there is no prospect of realizing the remainder owing to the poverty and death of the parties against whom the Demands stand, the Board therefore beg to recommend that the sanction of Government may be granted to enable the Collector to write off from his accounts the irrecoverable balance of Rupees 731-1-3-

11. At the close of the fasly under report the Ist arrears of Motupilla amounted to Rupees 607-8-8 being due from fasly 1249 to fasly 1254 of this the Collector recommends the remission of Rupees 60-6-9. and as this sum appears from his remarks to be desperate the Board beg to support his request for the necessary sanction being granted for that purpose -

12 Exclusive of the above arrear of

Fort St George 4th March 1847-

of Motupilla the Collector has furnished a Statement C particularizing the items out-standing under this head from fasly 1201 to 1249 amounting in the gross to Rupees 2468-2-1 of which 6-11-0 only had been collected during the year reported on from the enquiries which had been made into the nature of this demand it appears from the remarks appended to the Statement that Mr Porter has satisfied himself that of this sum Rupees 1979-14-10 are totally irrecoverable and the Board therefore solicit instructions for their remission. Of the remainder some small portion seems to be realizable and which the Collector will be instructed to bring to account as far as practicable, he will also expedite the further enquiry into the circumstances of those defaulters whose cases do not seem to have been investigated. The Board however are of opinion that considering the length of time that much of this arrear has existed and the apparent poverty of most of the parties that the Collector should at once proceed to the final adjustment of their liabilities abstaining from any measures of severity to enforce payment where it cannot be met without preying upon the resources of the defaulting Ryots -

Ordered that a Copy of the foregoing Extract from the Board Proceedings with the annexed Comparative Statement of the Collections Charges and Net Revenue be transmitted to Government and a transcript of the same be forwarded to the Collector of Masulipatam for his information and guidance -

Fasly

* Statement J. B.

Folio

Parish of George + Albans 1847-

Marriages Taken 1855-

No.	Name	Age	Condition	Rank or Profession	Residence at the time of Marriage	Father's Name	Father's Rank or Profession	Married in the Church or Chapel	Married by Banns or License	Witnesses
1	Thomas Hall	21	Bachelor	Labourer	Hatfield	Thomas Hall	Labourer	Parish Church	Banns	Thomas Hall Mary Ann Hall
2	Mary Ann Hall	19	Spinster		Hatfield	Thomas Hall	Labourer	Parish Church	Banns	Thomas Hall Mary Ann Hall
3	Thomas Hall	21	Bachelor	Labourer	Hatfield	Thomas Hall	Labourer	Parish Church	Banns	Thomas Hall Mary Ann Hall
4	Mary Ann Hall	19	Spinster		Hatfield	Thomas Hall	Labourer	Parish Church	Banns	Thomas Hall Mary Ann Hall
5	Thomas Hall	21	Bachelor	Labourer	Hatfield	Thomas Hall	Labourer	Parish Church	Banns	Thomas Hall Mary Ann Hall
6	Mary Ann Hall	19	Spinster		Hatfield	Thomas Hall	Labourer	Parish Church	Banns	Thomas Hall Mary Ann Hall
7	Thomas Hall	21	Bachelor	Labourer	Hatfield	Thomas Hall	Labourer	Parish Church	Banns	Thomas Hall Mary Ann Hall
8	Mary Ann Hall	19	Spinster		Hatfield	Thomas Hall	Labourer	Parish Church	Banns	Thomas Hall Mary Ann Hall
9	Thomas Hall	21	Bachelor	Labourer	Hatfield	Thomas Hall	Labourer	Parish Church	Banns	Thomas Hall Mary Ann Hall
10	Mary Ann Hall	19	Spinster		Hatfield	Thomas Hall	Labourer	Parish Church	Banns	Thomas Hall Mary Ann Hall
11	Thomas Hall	21	Bachelor	Labourer	Hatfield	Thomas Hall	Labourer	Parish Church	Banns	Thomas Hall Mary Ann Hall
12	Mary Ann Hall	19	Spinster		Hatfield	Thomas Hall	Labourer	Parish Church	Banns	Thomas Hall Mary Ann Hall

Fort St. George 4th March 1847.

Read the following Letter

To T. Pycroft, Esqre

Secretary to the

Board of Revenue

Fort St. George

(26)

From the Collector of Guntoor — 3 Para 1 Sir,

Transmitting with reference to the Board's Proceedings of the 19th November 1846 copies of reply from the Sudder Court and preceding correspondence stating that there is no bar to the transfer of the funds of the Wasseredy Estate now in the custody of that Court, and requesting Board's instructions on the mode of the transfer.

To Register 30th Novr 1846 — From Dr 19th Decr — To Dr 23d Decr — Extract Proceedings from Dr 2d Feby 1847

I have the honor to acknowledge the receipt of the Extract from the Boards Proceedings dated 19th of November 1846. with accompaniment communicating for my information and guidance an Extract from the Minutes of Consultation No. 1166 in the Revenue Department dated 12th November and directing me in conformity thereto, to make early application to the Court of Sudr Adalut for the amount of Government Securities now in their custody on account of the Wasseredy Zemindary to be appropriated in satisfaction of arrears of public revenue. Having this day received the reply of the Court, I have the honor to transmit copies of it and of the preceding correspondence as noted in the Margin.

2. The Court see no bar to a compliance with the request made to them, but desire to be informed whether the transfer of the funds is to be made by retaining the Bonds on deposit with the Accountant General and Sub Treasurer but in the name of the Collector

or

1043

Fort St. George 4th March 1847.

Rupees

Demand									
Balance on the 12th July	13	3	18295	14	7	12147	1	4	Rupees as per Margin do
Current Collection	10	10	390	15	7	45	4	9	" " "
Total	2	5	1904	15	"	1161	12	"	" " "
Less Do	1	2	299	14	"	291	12	10	" " "
Arrears	14	2	320	5	6	"	"	"	" " "
						577	8	8	
Charges	1	9	1325	2	6	1076	9	"	" " "
Net Revenue	3	11	581	9	1	"	"	"	" " "
			1906	11	7	224	15	10	
Demands	12	9	1249	9	5	1361	7	"	" " "
Balance on the 12th July	10		574359	13	4	69490	8	6	" " "
Current Collection	2		4894	1	"	1535	10	"	" " "
Total	10		579253	14	4	69554	14	6	" " "
Less Do	3		3116	12	4	47	11	4	" " "
Arrears	10		39949	2	"	1461	3	8	
			576123	8	10	65541	9	2	" " "
Charges	3		39495	8	6	"	"	"	" " "
Net Revenue	4		1053	4	4	"	"	"	" " "
			1148	12	4	1053	4	4	

Total

Demand									
Balance on the 12th July	17	9	17449	1	9	12147	1	4	Rupees as per Margin do
Current Collection	13	11	553	6	8	45	4	9	" " "
Total	1	9	1325	2	6	1076	9	"	" " "
Less Do	3	11	581	9	1	"	"	"	" " "
Arrears			1906	11	7	224	15	10	
	12	9	1249	9	5	1361	7	"	" " "
Demands	10		574359	13	4	69490	8	6	" " "
Balance on the 12th July	2		4894	1	"	1535	10	"	" " "
Current Collection	10		579253	14	4	69554	14	6	" " "
Total	3		3116	12	4	47	11	4	" " "
Less Do	10		39949	2	"	1461	3	8	
Arrears			576123	8	10	65541	9	2	" " "
	3		39495	8	6	"	"	"	" " "
Charges	4		1053	4	4	"	"	"	" " "
Net Revenue

Fort St. George 4th March 1847.

or by directing their sale, and remitting the proceeds, and on this point I request that the Board will be pleased to issue their instructions I conclude that the Securities should be sold and the proceeds with the balance of Cash in hand remitted to this office by a Bill.

3 It will be observed that the value of the Vaseredy Estate in the Courts custody on the 29th January is given as

	C.R.	a.	P.
1,36,054	11	9	

and the monthly pensions paid

To Veerrenmah	202	8	4
" Purwatamah	202	8	4
" Atchemmah	157	8	4
Rupees	562	8	4

to the four widows as 720 " " Of these pensions, the three noted in the Margin which have hitherto been paid thro the Court in this District may be paid from this Office the pensions of Rungamah may be paid thro the Collector of Chinglepet. The new arrangement may take effect from the 1st March, the pensions for January and February being paid as usual to allow time for the intermediate transactions.

+ R 157-8-4

4. It will be for the Government to decide whether the whole of these pensions from the time they are paid from the public funds shall be debited annually in the adjustment account to

Fort St. George 4th March 1847.

to be kept of the Vaseredy Estate.

Guntoor Zillah
Collectors Cutcherry
Cauza 5th February 1847

/ Signed / H. Stokes.
Collector.

No. 1.

To J. H. Davidson Esqre
Register to the
Court of Sudr Adalut
Fort St. George.

Sir

Under the orders of Govern-

M.C. Dated 12th November 1846 No. 1166.

-ment I have the honor to request that the Court of Sudr Adalut will be pleased to make over to me the balance of the funds in their custody on account of the Vaseredy Zemindary to be appropriated under Section VII Regulation XXVII of 1802 in satisfaction of the arrears of Peishcush still outstanding against that Estate to the amount of 32,48,568-7-7. By a P

2. The Government are prepared to give favorable consideration to the claims of the Members of the Vaseredy family to life pensions equivalent in amount to that they derive from the interest of the deposited Bonds.

3. I beg to be furnished at the same time with a schedule of the allowances now paid thro the Court to the Vaseredy family and an account of the funds from the time they were deposited

deposited in the Court
Guntoor Collector's Cutcherry
30th November 1846 } / Signed / H. Stokes.
Collector

No. 2.

To H. Stokes Esqre.
Collector of
Guntoor

Sir,

Adverting to your letter dated 30th Ultimo, regarding the payment of the balance of the Funds belonging to the Vajsereddy Zemindary, now in Deposit in this Court in satisfaction of arrears due on that Estate.

2. I am desired by the Judges of the Sudr Udalut to request you will transmit for their information a copy of the Extract from the Minutes of Consultation to which your communication has reference.

Sudder Udalut,
Registers Office,
19th December 1846 } / Signed / J. H. Davidson
Register.

No. 3.

To J. H. Davidson Esqre.
Register to the Court of
Sudr Udalut.
Fort St. George

Sir,

I have the honor to transmit the accompanying copy of the Extract from the Minutes of Consultation dated 12th Ultimo called for in your letter of

the 19th Idem.

Guntoor Collector's Cutcherry
23d December 1846 } / Signed / H. Stokes
Collector.

No. 4.

Extract from the Proceedings of the Sudr Udalut under date the 2d February 1847.

Read letter dated the 30th November 1846 from the Collector of Guntoor, requesting the Court of Sudr Udalut under orders from Government dated 12th November 1846 to cause to be paid over to him the balance of the Funds in their custody, on account of the Vajsereddy Zemindary to be appropriated under Section VIII Regulation XXVIII of 1802 in satisfaction of the arrears of Peishcush still outstanding against that Estate to the amount of Rupees 32,48,568-7-7 and stating that the Government are prepared to give favorable consideration to the claims of the Members of the Vajsereddy family, to life pensions equivalent in amount to that they now derive from the Interest of the Deposited Bonds.

Read also letter dated the 23d December 1846 from the same Officer submitting a copy of the Extract from the Minutes of Consultation under date the 12th November

Fort St George 4th March 1847

November 1846 called for :- the letter from the Sudr Adalut of the 19th December 1846-

1

The Court of Sudr Adalut having given their consideration to the communications now submitted and to the former correspondence relating to the same subject which is on the records of the Court, are of opinion that there is no bar to a compliance with the request of the Collector.

2

The Court will accordingly be prepared to instruct their Register, in communication with the Accountant General, to make over the funds of the Vajsereddy Estate in Guntoor, now in his custody to the Collector of Guntoor after the latter officers intimating in what manner he wishes the transfer to be effected whether by retaining them in deposit with the Accountant General and Sub Treasurer as at present - but in the name of the Collector in place of that of the Register of the Sudr Adalut, or by directing the sale of the Bonds, and the remittance of the proceeds as well as the amount in cash now in deposit in the Bank to the Collector.

3

The Court direct that &c. with these proceedings there be furnished to the Collector a Memorandum of the whole amount

Fort St George 4th March 1847

amount in Bonds and in Cash now in the Register's custody on account of the Vajsereddy Estate in Guntoor and a schedule of the allowances now payable to the family, and that he be informed that the Account of the funds from the time they were deposited in the Court, for which also he has applied, will be sent to him with as little delay as possible. The account which extends over a period of more than sixteen years will occupy some time and labour in the preparation

Ordered that Extract from these Proceedings be sent to the Collector of Guntoor for his information

/True Extract/

/Signed/ T. H. Davidson

Register

Memorandum of allowances paid to Vajsereddy Widows by the Court of Sudr Adalut.

	Monthly allowance Rupees a-P
V. Veerummah widow of Vencatadry Naidoo	202-8-0
V. Punnatummah widow of Do.	202-8-0
V. Atchummah widow of Jagunnadha Barboo	157-8-0
V. Rungummah widow of Do.	157-8-0
	720-0-0

Vajsereddy

Vaſsereddy Estate as it stood on the 29th January 1847.

Bonds in S. Rupees 16,600. or
Company's Rupees 17,210-4-4
Dº in Company's Rupees ——— 10,500-0-0
Ready Cash in the Bank ——— 3,450-11-9
Total Company's Rupees 18,634-11-9

(Signed) F. H. Dandeson
Register.

Proceedings thereon.

26-27

In the foregoing letter the Collector states that the Court are of opinion that there is no bar to a compliance with the request made to them, but desire to be informed whether the transfer of the Funds is to be made by retaining the Bonds in Deposit with the Accountant General and Sub Treasurer but in the name of the Collector, or by directing their sale and remitting the proceeds upon which point the Collector requests instructions. The Board consider it will be advisable in reference to the present state of the money market to transfer the Bonds now standing in the name of the Register of the Sudr Adalut to the name of the Collector of Guntoor with instructions to that officer to

to sell them when he may be able to do so to greater advantage than at present.

2. The Collector further observes that the value of the Vaſsereddy Estate to the Courts custody on the 29th January is given as Rupees 18,634-11-9. and the monthly pensions paid to the four widows as Rupees 720. Of these Pensions he suggests that three which have hitherto been paid through the Court at Guntoor may in future be paid from his Office and that the pension of Rungummah may be paid by the Collector of Chingleput which arrangement may take effect from the 1st March. The Board recommend for adoption the measure proposed by the Collector for the payment of the foregoing pensions.

Resolved that Mr. Stokes' letter and the correspondence therein referred to, be submitted for the consideration and orders of Government in reference to Extract Minutes of Consultation dated 12th November 1846.

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

Dispos 19th Nov. 1846

28

From the Collector of Guntoor —

Sir,

I have the honor to acknowledge the

the receipt of the Extract from the Board's Proceedings dated 8th Instant and to state in reply that the Duty on Tobacco exported into the Nizams' territories was limited to 5 per Cent under the orders of the Supreme Government directing that such portion only of the Duties imposed by Act VI of 1844 shall be collected as shall be equal to the Duties heretofore received upon those articles when imported from or exported to the Nizams Territories. The schedule of Duties leviable accordingly wherein the export Duty on Tobacco is fixed at 5 per Cent was approved by the Board under date the 29th July 1844.

From Board dated 8th July 1844
To Do. 18th Do. "
From Do. 29 Do. "
To Do. 15 Augt. "

The correspondence that passed on this subject is noted in the Margin.

Guntoor Collector's Cutcherry
15th January 1847.

I Signed I H. Stokes,
Collector,

Resolution thereon

Resolved that the notification which accompanied the Collector's letter of the 29th January last, be forwarded for publication in the Fort St. George Gazette.

To Daniel. White Esqre
Acting Secretary to the
Board of Revenue
Fort St. George

Cons 8 Feby 1847
28-29

Sir,

From the Collector of Guntoor
30

Para 1. Reference having been made by

by the Salt and Sea Custom Servants on the promulgation of the orders of Government published at Page 83 of the Official Gazette of the 2d Instant directing the Discontinuance of all public works on Sunday, to know whether the Manufacture and sale of Salt on account of Government and the business of the Sea Custom offices are to be suspended on Sunday I have the honor to request that the Board will be pleased to obtain the orders of Government on this point.

2. It would appear that on the principle recognized in the order above quoted of the Government of India all public business whether in the offices of the Police or Revenue Department should be suspended on Sunday except in cases of emergency.

Guntoor Collector's Cutcherry
18th February 1847.

I Signed I H. Stokes,
Collector,

Ordered that the following letter be sent in reply.

To The Collector of Guntoor

Sir,

I am directed by the Board of Revenue to acknowledge receipt of your letter dated 18th February 1847 requesting them to obtain the orders of

30-31

To the Collector of Guntoor

Cons 4th March 1847

of Government as to whether the manufacture and sale of Salt on account of Government and the business of the Sea Custom Offices are to be suspended on Sunday.

In reply I am instructed to inform you that the Board consider that all the officers under Government should as at the Presidency be closed on Sunday, and that although the manufacture of Salt cannot be suspended on that day, the Cutcherry of the Salt Ameen should be closed. The Board are aware that cases of necessity admitting of no delay especially in the Police Department may occur in which a deviation from the rule may be required but the local officers must be left to judge of such necessity and act accordingly.

Revenue Board Office
Fort St. George 4th March 1847

/ Signed / D. White
Acting Secretary.

Read the following letter

To Daniel White Esqre.
Acting Secretary to the
Board of Revenue
Fort St. George

32

Sir,

From the Collector of Guntoor

In conformity with the course prescribed

prescribed in the Minutes of Consultation of Government under date the 25th March 1834 I have the honor to recommend that the Serishtadar of the Guntoor Talook may be vested with the powers of a Police Ameen in the Town of Guntoor. This arrangement seems very desirable under the new division of the District as the Tahsildars Revenue duties require much of his attention and his frequent absence from the Town, where cases in the Police Department more or less serious are of almost daily occurrence. The salary of the Guntoor Serishtadar in the new Moyenzabitah is 28 Rupees, which I consider sufficient for the office, but should it be considered necessary under the orders above quoted to make it 30 Rupees, the difficulty may be met without increasing the sanctioned amount of the new establishment by making the salary of the Serishtadar of Mungalagherry 28 instead of 30 Rupees.

To Circular order of Secretary Fort St. George dated 10th June 1834.

Guntoor Zillah Collector's Cutcherry
Mungalagherry 23d February 1847

/ Signed / H. Stokes
Collector

Ordered

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

(32-33)

To The Chief Secretary to Government.

Sir,

I am directed by the Board of Revenue to submit for the consideration and orders of the Most Noble the Governor in Council the accompanying letter from the Collector and Magistrate of Guntoor dated 23d ultimo, recommending that the Sheristadar of the Guntoor Talook may be invested with the powers of a Police Ameen in the Town of Guntoor.

2.

Mr. Stokes states that this arrangement is very desirable under the new division of the District, as the Tahsildars Revenue duties require much of his attention and his frequent absence from the Town, where cases in the Police Department more or less serious, are of almost daily occurrence.

3.

The salary of the Guntoor Sheristadar

To the Chief Secretary to Government

Submitting a letter from the Collector and Magistrate of Guntoor recommending that the Sheristadar of the Guntoor Talook may be invested with the powers of a Police Ameen in the Town of Guntoor and recommending that the Collector may be authorized to make the proposed appointment.

Rd. 5th & Read 6th March 1847

Sheristadar is 28 Rupees per Mensem which Mr. Stokes considers sufficient for the Office, but if it should be deemed necessary under the orders of Government Dated 25th March 1834, that the pay should be 30 Rupees, he suggests that the difficulty may be removed without any additional expense to the State by reducing the salary of the Mangalagherry Sheristadar from 30 to 28 Rupees, and attaching the higher rate to the office of Sheristadar of Guntoor.

In Mrs 10th April 1834

4.

Under the provisions of Section XI. Regulation XI of 1816. it is competent to a Magistrate to appoint a subordinate officer to the charge of the Police of any part of his District the order quoted above however requires that such an arrangement should be reported for the approval of Government, the Board therefore beg to recommend that Mr. Stokes may be authorized to make the proposed appointment

appointment.-

5.

With regard to the salary which should be attached to the office of Ameen of Police the Board beg to remark, that on a recent occasion, they gave it, as their opinion, and which was apparently concurred in by the Most Noble the Governor in Council that although the Government specified a certain sum in the Extract

5th October 1846

In Cons 10th April from Minutes of Consultation of 25th March 1834, as the smallest salary which should be assigned to officers of this class, they do not absolutely prohibit the grant of a lower rate where particular circumstances may appear to warrant it. In the case now under report Mr Stokes considers the present salary of the Kharistadar of Guntoor sufficient, the Board therefore submit that no alteration seems to them to be called for.-

Revenue Board Office,
Fort St George.
4th March 1847.

/ Signed / D. White
Acting Secretary

J.C.B.

Read

Read the following letter.-

To

T. Pycroft Esqre

Secretary to the Board of Revenue
Fort St George.

34

From the Collector of Guntoor - - 3

Submitting with reference to the Board's letter of the 7th January 1847 his observations relative to the proposed transfer of certain Villages between Nellore and Guntoor as also to the transfer of the Chinna Ganjam Salt Pans from the latter to the former District.-

Sir.

