THE

BARAMAHAL RECORDS

CORRESPONDENCE BETWEEN THE SECRETARY TO THE GOVERNMENT AND THE COLLECTOR.

N.B.—*These papers are merely printed for convenience of reference, and do not acquire any special authority from being printed.*

SALEM.

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To

THE COLLECTOR IN THE ZILLAH OF

SALEM.

Sir,

PARA 1. I am directed by the Board of Revenue to transmit to you the accompanying copy of a letter from the Secretary to Government in the Revenue Department, together with a copy of the decree enclosed in it of the Zillah Court of Salem, in a suit regarding the resumption by you of the Sournaudauyem of the Plaintiff's Zemindary.

dated 5th March 1824.

2. You will perceive by Mr. Secretary Hill's letter, that on a former occasion when the lands of this Zemindary were resumed, the Board reported to Government that items of Sournaudauyem were included in the Jummah on which the permanent settlement of the lands of Salem were calculated, and the Government accordingly admitted the right of the Zemindar, this circumstance must have been brought to your notice by the Zemindar and should have reported before entering upon the defence of the suit.

3. You are now desired to ascertain and report whether the Sournaudauyem was in fact included in the Beriz of the estate in question or not, what was the amount of it, and whether any particular objection exists to the Zemindar's being allowed to collect it as heretofore.

4. I am likewise directed to desire that you will pay into the Zillah Court the whole of the costs attending the suit.

5. The Board further desire me to call your particular attention to the 2nd para of Mr. Secretary Hill's letter, expressing the displeasure of the Government at your having refused to make good to the Zemindar the collections from the Poramboke lands,—if there be any cases of a similar kind, wherein restoration has not yet been made, the Board desire that you will immediately adjust them, and report the same for their information.

I have the honor to be,
Sir,
Your most obedient servant,

Secretary.

FORT ST. GEORGE,
7th June 1824.

Revenue Department.

No. 164.

To

THE PRESIDENT AND MEMBERS OF THE

BOARD OF REVENUE.

Gentlemen,

PARA 1. I am directed by the Honorable the Governor in Council to transmit to you the accompanying copy of a Decree passed by the Zillah Court of Salem, in a suit instituted by a certain Zemindar against the Collector of Salem, on account of the resumption of Swarnadayem, stated to yield rupees 145-11-1 per annum, and of Peramboke lands, stated to yield rupees 102-12-6 per annum. Though "the Court is induced to believe that the Swarnadayem was "actually included in the Beriz", yet it has decided that "however entitled the Zemindar "may be to a remission of Beriz equitable to the amount of revenue of which he may have "been deprived, in consequence of the resumption, he cannot of right hold the privilege of "collecting that revenue against the will of the Government." With respect to the other branch of the suit, the Peramboke lands had been restored to the Zemindar before the Decree was passed, but the Collector refused to make good to him the collections for one year during which they had been resumed; and the Decree requires that they shall be refunded, and apportions the costs betwixt the Plaintiff and Defendant according to the amount allowed and to that disallowed to the Plaintiff.

2. It was extremely improper in the Collector, after Government had directed the restoration of the Peramboke lands, to refuse to make good to the Zemindar the collections from them, but the Decree has done the Zemindar justice in that respect.

3. Regarding the Swarnadayem, the Judge has professed his belief that it was included in the assets of the Zemindary, in which case the Zemindar is entitled to compensation for it, though the Regulations do not authorize the Court to decree that he is entitled to collect that branch of revenue against the will of the Government.

4. The Collector, it is to be presumed, has the means of placing beyond doubt whether Swarnadayem was included in the Beriz of this Zemindary or not. If it was, he ought not to have resumed it, unless the collection by the Zemindar was attended with bad consequences, nor until a compensation had been allowed for the loss of that branch of revenue.

5. It appears further that the Swarnadayem of this Zemindary had been resumed once before, and that the Board of Revenue, in their letter to Government dated 9th January 1806 Para 20th, reported that the case of the petitioner appeared in every respect to be correctly stated, and that the Permanent settlement of the lands of Salem was calculated upon a Jumma in which quit rents on Bazars, taxes on different classes of inhabitants not cultivators and items of Swarnadayem were included. The Government accordingly resolved to admit the Zemindar's right. These circumstances ought to have been reported by the Collector, to whose notice the Zemindar no doubt brought them.

6. You will ascertain, whether the Swarnadayem in fact was included in the Beriz or not, and what was the amount of it, and whether there be any particular objection in this case to allow the Zemindar to collect it as heretofore.

7. The Governor in Council is of opinion, that the Zemindar ought to be relieved from the whole expenses of the suit, and desires that they may be paid into Court by the Collector.

Fort St. George,
5th March 1824.

(Signed) D. HILL,
Secretary to Government.

SALEM ZILLAH.

Judges Court Original suit No. 382 of 1821.

Plaintiff.	*Defendant.*
Vencataram Reddi by Vakeel Cauledausee Naik.	The Collector of Salem by Government Vakeel Pudmanaubien.

The Plaintiff in this action alleges that in the year Doondoobee (corresponding with A. D. 1802 (3) the Villages Moottamjetty, Naragore, and Yaroomaputtee were formed into the Zemindaree of Moottanjetty and a permanent annual rent, amounting to 12,075 Rupees, having been fixed thereon, his Father Tirmul Reddy and a person named Yerrumpedda Reddy, purchased the estate at public outcry upon payment of about 2,200 Rupees—that his Father and Yerrumpedda Reddy having agreed to devide the estate, the Villages Mootamjetty and Naragore were separately assessed at the annual rent of 7,625-6-10, and enjoyed by his Father until the period of his death, in the year Pramaudee, (corresponding with A. D. 1819/20) when he himself, as sole heir of his Father, took possession of the estate and had it registered in his own name.

At this period, he alleges, the present Collector came to the District—and in the year Veckeramah (corresponding with A. D. 1820/21) attached and collected on the Circar account the whole of the Sournandauyem, which his Father had always levied on the Estate yielding annually Rupees 145-11-1 and took possession of the Paramboke lands yielding annually 102 Rupees 12 Annas and 6 Pice—that the Revenue arising from the articles under the head of Sournandauyem (taxes on Bazars, trades, quit-rents &c.,) having been included in the Bariez the Collector was not justified in having resumed it, and that the Paramboke lands being included in his Estate, he could not on any plea be deprived of them,—he claims therefore

Rups. As. P.
145 11 1—on account of the Sournandauyem collected in the year Vickeramah, and that he shall be allowed in future to collect the Revenue derivable from his Estate under that head,

Rs. As. P.
he demands restitution of the Paromboke lands yielding annually 102 12 6 and the sum of

Rs. A. P.
102 12 6—collected thereon by the Circar in the year Vickeramah.

In regard to the articles of Revenue, under the head of Sournaudauyem or Moteepah, he urges that, when in the year 1806 the late Collector had resumed the Sournaudauyem in the Zemindary of Salem, an application having been made to the Government, the right of

the Zemindar was recognized on recommendation of the Board of Revenue, and that it was consequently restored to him by Order of Government.

The Collector of Salem defended the suit under authority of Government at the public expense, and in answer to the claim set forth by the Plaintiff he denies that the Sournaudauyem was included in the Bareiz, and urges that the Zemindar has no right or Title either under Regulation XXXV A. D. 1802 or according to the Istimrall sunnud to collect the revenue arising therefrom any longer, that the Government should think proper to allow him, he justifies, the seizure of the Paramboke lands, and objects to repay the amount collected while they were under attachment.

From the reply, it appears that the lands which were in dispute, have been restored to the Plaintiff, and that he claims only restitution of the amount collected thereon in the year Vickeramah, which the Collector in his rejoinder does not agree to pay.

Vouchers filed by the Plaintiff :—

No. 11. Is a Tool chit granted by Mr. Hargrave the late Collector of Salem in favor of the Plaintiff's Father Tirmul Reddy dated 15th Pangoony of the year Crodanah

No. 12. Is copy of an Extract of a letter from the Board of Revenue dated 19th January 1806 together with copy of a letter from the Secretary to the Government in the Judicial Department dated 22nd February 1806.

No. 13. A copy of an advertisement issued by T. N. Aufrere Esquire, the late Judge of the Zillah of Salem dated 10th May 1806.

Vouchers filed by the Defendant :—

No. 15. Is copy of a Statement shewing the assessment of the Mittahs formed in the year Roodrodgaury Fusly 1213.

No. 16. Is copy of an advertisement issued by D. Cockburn Esquire, the late Collector dated 28th February 1802.

No. 17. Is copy of an advertisement issued by Do. without date.

No. 18. Is a copy of an advertisement issued by Mr. Cockburn Collector in the month of September 1804.

The Court having fully considered the contents of the Documents above enumerated and having weighed the arguments, urged as well in the Pleadings as by the Vakeels of the Parties, does not consider it necessary to examine any witnesses in the cause.