I have the honor to acknowledge the receipt of your letter of the 7th Instant, transmitting for such observations as I may wish to offer, copy of a letter with Enclosures from the Collector of Nellore relative to the proposed transfer of certain Villages between Nellore and this District and to a proposition of Mr Pringle for including in the transfer to Nellore the three Villages noted in the margin with their Salt-pans.-

1 Chinna Ganjam.
2 Pedda Ganjam.
3. Kadava Koodera.

2.

Mr Bishop fully adopts Mr Pringle's sentiments, and as these so far as respects the Villages noted in the margin exactly coincide with the recommendation on which the reference to Nellore was founded, the question so far appears settled.-

From Nellore to Guntoor - Nookevera and Parchoor Andepoody, Chiralah.-
From Guntoor to Nellore - Tamaveram with its 3 hamlets.-

3- The Village of Chennoobottapalyam is not marked in the District Map of this Office, its site being included in the limit assigned to Parchoor - I of course concur in the propriety of its transfer - The same remark

is

From Fort St George 4th March 1847.

is nearly applicable to Venkoyelpand-
4.
The Village of Mettagoonta
is not as appears in Mr Pringles plan detached
from the rest of the Guntoor District but is
as will be seen in the District Map in contact
with the lands of Pedda Ganjam and within the
present boundary of this District.-
5.
Respecting the Zemindary Village
of Swernah and its dependencies, Mr Pringle
has made no enquiry, and Mr Bishop tho he
had not ascertained the Zemindars feelings
on the subject, is of opinion that it should
remain attached to Nellore, but gives no reason
for this opinion, whereas the reasons for its
transfer appear to me even stronger than in
the case of the other Villages.
6.
With respect to the transfer of
the southern Salt-pans, and Villages adjacent
to them, Mr Bishop says that on public grounds
he perfectly agrees with Mr Pringle as to the
advisability of the change, tho' he anticipates that
the Guntoor authorities will object to the
transfer. This seems to imply that the anticipated
objection would be on private grounds. It is
very true that the native servants of Guntoor
would have a private interest in opposing the
transfer for the very same reason that the
Nellore servants have in advocating it,
inasmuch as a large proportion of the patronage
of

From Fort St George 4th March 1847.

of the District is connected with the Salt
pans, but as far as the European Officers
are concerned private consideration would
all tend the other way. To escape so large a portion
of the labour and responsibility of the District
without any diminution of salary would
naturally seem agreeable to any one who would
look at the question in that point of view.-
7.
Of the public grounds, the first
mentioned by Mr. Bishop is that the farther
the pans are from Head Quarters the greater the
chance of trickery; but he appears to have here
overlooked that the Ganjam pans are a few miles
nearer Guntoor than Ramapatam, and twice
as far from Nellore as from Guntoor, while
there is but one European Revenue Officer
at Ramapatam, and often as many as three
at Guntoor.- Moreover at present the Head
Quarters of the Head Assistant who has charge
of the Salt Department are for many months
of the year in the most important season on the
Coast and he often has resided many weeks at
Chinna Ganjam where there is a private Bungalow.-
8.
Of the grounds mentioned by
Mr. Pringle one is the alleged isolated position
of these Villages, but a glance at the Map
will show that this is a mistake. There is a
continuous line of territory along the Coast from
Bapetta to Pedda Ganjam, the large Village of
Motoplully

From Fort St George 4th March 1847.

Most respectfully & naturally joining on to the land of Chinna-Ganjam.

9 The next reason assigned is that the position of the Pass renders it necessary for the Lambadies to proceed directly through a line of lands attached to Nellore, and that consequently constant disturbances between them and the Villagers are the result, as the Nellore Villagers consider it unjust that their lands should be given up to persons who carry on traffic in a different District to their own. If this reason have any weight at all it would seem entirely to operate the other way for nearly all the Lambadies frequenting these Pass come from the North, and at present they can reach them without entering the Nellore District and need never pass more than about 12 Miles through it- whereas if the Pass be given to Nellore they would travel from the Northern distance of 60 or 70 Miles through Guntoor Villages before reaching those of Nellore.

10. Mr. Bingle goes on to say that from the present situation of the Pass no one of different systems in measurement are practiced, all tending to lay open a door for deceit and roguery. In this District there is only one System practiced which is that enjoined by the Board Vizt a uniform

From Fort St George 4th March 1847.

measurement by the Marcall in storing and selling - The same practice can be similarly observed in Nellore if desired - I do not see how fraud is thus facilitated, and it would seem that there would be more probability of the detection of frauds when the Pass are under different Collectors than when under the same as the servants at the two have opposite interests and their proceedings will act as a check upon each other while an easy and effectual test is supplied of the correctness of explanations given of decrease of Sales, by ascertaining what effect the alleged causes have in the neighbouring District.

11- There are two aspects in which this transfer has not been viewed by the Nellore authorities. The first is the expediency of transferring to a District already inconveniently large, about one sixth of the average Revenue from one of the smallest Districts in the Presidency - Another is the jurisdiction of the Courts which I suppose will still coincide with the limits of the two Districts, and thus the Inhabitants of Chinna Ganjam and Pedda Ganjam will have whether in Criminal or Civil cases of importance to go to Nellore, a distance of 100 Miles instead of half the distance to Guntoor- A consideration of importance with reference to the wealth and population of the Ganjam Village. -

The

Fort St. George 2nd March 1847.

12.

The transfer of Pundellapally will depend on the decision with respect to that of the pans. If they are retained in Guntoor Pundellapally ought to be transferred not otherwise.

13.

As the present season is so far advanced, and difficulties might arise in the Settlement and Collections under an immediate transfer, I would recommend that the new arrangement may take place from the commencement of the ensuing Fasly.

14.

I must here state that subsequent to addressing the Board on the subject of these transfers, the position of Rytapatty belonging to Masulipatam has attracted attention, and from the information hitherto obtained its transfer to this District seems even more necessary than of the Villages now noticed. It lies on the right or west bank of the Kistnah and when the river is full must be completely cut off from the Masulipatam authorities. On bringing this subject personally to Mr Porter's notice he expressed himself as perfectly approving of its annexation to this District afterwards addressed a letter to him on the subject on the 6th November, his reply to which

Fort St. George 2nd March 1847.

which when received shall be communicated to the Board.

Guntoor Collrs Cutcherry,
Prettipaad. - - - -
26th January, 1847. -

Signed W. Stokes
Collector.

Ordered that the following letter be sent in consequence.

35

To The Collector of Guntoor.

To the Collector of Guntoor - - -

Sir,

I am directed by the Board of Revenue to request that you will submit a Statement, by return of Tapal if practicable, shewing the Revenue for the last five years from the Village of Innavaram and its four Hamlets.

Revenue Board Office
Fort St. George,
2nd March, 1847. -

Signed J. D. White
A.J. Sect.

To The Officiating Collector of Nellore.

To the Offg Collr of Nellore -

Sir,

I am directed by the Board of Revenue to request with reference to the concluding Para of your

24-36

1066 Fort St. George 4th March 1847.

your Predecessor's letter dated 28th October 1826 that you will furnish by return of Tappal if practicable, the information required in regard to the proposed transfer of the Village of Swerna belonging to the Zemindy of Venkatagherry to the jurisdiction of the Collector of Guntoor.

It is also requested that you will submit at the same time a Statement shewing the Revenue for the last five years from the Villages noted in the margin.

Nookavarapaud
Purchoor
Adeepoody
Tunicayalapaud
Chinabattapoliem
Swerna
Cherala
Pundamapully
Ramanapetta.

Revenue Board Office
Fort St. George
4th March 1847.

Signed D. White
Ag Secretary

To

1067. Fort St. George 5th March 1847

Read the following Letter.

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

From H. Stokes Esqre
Collector of Guntoor

(37)

Sir

With reference to my letter of the 26th Ultimo I have the honor to forward the accompanying translation of the reply of the Tanadar of Chinna Ganjam to a reference on the subject of the transfer to Nellore of that and the adjacent Villages proposed by Mr. Pringle, which had not been received when my letter was despatched.

Guntoor Collectors Cutcherry
Cauzza
6th February 1847.

Signed H. Stokes
Collector.

No. 1.

To The Collector in the
Zillah of Guntoor.

Arzee addressed by Goondameddi Venkatashem
Sall Tanadar of Chinna Ganjam Tanah.

Your Order No. 42 of the 19th
Instant requiring me to report whether
any objections existed to the transfer to
the Nellore Zillah of the Villages of
Chinna

Fort St. George 4th March 1847.

Chinna Ganjam, Pedda Ganjam and Cuddawa-
-daroo together with the Salt Pans and to state
the particulars thereof immediately on the
receipt of the order, to ascertain the opinion
of the Villagers and others and report in
detail the expediency or otherwise of carry-
-ing out that object. Vide reached me on the
20th Idem, and having understood the contents
thereof I beg to state in reply that I sent for
the Village Curnums, Moonsiffs and some of
the principal Ryots in the Salt Revenue and
Moturpha Department of the 3 Villages of
Chinna Ganjam, Pedda Ganjam and Cudda-
-wacadaroo, regarding this and informed them
of the subject of the Order. On my making en-
-quiry, the people of the abovementioned Villages
stated and gave in a Refuyal to the effect that,
"if the said Villages are included in the Nellore
"Zillah, the Rayets dissatisfied with the
"decision in Revenue matters of the Tahsildar
"and who may have occasion to go and
"represent the same in person in the presence of
"Gentlemen will be put to much inconvenience,
"even supposing that it is arranged
"that they have to go to the Sub Collector
"at Ramiapatam a distance of 40 Miles,
"and then if dissatisfied with the decision
there

Fort St. George 4th March 1847.

"there given, to proceed to Nellore, a distance
"of 80 Miles where the Principal Collector
"resides. There are many Rayets in such
"indigent Circumstances that they are to-
-tally unable to defray the expenses &c. of
"their journey to so great a distance to seek re-
-dress in cases where great injustice may be done
"to them; much more to bear the Cost of Bat-
-ta &c. witnesses and others who will have
"to accompany them to prove their as-
"sertions, thereby rendering the degree
"of justice which they are anxious
"to obtain in certain cases from the
"Circar, of no avail. Besides this, it is
"the general opinion of all, that if in Civil
"Suits against the Rayets of those Villages
"they are made amenable to the District
"Moonsiff of Ongole under whose juris-
-diction there are already a number of
"Villages, there is every prospect of the
"Suits being left undecided for a long time,
"and then the distance of proceeding to
"Nellore to appeal the attempt would
"not only cause much annoyance to the
"parties and witnesses, but the Rayets could
"never afford to lose so much time in obtain-
-ing that speedy redress they wish. Further there
are

"are occasions in which representations in
"person are especially necessary on various
"subjects about manufacturing, storing,
"obtaining advances in dividing the manu-
"facturers share of Salt &c. The Nellore
"Collectors charge extends 6 Gaws beyond
"Nellore and it will be necessary for us
"to go so far when he is there. Guntoor is
"only 40 Miles distant from this place
"and the present practice is that in cases
"of opposition the rayets have suitable time
"and an opportunity to go to the Gentleman
"to represent it and as the Civil jurisdiction
"of these Villages at present under the
"District Moonsiffs Court of Chilkaloor
"pand, a distance of only 20 Miles the suits
"filed there are speedily disposed of where-
"by the Plaintiffs and Defendants
"together with the witnesses &c. are not
"inconvenienced by one days journey; it is
"for these reasons that every thing is easy
"and right at present. The transfer of
"these Villages into the Nellore District
"will put the poor rayets and other inhabitants
"to much inconvenience as detailed above in
"getting speedy redress."—

Further

2. Further, the Lumbadi Shundahs &c. which frequent the 2 Cotaurs of Chinna Ganjam and Pedda Ganjam for the purpose of bringing Salt generally pass the Frontier Ferries in the jurisdiction of the Guntoor Zillah and come by the Paulnaud Talook, also through Vinnacondah, Bellumcondah and other Villages on about the distance of 10 or 12 Gaws in any direction over which they traverse, and in various Villages of which they find it convinient to Graze their numerous Bullocks as they come along through this Zillah, they pass only a few small Villages in the Nellore Zillah which are close to Chinna Ganjam. In regard to the Shundahs it might be observed that by the orders of your honor, on their journey, they are not troubled in any manner nor are they liable to any tax which induce many Shundahs to come to these Cotaurs, and the Annual Collection on Salt alone amounts to about 3 Lacs of Rupees; therefore if the said 2 Cotaurs are placed in the Nellore jurisdiction all these indulgences will have to be allowed

on

on account of the Cotaurs in that Zillah I understand from the Lumbadies and others that those Shundahs which come to the Cotaurs in this Zillah in passing thro the small Villages of Gannasapoody Bema= =varam, &ca in the Nellore Zillah proxi= =mately situated, meet with much annoy= =ance. Therefore it is my opinion that if the aforesaid Villages Gannasapoody &ca are attached to the Guntoor Zillah, and the Villages placed under the jurisdiction of the Talooks to which they may be proximate, it will be a great benefit to the Lumbadie Shandahs which come to the said two Cotaurs as also to other travellers &ca for they will then not be annoyed in any way.

3. Further the rayayets and others say here, that the Villages Cherellah Pondelapully and other Villages in the Nellore Zillah will be attached to that of Guntoor if this be true, it is under= =stood that the revenue from all sources in those Villages is limitted therefore it is in my opinion an imprudent arrange= =ment to receive these of such reduced distr. into the jurisdiction of this Zillah in the place of the said two Cotaurs, in which the

the collections from all Sources of Revenue, of fully made will be 4 Lacs of Rupees, and it must be known to your honors + Superior judgment that there will be a material reduction in the collections of this Zillah.

Besides this, I beg to state

4. that from the time these 3 Villages were established, the routine of management of all Sources of Revenue, as also that of the Salt Cotaurs since their Establishment having continued in this Zillah, all= the people are perfectly acquainted with the particulars of the management, and were conducting themselves properly in discharging it. The contemplated trans= =fer of these Villages to the Nellore Zillah will cause much inconvenience, as the practice there regarding all the Sources of Revenue, is only partially known, and should any intricate case contrary to manual observance in this Zillah occur in that Zillah, there will be much an= =noyance in carrying it out effectually, and the people will apparently be put to great trouble.

5. Whenever the Lumbadi Shundahs come, they have to pass through

through many Villages in the Guntoor Zillah and through only a few in the Nellore Zillah and in which small Villages much annoyance it appears is rendered in levying Poollary tax &c. so much so that the Pumbadies in some cases have refrained coming to the Cotaurs of Chinna Ganjam and Pedda Ganjam and have wended their way recently to the Cotaurs of Coninapurty and Padurty. From the onset the Pumbadi Thundahs have from this very cause come most unwillingly to these Cotaurs - by under these reasons and the particulars stated in the Rifeyet given by the Villagers, the transfer of the said three Villages to the Nellore Zillah appears objectionable. I therefore write fully to inform your honor with the Rifeyet alluded to. Please to peruse this.

26th January 1847. Station Chinna Ganjam. } (Signed) Goondoomeddu Venculashem. (Seal)

Tamulee

(A true Translation)

(Signed) H. Stokes

Collector.

Ordered

Order thereon. Ordered to be sent again in circulation

Read the following letters

37-38

To J. Pycroft Esqre

Secretary to the

Board of Revenue

Fort St. George

39

From A. Heller Esqre Collector of Bellary } Sir, Para 1

Submitting with reference to the Board's Proceedings of the 13th July 1846 annexed to the Extract from the Minutes of Consultation for the explanations relative to the Veesabady Estimate for the ensuing 6 Faslies for warding a statement and recommending the modification of Section III Regulation IV of 1818.

I have the honor to acknowledge the receipt of the Board's Proceedings of the 13th July 1846. annexed to an Extract from the Minutes of Consultation dated the 20th June regarding the Veesabady Estimate of this District for the ensuing 5 years and beg leave to submit the following explanation for the consideration of the Board and Government.

2. In the 1st Para of the above Minutes of Consultation the Most Noble the Governor in Council was pleased to observe that "Regulation IV of 1818 is express, that the Veesabudy shall "be founded upon and its amount regulated "by Certain data," and His Lordship was of opinion, "that if the principle of the Regulation "is sound and correct, it should be upheld".

3. I have stated in my former communications to the Board, the impracticability and the difficulties attending the observance of the

the Provisions of the Regulation in regard to the data &c on which the Estimate is required to be framed and though on receipt of the Boards letter, the matter has been again sifted and great pains and attention bestowed upon it, yet I have been compelled to come to the same conclusion it has been found utterly impossible to frame an Estimate in the manner required by the Regulation. This enactment it will be observed, was intended expressly for the Ceded Districts i. e Bellary and Cuddapah, and since its promulgation, no Estimate was ever framed in this District upon the data therein cited, and this I doubt not has been the case also in the Cuddapah District. I believe the provisions of Section III of the above Regulation to have emanated from Colonel Munro's letter. In fact it is in substance and almost in words Para 17 his Report dated 15th August 1804. while, as will be perceived the Estimate framed by Colonel Munro himself (of which I forwarded a transcript with my letter of the 18th June last) has not been founded upon that data nor does it bear upon the Circumstances on which he stated the same should be framed.

The

Para 2d of Rs. Con 4. The Government say that the accounts for the last 5 years in which the Transit and Frontier duties were in force will afford some help and could be taken in part as a guide to prepare the Estimate. I beg to point out that the whole of the articles and merchandize composing the trade which alone can show the amount of such Trade do not come into the Sayer accounts the levy of duty being restricted to 36 Principal articles only. The trade in Rice &c intended for consumption in the Companys territories has never been entered in the said accounts. On the other hand, trade carried on by Foreign Merchants (on payment of duty at our Frontier Chowkies) and exported through the District is included in the Sayer accounts. The latter mentioned item does not legitimately belong to the Trade of the District, and as such, is not a fit item to be included in the aggregate Trade. To these insurmountable difficulties is to be added the impossibility of ascertaining the profits of the Merchants. From these various difficulties it will I think be finally concluded, that the Estimate can by no means be prepared, according to the principles and data prescribed in Section III of the Regulation.

* For instance Dries chillies Sea Salt Carpets Turmerick &c which comprize the trade & paid no duty

5

I

6. I beg therefore to submit a Statement exhibiting two different Estimates. The one framed on Colonel Munro's method but modified as suited to present Circumstances and Changes. The other an entirely new one, but shewing in its result an approximation to the true amount. One of these I trust will merit the approval of the Board and Government. The first mentioned is drawn out with reference to the consumption by the Population of the District and as the prices of all articles have considerably fallen as compared with former times, I have deducted one fourth of the total expences for each Person, as formerly given, and calculated the residue upon the present census. In calculating the Trade, I adopted the proportion as not coming into Traffic allowed by Colonel Munro in his Estimate and determined the remainder as the value of Trade.

7. It is universally known, that speculation in currency is not at present carried on as in former days, and for this reason, I have reduced the Value thereof from 50 to 10 Per Cent.

8. The portion of trade carried on by the merchants of this District with foreign Countries

Countries amounts to 16 Lacs of Rupees Value as entered in Col. 26. With this addition the present Estimate equals the formers Estimate above referred to. The Profits of the trade and the Veesabady tax are now calculated at the same rates as before.

Col. 27.
Vide Col. 31
Former Amount of Veesabady 97,391
Present Do. 94,157
Decrease 3234

9. Having explained the Merits of one of the two Estimates under submission I shall proceed to notice the other which I consider to have been prepared with more regularity and details than the first. It is an Estimate founded on the several Kinds of Products produced by the Circar and Enam lands the produce from the former being assumed at double the Value of the net Assessment after deducting the Established Remission of 33 1/3 Per Cent, from the gross Assessment, that from the latter, I mean the Enam lands on which no labour is ever bestowed by the Cultivator, being computed at Par, (that is the Assessment of the land itself) The Estimate, as regards certain articles manufactured, such as those noted in the Margin, is taken according to the Sayer accounts of the past 5 years, also in the same manner, the Imports from foreign states intended for the consumption

Vide Para 6.

Cloths Earth
Salt Tamarind
Iron Cumblies
Ghee &c.

of

Fort St. George 4th March 1847.

of the District With respect to the extent of
the trade of this with the Nyllahs no infor-
mation is forthcoming from any Account
to admit of a correct Estimate I have there-
fore made a rough Estimate thereof as
10 Deducting the portions of the pro-
duce and imports which do not come into
the traffic of the District from the Totals
under their respective Heads the net amount
actually coming into traffic as exhibited in
Col 20 of the Estimate No. 2 is ——— Rupees 68,73,847
Speculations in Silver and Gold cur-
rency calculated according to existing
Circumstances at 10 Per Cent on the above
sum vide Col 22d of —— Do. ——— 6,87,385
Total Vide Col. 23 ——— 75,61,232
Profits of the Traders men on the above
at 15 Per Cent in Col. 25 ——— 11,34,184
Necessarily Tax to Government at 10 Per
Cent on the above Profits of Trade
as Per Col. 27 ——— 1,13,418
Estimate per Annum for the ensuing 5
years being the maximum rate as submitted
in my letter of the 5th September 1845 — 12,000
Berry of Fusly 125 ——— 11,272

This

Fort St. George 4th March 1847.

11. This last mentioned Calc-
ulation corresponding nearly co-
with the Estimate framed on
the actual Collections of the last
5 years it is hoped will be
approved of and that the Govern-
ment will now see reason to
sanction the Estimate for the
ensuing 5 years which I had
submitted at the maximum rate
of Company's Rupees 12,000.—
In conclusion I need
12. scarcely add, that I am not aware
how any better or more detailed
account than the above could be
made out, and having already
advanced the grounds for this
Statement, I shall offer no further com-
ments than that in the event of these
explanations failing to meet with the
approbation and sanction of the Most Noble
the Governor in Council it will be advisable
to rescind or modify Section III of
the Regulations.—
I have however
13. shown

shown that Colonel Munro's original Estimate is not found-
-ed on the Regulation I would beg to point out that he was not Governor when Mr. Roberts on submitted his Esti-
-mate for Sanction and that it is only fair to suppose that he was previously aware that though the Regulation had been enacted to legalize the collection of Fees already and though as observed by the Govern-
-ment nothing can be more equitable than

than the principle, yet that he knew it was not advisable to interfere, and that the Provisions though theoretically equitable are not practicable. The Fees has now been equalized, divided & arbitrated upon and settled by the Merchants themselves in such a way as to be perfectly satisfactory to them. There is not a complaint and no Fees in the District is so easily collected.

Bellary Collr. office
29th August 1846. } (Signed) A. Mellor
Collr.

Statement

Fort St. Geo[rge]

4th March 1847.

No. 4

A Statement shewing the Estimate of Trade upon which the Malabar Tax was levied by the Collector Coll[n] Thos[n] Munro in

	Teazgary or 1st Class of people			2d Class			Other			Total			3d Class or hired labourers			Total	
	Total Number of Persons	Expenses for each Person per annum	Total Amount of Expenses	Total Number of Persons	Expenses for each Person per annum	Total Amount of Expenses	Expenses for each Person per annum	Total Amount of Expenses	Total amount of expenses	Expenses for each person per annum	Total Amount of Expenses	Total Number of Persons	Expenses for each Person per Annum	Total Amount of Expenses	Total Number of Persons	Grand Total of Expenses
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
	Cenos	C[ds] Rupees	C[ds]	Cenos	C[ds]	C[ds]	C[ds]	Cenos	C[ds]	C[ds]	Cenos	C[ds]	C[ds]	Cenos	C[ds]	
Demand fixed as per Cowle	2,59,568	17-3-4	44,66,732	3,72,887	6-1-2	2265,240	3-1-2	11,43,666	9-2-4	34,08,906	21,86,684	7-7--	16,26,462	8,51,139	9,50,2,100	
Munro in ½																
Ditto fixed as per	3,38,011	12-14-6	43,62,453	495,749	4-8-10½	22,57,952	2-1-11	1,42,546	6-13-9	34,00,528	29,29,43	5-9-3	16,34,073	11,26,703	939,054	

Port St. George

Finally 12th and that limited at present with reference to the

Deduct Amount of articles not Coming into Traffic.

½ of the amount in column 4 on the Consumption of the 1st Class Persons.	On the Consumption of the 2d Class Persons. Grain in Full as per Cole 7	On the Consumption of the 2d Class Persons. Other articles (a moiety of Coll 8 only)	On the Consumption of the 2d Class Persons. Total	On the Consumption of the 2d Class Persons 3/4 portion of Coll 11.	Total Deductions
17	18	19	20	21	22
Cks	Cks	Cks	Cks	Cks	Cks
111,6,684.	22,65,240	5,71,832	28,37,072	12,19,843	51,33,603
10,90,613	22,51,982	5,71,273	28,29,255	12,25,555	51,45,423

1st December 1847

Change of Circumstances in the Bellary Division of the Ceded Districts.

Net Amount being Home Traffic.	Dealings in Gold Silver and Money. Per Centage and Colc 23	Amount	Amount of Trade carried on by the merchants of this District with other Districts and foreign states such trade comprising the Produce of this District.	Aggregate Amount of Trade	Estimated Increase Per Centage	Profit of	Estimated Vessels Tare. Per Centage	Amount of Vessels Tare	Pefalcation Tonnage Duty on the 1st Class	Pefalcation
23	24	25	26	27	28	Amount	29	30	31	32
Cks	Cks	Cks	Cks	Cks	Cks	Cks	Cks	Cks	Cents	
13,28,491	50 — —	21,64,248		64,92,745	15 —	7,39,12	10 — —	97,391		30
12,51,632	10 — —	1,25,163	16,00,000	62,76,794	15 —	9,41,519	10 — —	94,152		30

Fort St George 1st March 1847.

duce and Manufactures and on Imports from other Countries after deducting the portions thereof not coming to Traffic

	Home produce and Manufactures.							Imports from other places viz.						Grand Total of Home Traffic as per Col. 14 and 19.
	Existing established Remissions.				Piece Goods Glue Earth Salts Salt Petre Tamarinds metals Cumblies &c manufactured by Manual Labour.			aggregate Amount of Home Traffic	From other Territories			From other Districts	Total	
	Deduct portions which do not Come into Traffic.			Net Amount being Home Traffic.	Total Estimated Value of articles manufactured in the District as per account in the Sayer Department	Deduct 10 p.ct on account of articles consumed by the manufacturers themselves & of those exported by Foreign Vessels to ports not subject to their Curatives.	Net Amount of Home Traffic		Average of 5 years as per accounts of the Sayer Department	Deduct portion for articles taken to other Territories &c on payment of Export Duty not coming into Trade of the District	Net Amount of Home Traffic			
	Amount consumed by the Manufacturers themselves & otherwise disposed of & not Coming to Traffic.	Amount value of Grain &c taken by the Inhabitants of other Districts from this Collectorate for the purposes of trade	Total											
	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
	3,13,554	1,70,000	32,83,564	23,43,555	2,32,57,68	5,84,442	1,74,326	4,08,7,881	22,45,966	5,60,000	16,85,966	10,00,000	27,85,966	68,73,847

Maximum rate of Duty already taxed for the present 5 years viz. Fasly 1256.

4087 | Fort St. George 4th March 1847.

in the Bellary Division of the Ceded Districts.

add Dealings in Gold Silver and Money		aggregate	Estimated Profits of Merchants		Estimate of Taxable	
Per Centage on the Estimated Total Amount of Home & Traffic	Amount	Amount of Home Traffic	Per Centage on the Amount entered in Col.n 23	Amount	Per Centage	Amount
21	22	23	24	25	26	27
Rs	Rs	Rs	Rs	Rs	Rs	Rs
10	6,87,385	7,56,232	15	1,13,434	10	1,13,418

to 1259 and Submitted for Sanction ——— 1,12,000

Demand Settled for Fasly 1254 ——— 1,11,232

Bellary Coll.rs office
29th August 1846 — } Date. Fr. (Signed) A. Meller

Order thereon — Ordered to be brought forward Coll.r
at a future meeting —

(39-40)

4088 Fort St. George 4th March 1847.

To D White Esq.re
Acting Secretary to the
Board of Revenue
Fort St. George

(41)

Sir.

From the Coll.r of Bellary } Para 1 Adverting to the concluding Para of my letter dated the 30th Ultimo No. 12 on the subject of Quit Rent on Houses and Gardens in the Cantonment at Bellary, I have the honor to submit another List of Grants issued by Government subsequently to the date of the former List.

2 Of the 11 Grants specified in the present documents the first is the only one for which a nominal rent of 3/4 Rupees appears to have been fixed by the Military Board while the Survey Assessment of the Land as reported by me to the Officer commanding Bellary on the 23rd December 1844 is only 15 Annas and 2 Pice. The amount of Quit Rent stipulated in the remaining 10 Grants is in accordance with the reports from this Office.

3. It now appears that the Military Board from the beginning of last year

Submitting with reference to the concluding Para of the Collectors letter of the 30th Ultimo another List of Grants issued by Government subsequently to the date of the former List and stating that the Grants therein alluded to is in accordance with the Survey Assessment of the Lands excepting in one case.

Fort St. George 4th March 1847.

year have adopted the Survey Assessment of the land in preparing Grants but they have not done so prior to that period. Furthermore I find from a letter from that Board to the Quarter Master General of the Army dated 26th February 1846 No. 798 that they are collecting information of the Amount of Assessment on Premises not held under Government Grants with a view to the same being issued now; I am not aware why Proprietors of Houses already built and held for years without Grants are to be compelled now to obtain them. From the rules proposed by Government under date the 15th June 1844 and in the General Letter from the Honorable the Court of Directors dated 24th August 1842 Circulated by the Board to Collectors on the 23d February 1843, it is not imperative or binding on them to do so, the rule being that in Cases where Houses are occupied situated on land for which no Government Grant has been taken out the Assessment leviable on the land should in future be collected. Although the Government have subsequently made an exception in this instance to the effect that when the assessment may exceed the Quit Rent the Amount of

* Vide rule 3d dated 15th June 1844

Fort St. George 4th March 1847.

of such Quit Rent shall be levied, still this does not affect the main question.

4. If what I have above stated be considered by the Board as a correct interpretation of the intention of the Rule it will be necessary for them to communicate the same to the Military Board.

Bellary Collectors Office
15th February, 1847

(Signed) A. Mellor.
Collector.

List

No. 1 List of Lands given for Lands within the Limits of the Contonment of Salem since 16th May 1845.

Number of the Register	Name of the Registered Proprietors Literate Illiterate Natives Christians	Quantity of Land	Rupees Annas
1845			
84	7th May Shanmoogum Sengoondi Mudaliar Tandavamoodi Tanjore Weaver	Cawny	1 5 175 3 3
92	28th October Major George Green of the Madras Artillery	Acres	2 6 1896 2 10
93	30th October Chelloor Bhundhiny Moodeliar moodeliar of the Malabar Irregulars	Acres	2 10 270 2 8
94	30th Tirukonnal Pauri of Soorapy	Acres	2 3 384 2 29

Madras 9th February 1847. Signed & Sealed Mudaliars

Collr. and Register of Lands

Signed & Sealed

Collector

4092 Fort St. George 4th March 1847.

Ordered that the following letter be sent in consequence

(41-42)

To The Secretary to the Military Board

To the Secretary to the Military Board

Sir

I am directed by the Board of Revenue to transmit the accompanying list of Grants issued for lands within the limits of the Military Cantonment at Bellary and to request that you will be so good as to acquaint them with the Circumstances under which grants have been issued for compound rent of Rupees 3-8-" only without regard to the extent of the land comprehended in them

Enclosure 142 F. Bellary 30th January in Cont. 5th Feb. 1847
Enclosure No. 1 F. Dt. 15th Feb. in Cont. 4th March.
to be returned when no longer required.

Revenue Board Office
Fort St. George 4th March 1847

/Signed/ D. White
Acting Secretary.

Read the following letter.

To

D. White Esqre
Acting Secretary to the
Board of Revenue
Fort St. George

(43)

From the Acting Coll. of
North arcot

Sir

With reference to the Endorsement of the Board of Revenue on the petitions noted in the margin* I have the honor to state that the Petitioner held a Duamundum Cowle of

* Fasly 1253 Rent 17-8-" Land 4-10½ Teerwah 17-8-"
1254 17-8-"
1255 17-8-"
Rupees 70-"

4093 Fort St. George 4th March 1847.

of Nunjah land measuring Cs. as 13¾ and assessed at Rupees 17-8-" in the Village of Varoogapully of Chittoor Talook for keeping the Irlumpully Tank in that Village in repair which was taken into the road from Chittoor to Palmanair when it was required in Fasly

Land		Teerwah		
	C as	R	a	P
No. 1	1	13½	8	8
2	1	7½	6	5 6
3	"	1¾	"	1 "
Petition No. 4		1¼	2	10 11
4	10½	17	8	"

Fasly 1253 — 17-8-"
1254 — 17-8-"
1255 — 17-8-"
Rupees 70-"

1813 1813/14 He therefore prays that Cs. as 4-10½ of Poonjah land of the same value may be granted him instead and also that Compensation allowed him for the loss of the use of his land to the amount of the Teerwah (Rupees 70) during the intervening period. I have the honor therefore to request that the Board will be pleased to obtain sanction for the payment of this sum and for the above quantity of Poonjah land to be granted to the Petitioner on the same terms on which he held the former Enam. The Petitioner having arranged with the Ryots to resign their interests therein in his favor—

North arcot
Coll. Circuit Cutcherry
Ramapet 23d February 1847

/Signed/ E. C. Lovell.
Acting Collector.

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

(43-44)

To The Chief Secretary to Government

Sir

I am directed by the Board

To the Chief Secretary to Government

4094 Fort St. George 4th March 1847.

1439 of 1845 and 1022 of 1846.

Board of Revenue to submit for the consideration and orders of the Most Noble the Governor in Council the accompanying Petition from Soobayraya Chitty Oil Monger residing at Eroonarum in the Talook of Chittoor in the Chittoor District, together with a letter from the Acting Collector of North Arcot, reporting that the Petitioner held a Dusavundum Enam of Nunjah Land measuring Cawnies 4-13¾ assessed at Pr. 17-8 in the Village of Veeroojapilly in the Chittoor Talook, for keeping the Trumpilly Tank in that Village in repair, that the land was taken from him into the Road from Chittoor to Palmanair when it was required in Fusly 1253, and that the object of the prayer put forth by Petitioner is that Cawnies 4-10½ as of Poonjah land of the same Value may be granted him, and that Compensation may be allowed him for the loss of the use of his Land to the amount assessed from the above period up to the Fusly 1256 Viz.t Rupees 70-0-0

Fusly 1253. 17-8-0
" 1254. 17-8-0
" 1255 17-8-0
" 1256-17-8-0
70-0-0

2d. Feb.y in Con.n 4th March 1847 S/14.

Mr. Powell requests the Board to obtain the Sanction of Government for the payment of this sum and for the above quantity of Poonjah Land to be granted to the Petitioner Soobaraya Chitty on the same terms as the former Enam, he having arranged with the Ryots to resign their interests therein in his favor.

Under these Circumstances the Board recommend that Sanction may be granted for the arrangement suggested by the Acting Collector of North Arcot.

Revenue Board Office
Fort St. George 4th March 1847

/ Signed / D. White
Acting Secretary.

Read

4095 Fort St. George 4th March 1847.

45 From the Acting Collector of North Arcot. Read statement of Contingent charges incurred in the year 1846 and sanctioned by the Board of Revenue.

Order thereon. 45-46

Ordered to lie over.

Read the following letter

To D. White. Esq.re
Acting Secretary to the
Board of Revenue
Fort St. George.

47 From the Collector of South Arcot.

Sir,

In conformity with the instructions of the Board of Revenue contained in your Predecessor's letter of 10th December last I have the honor to forward a statement shewing the Quantity of land cultivated for sugar, the probable quantity of Sugar and Jaggery produced, and the probable quantity of both of these consumed in and exported from this District during the Fusly 1255, together with all other information afforded, as therein requested.

South Arcot,
Collector's Atcherry,
Cuddalore 25th February 1847

/ Signed / W. D. Davis
Collector

Statement

1096

Fort St George

Statement Shewing the quantity of land cultivated produced, and the probable quantity of both of the... during the Fusly 1255 or from 12th July 1845 to 11th...

District	Extent of land actually cultivated with Sugar cane in Maunds weighing 25 lbs each	Probable Estimated produce of Jaggery from cane itself	The disposal of the quantity of ... entered in Columns Nos. 3. Quantity consumed in Raw cane	Quantity consumed in this and neighbouring districts	Quantity of Jaggery which Sugar and consumed in this District	Total of Columns 4 to 6	Quantity of Jaggery exported by sea Europe ...
	1	2	3	4	5	6	7	8
	Cawnies	M	lbs	M lbs	M lbs	M lbs	M lbs	M lbs
South Arcot	1.006	15 3/4	1.044	15	18 3/4	1.858	9 3/8	7.693

Jaggery	Average per Head on the assumed population of	Number of Palmira Trees from the produce of which Jaggery was made	Quantity of Palmira Jaggery produced and the whole of which consumed in the District	Remarks
Total of Columns No. 4 & 8	6.024			
9	10	11	12	13
M lbs				
1.044	15 3/4	3 1/16	23.643	12.206

A Cawney entered in Col. 2 is equal to 57,600 square feet or 100 Ghoolies, each of which is measured by a rod of 24 English feet. The canes produced from 6 Cawnies out of the extent of land in No. 2 were not manufactured into Jaggery but entirely reserved for the Cultivation of the ensuing year in Irevandy Salook.

The raw cane in Col 4 is the produce of 20 Cawnies and 12 anna of lands.

The quantity of Jaggery entered in Col 6 produced 2497 Maunds of Sugar.

The quantity of Jaggery entered in Col. 8. produced 11200 Maunds of Sugar only in Cullacoorchy Salook.

Although there is a great number of Palmira trees in this District yet there are entered in Col 11. only those from the produce of which the Jaggery was manufactured exclusive of all others, from which the produce was partly in Fruit and partly in Toddy for the use of the Arkarry Renters.

The whole of the Palmira Jaggery made in this District is consumed partly by the Inhabitants and partly by the Renters for manufacturing Country Arrack. The several Proprietors of the Sugar Manufactories established at Cuddalore procure their supply of Jaggery from other Districts for manufacturing the same into Sugar for Exportation to Europe.

(Signed) W. D. Davis
Collector

Ordered

4th March 1847

for Sugar and the probable quantity of Sugar and Jaggery consumed in and exported from the District of South Arcot

July 1846.

1097 Fort St George 4th March 1847.

Order thereon.

47. 48

Ordered to lie on the table

Read the following letter.

To T. Pycroft, Esqre

Secretary to the

Board of Revenue

Fort St George

From the Sub Collector in Charge of Tanjore

Sir,

49

Under the provisions of Section VII Regulation VII of 1828 and in conformity to the instructions laid down for the guidance of the Collector in the Board's letter of the 20th July 1846, I have the honor to forward together with the original Proceedings in the case, an on Appeal Petition addressed to the Board of Revenue by Ramasamian, late Sautaumun of Patchay Maganum in the Shealty

1098 Fort St George 4th March 1847.

Shealty Pulook convicted of charges under Regulation IX of 1822 who is dissatisfied with the sentence passed by me in my capacity of Sub Collector, and subsequently modified by the Collector as reported to the Board in his letter of 25th July 1846 and approved by them in their Proceedings under date the 20th August 1846.

Tanjore
Myaveram
5th December
1846

/Signed/ J. I. Cotton

Sub Collector in charge

List

1099 Fort St. George 4th March 1847.

List of the Original Proceedings Vea sent to the Board in the Case of Ramasamien late Naut Curnum of Packay Magahnum in Shcally Talook.

No	
30	Do. Do. Rama Iyan of Codavasil
31	Petition of Ramasamien to Board in Appeal of 23d March 1845.
32	Do. Do. Do. of 20th October 1846
33	Do. Do. to Collector of 26th November 1845.
34	Modified Decision passed by Do. 22d July 1846. Tanjore 5th December 1846.

/Signed/ I I Cotton
Sub Collector

and the Village and other accounts and ex-
adjudged to pay a fine of Rupees 70 in the first
Count under Clause I Section V of the Regulation
in question and a further fine of Rupees
200 was also awarded on conviction in the
second Count under Clause IV Section V of
the same Law.

3.

On an appeal being present-
-ed to the Collector by the appellant against
the sentence passed upon him by the Subor-
-dinate Collector it appears from the second
letter recorded at the head of these Proceed-
-ings and to which the leading points of
the case are recapitulated, that the Collector
deemed it proper to annul the previous
sentence as far as related to the imposition
of the fine in excess of the actual amount
embezzled by Ramasawmyen, and to reduce
the further fine of Rupees 200 awarded by
Mr. Cotton under Clause IV Section V to half
that amount agreeably to the orders of the
Board limiting under certain circumst-
-ances fines imposed under that Section
to an amount not exceeding one years salary
of the convicted party.

4.

The Board do not consider
it necessary to review in detail the Voluminous

Mass

Mass of evidence which has been gone into by the
examining Officer, suffice it to remark that upon
a careful consideration of all the circumstances,
and Evidence brought forward, they are of opinion
that the charges upon which the appellant
Ramasawmyen was arraigned have been esta-
-blished upon conclusive evidence, and as they
see nothing in his defence to invalidate the
testimony against him they resolve to Con-
-firm the revised decision passed by the Collector.

Endorsement on Appeal

Petition No. 1793 presented by Naub Carrumo-
Ramasawmyen of Pachyemma otherwise Saloo-
Sawmy.

The Board of Revenue having
given their consideration to the original Proceed-
-ings in the case of the appellant and to the
defence and appeal Petition presented by him
have confirmed the sentence passed by the
Collector under the provisions of Regulation IX
of 1822 awarding a fine of Rupees 142-6-8
and removal from his situation".

57

From the Officiating Coll. of Tanjore. Read Register
of Petitions referred No. 1 here for disposal for
the Month of October last.

Ordered that the
following

Fort St. George 4th March 1847

following letter be sent in reply.

To The Officiating Collector of Tanjore

Sir,

In the Register of Petitions furnished by you for October 1846 the Board observe that Petition No. 1907 of 1841, forwarded from this Office for Endorsement on the 27th November 1841, is still "under Enquiry," they therefore direct me to request you will have the goodness to state what impediments have prevented the disposal of this Petition for so long a period.

To the Offg. Coll.r of Tanjore
25th Feby. with.
4th March 1847.

51-52

Revenue Board Office
Fort St. George
4th March 1847

(Signed) D. White.
Acting Secretary.

Read the following letter

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

Sir,

58

From the Princ.l Coll.r of Madura

In returning Petition No. 573 of 1846, I have the honor to report that Petitioners adversary, Morooga Paracharen Magaly Tavern Vr. enjoy Exemptions in Village and the hamlets appertaining to it, in hereditary succession, as a Poliapat, since many

Returning Petition No. 573 of 1846 with the explanation of Enjoyment of Exemptions by as a Poliapat and not as a rented Village.