The fact of the Plaintiff's Father Tirmul Reddy and Yerrumpedda Reddy having purchased the Zemindary of Moottamjetty, and of these two persons having subsequently divided it, and of the former having become proprietor of that portion of it now held by his son, is not disputed.

It appears, however, that an Istimral sunnud for this Estate was not granted by the Government and that a Kabooleat Moochilka was not taken from the original purchasers, at least neither party has been able to produce either the one or the other, and the vakeel for the plaintiff declares, that such deeds do not and did never exist. The only document upon which the Plaintiff appears to ground his claim to enjoy the Zemindary, is a paper (marked No. 11) called a tool chit, which in fact is a memorandum, and it is signed E. H. Hargrave Collector, in this Memorandum, the amount of Bariez with the particulars of the quantity of

	Ps.	Fs.	C.
land is entered, and the amount of Sournaudauyem	73	6	14

is inserted, and although it is not expressly declared that the amount of Sournaudauyem entered in this Voucher, is to be collected by the Plaintiff's Father, yet there does not appear to the Court to be any reason, wherefore it should have been so inserted, unless it was intended to shew the estimated amount, which the proprietor of the Estate was entitled to collect under the head of Sournaudauyem, and from this circumstance, as well as because the Plaintiff's Father did actually enjoy the Sournandauyem for so many years, the Court is induced to believe, that the Sournaudayem was actually included in the Bariez. But the question is not whether the Plaintiff or his father were entitled to collect the revenue derivable from the Sournaudauyem during the time when it was actually collected by them, but whether the Government have the right to resume those items of Revenue at their pleasure.

It appears from the paper marked No. 12 that the Government of Madras did in the year 1806, admit the right of the Zemindar of Salem to collect the revenue derived from the Sournaudauyem in his Zemindary and the Court conclude that the Sournaudauyem which had been attached was relinquished in consequence.

The Collector of Salem defends this action under authority of Government, and the Court holds that, although the right of the Zemindar to the collection of the Sournaudauyem was admitted in the year 1806, the Government deem it proper to question that right at present as far as regards the Zemindary of Moottamjetty and that it is bound to confine itself to the simple question of whether the Government have the right to resume the Sournaudauyem or whether they have not.

Section IV Regulation XXV A.D. 1802, reserves to Government the exercise of its discretion in continuing or abolishing the articles of revenue included under the head of all taxes personal or professional as well as those derived from Markets, Fairs, or Bazars under which the Court considers the Sournaudauyem to be included.

Section III of the same Regulation provides that in all cases of disputed assessment, reference shall be had to the sunnuds, and "Judgment shall be given by the Courts of Judicature in conformably to the conditions on which the agreement may have been formed in each particular case." In this case neither Sunnud nor Kabooleat has been produced and therefore the Court cannot be guided by such documents in its present decision.

The Plaintiff is not possessed of any title deed granting him permanently the privilege of collecting the Items of Revenue under the head of Sournaudauyem, and consequently however entitled he may be to a remission of Bariez equal to the amount of revenue of which he may have been deprived, in consequence of the resumption, he cannot, of right, hold the privilege of collecting that Revenue, against the will of Government.

In regard to the claim for the recovery of the amount collected in consequence of the attachment of Paramboke (or lands considered barren) it is to be observed, that in section XV, Regulation XXX A.D. 1802. the right of the Zemindars to dispose of such lands is recognized, and it appears that the Government have virtually admitted the right of the Plaintiff, by restoring to him the lands which have been resumed and the Court is of opinion, that the claim to recover the amount collected while the lands were held under attachment, cannot justly be disputed.

The Plaintiff's estimate of the sums so collected by the Government has not been disputed, and the Court therefore decides that the Defendant shall pay to the Plaintiff Rs. A. P.
102-12-6 on that account but that his claim to the Sournaudauyem cannot be admitted.

The proportion of Costs of suit on the claim for the recovery of the sums on account of the Sournaudauyem shall be paid by the Plaintiff and the remaining Costs shall be defrayed by the Defendant as hereunder detailed.

PLAINTIFF'S COSTS.

	Rs.	A.	P.	Rs.	A.	P.
Value of Stampt Paper	46	8	0			
Pleader's Fees	24	12	9			
				71	4	9

DEFENDANT'S COSTS.

Value of Stampt Paper	28	8	0			
Pleader's fees	24	12	9			
				53	4	9
Total Costs Rupees ...				124	9	6
Viz.						
The amount of Costs to be paid by Plaintiff on the amount disallowed on account of Sournaudauyem.				73	0	11
The remaining Costs to be paid by Defendant ...				51	8	7

Given under my hand and the seal of the Court at Salem this 23rd day of December A.D. 1823.