Fort St. George 4th March 1847.

many years previous to the formation of "Istimrar Beriz" obtaining receipts in their names since Fasly 1212 from former Zemindars, sequestrating servants of Government and from the Petitioner himself, for payment of the fixed annual Peishcush of Rupees 2,041-13-

2. The ancestors of Petitioners adversary assigned a portion of the Poliapat in 1821. as Endowment for support of a Pagoda at Nacinoor and other Pagodas which having been acquiesced in by the Petitioners father, his Brother, and Gavoorees Vullaba Tavey, the first Zemindar, and approved of by the Collector, the endowment is continued accordingly.

3. In 1832, whilst the Zemindary was under sequestration lease of all rented Villages of the Estate were renewed to the highest bidders, in public auction, when the late Head Tahsildar of Shevagunga, Sivatnaien reported that the Village in question was a Poliapat, and the Peishcush had not been regularly paid by reason of disputes between Cousins. Moreover, in the 4th Para of his address of the 8th May 1832, respecting a dispute with the

+ 30th October 1832

the Sub Division Zemindar, the Petitioners late Brother Kothagoracawmy Tayer admitted Eliathengoody to be a subdivided Poliapute and that the sons by the 1st wife of Vachamagaly Tayer who had possession of it before having succeeded to it, the sons by the 2d wife raised objections and claimed their shares from the former Zemindar, who amicably settled their disputes by apportioning them their respective shares which they accordingly continue to enjoy.-

4- In 1835 the said Zemindar pretended the Village in question was a rented one, and in view to usurp it, forwarded with his address of the 16th January of that year, deposition of the Villagers to effect that, they had been informed the adversarys ancestors had enjoyed it for 3 generations, a period of 200 years on rent tenure: That they also knew the ancestor of the adversary Moorooga Pa Vachamagaly Tayer, and himself had enjoyed it for 30 or 40 years. That 25 Cullums of seed land had been allotted by him for the maintenance of a natural son of one of his ancestors and that the adversaries enjoyed the Pollam at 7/8 and 1/8 shares respectively

respectively- and it no where appears that the Village in question had been enjoyed for even a single year as forming part of the Zemindary.-

5. Petitioner has omitted to shew either in his address to me, or in the present appeal petition, in what manner the Village in question was united with his lands, and in what year it was rented to his adversary nor has he produced any Documents in support thereof. Had the Petitioners assertion that the Village was a rented one been true, he would have leased it to other individuals, offering higher amounts instead of suffering it to remain in charge of one and the same family, and for the same fixed amount of tax, and leaving it to be enjoyed in hereditary succession, liable to division and alienation, in part, for charitable purposes.

6. The Petitioner advances as a main ground for his pretension the insertion of the Village in question in the "Istimrar Pottah" as his but this stands single and may not set aside the long hereditary enjoyment of it by his adversary as Poliaputs, both previous and subsequent to the "Istimrar" it is not consonant to justice to deprive the latter

latter on this ground of his hereditary possession.-

7. Several orders have been issued by the late Principal Collector Mr. Peter, condemning the Istimrar accounts as the then Zemindar entered, in them, all Durmasamum Villages as Ain, but such was not admitted by the land holders and no enquiry was instituted at the time and condemning the accounts since furnished by the Zemindar in Fusly 1226 / the former one not being forthcoming / as prepared after his own pleasure, and not to be credited as genuine.-

8. The Village in question has been held by the Petitioners' adversaries, in hereditary succession, from, and previous to, the Istimrar to 1245/1835 when in consequence of a dispute regarding share of property a decision was passed, under date the 15th May 1835, directing decision of the Emoluments of the Village after paying quit rent, and referring them to Civil Court for adjustment of the claim between Cousins, Instead of abiding by this decision they raised tumultuous disturbances which rendered necessary attachment of the Village on the 8th October following pending decision

decision by the Civil Court the Zemindars subsequent request of the 19th November for surrender of the Village as Ain was complied with, on the 27th idem, are unfortunate reliance on his assertion, without reference to the prior Proceedings. However the Petitioners adversaries did not allow him to enjoy the produce of that Fusly, but carried it away themselves, and on Petitioners' complaint he was directed, on the 26th September 1836, to sue them in the Court, but it appears neither the Petitioners nor the former Zemindar did so even till now.-

9. In 1837 the whole Zemindary was assumed for arrears of Peishcush, and with it, the Village in question, and they remained under attachment till 1253.

10. On the 22d April 1844 Petitioners adversaries requested restoration, with the surplus funds of the Village in question on the grounds of an amicable adjustment of their dispute and because they had entered into a compromise of equal division of the Emoluments.-

11. Satisfied of the legality of their

their claim I directed its restoration on the 3d. August of that year and submission of an account shewing the exact amount due after deducting quit rent, Muramuth and sibbendy charges, which order was carried into effect, and they are in enjoyment of it paying the usual quit rent.-

12- The Ameen of the Taluk of Thiruputtoor, to which appertains the above village, furnished an account that Rupees 2819—4—3. was due to them, after deducting all charges above alluded to. Meantime the Zemindar having been surrendered to the Petitioner under the order of the Sadr Court together with the surplus funds of the Estate inclusive of the above surplus, which had not been kept distinct from other funds of the Zemindary, he was desired under date the 25th August 1845 to pay them the amount and was at the same time referred to the Civil Court dissatisfied with the above decision.-

13- The other observations in the Petition are unsupported by any documents and accompanied by orders extraneous to the matter at issue i.e. a pretended overright of a Rayadayan in mentioning in an address

address of the Petitioners brother to the Collector that Eliatthergoody was a Poliapat divided between Cousins, as is the case with the subdivision Zemindary.- his request for making over to him the Village in question in breach of the Regulations and against the decision of the Principal Collector, in favor of his adversaries on the grounds of its having been assumed by Government, where they were in charge of the whole Zemindary for the long pendency adjustment of their family dispute, and his pretended enjoyment of its emoluments in the years in which it was under the Government management which would not seem to prove any thing in Petitioners favor.-

The Average revenue of 14. 8 years of the Village in question is Rupees 2521—8—0 and the annual quit rent of it Rupees 2041—13—0.- continued since long time back, petitioners request for reduction of the Istimrar Berij seems unworthy to be entertained.-

Madura---
4th February 1847

(Signed) J. Blackburne
Principal Coll.r

53-54

Proceedings thereon.

In the foregoing letter the Principal Collector reports that the Village of

Informing Petitioner in No.

No 573 of 1846. that the Board see no grounds for their interference in his claim to the Village of Elathengoody in Madura now in possession of his opponents and referring him to the Civil Courts for redress if dissatisfied

of Elathengoody with its dependant hamlets, has been in the possession of the Petitioners adversaries as a Poliapat in hereditary succession for many years both previous and subsequent to the formation of the Istimrar Beriz, and that a portion of the Poliapat was with the acquiescence of the Petitioners' father and other preceding Zemindars assigned as an endowment for a Pagodah, and further that receipts have been granted by these parties as well as by the Petitioner himself to the incumbents for the fixed amount of annual Peishcush chargeable on the Villages in question.

In the year 1835 a claim was advanced on the part of the Zemindary to the Village on the ground that it was held by the parties in possession on rent tenure but on that occasion no evidence was produced to shew in what manner the Village had been united with the Zemindary lands, or in the subsequent Petition put forward by the present Petitioner has any document been adduced in support of his alleged right beyond a reference to the insertion of the Village in the Istimrar

Puttah

Puttah, but this circumstance was not deemed by the Principal Collector to invalidate the right acquired by previous hereditary possession, extending over a series of years, coupled with other evidence of title adducable as above noticed by the incumbents. It should moreover be observed that the Istimrar accounts had been rejected by the local authorities as totally incorrect and inadmissible.

In consequence of dissensions arising among the parties in possession the Village was taken under attachment towards the close of the year 1833 pending a reference to the Civil Court respecting their mutual rights. Subsequently to this event on the application of the Zemindar it is stated, that he was placed in possession of the disputed Villages on an erroneous impression of his right, extending over them, it appears however that his possession was merely nominal as the produce was removed by his adversaries whom he abstained from suing in the Court, thereby tacitly acknowledging the invalidity of his tenure.

The

Fort St. George 4th March 1847.

1837

The Zemindary having at a subsequent period fallen into arrears of Peishcush, the entire Estate was assumed by the Officers of Government, and on its release in the year 1844 Mr. Blackburne states that satisfied of the legality of the claims of the Petitioners' adversaries he directed its restoration to them" and they are in the "enjoyment of it paying the usual quit rent."

From these remarks it appears to the Board that the Petitioner has failed to show any valid claim to the Villages in question as forming a part of the ancient lands of the Shevagunga Zemindary as alleged by him, but on the other hand to have established the fact of possession by his adversaries for a series of years, and the payment by them of the liabilities demandable on the Village, not as an annual rent, but as the fixed Peishcush payable on the Village as a Polliput, for which moreover they had been furnished with receipts so far back as Fasly 1212. not only by the then Zemindar and subsequent sequestrating servants of Government, but also by the Petitioner himself the present Zemindar

Under

Fort St. George 4th March 1847.

under these circumstances therefore it appears to the Board that no interference on their part is called for in the arrangements made by the Principal Collector, but at the same time they resolve to intimate to the Petitioner by Endorsement on his address that if he is dissatisfied with the course that has been adopted by the local authorities, the Civil Tribunals are open to afford him redress.

Ordered that the following Endorsement be passed on the above Petition.

"The Board of Revenue see no grounds for their interference with regard to the possession of the Village of Eliathengoody claimed by the Petitioner and now in possession of his opponents, but observe that if he is dissatisfied with the existing arrangements he can seek redress by an appeal to the Civil Courts. The Petitioner is at the same time informed that his request for a reduction of the Istimrar Peruz on his Zemindary is inadmissible."

To

4115 Fort St. George 4th March 1847.

To D. White Esqre.

Acting Secretary to the
Sir, Board of Revenue
Fort St. George.

From the Princl. Collr. of Madura (55) } 1. The present adversity of season induces the Salt manufacturers to solicit an advance to enable them to carry on their Manufacture promising to repay the same from the issue of the purchase Money in the current year.

2. I have the honor to submit a Statement as per form of advance, amounting to Rupees 11,988—12—0 and request sanction may be obtained

4116 Fort St. George 4th March 1847

obtained for disbursement of the same to them and I presume it is needless to state that every day's acceleration of forms of Office will increase the benefits of the boon.

Madura - - - - }
18th February 1847 } I Signed I. Blackburne
Principal Collector

Statement.

4117 Fort St. George

Statement of Sums proposed to be disbursed in the Th. of March 1847.

Govt. Order dated 3rd July 1856 requiring the sanction of Government.

No.		Estimates in Last year and sanctioned by Government under date thereof.	Actual Disbursements of the last year.	Disbursements in March	Amount of Salary that has been recovered.	Amount of Salary that has not been recovered.	Explanation of the Collector	Remarks of the Board	Orders of Government.
1	2	3	4.	5	6	7	8	9	10
1	Advances for the Manufacture of Salt	" " " " " "	11988 12 "	" " "			The Manufacturers solicitation for advances was declined in last year, but the present unfavorable season induces me to recommend it strongly for sanction	The proposed disbursement Rupees 11,988-12-0 is recommended for sanction in reference to the adversity of the season, as reported in the accompanying letter from the Principal Collector dated 18th February 1847.	

Madura 18th February 1847 C. E. Jr.

Signed J. Blackburne
Principal Collr.

4118 Fort St. George 4th March 1847.

Order thereon.

Ordered that the necessary remarks of the Board be inserted in the proper Columns of the statement accompanying the foregoing letter and be submitted for the sanction of Government.

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

(55-56)

57

From the Principal Collr
Madura ----

With reference to your letter of the 18th Instant, returning for reasons assigned, minute of the 7th ultimo, I have the honor to forward a fresh communication of the same date, in which the portion to which the Board have taken exception, is omitted.

Madura ---
22d February 1847

(Signed) J. Blackburne
Principal Collr

Order thereon.

Ordered to be recorded

To

(57-58)

4119 Fort St George 4th March 1847.

To D. White Esqre
Secretary to the Board of Revenue
Fort St George.

From the Principal Collr
Madura

Sir,

(59)

I deem it my duty to take the earliest opportunity of apprising the Board of intelligence just received, that a Complaint was, yesterday, filed in the Court by the litigant parties in the Ramnad Zemindary case.

2 Under these circumstances I am in instant expectation of a demand, from the Ranee Sathoopathy, to make over to her the Government lands, in the name of the Collector for the time being, which are at present in my Custody, under the orders of Government, to the Board, dated 27th August 1846, pending issue of the suit in question.

3. I hope the Board may agree with me in thinking it desirable I should be prepared with an explicit answer, either of assent or refusal, and will therefore allow me to press for immediate instructions, and I would request that whether I am to refuse, or comply with the demand, the precise form and manner of doing the one, or the other may be furnished to me, in order to prevent the possibility of a mistake in a matter of such importance.

Madura
27th February 1847

(Signed) J. Blackburne
Pl Collr
Ramnad

Order

55-56

Resolution thereon. Remains to be for any orders and

59-60

subject of this foregoing Letter the Board will await a further communication from the Principal Collector on the event of the Salt Monopoly remaining the Board request the Custody of the Principal Collector Mr Blackburne to request he will furnish the Board with Copy of the Zemindar said to have been filed in the Civil Court, and of any order that may be passed thereon.

57

From

Ordered, that Copy of the proceedings and of Mr Blackburne's letter to which they refer be submitted to for information of Government to which the Board's Proceedings dated 1st 22nd

To D. Read the following Letter to W. Oliver Esqr Acting Secretary to the Board of Revenue

61

From the Acting Collr of Tinnevelly

Sir,

I have the honor to report for the information of Government that Collector Mr Lewis having under the leave of absence of one month granted to him on the 15th Ultimo under Section XI of the Rules for the Fort St George Gazette Page 37 on the 31st Idem and returned to his duty on the 19th Instant. I have the honor to request that the remainder of the leave may be cancelled.

I have &c

Signed R D Parker

Acting Collr

Tinnevelly 20th February 1847

Resolution Thereon. Resolved that the foregoing letter be submitted for the information and orders of Government.

Mad. 22nd Feb.

Order

57-58

61-62

Read the following Letter

To J. Tyerman Esqr Secretary to the Board of Revenue Fort St George.

63

From the Collr of Canara

Sir

On the 5th December last just previously to her quitting the district of Canara of Mr Blair the late Principal Collector transmitted to the Board a paper upon the question of the Tobacco Monopoly in this District which although ostensibly drawn out for the use of his successor may be considered to embody his sentiments and opinions upon the several points connected with that subject to which attention was directed by the Board's proceedings of the 22nd September 1845. Mr Blair's long experience in this district entitles his opinion on such a subject to much more consideration than any thing I can venture to offer and I do not feel sure the Board having this document before it will look for any further report from me. Incase however it should be otherwise, and my omission to reply to the Board's proceedings should create any delay in their final disposal of the subject I have now the honor to offer such observations as

Submitting observations on the various sources of Revenue proposed as a substitute for Tobacco Monopoly and suggesting for the consideration of the Board the expediency of an increase in the rate of Export duty on Rice and a small addition to the Land Revenue assessment, as the only means in his opinion likely to make up in part the deficit to be occasioned by the abolition of the Tobacco Monopoly in Canara.

as occur to me after an attentive consideration of this very important subject.

3.

It is scarcely necessary for me to add my testimony to that of so many others who have preceded me respecting the evils which have resulted from the Tobacco Monopoly. They appear to be universally admitted on all hands, and the only question now is as to its modification by a reduction in the retail price or its total abolition and the possibility of providing some substitute which will wholly or partially make up the deficit in the Revenue which would be occasioned by that measure.

4.

With respect to a modification there can be no doubt that any reduction which might be made in the Monopoly price of the Tobacco would be felt as a relief by the poorer classes of the people. Thus the present net profit derived from each Candy of Tobacco being Rupees 192 should Government think proper to diminish that by one half making the selling price Rupees 176 instead of Rupees 175 — there can be no question but that it would be felt as a very great boon by the consumers, whilst there is scarcely room to doubt that as a decrease in the price would cause a greater demand for the article, the net loss would in part be made up by the increased sales which would take place. But to the relief thus afforded to the consumer would be confined the exclusive benefit to be derived from such a modification. All the

other contingent evils which have been so strongly pointed out in the papers which accompany the Board's proceedings and which constitute some of the strongest reasons which have influenced Government in its desire to abolish the Monopoly would in my opinion remain entirely without remedy. As long as the net profit derived by Government from the sale of Tobacco remained sufficiently high to afford a temptation to illicit traffic, the class of persons who have been so long engaged in smuggling would not give up that vocation. It would be still necessary therefore to maintain the penalties now required for the protection of the revenue, the lax habits engendered by a systematic violation of the laws in this respect would continue to prevail, offenders would be committed and suffer imprisonment in the Jails, and the present machinery required for the protection of Tobacco from theft and for its Custody and sale would if any thing rather require an increase than allow of a diminution, if as I suppose, the lowering of the price should have the effect of increasing the quantity which it would be necessary to provide for the increasing demand.

5. These considerations lead I think to the inevitable conclusion that

a

a modification of the Monopoly would in every other respect, except as a relief to the consumers, fall very far short of the ends which have been desired, and it appears to me scarcely possible to state the actual merits of this question in clearer or more concise terms than those used by the Honorable Court of Directors where they state that "the circumstances appear to be such that unless the price is so far reduced that the produce of the Monopoly will be considerable and not worth the cost of all the expense and trouble and vexation which it produces, the evils of smuggling will remain" and it is upon this ground that they recommend its abolition.

6. The question respecting the provision of a substitute for this tax either wholly or in part is one involving many considerations of the utmost importance. I have given these the best consideration in my power and I feel bound to state my concurrence generally in the view taken by Mr. Blair respecting the adequacy of the sources indicated by the Government as likely to afford the means of raising a Revenue by which the deficit occasioned by the abolition by the Tobacco Monopoly might

might at least in part be made up.

7. The first point to which attention is directed in the proceedings of Government is a moderate and well regulated Moturpha & Visabaddy similar to that derived from the Mercantile classes in Bellary and Cuddapah. These two denominations of taxes though they have been noticed separately by Mr. Blair are so intimately connected together and the limits which divide them are so ill defined, that it seems more desirable to class them together, as has been done by Government in Bellary and Cuddapah they are generally to be included under the general term of Visabaddy, the Visabaddy proper being that defined in Section II Regulation IX of 1819 and the Pagien Vesabaddy including almost every head under which Motarpha is collected.

8. Some experience in both divisions of the ceded districts has given me an opportunity of viewing the working of the System under which that tax is collected, and of forming an opinion upon it as a source of Revenue, and I hope that it will not be considered misplaced if on the occasion of its contemplated introduction into this province, I venture

to

to state my impression that its merits as a source of Revenue have been very Considerably over rated and that it is most unequally distributed and is felt by the lower classes and petty dealers by whom the larger part of it is paid as a heavy burden. There is something so equitable to appearance in the idea of its being distributed by the payers of the tax themselves, and the various checks laid down in the regulation for preventing inequality or fraud in the assessment appear so effectual for that purpose that it has been very generally looked upon as a Model of taxation, and proposals have at various times been made for extending it into other districts under this Presidency. In truth however even the inequality is as great or greater than in almost any other branch of Revenue, the rich and substantial Merchants bear nothing like their due proportion of the burden which falls principally on the petty traders. It is in the Ceded district certainly a productive tax, but this is not attained without subjecting nearly every one to it except the agricultural classes. Scarcely any one indeed escapes except some of the privileged classes known as Jaggan Common Coolies or day labourers persons

persons who keep one or two bullocks to let on hire Shepherds and even Common dancing girls are all called upon to contribute their quota to be paid out of their petty earnings to the Nagien Visabaddy.

Q. Many of the most beneficial, or at least the most attractive parts of the principle laid down for the assessment of the tax have also I believe been abandoned from sheer inability to carry them out. The aggregate sum assessed on each Talook is not now fixed for 5 years as directed in the Regulation, and distributed amongst the Classes assessable with a portion, but it is made up of the number of individuals payments settled by the meeting of merchants, and thus varies every year. The Regulation supposes that individuals will object to an unfair distribution of the amount, but this is not found to be the case in practice. The wealthy Merchants are combined together in a mutual understanding they will not assess

assess each other at their proper share and they have sufficient influence over the petty dealers who are in debt to them or otherwise in their to prevent their making any effectual appeal, and they can prolong the discussion at the annual settlement to so inconvenient a length that the poorer parties are in the end glad to submit and get leave to return to their homes. The Consequence is that the smaller traders bear much more tax than their due share of the Amount whilst the rich Merchants contribute Comparatively nothing out of their large profits.

10. I have thought it right to notice

notice what I consider some of the objections to this tax and to the mode of assessing it, because in the event of its being determined to extend it to this or other districts, I am strongly of opinion that it could be done more beneficially and fairly by the Revenue authorities in the same manner as the Maturpha is now fixed, and with the occasional assistance of a local Punchayet than is now done by means of the annual assemblage of Merchants.

11. With respect to its introduction into this District, I believe that it has more than once been in agitation, but the plan appears from some cause or other always to have been abandoned. The destruction of the records of this Office renders it difficult to trace what has gone before on these subjects. I find however in a letter from Mr. Norris to the Board dated as far back as 30th May 1822 (Para 19) an allusion to certain objections which had been urged to imposing a uniform and Moturpha tax in Canara, in which he refers to the determination of Government that these taxes should not be levied as communicated in a letter from Government

Government to the Board dated 7th December 1841 paras 3 and 4. The subject was likewise taken up afterwards by Mr Drakeford and other Principal Collectors but the most recent notice which I have been able to find on the subject is contained in the Boards' Proceedings of the 20th October 1841 in which referring to Mr Blairs report on the Moturpha of Canara dated 9th September 1841 it expresses its concurrence in the views taken by Mr Blair on the subject of the Moturpha tax proposed to be levied upon the merchants and Shopkeepers in Mangalore, and was pleased to recommend in consideration of the very heavy ground rent paid by them that no demand should be made on that account. This recommendation met with the approval of Government, and it was resolved that as a tax on professions was unsuperintendent and was stated to afford opportunities for petty peculation, and unwarrantable interference in its collection, the demand on that account should be foregone.

Mem. Cons. 7th Decr 1841

12. It may perhaps be thought that I have not drawn a sufficient distinction in the remarks I have ventured to

make above between Vasabuddy or a tax upon the profits of trades, and Moturpha, but it is not easy to consider them altogether separately, because although they may under a strict definition be distinguished as is done in Clause II Regulation IV of 1818, yet in practice it will be found that wherever the Moturpha tax prevails, there is much collected which ought properly to be considered as Vasabuddy and would have to be transferred to that head on a general introduction of that tax. Of this nature may be considered the Collections made upon warehouses and very generally also those on shops and houses. A moturpha assessment of Rupees 25 or 30 upon a warehouse is certainly greater than would be produced by a tax of 5 per Cent on the rent paid for it or the ground it stands upon, and whatever the excess may be must be considered, and is in reality, a tax on the profits of trade of the occupant. I think it desirable that this should be borne in mind, because it would to a considerable extent diminish the net increase which would be derived from a Vasabuddy tax by rendering it necessary to

take

take into account part of the Collections which are already made under the head of Motsha. I shall therefore avail myself of the present opportunity to quote a passage from an unpublished letter from Sir Thomas Munro to the Board of Revenue dated 28th January 1805 in which he urges this point in very forcible and clear language, first premissing however that what is now termed the "Vasabuddy" tax was at that time known under the general appellation of "House tax" a tax "he observes "to be properly a House tax should be computed of the rent of the ground occupied by the house, and of a tax on the rent for which the house can be let, but such a tax would not produce one fifth part of what is now actually collected as house rent. The ground of the largest house would not yield one fanam as rent and that of most houses not a gunta of a fanam. Houses in the interior cannot be hired as in the great towns on the Coast or in Europe and can therefore yield no profit to the owner. Hence it appears that what is now called House tax is something else. It is undoubtedly a tax upon Income and after describing its mode of assessment

and again remarking that as neither the houses nor the ground they stood on could yield any considerable revenue," the chief part of it must arise from a personal profession or Income tax," he observes that "Ryots paying land rent are in general exempt from the house tax; because as their whole income arises from their land, it is supposed that when they pay the rent of it, they have paid all that ought to be demanded." This latter observation seems to bear strongly upon the question of house rent in this district because as for the larger proportion of houses stand upon private ground for which a land rent is paid and for which the Owner of the estate generally demands a small rent from the house holder, it may be a question whether a Second house rent could with propriety be demanded on account of Government. I do not however consider it necessary to do more than generally refer to this point. It will rest with the Board and Government to determine what weight is due to it, and to the objections on that score which would undoubtedly be urged by the people against an extention of the House or shop tax.

With reference to the probable

product

productiveness of the Visabuddy tax it will be seen from the Statements appended to Mr. Blairs Memorandum that a tax calculated on the principles laid down in Regulation IV of 1818 might if unnecessarily levied on the whole trade of the Country and making no exception in favor of any classes or individuals or particular branch of trade, amount to:

On the Inland trade	Rs. 4,145	A.P. 4 0
On Import trade by Sea	1,498	4 0
On Export trade by Sea	1,808	1 0
	7,451	9 0

Of this Amount however it will be observed that somewhat more than one half would be the produce of two Articles of Export trade Viz. on the Export of Cotton 4723, and on the Export of Rice 4747 - with respect to the former of these I think it probable that Government would not desire to place any burden even indirectly upon the free Export of Cotton - A very large part of that exported from Canara is re-exported to Europe - it only comes into Canara on transit from the ceded Districts and Dharwar to Bombay, and the price which the Cotton bears is already so low in the market that

that I believe it has hitherto been the policy of Government to foster and protect the trade by every kind of encouragement - I see no objection under the circumstances of the district to a moderate additional Import on the other article Viz. Rice, but I am fully persuaded - that a moderate increase in the Export duty would not only be a much more productive, but would be more acceptable to the people engaged in the trade than any tax bearing a new name. I shall however have occasion to refer to this point again before concluding this letter.

The omission of these two items, supposing the Government saw sufficient cause for so doing would reduce the net Amount to be derived from the Visabuddy tax to Rupees 7982 - but there would also be a further reduction not under this head, but under that of Moturpha caused by the transfer of items now collected as Moturpha, but which would have to be brought under the head of Visabuddy with reference to what I have stated in para 12. Of this nature would be nearly the whole of the sum now collected

collected as Warehouse tax, and perhaps from 20 to 30 per Cent of the shop and ware house tax, which would not leave the net increase at more than Rupees 5,000.

15. There is another point which I think it right shortly to advert to with reference to the observation of Government respecting the mercantile classes who have chiefly benefitted by the abolition of the Hawlut and special duties and of all Inland and transit duties. Mr Blane has stated that these classes do not generally consider themselves to have been benefitted by these measures, and I am able fully to confirm this Statement of his. They not only maintain that they have not been benefitted, but aver that they are considerable losers thereby for the reasons stated by Mr Blane. However this may be, the Board is aware that the direction which the Inland trade of Canara chiefly takes and particularly in those articles which were affected by the Hawlut duties, is to the north East through the Dharwar district on the northern parts of Mysore, and

and the articles which form the great staples of this trade, and the persons engaged in their production and Export are chiefly to be found in the talooks of upper Canara immediately adjoining the Bombay districts. There is necessarily therefore considerable intercourse between them, they are constantly passing from one to the other, and many even have the Members of the same family, may be living partly under the Bombay Government and partly under that of Madras. But all taxes and Cesses of every kind on trades and professions under whatever name levied have been recently abolished throughout the Presidency of Bombay, and it appears to me that the introduction of such taxes for the first time within our Districts almost simultaneously with their abolition on the other side of the frontier, would lead to comparisons unfavourable to the Madras Presidency and may probably to the removal of many of those merchants who would be expected from the Madras into the neighbouring districts of Bombay. This fact would at all

all events make the introduction of the tax more distasteful to the Canara Merchants and render it difficult for them to comprehend the necessity of a policy which imposed a tax with one hand whilst it withdrew it with the other, the parties affected being in both cases the subjects of the same Government.

16. It should not also, it appears to me, be entirely lost sight of in considering this question of Transit duties that although the abolition of the transit duties is now so recent that we should probably not err to any great extent in taking the data afforded by the accounts of Inland trade which were then furnished in determining the Amount of tax to be levied in the District under Section III Regulation IV of 1818, yet as no such returns can henceforth be procured owing to the abolition of all the Sayer Chowkies and their establishments, there would hereafter be no means of renewing the assessment as far as the Inland trade is concerned, although this measure appears to have

been contemplated as necessary at intervals of about five years, with the view of correcting any inequality which might arise from an increase or falling off in the different branches of trade.

17. With respect to any increase in the Moturpha as it now stands in this district including the Ship and house tax, Mr. Blair has stated his opinion that no further sum worth mentioning could be realized from that branch of revenue - It appears to have been renewed in 1251 and 1841/42 many persons who were before exempt, were then brought under assessment - As it is now pretty generally levied, the only increase which could be made would be by raising the rates at which the different classes are now assessed, but on carefully going through them it does not appear that this would produce more than Rupees 6,000 increase under this head. It would no doubt create some clamour and dissatisfaction, and appears to the Board similar to one lately referred to me for report - I have never been in any part of India

Petition No. 585 of 1846

where

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where there appeared such a dearth

Artisans of every sort on the Coast

It is certainly desirable to en

courage them to settle on the Coast

if possible, and the small

sum which would be granted

reasoning them will probably be considered an object

sufficient importance to render

it worth while to undertake

that measure.

18

In paragraphs 16. 17 and

18 of his Memorandum Mr Sullivan

refers to the plans by which

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which he thinks a Tobacco revenue might be raised without serious objection. The first by a system of licences and Tobacco rents combined and the second by an excise on Tobacco grown within the District. On both these points I feel compelled to state that I see much cause to differ from him. With respect to the first proposition it appears to me that it would be only shifting the Agency by which the Monopoly should be retained from the Government to a renter and that whichever way the matter be turned, it is impossible to alter the main fact that no considerable revenue can be derived from the sale of Tobacco without supporting a Monopoly in some shape or other. Such a revenue can only arise from the excess in the price to be paid by the consumer over the ordinary Market value of the article. If the trade is to be left free and unfettered, no renter could afford to give much for the nominal privilege of selling the article. If the Tobacco were retailed by him at only a moderate increase upon the purchase price and charges for carriage his profit would be too inconsiderable to allow

allow of the Government participating in it and if the retail prices were raised so as to allow Government sharing in the profit, it would immediately give rise to an illicit traffic, and it would become necessary again to bring into operation all the machinery for protection and to enforce the penalties now required against smugglers. Tobacco can now be purchased in Mysore for about Rupees 4. per Candy and the cost of bringing it down to the East is about Rupees 12. Allowing therefore a profit of 5 per Cent to the dealer it would if the trade were free, be probably sold for about Rupees 57. I am persuaded however that a clear profit of 10 per Cent in excess of this would be a sufficient inducement to the unlicensed dealers if not on the coast certainly in all the inland Districts which immediately adjoin Mysore and yet this excess price would only produce Rupees 9,340 upon the quantity now consumed of which a considerable portion must go to the renter for the risk and trouble he would incur in undertaking the

the rents-

19. To the plan for collecting an excise duty upon Tobacco grown in the District some serious objection occurs to me- It would be a direct infringment of the recognized right which the land holders of Canara enjoy of cultivating whatever crops they please on their own Estates- If it be urged that they are not now permitted to cultivate Tobacco, it may be answered that the levy of an excise necessarily involves the right on the part of the Government servants to inspect the cultivation on an Estate to ascertain if Tobacco were grown on it or not and to what extent- But this species of prying interference is particularly obnoxious to the land holders in this District a freedom from it is one of the great advantages which the holders of the Estates paying the full assessment on them are supposed to enjoy, and they prize it so much that many would prefer to forego the privilege of growing Tobacco if they could thereby prevent any scrutiny into the internal management of their Estates- The process by which the excise duty would be ascertained Viz. inspection and

Estimate

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Estimate of the Tobacco crop is now in force in the Lower Coorg District but it is found to be open to much abuse and evasion. The Shanbogues are the only parties who can be looked to for a correct return and as there is scarcely any means of controlling them particularly in the wilder parts of the District which are most favorable for the growth of Tobacco little dependence can be placed in the correctness of their Estimates. The same objection also which I have noticed in the plan of rents and licences still follows the proposition for an excise. Viz. that the price of the home grown Tobacco be that for which it could be imported from Mysore which by undersselling it, would throw the former out of cultivation or render necessary some means of preventing the introduction of Mysore Tobacco.

20. It will be seen from the observations which I have above ventured to offer that so far as I have been able to consider the subject I am not sanguine as to the practicability of raising any thing like an equivalent for the Tobacco Monopoly from the sources which have been indicated

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indicated and Government would probably be reluctant to sanction any considerable innovation in the Revenue system of the District for the sake of a comparatively insignificant sum. The decision which has lately been passed respecting the Hawbet duties precludes my referring to them as a means of supplying the deficiency, although they would I think have been a much less objectionable tax than the Tobacco Monopoly.

21. If however it be indispensibly necessary as a condition to the abolition of the Tobacco Monopoly that a sum of the same or nearly the same amount should be raised from some other source, I believe that it would be found necessary to revert to the principle laid down in the Honorable Courts Despatch of the 12th November 1821 Viz. to take what is necessary from the land" and I shall here therefore point out the only means by which I think it really practicable to raise an equivalent, which however I would not desire to be understood as distinctly recommending so much as offering by way of suggestion for the further consideration of the Board. There are two sources from which I think a sum equivalent to about

half

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half the Tobacco revenue might be passed
Viz. by an uniform per Centage added to
the rents of the Estates and by a revision
of the Export duty on Rice.

22. With respect to the former
of these as the agricultural classes are the
parties who would derive the greatest
advantage from the abolition of the Tobacco
Monopoly as being the largest consumers
it would only be consistent with fairness
that to them we should look for the means
of replacing the deficiency. No direct tax
could be levied upon all the labouring
population, but I think they might be
indirectly reached through the medium of a
moderate addition to the rent of the land
holders similar to that which was levied
under the name of Tobacco Tax in the Coorg
Districts by the late Rajah, this tax does not
appear to have been as supposed by Mr.
Blair a Tax on the growth of Tobacco, for
it was levied in all the Villages whether
Tobacco was grown there or not. Thus
in the Pootoor Magany where little or no
Tobacco was grown it was higher than
in any other being at the rate of Rupees
8-2-3 for every 100 Khan whereas in

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in Netaneggy where Tobacco was principally
Cultivated, it was as low as Rupees 2-5-
per 100 Khan. It must be considered therefore
more in the light of a tax on consumption
but the principle upon which it was
regulated is not sufficiently clear. The
Total sum collected under the Head was
Rupees 1,494, and amounted to about Rupees
1-8- per Cent on the Land Revenue of
the District. As this impost freed the peo-
ple from any other demand on account of
Tobacco either on its consumption or cultiva-
tion, it may be considered to have been
extremely light when compared with
our Tobacco Monopoly, and the Coorg
ryots would no doubt be glad to revert
to it. The question however to be considered
is whether it could be generally extended
throughout the District as a substitute
for the Tobacco Monopoly.

23 Taking the gross amount
of land revenue collections at 18 lacs
of Rupees it would require an addition
of 10 per Cent to make up the entire amount
of the Net Tobacco Monopoly but the agricultural
classes

classes though they are the principals are by no means the only consumers and they could not therefore be reasonably called upon to make up the whole amount A per Centage, the same as I have stated to have been assessed in Coorg Viz. 1½ per Cent would yield Rupees 27,000 2 per Cent would yield 36,000 and 3 per Cent 54,000 beyond which last sum I should not be inclined to carry it. The fixed assessment on a large portion of the Estates is so light that this addition would be borne without difficulty The only question in this respect would be with regard to the Kumburky wrongs or those which do not even now pay the full Beriz but it may fairly be stated that the addition at whatever sum fixed would not be a clear loss to the land holders. The greater part of the kumburky Estates are situated in the inland parts of the Districts which are the most favorable to the growth of Tobacco, and the District would probably be principally supplied from the Tobacco cultivated on these Estates. The cheapness of the Tobacco would be a clear gain to these land holders whose labourers live about their houses and are fed and clothed by them and even with

with respect to daily laborers who receive a regular hire though it would probably not affect their wages, yet if a slight reduction in the rate of their pay were the consequence they would still be the gainers by the facility with which they would be able to supply their wants, the superior kind of Tobacco they could procure, and their freedom from all restraint and interference in their purchase of this necessary a common laborer is supposed to consume at present about 1 pie worth of Tobacco a day or 2-6 per Month-he would be able to purchase the same quantity for about 1 Anna if the trade in that article were entirely free- The usual rate of hire for field laborers in the Villages in Canara is 1-4 per diem or Rupees 2-8- per Mensem and his Tobacco therefore costs him at present about 6 per Cent of his entire wages- It would cost him about 2½ per Cent under a free trade, and a reduction of his wages of from 1 to 2 per Cent would still leave him better off A very large number of the land holders are not directly engaged in cultivation, but have their Estates distributed amongst

amongst numerous under tenants and they might if this arrangement were adopted be empowered, to distribute the extra assessment amongst their tenants even under existing engagements, and thus relieve themselves from the payment of a part or the whole of the amount.

24. That such arrangement would in reality be beneficial to the people as an exchange to the Tobacco monopoly scarcely I think admits of question, but it is not to be expected that they would view it on this light. They are generally incapable of understanding such a question in all its bearings upon their interests. They would probably look upon it only in the light of an increased assessment and they are so extremely jealous of any measure having a tendency to raise the assessment on the land and it is very probable that considerable opposition would be offered to it. To what extent this might be expected I am not prepared to say, but the Board is aware that the ryots of Canara have on more occasions than one showed a disposition to place themselves in opposition to the authority of

Government either by open or passive resistance. The latter may be considered the most difficult to deal with, but should this or any other measure be upon mature deliberation considered just and advisable, it would no doubt as suggested by Mr. Blair, be enforced with the whole authority of Government so as to shew the people that any opposition to it would be unavailing.

25. The other source to which I would draw the attention of the Board is the export duty on rice. The situation of Canara is so peculiar in respect to the trade in this its great staple, that the ordinary rules by which that trade is affected in other places appear to have but little influence on it here. Its long stretch of Sea Coast and numerous ports allow of the rice being brought down for export with ease and with little expense, and it finds constant and steady Customers in the Arabs who have from time immemorial resorted to Canara for the supply of their wants. These people have no other country from which they could draw it, and

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and the regularity of the monsoon pre-
venting the likelihood of any thing more
than a partial decrease in the produce
prevents them from ever suffering dis-
appointment in obtaining a supply Even
in respect to the coast of India and the
large Market in Bombay, in facility
of transport is so great that no other
country can be found with so large a
surplus produce and affording so convenient
and steady a Market to resort to as
Canara It is for some of this reasons
probably that the export of Rice from
this District appears to have been
little affected by the rate of Export duty
levied or by the price of grain in the
Country but solely by the wants
of its customers and its own ability
to supply them to a longer or greater
extent - The enclosed statement
will show the total exports and
average price of Rice in each year
since 1812 In that year although
the price was Rupees 98 per Corge
and the Export duty 15 per Cent the

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the Export was 12,35,853 Imoodahs or half
bags, whilst in 1816/17 when the price was
little more than one half the previous
amount or 52 Rupees per Corge, it was
only 9,87,530 In 1821-22. the last year
in which the duty was 10 per Cent it was
7,68,951 In the following year the export
duty was reduced to 3 per Cent and
the Export of Rice certainly rose
during the next three years but this
does not appear to have been the
result of the reduction in the duty
for it fell again in 1825/26, and
continued at about the average
amount of the former years when
the duty was higher - By act VI of
1844 the duty was raised from 3 to
between 4 and 5 per Cent Double duty
being collected on Exports on foreign
Bottoms but this did not have any
sensible effect on the Export, and
during the present season it has been
higher than in any one of the pre-
ceding 34 years.

It is however especially

26. with

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with reference to the Foreign Bottoms duty that I wish to speak until the receipt of the Board's orders of the 29th September 1846 all Arab Vessels were considered Foreign Bottoms and paid the double Duty which amounted from 8 to 9 per Cent according to the Market price of Rice, but by this order all Vessels bearing a Certificate or cowle from the Imaum of Muscat are admitted to the privileges of British Vessels and pay single Duty - The full effect of this arrangement will not be apparent until the ensuing year, because it only came into operation in the middle of this season - I reckon however that it has caused a diminution in the Sea Customs Revenue of about Rupees 10,000. The entire quantity of Rice exported to Arabia in each of the two preceding years was somewhat more than 5 lacs of Moodahs and as nearly the whole of this goes to the territories of the Imaum of Muscat, the Difference between the

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the double and single Duty may be taken at about 31,000 Rupees causing a clear prospective loss of Revenue to that amount - It would not seem that the lowering of the Duty has caused any increase in the Export as might have been expected for the export to Arabia has fallen off this year by about 18,000 Moodahs.

27 The terms of the treaty with the Imaum which have led to the above Concession would I conclude prevent any distinguishing duty being imposed hereafter, but the loss might be made up by an uniform increase in the rate of Export Duty on Rice an increase of 1 anna per Moodah on the entire Export of Rice would during the last year have yielded Rupees 45,000 but taking the average Exports of the last 10 years which was about 11,85,000 Moodahs it would produce only Rupees 37,000 I have stated my opinion

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opinion that owing to peculiar circumstances the Export of Rice would not be perceptably affected by an increase in the Duties but there are other considerations which will no doubt have much weight with Government in viewing such a question - It appears to be the present policy that the whole of Honorable Company's territories should be subject to one and the same rule in regard to Imposts of this nature and the same objections, founded upon this principle, which prevented it from countenancing the proposition for retaining the much more productive Houlut Duties would probably influence it in rejecting any proposal for increasing the Duty on Rice beyond what it is in other Districts. Either would (as I have before stated) be considered as recommending either this or the increased assessment on the land. I have suggested them as the only means which I can devise for partially making up the deficiency which would be occasioned by the abolition of the Tobacco Monopoly and the two measures together with a slight increase in

S. L. B.

Fort St. George 4th March 1847.

in the Moturpha would scarcely make up a lac of Rupees and although this would be a considerable amount in the revenues of a single district, it may not possibly be considered of sufficient moment to justify the trial of such an experiment on the finances of this Province attended as it could not fail to be with some anxiety as to the manner in which it would be received, and at the risk of disturbing to a certain degree the relations existing between the different classes of inhabitants themselves and between them and their foreign customers.

In conclusion I would only venture to add a suggestion that in the event of Government determining to impose any new duty as a substitute it would be done simultaneously with the abolition of the Tobacco Monopoly so that its true object may be made more directly apparent, and the people have brought before them palpably and intelligibly the advantages and disadvantages of the two imposts which they are too apt to lose sight of if the one is only made to follow the other at however small an interval

28

Collectors Cutcherry } I Signed I. L. Blane
Mangalore 10th July 1846 } Collector
Statement

4158.