(Signed) JOHN BIRD,
Judge.

(A true copy.)

(Signed) D. HILL,
Secretary to Government.

(A true copy.)

J. C. MORRIS,
Deputy Secretary.

Revenue Department.

Index No. 176.

107.

To

THE COLLECTOR IN THE ZILLAH OF

SALEM.

Sir,

PARA. 1. I am directed by the Board of Revenue to acknowledge the receipt of your statement dated 17th September, of charges incurred without estimate in the Revenue Department, for fusly 1233, and your letter dated 13th October, on the subject of the refunds of Revenue made for Perumboke lands, and to convey to you the sanction of Government for the total disbursements amounting to Rupees 38,281-14-5.

Date of sanction 12th November 1824.

2. I am directed to take this opportunity of acknowledging your letter of 24th November. Referring to my letter of 21st October last, you observe, that "the amount of Revenue "charges incurred for last fusly without Estimate, as per statement dated 17th September "last Rupees 36,947-6-1 and collections on Poramboke lands Rupees 1,334-8-4—the sanction "required was for Madras Rupees 38,281-14-5 but the amount sanctioned by Government is "Rupees 40,950-0-0 the difference is Rupees 2,668-1-7."

3. If your refer to the statement to which my letter alluded, you will perceive that it purports to shew the "actual charges incurred under estimate," that it embraces no item of Perumboke lands, that the sum stated by the Board *viz.* Rupees 40,950 is perfectly correct, and your letter now under reply unnecessary.

I have the honour to be,

Sir,

Your most obedient Servant.

FORT ST. GEORGE,

2nd December 1824.

Secretary.

Despatched 4th Do. Do.

Revenue Department.

Index No. 177.

111.

To

THE COLLECTOR IN THE ZILLAH OF

SALEM.

Sir,

PARA 1. I am directed by the Board of Revenue to acknowledge the receipt of your letter under date 16th April.

On the 5th March 1824, you stated it to have been lately declared by the Court "that Mootadars who are not in possesion of a regular "Sunnud, cannot legally be considered as having any right "to their Mootahs; and that they are consequently liable to "be cast in any suit they may institue in Court, respecting matters relative to their Mootahs;" and further "that Government may resume the management of such Mootahs"—you at the same time forwarded a list of the estates thus circumstanced, and suggested "either that "they be resumed, or that regular sunnuds be granted to the Mootahdars."

From Mr. Cockburn 5th in Cons. 15th March.

3. The Board, in answer, directed you to forward copy of the decree or proceedings you alluded to, and were informed by you in reply, that "the doctrine "relative to the Mootahdars was not contained in any decree or "proceedings of which you were in possession, but was communi-"cated to you by the Government Vakeel as having been ver-"bally stated by the Judge in the Court".

To Mr. Cockburn, 15th March 1824.
From Do. 23rd in Cons. 29th March.

4. On a further reference from the Board, however, you explain, that "a copy of the "decree in question was transmitted to the Board by Mr. Sec-retary Hill on the 5th March."

To Do. 29th March 1824
From Do. 16th April.

5. These various statements in regard to a subject with which you ought to have made yourself fully acquainted before addressing the Board, are of themselves sufficiently extra-ordinary, but the manner in which you have mistaken the principle of the Court's decree is,

if possible, still more so. On a reference to that document, the Board find that so far from declaring the absence of a regular sunnud to be fatal to the rights of the Mootahdars, to barr all chance of success in any suit they might institute respecting matters connected with their Estates, and to justify the Government in resuming their lands as alleged by you to be the case, it practically upholds their rights, and actually adjudges, that you, in your capacity of Collector, shall make good to a Mootahdar thus situated, certain sums improperly withheld by you from the collections realized from his Estate while under attachment.

In Mr. Secretary Hill's letter 5th March 1824. A.

6. How upon the ground of this decision, you could think of such an alternative as the resumption of all Estates where the proprietors may not be in possession of regular sunnuds, the Board are at a loss to conceive. It is to be regretted that you did not consult the decree in question, before you imputed to the Court a doctrine so extraordinary as that stated in your first letter. You must be aware that persons holding sub-divisions of original estates, can of necessity have no sunnud—*i.e.*,—Milkent Istimrar.

5th March.