Fort St. George

14th March 1847.

A. Statement Shewing the Gross Receipts Charges and Net Revenue of the Tobacco Monopoly in Canara for 1253 and 1254. — 1843-44. 1844-45.

Fasly.	Talook.	Quantity of Tobacco sold.	Gross Revenue.	Charges. Purchase	Sibbendy	Saudermarcy	Extra Charges.	Total.	Net Revenue.
		Candies Maunds lbs.	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p
1253.	Huzoor	" " " "	" " "	74,550 5 6	" " "	" " "	" " "	74,550 5 6	" " "
	Mangalore	297 11 6	24,520 3 5 "	" " "	1,768 5 5	33. 1 2	2,305 2 "	4,107 2 7	" " "
	Bekul	243 11 2	28,426 22 1 6	858 11 6	1,670 4 1	55 12 "	384 7 2	2,969 2 9	" " "
	Buntwall	202 13 3	14 35,464 12 9	498 9 5	2,529 5 8	21 14 10	534 11 4	3,581 9 3	" " "
	Oodipy	158 " 14	26 27,654 9 3	" " "	276 " "	19 15 3	320 14 5	616 13 8	" " "
	Barcoor	124 15	22 " 21,838 2 "	" " "	120 " "	8 11 6	204 11 2	333 6 8	" " "
	Cundapore	171 15	23 " 30,063 7 "	" " "	288 " "	8 6 10	213 7 2	509 14 "	" " "
	Honore	188 9	4 20 32,980 2 6	" " "	292 " "	" 2 "	325 9 5	617 11 5	" " "
	Ankolla	108 15	27 " 19,039 11 "	" " "	210 " "	22 8 "	269 13 9	502 5 9	" " "
	Soopah	35 7	2622 6 194 8 "	" " "	" " "	4 12 4	358 12 5	363 8 9	" " "
	Sendah	22 6	7 10 3,904 12 3	" " "	" " "	2 . 8	9 1 10	11 2 6	" " "
	Bilghy	22 6	6 " 3,904 6 "	" " "	" " "	5 12 7	4 2 "	9 14 7	" " "
	Total	1575 13	3 24 2,75,739 14 "	75,907 10 5	7,153 15 2	183 11 2	4,930 12 8	88,176 1 5.	1,87,563 12 7

4159.

Fort St George

Zaaly.	Talook.	Quantity of Tobacco Sold.			Gross Revenue	
		Candies	M.	Thanos	Rs.	a. p.
	Huzoor	"	"	"	"	"
	Mangalore	296	15	27	51,939	11. 6
	Bekal	230	16	10	40,393	4 "
	Buntwal	267	1	31	46,734	5 3
	Oodipy	152	16	4	26,741	4 3
	Barcoor	122	11	19	21,452	4. 3
	Cundapore	175	13	24	30,746	7 9
	Honore	189	13	11	33,192	3 "
	Ankolla	109	1	20	19,090	" "
	Soopah	33	14	25	5,906	5 3
	Sondah	21	1	4	3,685	4 3
	Bilghy	25	16	19	4,521	" 3
		1625	2	27	285,401	1 9

Mangalore 10th July 1846.

1251.

4th March 1847.

Purchase	Sibbendy.	Sanderwares.	Charges.	Total.	Net Revenue.
Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p
75532 6 6	222 8 "	" " "	" " "	75754 14 6	" " "
" " "	1764 " 11	27 8 1	1162 8 "	2954 1 "	" " "
" " "	4842 8 "	38 9 "	367 3 9	2248 4 9	" " "
2029 10 2	2490 4 7	21 14 6	748 9 10	5290 7 1	" " "
" " "	329 2 8	12 3 2	281 3 "	622 8 10	" " "
" " "	283 7 8	11 1 6	198 " 1	492 9 3	" " "
" " "	585 1 4	7 2 6	141 15 11	734 3 9	" " "
" " "	390 4 1	3 11 10	329 11 11	723 11 10	" " "
" " "	210 " "	23 " 3	255 " 9	488 " 8	" " "
" " "	164 13 3	6 13 11	151 12 1	323 7 3	" " "
" " "	152 8 5	2 11 10	39 7 2	194 11 5	" " "
" " "	50 11 "	3 5 1	8 11 6	62 11 7	" " "
77562 " 8	8485 5 11	158 1 10	3684 3 6	89889 11 11	19435 11 5 10

(Signed) T. L. Blane
Collector

Statement.

Fort St. George

B. Statement Shewing the various Rates at which each Clafs is

4th March 1847.

assessed to Moturpha in Canara for Fusly

Talooks.	Warehouse Tax. Within 1 Rupee each.			Within 5 Rupees each.			Within 10 Rupees each.			Within 78 Rupees and 2 annas each.			Total.		
	No. of Cooly.	Rs.	a. p.	No. of Cooly.	Rs.	a. p.	No. of Cooly.	Rs.	a. p.	No. of Cooly.	Rs.	a. p.	No. of Cooly.	Rs.	a. p.
Mangalore	34	29	12 .	49	128	2 .	12	93	13 7	6	160	3 7	102	411	15 2
Bekal	54	34	5 4	9	17	10 5	"	"	" "	"	"	" "	63	52	" "
Buntwal	48	26	" "	9	16	" "	"	"	" "	"	"	" "	57	42	" "
Oodipy	35	27	12 .	1	1	8 "	"	"	" "	"	"	" "	36	29	8 "
Barcoor	53	33	" "	23	59	8 "	1	7	" "	"	"	" "	77	99	8 "
Cundapore	78	46	6 .	19	63	8 "	"	"	" "	"	"	" "	97	109	14 "
Honore	"	"	" "	53	139	" "	7	56	" "	11	140	" "	71	335	" "
Ankola	"	"	" "	11	85	" "	"	"	" "	"	"	" "	11	85	" "
Soopa	"	"	" "	"	"	" "	"	"	" "	"	"	" "	"	"	" "
Sondah	4	"	" "	85	239	" "	3	24	" "	2	24	" "	90	287	" "
Bilghi	"	"	" "	32	97	" "	"	"	" "	"	"	" "	32	97	" "
Total	302	197	3 7	321	846	4 5	24	180	13 7	19	324	3 7	866	1552	9

Shop Tax. Within 4 annas each.				Within 8 annas each.				Within 1 Rupee each.				Within 2 Rupees and 8 annas each.			
No. of Cooly.	Rs.	a.	p.	No. of Cooly.	Rs.	a.	p.	No. of Cooly.	Rs.	a.	p.	No. of Cooly.	Rs.	a.	p.
542	134	6	"	124	60	8	11	42	37	11	2	44	77		
595	143	10	6	160	62	2	9	14	11	6	"	6	10		
604	139	13	2	261	129	2	10	17	14	3	7	5	7		
440	93	14	5	93	45	8	"	39	36	1	2	46	71		
417	96	12	7	103	49	12	6	27	26	"	"	7	13		
572	120	9	8	92	42	2	5	68	56	14	5	63	89		
"	"	"	"	415	207	8	"	417	417	"	"	"	"		
"	"	"	"	384	192	"	"	111	111	"	"	"	"		
"	"	"	"	90	45	"	"	119	119	"	"	3	6		
2	"	8	"	198	99	"	"	48	48	"	"	8	12		
"	"	"	"	61	30	8	"	44	44	"	"	"	"		
3167	731	10	4	1981	963	5	5	946	921	14	4	182	288		

Fort St. George

4th March 1847

Shroff Case (Contd)

No. of Coolies	Within 5 Rupees each. Rs. a. p.	No. of Coolies	Within 10 Rupees each. Rs. a. p.	No. of Coolies	Within Rs. 17-8-9 each. Rs. a. p.	No. of Coolies	Total. Rs. a. p.
17	61 1 2	11	75 4 10	8	130 6 8	788	577 10 5
" " " "	" " "	2	15 7 2	" " "	" " "	777	242 10 5
" " " "	" " "	" " "	" " "	" " "	" " "	887	290 15 7
4	15 5 6	6	36 6 "	" " "	" " "	628	301 12 8
" " " "	" " "	" " "	" " "	" " "	" " "	549	185 9 1
8	26 14 9	" " "	" " "	" " "	" " "	803	336 7 7
45	135 " "	5	30 " "	" " "	" " "	882	789 8 "
14	42 " "	1	6 " "	" " "	" " "	510	351 " "
28	84 " "	12	72 " "	" " "	" " "	262	326 " "
20	62 " "	" " "	" " "	" " "	" " "	276	221 8 "
8	24 " "	" " "	" " "	" " "	" " "	113	98 8 "
144	450 5 5	37	235 2 "	8	130 6 8	6465	3721 7

Shroff Case

No. of Coolies	Within 8 annas each. Rs. a. p.	No. of Coolies	Within 1 Rupee each. Rs. a. p.	No. of Coolies	Within 2 Rs. 8 ans. each. Rs. a. p.	No. of Coolies	Within Rs. 5-"-9 each. Rs. a. p.	No. of Coolies	Total. Rs. a. p.
188	52 6 10	12	10 8 "	8	13 4 "	1	3 " "	209	79 2 10
" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "
64	21 1 3	25	21 9 7	19	30 5 3	5	21 8 9	113	94 8 10
96	22 10 10	12	9 7 1	4	4 9 8	" " "	" " "	112	36 11 7
23	5 5 4	1	" 12 "	" " "	" " "	" " "	" " "	24	6 1 4
2	" 6 "	1	" 10 10	4	7 5 2	" " "	" " "	7	8 6 "
" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "
" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	3	1 8 "
3	1 8 "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "
" " "	" " "	1	1 " "	2	4 " "	3	9 " "	6	14 " "
" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "
" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "
" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "
376	103 6 3	52	43 15 6	37	59 8 1	9	33 8 9	474	240 6 7

Fort St. George

1st March 1847.

Fishermen.

Within 4 annas each.			Within 8 annas each.			Within 1 Rupee each.			Within 2 Rupees each.			Within 4 Rupees each.		
No. of Cooly.	Rs.	a	p	No. of Cooly.	Rs.	a	p	No. of Cooly.	Rs.	a	p	No. of Cooly.	Rs.	a	p
477	116	8	4	158	73	4	10	109	87	3	2	28	44	"	10	7	26	4	"
299	68	14	9	32	12	8	10	"	"	"	"	1	1	8	"	"	"	"	"
79	16	"	5	103	50	4	"	26	24	8	"	15	23	4	"	"	"	"	"
246	40	13	4	51	21	7	11	47	34	7	7	64	92	10	10	25	69	8	1
411	71	10	7	88	40	7	4	57	43	7	2	6	7	8	4	3	8	1	3
730	118	12	"	48	21	12	10	25	22	2	10	9	13	11	2	"	"	"	"
777	113	"	"	98	49	"	"	21	17	"	"	"	"	"	"	"	"	"	"
549	137	4	"	116	58	"	"	42	33	8	"	"	"	"	"	"	"	"	"
4	1	"	"	9	4	8	"	9	6	12	"	"	"	"	"	"	"	"	"
22	5	8	"	2	1	"	"	"	"	"	"	"	"	"	"	"	"	"	"
17	4	4	"	1	"	8	"	"	"	"	"	"	"	"	"	"	"	"	"
3611	723	11	5	706	332	13	9	336	269	"	9	126	182	11	2	35	103	13	4

Copper smith.

Total.				Within 1 Rupee each.				Within 3 Rupees each.				Total.			
No. of Cooly.	Rs.	a	p	No. of Cooly.	Rs.	a	p	No. of Cooly.	Rs.	a	p	No. of Cooly.	Rs.	a	p
779	317	5	2	8	6	4	"	2	5	"	"	10	11	4	"
332	82	15	7	"	"	"	"	"	"	"	"	"	"	"	"
223	114	"	5	4	1	8	"	"	"	"	"	4	1	8	"
436	258	15	9	2	1	"	"	"	"	"	"	2	1	"	"
565	171	2	8	1	"	4	"	"	"	"	"	1	"	4	"
812	176	6	10	"	"	"	"	"	"	"	"	"	"	"	"
896	209	"	"	"	"	"	"	"	"	"	"	"	"	"	"
907	228	12	"	"	"	"	"	"	"	"	"	"	"	"	"
22	12	4	"	1	1	"	"	1	2	"	"	2	3	"	"
24	6	8	"	"	"	"	"	"	"	"	"	"	"	"	"
18	4	12	"	"	"	"	"	"	"	"	"	"	"	"	"
4811	1612	2	5	16	10	"	"	3	7	"	"	19	17	"	"

Fort St. George

1st March 1847.

Goodgars.

Within 1 Rupee each.			Within 3 Rupees each.			Above.			Total.		
No. of Coolies	Rs.	a p	No. of Coolies	Rs.	a p	No. of Coolies	Rs.	a p	No. of Coolies	Rs.	a p
"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"
1	"	4 "	"	"	"	"	"	"	1	"	4 "
"	"	"	8	16	8 "	2	20	" "	10	36	8 "
2	2	" "	2	6	" "	"	"	" "	4	8	" "
2	2	" "	1	2	" "	"	"	" "	3	4	" "
"	"	" "	7	16	8 "	"	"	" "	7	16	8 "
"	"	" "	1	3	" "	2	16	" "	3	19	" "
5	4	4 "	19	44	" "	4	36	" "	28	84	4 "

Jaggery makers.

Within 4 annas each.			Within 8 annas each.			Within 1 Rupee each.			Total.		
No. of Coolies	Rs.	a p	No. of Coolies	Rs.	a p	No. of Coolies	Rs.	a p	No. of Coolies	Rs.	a p
69	17	2 "	3	1	6 "	"	"	" "	72	18	8 "
77	19	2 "	197	85	" "	5	5	" "	279	109	2 "
30	7	8 "	14	7	" "	1	1	" "	45	15	8 "
68	11	12 6	"	"	" "	"	"	" "	68	11	12 6
29	7	4 "	"	"	" "	"	"	" "	29	7	4 "
93	20	4 "	11	4	10 "	"	"	" "	104	24	14 "
8	2	" "	150	75	" "	9	6	12 "	167	83	12 "
32	8	" "	40	20	" "	"	"	" "	72	28	" "
"	"	" "	"	"	" "	"	"	" "	"	"	" "
"	"	" "	"	"	" "	"	"	" "	"	"	" "
"	"	" "	"	"	" "	"	"	" "	"	"	" "
406	93	6	415	193	" "	15	12	12 "	836	298	12 6

Fort St. George

1st March 1817

Gold Smiths.

Within 8 annas each.		Within 1 Rupee each.		Within 2 Rupees and 8 annas each.		Total.		Within 4 annas each.	
No. of Cooly	Rs. a. p.	No. of Cooly	Rs. a. p.	No. of Cooly	Rs. a. p.	No. of Cooly	Rs. a. p.	No. of Cooly	Rs. a. p.
171	48 8 "	41	36 8 "	2	3 8 "	214	88 8 "	104	25 14 "
134	36 " "	"	" " "	"	" " "	134	36 " "	128	29 8 "
135	36 12 "	1	1 " "	1	1 6 "	137	39 2 "	69	15 5 2
131	36 9 2	"	" " "	"	" " "	131	36 9 2	106	25 4 "
159	32 11 2	"	" " "	"	" " "	159	32 11 2	81	10 10 "
164	82 " "	"	" " "	"	" " "	164	82 " "	70	14 " "
224	112 " "	"	" " "	"	" " "	234	196 " "	90	22 8 "
20	10 " "	"	" " "	"	" " "	244	142 " "	34	8 8 "
138	65 " "	1	1 " "	5	7 8 "	144	73 8 "	75	18 12 "
62	31 " "	"	" " "	7	10 8 "	69	41 8 "	30	7 8 "
1534	547 15 11	47	42 8 "	197	321 4 5	1778	912 6 4	868	191 5 2

Washermen.

Within 8 As. each		Within 1 Rupee each.		Above		Total	
No. of Cooly	Rs. a. p.	No. of Cooly	Rs. a. p.	No. of Cooly	Rs. a. p.	No. of Cooly	Rs. a. p.
3	1 8 "	26	19 8 "	"	" " "	133	46 14 "
4	1 8 "	"	" " "	"	" " "	132	31 " "
44	21 12 "	"	" " "	"	" " "	189	47 14 "
17	8 4 10	"	" " "	"	" " "	86	23 10 "
"	" " "	"	" " "	"	" " "	106	35 4 "
"	" " "	"	" " "	"	" " "	81	10 10 "
"	" " "	"	" " "	"	" " "	164	29 8 "
14	7 " "	"	" " "	"	" " "	54	30 " "
7	3 8 "	8	8 " "	5	10 " "	92	74 8 "
28	12 " "	57	57 " "	1	2 " "	99	35 4 "
16	8 " "	7	7 " "	1	1 8 "	46	17 " "
13	6 8 "	3	3 " "	"	" " "	"	" " "
146	72 2 10	101	94 8 "	7	13 8 "	1122	371 8 "

Fort St George

4166

Rice Beaters

Within 4 Ans each			Within 8 Ans each			Above			Total		
No of Coolies	Rs	a p	No of Coolies	Rs	a p	No of Coolies	Rs	a p			
54	13	8	11	5	8	14	17	9	79	36	9
74	15	9	2	1	6				76	13	3
33	6	8	10						43	8	10
41	6	10							41	6	10
13	2	2	10						13	2	10
13	1	12	6	2	4				19	4	
83	20	10	12	6		1	1		96	27	10
135	33	12	122	61					257	94	12
13	3	4	14	7		17	17	3	44	27	12
6	1	8							6	1	8
9	2	4							9	2	4
471	107	8	10	166	82	2	32	36	1	7	672	235	12

4th March 1847

Brazeirs

Within 8 Ans each			Within 1 Rupee each			Within 2 Rupees each			Above			Total		
No of Coolies	Rs	a p	No of Coolies	Rs	a p	No of Coolies	Rs	a p	No of Coolies	Rs	a p			
13	3	8	2	1	8	1	1	4				16	6	4
9	2	2										9	2	2
35	8	10	1	1								36	9	13
4	1											4	1	
11	3	2	2	1	12							13	4	14
9	2	2										9	2	2
16	3		8	8		1	2		1	3		16	16	
2			2	2								2	2	
1														
5	1	8	5	5		1	2		4	12		11	19	8
1														
88	21	3	7	28	16	4	3	5	4	5	15	116	63	11	7

Fort St George

4th March 1847

Musicians

Within 8 Anas each		Within 1 Rupee each		Above 1 Rupee each		Total		Within 4 Anas each	
No. of Coolies	Rs as ps	No. of Coolies	Rs as ps	No. of Coolies	Rs as ps	No. of Coolies	Rs as ps	No. of Coolies	Rs as ps
134	37 4 "	23	18 4 "	"	"	157	55 8 "	"	"
165	28 4 9	"	"	"	"	165	28 4 9	"	"
140	27 4 9	"	"	"	"	140	27 4 9	9	2 4 "
205	30 2 "	"	"	"	"	205	30 2 "	"	"
148	20 14 "	"	"	"	"	148	20 14 "	"	"
129	20 2 "	"	"	"	"	129	20 2 "	"	"
59	11 12 "	2	2 "	4	8 "	65	24 12 "	"	"
67	16 12 "	29	29 "	1	2 "	97	47 12 "	"	"
18	4 8 "	10	10 "	2	4 "	30	18 8 "	"	"
4	1 "	6	6 "	2	5 "	12	12 "	"	"
1	" 4 "	5	5 "	"	"	6	5 4 "	"	"
1070	201 36	75	70 4 "	9	19 "	1154	290 7 6	9	2 4 "

Toddy drawers.

Within 8 Anas each		Within 1 Rupee each		Above 1 Rupee each		Total			
No. of Coolies	Rs as ps	No. of Coolies	Rs as ps	No. of Coolies	Rs as ps	No. of Coolies	Rs as ps		
"	" " "	"	" " "	"	" " "	"	" " "		
"	" " "	"	" " "	"	" " "	"	" " "		
447	223 8 "	215	174 6 "	29	36 4 "	700	436 6 "		
"	" " "	"	" " "	"	" " "	"	" " "		
"	" " "	"	" " "	"	" " "	"	" " "		
"	" " "	"	" " "	"	" " "	"	" " "		
"	" " "	"	" " "	"	" " "	"	" " "		
"	" " "	"	" " "	"	" " "	"	" " "		
"	" " "	"	" " "	"	" " "	"	" " "		
"	" " "	"	" " "	"	" " "	"	" " "		
"	" " "	"	" " "	"	" " "	"	" " "		
"	" " "	"	" " "	"	" " "	"	" " "		
447	223 8 "	215	174 6 "	29	36 4 "	700	436 6 "		

Port St George

Barbers

Without 4 Ans each			Without 8 Ans each			Without 1 Rupee each			Above		
No of Coolies	Rs	a ps	No of Coolies	Rs	a ps	No of Coolies	Rs	a ps	No of Coolies	Rs	a ps
87	21	10 "	7	3	8 "	25	18	12 "	"	"	" "
101	24	14 "	4	1	12 10	"	"	" "	"	"	" "
105	20	12 10	41	20	8 "	"	"	" "	"	"	" "
80	17	8 "	1	"	6 "	"	"	" "	"	"	" "
97	23	6 10	1	"	8 "	"	"	" "	"	"	" "
91	13	1 7	2	"	14 "	"	"	" "	"	"	" "
47	11	12 "	22	11	" "	7	7	" "	"	"	" "
26	6	5 "	9	4	8 "	3	3	" "	"	"	" "
2	"	8 "	24	12	" "	37	37	" "	1	2	" "
22	5	8 "	34	17	" "	6	6	" "	1	1	5 "
11	2	12 "	12	6	" "	2	2	" "	"	"	" "
669	148	5 3	157	78	" 10	80	73	12 "	2	3	5 "

L^re March 1867

Oil Mongers

Total	Without 8 Ans each			Without 1 Rupee each			Above			Total		
No of Coolies	Rs	a ps	No of Coolies	Rs	a ps	No of Coolies	Rs	a ps	No of Coolies	Rs	a ps	
										163	63	6 "
119	43	14 "	136	46	" "	27	17	6 " "	"	322	169	2 "
105	26	10 10	230	91	12 "	92	77	6 " "	"	223	84	11 7
146	41	4 10	210	71	11 7	13	13	" " "	"	122	29	11 8
81	17	14 "	122	29	11 8	"	"	" " "	"	132	34	12 5
98	23	14 10	132	34	12 5	"	"	" " "	"	170	36	2 "
93	13	15 7	170	36	2 "	"	"	" " "	"	190	102	12 "
76	29	12 "	180	89	12 "	7	7	" "	3	6 " "	46	43 " "
38	14	" "	14	7	" "	28	28	" "	4	8 " "	27	37 8 "
64	51	8 "	5	2	8 "	13	13	" "	9	22 " "	11	25 " "
63	30	" "	2	1	" "	2	2	" "	7	22 " "	2	1 " "
25	10	12 "	2	1	" "	"	"	" " "	"	" " "		
908	303	10 1	1203	411	5 8	182	157	12 "	23	38 " "	1408	627 1 8

4109 Fort St. George

Umbrellamakers

Within 4 Anas each			Within 8 Anas each			Within 1 Rupee each			Total		
No. of Coolies	Rs	a p	No. of Coolies	Rs	a p	No. of Coolies	Rs	a p	No. of Coolies	Rs	a p
48	12	- -	-	-	- -	-	-	- -	48	12	- -
160	35	4 -	6	2	6 9	-	-	- -	166	38	4 9
397	72	3 2	5	2	4 -	-	-	- -	402	74	7 2
49	6	11 -	-	-	- -	-	-	- -	47	6	11 -
59	8	10 -	-	-	- -	-	-	- -	59	8	10 -
49	4	14 -	-	-	- -	-	-	- -	49	4	1 4
13	3	4 -	36	18	- -	1	1	- -	50	22	4 -
38	9	8 -	7	3	8 -	2	1	8 -	47	14	8 -
30	7	8 -	43	21	8 -	37	30	4 -	110	59	4 -
41	10	1 -	9	4	8 -	1	1	- -	51	15	12 -
4	1	- -	-	-	- -	-	-	- -	4	1	- -
888	171	12 2	106	52	2 9	47	33	12 -	1035	257	10 4

Mangalore 10th July 1856

4th March

nt of the taxes under
4 Annas

ettlement Proposed No. of
t 1254 Settlement Coolies

Within annas ea				Total							
No. of Coolies	Rs	a p		No. of Coolies	Rs	a p		Rs	a p	Rs	a p
118	20	- -		62	21	4 -		723 11	5	902 12	- 706
47	141	1 4		325	260	15 7		208 14	1	256 12	- 202
130	24	- -		1166	249	5 4		- -	-	- -	1534
1030	16	- -		292	49	6 10		- -	-	- -	88
266	3	- -		23	23	2 9		- -	-	- -	640
8	-	- -		-	-	- -		171 12 2		222 -	- 106
-	-	- -		33	10	2 -		2 4	-	2 4	- 447
25	-	- -		707	490	10 -		148 5 3		167 4	- 157
153	10	2 -		897	765	1 8		191 5 2		217 -	- 146
216	4	- -		133	143	- -		68 4 7		74 12	- 145
13	-	- -		-	-	- -		- -	-	- -	1070
								93 - 6		101 8	- 415
								- -	-	- -	-
								- -	-	- -	2794
31	6	2		4287	3887	2 -					
1606	-	2		1944	4	-		1577			
2009	3										

Statement

Memo

Fort St George

the head of Moturpha, and the extent to which

8 Annas			1 Rupee			2 Rupees		
Proposed Settlement of 1254			Proposed Settlement Cooly of 1254			Proposed Settlement Cooly of 1254		
Rs	a	p	Rs	a	p	Rs	a	p
302			197	3	7	302		
946			921	14	4	946		
32			43	15	6	32		
16			10	4		16		
336			269		9	336		
75			75			75		
47			42	8		47		
20			19	4		20		
182			157	12		182		
41			33	12		41		
215			174	6		215		
80			73	12		80		
101			94	8		101		
49			48	8		49		
75			70	4		75		
15			12	12		15		
3			4	1		3		
642			513	15	8	642		
3199			2762	11	10	3199		

2 Rupees 8 Annas			3 Rupees		
Proposed Settlement Cooly of 1254			Proposed Settlement Cooly of 1254		
Rs	a	p	Rs	a	p
182	288	11	455		
37	59	8	92	8	
			3	7	
197	321	14	492	8	
			23	58	
9	19				
			19	41	
584	924	4	1460		
1009	1613	6	2522	8	

March 1847.

t might be increased in Canara —

Proposed Settlement	No. of Cooly	Settlement of 1254	Proposed Settlement	No. of Cooly	Settlement of 1254	Proposed Settlement	No. of Cooly	Settlement of 1254	Proposed Settlement	No. of Cooly	Settlement of 1254
Rs	a	p	Rs	a	p	Rs	a	p	Rs	a	p

1171.

Fort St George

4 Rupees		5 Rupees		10 Rupees		20 Rupees		Total	
No of Settlemt Cools of 1254	Proposed Settlemt	No of Settlemt Cools of 1254	Proposed Settlemt	No of Settlemt Cools of 1254	Proposed Settlemt	No of Settlemt Cools of 1254	Proposed Settlemt	No of Settlemt Cools of 1254	Proposed Settlemt
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
		321	846 4 6	1,605		24	180 13 7		
		144	450 5 5	720		37	235 2		
		9	33 8 9	45					
35	103 13 4	140							
5	15	20							

7 & 8 Geo. IV. c. 55. Manufactured Tobacco. 1827.

D. Memorandum of the Tobacco delivered out of the Warehouses to the Trade between the 5th January and 5th April 1827, distinguishing the Quantities charged with Duty and Exempted.

Names of Manufacturers.	Amount of Manufactured Tobacco delivered out of Warehouse.	Duty charged thereon.	Amount of Drawback allowed on Exportation.
Cope Evans	lbs. 2038 3-2	£ 9 9	£ 8 23
Angus & Co.	1975 0-7	4 8	1 2 5
Alexander Mackay	1028 1-8	2 1 5	1 3 16
Cooke & Co.	2048 3 4	1 8 5	1 3 8
Thomas Gray	780 7 2	1 7 4	0 3 7
Samuel Stanhope	831 15 7	1 4 1	0 4 7
Alexander Mackay	2722 9 7	11 4	7 3 7
Cooke & Co.	3740 12	8 2 12	3 7 8	2 3
	16088 11 7	1 7 6	20 8 4	2 15

Examined this 10th day of July 1828

Examined this 10th day of July 1828

4173 Fort St. George. 4th March 1847.

E. Statement shewing the exports of Rice from Canara in each year from 1812-13 to 1845-46

Year	Quantity in Moorahs	Value	Duty	Average price per Corge at Sea Ports
		Rs a p	Rs a p	Rs a p
1812 – 13	1235853	2417536 – –	241753 9 7	9 8 – –
1813 – 14	975053	1819617 – –	181961 11 2	7 9 12 –
1814 – 15	1042919½	1708373 – –	170837 4 10	5 9 8 –
1815 – 16	1028987	2052723 – –	205273 4 10	4 7 – –
1816 – 17	987530	1973528 – –	197352 – –	5 2 4 –
1817 – 18	755716	1518490 – –	151849 – –	6 0 – –
1818 – 19	905504	1800867 – –	180086 11 2	7 1 4 –
1819 – 20	1061061	2147666 – –	214766 9 7	7 2 13 –
1820 – 21	763181½	1525716 – –	152571 9 8	7 4 3 –
1821 – 22	764951	1529612 – –	152961 3 2	5 9 8 –
1822 – 23	915520	1425901 – –	142590 1 8	5 5 8 –
1823 – 24	1041756	1840357 – –	55210 11 4	5 9 9 –
1824 – 25	1461771	2968360 – –	80051 12	7 9 4 –
1825 – 26	923259	2194631 – –	65838 14 11	9 0 10 –
1826 – 27	867508½	1703150 – –	52294 8 –	8 0 3 –
1827 – 28	918057½	1799730 – –	53991 14 5	6 8 4 –
1828 – 29	810384	1425769 – –	42773 12	6 5 5 –
1829 – 30	869058	1327459 – –	39823 12 4	5 2 10 –
1830 – 31	794749	1128150 – –	33844 8 –	5 2 8 –
1831 – 32	1024021¾	1636654 – –	49699 9 11	6 9 2 –
1832 – 33	1094427½	1857454 – –	55723 9 11	6 6 14 –
1833 – 34	1043918	1855132 – –	55653 15 5	6 3 14 8
1834 – 35	1089105½	1876247 – –	56287 6 7	6 2 3 2
1835 – 36	1051419	1759694 – –	52790 13 1	5 9 6 10
1836 – 37	1077949	1885960 – –	56578 12 10	5 9 14 2
1837 – 38	1104957	1857844 – –	55735 5 2	5 9 6 6
1838 – 39	1361767	2678002 – –	80340 1 –	7 0 14 8
1839 – 40	990 18	1907822 – –	57234 10 7	6 9 11 3
1840 – 41	1019593¾	1777276 – –	53318 4 6	6 0 8 2
1841 – 42	1096188¼	1617285 – –	48518 8 10	5 0 5 5
1842 – 43	1235668½	1722688 – –	51680 10 3	4 6 15 11
1843 – 44	1256362¼	1858870 – –	55766 1 7	5 4 3 9
1844 – 45	1247787¾	1925934 – –	1,11058 4 9	5 5 13 3
1845 – 46	1466391¾	2513788 – –	1,10947 11 6	6 1 8 –

Mangalore 10th July 1846.

/Signed/ T. L. Blane
Collector.

Fort St. George

F. Statement shewing the Quantity of Rice Exported to each Country from Canara

4th March 1847

Official year	Arabia	Bombay	Goa	French Ports	Malabar	Sundry Ports	Total
	Moorahs	Moorahs	Moorahs	Moorahs	Moorahs	Moorahs	Moorahs
1838/39	4,55,986	6,83,873¾	1,35,727¼	7,319½	75,116	3,744½	13,61,767
1839/40	3,96,532	4,38,168	1,11,492½	4,079	35,393½	4,353	9,90,018
1840/41	3,78,046	4,71,862	1,26,591¾	1,715	41,416	763	10,19,593¾
1841/42	4,26,315	5,13,342½	84,356½	5,976	65,918¼	280	10,96,188¼
1842/43	4,87,567	5,44,704½	1,18,507½	2,284	81,898½	707	12,35,668½
1843/44	4,78,192	5,24,484	1,63,809¼	6,744	81,838	1,295	12,56,362¼
1844/45	5,19,453	5,11,046½	1,20,094¼	5,271	89,951	1,972	12,47,787¾
1845/46	5,01,642½	7,76,395	78,433	494	1,08,507¼	920	14,66,391¾

Mangalore 10th July 1846

[Signed] T. L. Blane
Collector

List.

4175 | Fort St. George 4th March 1847.

List of Statements accompanying this letter.

A. Statement of the charges and Net Revenue from the Tobacco Monopoly for Fuslies 1253 & 1254.

B. Statement shewing the classification and rates at which the Moturpha tax is assessed in Canara.—

C. Statement shewing the increase in the rates of Moturpha tax which might be made.—

D. Memorandum of the Tobacco assessment and its proportion to the land revenue in Lower Coorg under the late Rajahs Government.—

E. Statement of the Export of Rice from Canara in each year from 1812 to 1846.—

F. Statement of Export of Rice to each Country from Canara.

(Signed) T. L. Blane
Collector.

(63-64)

Order thereon. Ordered to be sent again in Circular.
Read
S.B.

4176. Fort St. George 4th March 1847.

From the Collector of Canara, transmitting Read abstract statement
(65) of persons charged with offences under Re-
gulation IX of 1822 for the 2d half of the
year 1846.—

Orders thereon.— Ordered to lie over until
(65-66) the receipt of the returns from other Districts
when an abstract of the whole will be
prepared and submitted for the orders
of Government.—

Read the following
Letters.—

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

(67)

From the Collr of Malabar. Sir,

Submitting with reference to the Board's Letter of the 6th Instant the information required in Paras 11 & 13 of their Proceedings dated the 29th January 1846 on the Land Revenue Settlement Report for Fuslee 1254.—

I have the honor to acknowledge the receipt of your letter of the 6th Instant, calling on me to furnish the information required in Paras 11 & 13 of the Board's Proceedings on the Land Revenue Settlement Report for Fuslee 1254.—

With my letter dated the 10th Instant I submitted draft of a Cowle-namah with such remarks as the subject seemed to call for. I had thought of submitting the remaining information with my Jummabundy Report for 1256 but hasten to comply with the requisition now

now made.

3. The Board in the 12th para of their Proceedings just adverted to, remarks that the periods for which some of the Lands described in Statement No 28 of Parliy have been granted, appear excessive.

The practice of giving restricted periods of remission when circumstances seemed to render such a measure necessary has always obtained in this District. On this point I cannot do better than refer to Mr Sheffield's Report for Parly 1236, paras 18 to 20. The latter para (20) I quote as it especially points out the plan which is still pursued, with the view of guarding against unfairness in the mode of obtaining land on Cowle.

"I shall here beg to observe (says Mr Sheffield) that it was not unusual for my Predecessors Messrs Warden and Vaughan to give waste Land exempt from assessment where such exemption appeared to be just and necessary with reference to the situation and outlay of capital required to bring the

the same into cultivation so as to yield adequate returns to the occupant, for a period of 12 years, in some instances Land has been exempted for 15 years, and with regard to applications which have been made to myself 15 and even 20 years exemption has been frequently solicited, but the period has been invariably determined after a minute inspection of the Land applied for, which in all practicable cases was personally superintended by myself, in all other cases the period was fixed according to reports made by my Huzzoor Servants or intelligent and trustworthy Talook servants purposely deputed by me to each spot of land to make a local inquiry respecting its capability situation the probable expense of constructing the necessary works &c."

See Paras 15 of the Board's Proceedings dated the 19th May 1828.

Mr Sheffields' proceedings seem to have been approved of, and so I trust will mine.

On an examination of the Statement No 28 above adverted to by the Board it seems that, out of 102 lands therein Comprized

comprized no total exemption from rent was allowed for ——— 2 lands

1 years total exemption was granted for 11 D.to

2 D.to — d.to d.to — 30 D.to

3 D.to — d.to d.to — 20 D.to

4 D.to — d.to d.to — 20 D.to

5 D.to — d.to d.to — 10 D.to

6 D.to — d.to d.to — 1 D.to

7 D.to — d.to d.to — 2 D.to

8 D.to — d.to d.to — 3 D.to

Total — 102 Lands

Hence it will be seen that only 9 out of 102 Lands have been exempted from the total payment of any assessment for above 5 years. The immunity was only allowed in these cases in consequence of their being situated in the deep forest. It is true that irrespective of the periods of total exemption from revenue a further indulgence has been granted by the assessment being afterwards collected at graduated rates, for a certain number of years but it will be seen, that the relinquishment of so much revenue which this system involves (and which is regulated by the circumstances of each case) in no instance exceeds

a total of 4 years.—

With respect to the three forest lands entered in the Statement in question as rent free for 8 years the subsequent annual remissions of portions of revenue make the total relinquishment (including the 8 years) equal to 11½ years revenue only. These lands are situated in the heart of a dense jungle, infested by wild Beasts and three miles away from any habitation the clearing of the forest trees with which they are overgrown, and other expenses are estimated at about 2300 Rupees and it will take 4 years before the lands can be rendered fit for cultivation so that in point of fact those who have embarked in this speculation will only enjoy 7½ years produce, rent free instead of 11½. The fifth of this latter remark applies, more or less, to the other lands.—

5 —— It certainly would have been better to have avoided the discrepancy alluded to by the Board in their 13th para as prevailing in the mode of assessing lands in the same Umshom and I will do so in similar cases for the future.—

* Total exemption 4 years.
Partial D.o 3½ D.o
7½ "

The

now made.—

3. The Board in the 12th para of their Proceedings just adverted to remarks that the periods for which some of the Cowles described in Statement No. 25 of July 1814 have been granted, appear excessive.—

The practice of giving extended periods of remission when circumstances seemed to render such a measure necessary has always obtained in this District.— On this point I cannot do better than refer to Mr. Sheffields' Report for July 1236, paras 18 & 20. The latter para (20) I give in extenso, as it respectfully points out the plan which is still pursued, with the view of guarding against unfairness in the mode of obtaining land on Cowle.—

"I shall here beg to observe" (says Mr. Sheffield) "that it was not unusual for my Predecessors Messrs. Warden and Vaughan to give waste Land exempt from assessment where such exemption appeared to be just and necessary with reference to the situation and outlay of capital required to bring the

the same into cultivation so as to yield adequate returns to the occupant, for a period of 12 years, in some instances Land has been exempted for 15 years, and with regard to applications which have been made to myself 15 and even 20 years exemption has been frequently solicited, but the period has been invariably determined after a minute inspection of the Land applied for, which in all practicable cases was personally superintended by myself, in all other cases the period was fixed according to reports made by my Huzzoor Servants or intelligent and trustworthy Talook servants purposely deputed by me to each spot of land to make a local inquiry respecting its capability situation, the probable expense of constructing the necessary works &c."—

See Para 15 of the Board's Proceedings dated the 19th May 1828.

Mr. Sheffields' proceedings seem to have been approved of, and so I trust will mine.—

4. On an examination of the Statement No. 25 above adverted to by the Board, it seems that, out of 102 lands thereon comprized

comprized no total exemption from revenue was allowed for ---------- 2 Lands

1 years total exemption
was granted — for 11 D.tto
2 D.tto — d.tto d.tto — 30 D.tto
3 D.tto — d.tto d.tto — 20 D.tto
4 D.tto — d.tto d.tto — 20 D.tto
5 D.tto — d.tto d.tto — 10 D.tto
6 D.tto — d.tto d.tto — 1 D.tto
7 D.tto — d.tto d.tto — 2 D.tto
8 D.tto — d.tto d.tto — 3 D.tto

Total — 102 Lands

Hence it will be seen, that only 9 out of 102 lands have been exempted from the total payment of any assessment for periods above 5 years. The immunity was only allowed in these cases in consequence of their being situated in the deep forest. It is true that, irrespective of the periods of total exemption from revenue a further indulgence has been granted by the assessment being afterwards collected at graduated rates, for a certain number of years but it will be seen, that the relinquishment of revenue which this system involves (and which is regulated by the circumstances of each case) in no instance exceeds

a total of 4 years.—

With respect to the three forest lands entered in the Statement in question as rent free for 8 years the subsequent annual remissions of portions of revenue make the total relinquishment (including the 8 years) equal to 11½ years revenue only. These lands are situated in the heart of a dense jungle, infested by wild Beasts and three miles away from any habitation the clearing of the forest trees with which they are overgrown, and other expenses are estimated at about 2,300 Rupees, and it will take 4 years before the lands can be rendered fit for cultivation so that in point of fact those who have embarked in this speculation will only enjoy 7½ years produce, rent free instead of 11½. The spirit of this latter remarks applies, more or less, to the other lands.—

It certainly would have been better to have avoided the discrepancy alluded to by the Board in their 13th para as prevailing in the mode of assessing 2 lands in the same Mushoom and I will do so in similar cases for the future.—

The

+ Total exemption 4 years.
Partial 3 y. 1 D.
2 D. 3/2
7½ "

4181 Fort St. George 4th March 1817

The assessment fixed on the land No. 22 was necessarily less than that on No. 21 in consequence of the inferiority of its soil, but that might have been provided for on the same principle as obtained in the assessment of No. 22 a larger allowance being made for the expences of seed &c.

Calicut 22d July 1816 } /Signed/ H. V. Conolly Collector.

Order thereon (67-68)

Ordered to be sent again in Circulation.—

To D. White Esqr. Acting Secretary to the Board of Revenue

(69)

From the Collr of Malabar }

Fort St. George

Sir,

I have the honor to request the Board will be good enough to obtain the special sanction of Government for writing off in the accounts of this District the following quantity of Tobacco on account of the supplies received from Coimbatore in Fasly 1255. / 1845/46

	Cys	Mds	Cs
Deficiency in transit from Dyaje	77	-	1/2
Ditto from Kolhundy or sorting	-	3	20 1/2
Dr from Damage & Unsaleable Tobacco	67	11	19 1/2
Total Candies—	11	4	18 7/2

Annexed is a memorandum shewing the total

4182 Fort St. George 4th March 1817.

total quantity of Tobacco on which this wastage occurred and the value of the same at the average cost and charges.—

Calicut 18th February 1817 } /Signed/ H. V. Conolly Collector.

Memorandum

Quantity of Tobacco received in Fasly 1255.			Quantity and Value of the wastage at the average cost and charges.					Average loss for every 100 Candies.		
			Quantity		Value					
Cys	Mds	Cs	C	Md	Rs	A	P	C	Md	Cs
2360	9	1/4	11	4	18 7/2	7326	6	5	6	2	19 1/2

/Signed/ H. V. Conolly Collector.

Resolved that the foregoing Proceedings thereon (69-70) be submitted for the orders of the Most Noble the Governor in Council with the Board's recommendation that the Collector of Malabar may be authorized to write off the wastage of Tobacco for Fasly 1255 amounting to Candies 11 4 18 7/2

The total quantity of Tobacco on which the wastage occurred and the value of the same at the average cost and charges are noted in the Margin.

To

Quantity of tobacco received in Fasly 1255.			Quantity & value of the wastage at the average cost & charges					Average loss for every 100 Candies		
			Quantity		Value					
Cys	Mds	Cs	C	Md	Rs	A	P	C	Md	Cs
2360	9	1/4	11	4	18 7/2	7326	6	5	6	2	19 1/2

To

D. White Esqr.

Acting Secretary to the
Board of Revenue
Fort St. George

(71)

From the Collector of Malabar.

Sir,

2/17 Dost. Last my Extra Revenue Report I think it not amiss
7th Instant. to forward Extract of a Report from my 2d Siristadar lately detached on general duty to the Southern Talooks.—

Calicut
21st February 1817.

I Signed I W. V. Conolly.
Collector.

No. 1.

Extract from a Report from Rama Menon Second Siristadar of the Huzzoor Cutcherry to the Collector of Malabar dated 6th February 1817.—

From the enquiries I have made, I find that a great quantity of Salt is introduced from the Cochin Sirkars Country within the Tonalpoorum Talook and consumed there. The Salt is brought from Payanpallakode, Payanoor, Chellakare, Hore Mimary, Palanghy, Chettoor &c. Thathamangallom, Pattikaad and other places belonging to the Cochin Sirkar and situated on the boundary of the aforesaid Talook. The Cochin Sirkar as well as some Merchants having salt Gollahs at those places the article is brought with great facility into our Territory, both by the Cochin Sirkars people and subjects of the Government. Although these

these Gollahs existed formerly at those places the rise in the price of Salt tempts the illicit traffic now carried on to an extensive degree to the injury of the Government sales. The proximity of these Gollahs to the populous Villages in this District renders the carrying on of this illicit traffic still easier the more so as the Gollahs belonging to the Government are at a great distance and from this reason, were even the price of Salt at both places the same, the inhabitants of this part of the District, feeling that they could with less difficulty supply their wants from the Cochin Sirkars country would seize every opportunity of bringing in as much salt as they require to save the expense of carriage. At present as the price of Salt sold in the Cochin District is less and the frontier chowkies abolished, and those part to seldom frequented by the Government Servants, the Cochin Sirkars Salt is sold in this District at a profitable rate. a large number of its inhabitants are extensively engaged in this trade the majority being the poorer Class of people of both sexes, who are in the habit of carrying loads whereby they procure their livelihood and who are indifferent of the risk they undergo. Much salt thus brought in is in the first instance concealed in the Jungles and thence removed as opportunity offers since

Mr

4185 Fort St. George 1st March 1847.

Since my arrival at this Place I have particularly directed the Adigars Menon Peons and the Peons of the prevention Tobacco Establishment to take proper measures for putting a stop to the introduction of such Salt and to search and seize the same. Both previous and subsequent to this time there have been some instances of seizure of illicit salt by the Talook Authorities. But these measures and even the temporary employment of Extra Peons will not put a stop to this illicit traffic the only thing that could effect it would be the reduction of the Government price to the standard corresponding with the Cochin price or the Cochin price being increased and made to correspond with the Government price.

A great quantity of the Cochin Sirkars Salt is likewise consumed in Palghaut and Sedingamaad Talooks altho there are not so many Gollahs on these boundaries for supplying Salt, still as the price is low people, as above stated, introduce it.

(A true Extract).
Signed/ H.V. Conolly
Coll.r

71.72
Order thereon,
Ordered to be sent again in Circulation.

4186 Fort St. George 4th March 1847

Read the following letter.

To
D. White Esq.re
Acting Secretary to the
Board of Revenue
Fort St. George

73

From the Collector of Madras

Sir,

With reference to Para 3 to 5 of my letter under date the 30th June 1845, No. 54, and to Para 1 of Extract from the Proceedings of the Board of Revenue dated 18th August following, I have the honor to report that the Conveyance prepared by the Law Officers of Government having been executed by the parties therein named with the exception of "Allee Ummall," I informed the Honorable Company's Solicitor that it appeared, from the representations made to me that she was expelled the Caste for misconduct, and was not to be found at Madras, and that I wished, in consequence, to ascertain whether the Deed, in its present state, might be sent up to have the Honorable Company's seal affixed.

2d Feby 1847

Mr.

12th Feby 1847.

2. Mr. Dale states in reply that he does not see any objection to my proceeding in the same way as the Vellee Ummall had executed the conveyance, as he believes the Advocate General advised that she should be made a party to it only as a matter of precaution. He however suggests that, on my selling the lands in question, I should take care that a condition of sale be inserted restraining the purchaser from raising objection on account of Vellee Ummall not having executed the assignment; adding that should I wish it, he would lay the papers before the Advocate General and obtain his opinion on the subject. This, under the circumstances, is perhaps, unnecessary. Should the Board also think so, I beg leave to recommend that as suggested by the Law Officers, the necessary steps may be taken to have the Honorable Company's Seal affixed to the Conveyance which is submitted herewith for that purpose.

Madras
15th February 1847.

/Signed/ J. A. Huddleston
Collector

Ordered

Ordered that the following letter be sent in reply.

To The Collector of Madras

73-74

To Collector of Madras.

In Cons. 4th March 1847

Sir,

I am directed by the Board of Revenue to acknowledge the receipt of your letter of the 15th Ultimo submitting a Deed of Assignment of certain lands in favour of Government and recommending that the Seal of the Honorable Company should be affixed to that instrument.

The Board direct me to observe in reply that as there appears to be some question as to the signature of one of the parties, named Vellee Ummal, being required to be inserted in the conveyance but which has been omitted, they consider it desirable that you should again communicate with the Law Officers of Government on the subject, in view to ascertain whether the insertion of the signature of the party named is desirable with reference to the exemption of Government from all future liabilities arising from its omission. You will be pleased to obtain this opinion with the least convenient delay and return the conveyance to this Office for ultimate submission to Government.

Revenue Board Office
Fort St. George
4th March 1847.

/Signed/ D. White
Acting Collector.

Read the following Statement

Statement

No. 1189

State of Illinois, } ss.
County of Cook }

Statement showing the number of Cars of Coal
shipped from the Chicago & Alton Railroad
during the month of January in each of the years 1845-1846 & 1847.

1846	1847
Number of Cars shipped daily	Number of Cars shipped daily
1st	1st
2nd	2nd
3rd	3rd
4th	4th
5th	5th
6th	6th
7th	7th
8th	8th
9th	9th
10th	10th
11th	11th
12th	12th
13th	13th
14th	14th
15th	15th
16th	16th
17th	17th
18th	18th
19th	19th
20th	20th
21st	21st
22nd	22nd
23rd	23rd
24th	24th
25th	25th
26th	26th
27th	27th
28th	28th
29th	29th
30th	30th
31st	31st
Total number of Cars shipped during the month	Total number of Cars shipped during the month
Number of Days during which Coal was shipped	Number of Days during which Coal was shipped
Average number of Cars shipped daily during the month	Average number of Cars shipped daily during the month

Description of Cars

Freewood
Shells
Grain
Lumber & Passengers
Freewood
Shells
Grain
Lumber & Passengers
Freewood
Shells
Grain
Lumber & Passengers

Table of Postage in March 1847

| | | |

Parish of St. George in the Island 1847

| | | |

Fort St. George 4th March 1847

Order thereon — Ordered to be recorded

(75-76)

To

D. White Esqre

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

(77)

From the Collr of Madras.

Sir,

I have the honor to bring to the notice of the Board of Revenue that the Civil Auditor has pretrenched the sum of Rupees 2290-8-u which was paid to the Pensioners named in the margen, on account of their Jaeo for Fuslies 1252 & 1253, till the special sanction of Government is obtained for the disbursment as well as for the continuance of the allowances to them, although, in my reply to the Re-audit of the accounts of this Collectorate for Fuly 1252, I stated that the pension originally held by one Bahader Ally Khan was, under the instructions of the Board bearing date the 30th January 1817, continued to the surviving members of his family, consisting of the parties alluded to above and others in equal proportions

No 2.	Syed Abdoollah, from 12th July 1842 to 11th July 1844 at the Rate of Rs 190-14-11 per annum	Rs 381-12-u
4.	Syed Hurzeezoollah Do Do Do	381-12-
5.	Munnah Begum Do Do Do	381-12-
8.	Syed Herfaunoollah Do Do Do	381-12-u
9.	Ackow Begum Do Do Do	381-12-
10.	Noor Beebee Do Do Do	381-12-u
		2290-8-u

There

Fort St. George 4th March 1847

To Bd 13th May 1837 — Extract Bd Proceedings 26th Ditto — Extract Minutes of Consn 15th July Ditto

2. There pensioners case is particularly adverted to in the correspondence noted in the margin, their names being entered in Nos 2/4/5/8/9&10 in the letter dated 13th May 1837. The Registers of this Office shew that their respective ages are now as follows.

	Years
2. Syed Abdoollah	54.
4. Syed Hurzeezoollah	45.
5. Munnah Begum	41.
8. Syed Herfaunoollah	43
9 Ackow Begum	46.
10 Noor Beebee	73.

3. Their identity having been ascertained by one of the periodical examinations made in 1846, I beg leave to solicit that the special sanction of Government may be procured for the actual disbursements made in Fuslies 1252 and 1253 Rs 2,290-8-u, and for the continuance of the allowances in the names of the present incumbents.

Madras
19th February
1847

/Signed/ J. A. Hudleston
Collector.

Ordered

Fort St. George 4th March 1847.

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

To The Chief Secretary to Government

(11-78)

To the Chief Secy to Government

Sir,

I am directed by the Board of Revenue to submit for the consideration and orders of the Most Noble the Governor in Council, the accompanying letter From the Collector of Madras, bringing to the notice of the Board that the Civil Auditor has retrenched the sum of Rupees 2290-8- paid for Fusilies 1252 and 1253, to certain Pensioners, the surviving Members of the family of the late Bahader Aly shah, until the sanction of Government is procured to the disbursement, and requesting the Board to obtain the same.-

From Coll.r 19th Feby 1847
Inl. Cons. 4th March

To Coll.r 30th January 1847.

2. With reference to the Board's instructions, referred to in the 1st Para of the Collector's letter copy of which was sent to Government on the 8th October 1818, I am desired to state that, in considering that the Collector should observe the instructions respecting the Division

and

Fort St. George 4th March 1847.

and lapse of Mortaliquan Pensions as applicable to this one, the opinions of the Board seem to have been formed upon the circumstance of the original Pension having been granted to the family of the late Bahader Aly shah and not to himself only and under the conviction that the grant of Pension included himself and such of his family as were alive at the period when the grant was issued.-

3.- The respective ages of the present Incumbents are enumerated in the Collector's letter, and the names mentioned are found to correspond with those in a letter from his Office dated 13th May 1837. and it is represented that the parties have been identified.-

4. Under these circumstances the Board recommend that the special sanction of his Lordship in Council may be granted for the disbursement made by the Collector of Madras, for Fusilies 1252 and 1253 to the parties mentioned in his letter, and for the continuance of the allowances in the name of these Incumbents.-

Revenue Board Office
Fort St. George
4th March 1847

Signed D. White
Acting Secretary.

(79)

From the Secy to the Military Board

Dated 7th Dec.r 1846.

To The Secretary to the Board of Revenue

Sir,

Read the following letter

With reference to your letter, I have the honor by desire of the Military Board to request.

Fort St. George 4th March 1847.

request that the Collector of Sea Customs may be instructed to use his best endeavours for the speedy removal of the Salt at present stored in that portion of the Bonding Warehouse which is to be appropriated to a Town Police as the Board apprehend that the Contractor may have cause of complaint should he be materially impeded in the execution of his work.—

Military Board Office
Fort St. George
3d February 1847

/Signed/ T. Lavie
Secretary

Resolution thereon.

80

Resolved that copy of the foregoing letter be furnished for the information of the Collector of Sea Customs.—

M. B. 16th Feby
in Cons. 1st March 1847.

The Government having recently ordered the sale, for exportation of the whole of the Europe Salt in store Mr. Underwood is requested first to dispose of the salt at present stored in that portion of the bonded warehouse, which is to be appropriated to a Town Police Office.—

Ordered also that the following letter be sent in consequence.—

79-81

To the Secy to the Military Board

To The Secretary to the Military Board

Sir,

With reference to your letter of the 3d Instant I am directed by the Board of Revenue to acquaint you for the information of the Military Board that the Government have recently authorized the sale for exportation, of the whole of the Europe Salt now in store at the Bonded warehouse the Board therefore hope that, by the speedy sale of the salt the contractor will be put to no inconvenience.

The Collector of Sea Customs has been requested first to dispose of the Salt at present stored in that portion of the bonded warehouse which is to be appropriated to a Town Police office.—

Revenue Board Office
Fort St. George
4th March 1847.—

/Signed/ D. White
Actg Secretary.

Read the undermentioned Statements.—

82

From the Civil Auditor — Statement of Contingent charges incurred during the Month of December last.—

83

From the Civil Auditor — Statement of Contingent Charges incurred during the Month of January last.—

84

From the Collector of Salem — Statement of Contingent Charges not exceeding 20 Rupees each incurred for the Qr. ending 31st December last.—

82-85

Order on the 3 abovementioned Statements — Resolved that the necessary orders be passed.—

86

From the Officiating Collector of Tanjore — Read register of endorsements made by him on Petitions referred by the Board for disposal during the Month of September last.—

86-87

Order thereon. Ordered to be lodged in the Office

Resolved that the following letter be dispatched.—

To

The Chief Secretary to Government

88

To the Chief Secretary to Government —

Sir

In conformity with the orders of Government conveyed in the Extract from the Minutes of Consultation of the 18th October 1836.

Fort St. George 4th March 1847.

I am directed by the Board of Revenue to submit the Broken Set of their Proceedings for the Month of November last for transmission to the Honorable Court of Directors.

Revenue Board Office
Fort St. George
4th March 1847

Signed D. White
Acting Secretary

Resolved that the following letters be dispatched.

To

The Collector of Ganjam

89

To the Collector of Ganjam

Sir,

Referring to the letter from this Office dated 18th January last I am directed by the Board of Revenue to remind you that the Report called for on the affairs of the Pabauloy Zemindary has not yet been received and to request you will lose no time in furnishing it.

Revenue Board Office
Fort St. George
4th March 1847

Signed D. White
Acting Secretary

To

The Acting Collector of Cuddapah

90

To the Acting Collector of Cuddapah

Sir,

I am directed by the Board of Revenue to call your attention to the letter from this Office under date 14th January last and to request that you will

Fort St. George 4th March 1847.

will be pleased to expedite the transmission of the revised accounts particulars of Batta for travelling paid to the public Servants in your District for Fasly 1253.

Revenue Board Office
Fort St. George
4th March 1847

Signed D. White
Acting Secretary

To

The Head Assistant Collector in charge of Trichinopoly

91

To the Head Assistant Collector in Charge of Trichinopoly

Sir

I am directed by the Board of Revenue to transmit the accompanying Appeal Petition from Cumum Cotunda-ruma Pillay and to request you will be pleased to forward the Original Proceedings with an abstract of the case together with a report on such points adverted to in the Appeal Petition as may seem to call for further explanation.

Revenue Board Office
Fort St. George
4th March 1847

Signed D. White
Acting Secretary

To

To

The Principal Collector of

Madura.

To the Principal Coll.r of Madura &c.

Sir

92 I am directed by the Board of Revenue, to call your attention to the letter from this Office under date 11th January last, and to request that you will be pleased to report the authority under which the defence of certain Cuts therein referred to has been conducted at the public expence. —

Revenue Board Office
Fort St. George
4th March 1847. —

Signed J. D. White
Acting Secretary

Received

Received the undermentioned

93 Miscellanious letter and Statements. —

From the Acting Collector of Northarcot. Indent for Stationary and Sundries required for the use of his and the Sub Collector's Cutcherry for the year 1847. —

93-94 Order thereon Ordered that the Collector be informed that the Green cloth and Hour Glass included in his Sub Collector's indent should be applied for by indent on the Secretary to the Clothing Board and the Commissary General respectively and forwarded for the Board's sanction, and the date of the last supply also should be specified on the face of each Indent. —

95 From the Acting Collector of Northarcot. Abstract of Demand Collection and Balance for the month of January last. —

96 From the Pl. Collector of Coimbatore. Abstract of Demand Collection and Balance for the month of January last. —

97 From the Collector of Canara. Abstract of Demand Collection and Balance for the Month of January last. —

98 From the Collector of Guntoor. Abstract of Demand Collection and Balance for the Month of January last. —

From

99 From the Commissioner of Kurnool. Abstract of Demand Collection and Balance for the Month of January last.

100 From the Collector of Malabar. Abstract of Demand Collection and Balance for the Month of January last.

101 From the Collector of Salem. Abstract of Demand Collection and Balance for the Month of January last.

102 From the Acting Collector of Tinnevelly. Abstract of Demand Collection and Balance for the Month of January last.

103 From the Collector of Vizagapatam. Abstract of Demand Collection and Balance for the Month of January last.

104 From the Collector of Vizagapatam. Statement shewing the average bazar whole sale prices of Grain and Salt for the Month of January last.

105 From the Acting Collector of North Arcot. Statement shewing the average bazar whole sale prices of Grain and Salt for the Month of January last.

106 From the Principal Collector of Coimbatore. Statement shewing the average bazar whole sale prices of Grain and Salt for the Month of January last.

107 From the Collector of Canara. Statement shewing the average

average bazar whole sale prices of Grain and Salt for the Month of January last.

108 From the Collector of Guntoor. Statement shewing the average bazar whole prices of Grain and Salt for the Month of January last.

109 From the Commissioner of Kurnool. Statement shewing the average bazar wholesale prices of Grain and Salt for the Month of January last.

110 From the Collector of Malabar. Statement shewing the average bazar wholesale prices of Grain and Salt for the Month of January last.

111 From the Collector of Salem. Statement shewing the average bazar wholesale prices of Grain and Salt for the Month of January last.

112 From the Acting Collector of Tinnevelly } Statement shewing the average bazar whole sale prices of Grain and Salt for the Month of January last.

113 From the Collector of South Arcot Return of persons charged with Offences under Regulation IX of 1822 for the Month of January last.

114 From the Collector of South Arcot Return of persons suspended and dismissed under Regulation VI of 1831 for the Month of January last.

115 From the Acting Collector of Cudapah. Return of fines imposed and Stoppages made from the pay of

of publice Servants for the Quarters ending 30th June 30th September and 31st December last.—

(116) From the Principal Collector of Coimbatore—a—Stating that no smuggled tobacco was confiscated during the month of November last.—

(117) From the Collector of Canara.— Return of fines inflicted and stoppages made from the pay of publice Servants for the Quarter ending 31st December last.—

(118) From the Collector of Canara.— Return of alterations that have occurred in the list of fines and stoppages for the Quarter ending 31st December last.—

(119) From the Collector of Canara. Return of publice Servants suspended and dismissed for the Quarter ending 31st December last.—

Order thereon.—

(119-120) Ordered that the Collector be requested to explain the cause of the delay in disposing of the case of Suntasspah who has been under suspension so far back as August last.—

From the Collector of Canara.— Indent for Stationary

(121) and Sundries required for the use of his Offices for the year 1847.—

Order.—

Order thereon.— Ordered that the original Indent

(122-122) be passed and transmitted to the Secretary to the Military Board.—

From the (123) Acting Collector of Chingleput.— Returns of persons convicted and in confinement under Regulation IX of 1822 for the Month of January last.—

From the (124) Collector of Madras.— Requesting to be furnished with a further supply of 500 Salt Rawanahs.—

Order thereon.— (124-125) Ordered to be supplied accordingly.—

From the (126) Collector of Madras.— Stating that no endorsement was made on any of the petitions referred by the Board during the Month of February last.—

From the (127) Collector of Rajahmundry.— Stating that no persons were either suspended or dismissed under Regulation VII of 1831 during the Month of January last.—

From the (128) Sub Treasurer.— Indent on the Commissary General for certain articles required for the use of his Office.—

Order thereon.— (128-129) Ordered that the original Indent be passed and returned.—

From the (130) Head Assistant Collector of Tanjore in charge of Trichinopoly.— Return of persons in confinement under Regulation IX of 1822 during the Month of January last.—

From the (131) Head Assistant Collector of Tanjore in charge of Trichinopoly.— Stating that no persons were charged with Offences under Regulation IX of 1822 during the Month of January last.—

From

4206 Fort St. George 4th March 1847.

132 From the Head assistant Collector of Tanjore in charge of Trichinopoly } Stating that certain returns for the Month of January last are not sent there being no entry to make.

133 From the Head Assistant Collector of Tanjore in charge of Trichinopoly } Transmitting a duplicate copy of Mr. Onslow's letter dated 5th October last.

134 From the Acting Collector of Tinnevelly Return of persons charged with offences under Regulation IX of 1822 during the Month of January last.

135 From the Acting Collector of Tinnevelly. Stating that no persons were either suspended or dismissed under Regulations VI of 1831 during the Month of January last.

A Madras

Pt Cairnehan