7. If, as the Board presume to be the case, the far greater number of the Mootahs in the list you have sent, are of this description, all that the proprietors can require, and all that they can ever receive from the Government, or its Officers, is, an authenticated extract from the Register Book kept in your Office, under the instructions furnished to your Predecessor, in common with other Collectors, under date 31 August 1804, and this you might have granted, without a reference to the Board.

8. If however, there should be any particular cases where, from inadvertence or other cause, sunnuds were not given at the time the rest of the original Mootahdars received theirs, you will be pleased to inquire into the cause of such omission, and report the result.

I have the honor to be,
Sir,
Your most Obedient Servant,

Secretary.

FORT ST. GEORGE,
31st May 1824.

Index No. 178.

120.

To

THE COLLECTOR IN THE ZILLAH OF

SALEM.

Sir,

With reference to your letter of the 8th of October, I am directed by the Board of Revenue to transmit for your information and guidance copies of the undermentioned Letters.

To the Chief Secretary to Government 8th November, 1824.
From the Secretary to Government 3rd December 1824.

I have the honor to be,
Sir,
Your most obedient Servant,

Secretary.

FORT ST. GEORGE,
9th December 1824.

Revenue Department.

No. 536.

To

THE CHIEF SECRETARY TO GOVERNMENT.

Sir,

Para 1. With reference to the letters from Government dated the 5th March and 3rd August last, I am directed by the Board of Revenue to request that you will submit to the Honorable the Governor in Council the accompanying correspondence with the Collector of Salem, by which the Government will see that the Board have not been deficient in their endeavours to obtain from the Collector such information as would enable them to determine satisfactorily whether the Mootadars of Salem were or were not entitled to collect the Moturpha in their estates, in consequence of the items which compose that head of collections being included in or excluded from the assets, on which the permanent Bariz was fixed; and that the Board have repeatedly and peremptorily directed the refund of all sums received by the Collector on account of the Cultivation of perumboke land in the jaree Mootahs.

To the Collector, 7th June 1824.
To Do. 8th July 1824.
To Do. 13th Sept. 1824.
From the Collector 8th Oct. 1824.

To the Collector, 20th September 1821.
To Do. 8th January 1824.
From Do. 27th January 1824.
To Do. 16th February 1824.
To Do. 24th May 1824.
From Do. 2nd June 1824.
To the Collector 7th Octr. } Submitted to
From Do. 13th do. } Government
4th Novr.
with the
actual charges.

2. Mr. Cockburn in his last letter dated the 8th ultimo endeavours to exculpate himself from the charge of neglect and disregard of the orders of the Board and Government in both the particulars referred to, by stating with what justice it will remain for the Honorable the Governor in Council to determine, that the displeasure expressed at his conduct by the Government had been brought upon him "merely by his having been the means of carry-"ing the orders of the Board into effect." With regard to the repayments on account of peramboke lands, he refers to his letter of 2nd June, in which he states that the orders of the Board of the 16th February preceding, had been carried into execution.

3. The Board had the honor of submitting with their proceedings of 4th October 1821, copy of a letter which they had addressed to the Collector under date the 20th September preceding, in which they informed him that his having made the collections in question was considered irregular, and that any revenue which a Mootahdar might be able to derive from the beds of tanks or the ground within the walls of Forts, was clearly his right. The Government sanctioned this opinion by their orders on the Board's proceedings, which were duly communicated to the Collector. The Board's letter to which Mr. Cockburn has now referred, of the 16th February 1824, was in reply to a question submitted by Mr. Cockburn in a letter dated 27th January preceding, whether the whole sum collected in fusly 1230 on account of Porumboke lands in Jaree Mootahs, was to be returned the sum was stated at Rupees 13,436-10-10.

From Government, 7th December 1821.

4. The subsequent correspondence would go rather to show that all claims *which the parties had brought forward* to the Collector had been satisfied, than that the Collector had taken any pains to rectify the error he had committed. It would appear that he satisfied himself with publishing a notification instead of sending for the people to whom repayment was to be made and the consequence of this neglgent procedure was that although he had stated on the 27th of January, the total amount of remission to be Rupees 13,436-10-10 he applied under date the 17th of September for sanction for Rupees 15,839-14-0 as the amount paid on that account and on the Board's requiring explanation of this difference, he stated a further remission to have been made by him, and that the real sum repaid was Rupees 17,174-6-4.

From the Collector, 8th October para 3rd.

To the Collector, 7th October.
From Do. 13th do.

5. On the subject of the collection of Mohturpha the Collector, in enumerating the successive orders passed on the subject, has over looked the directions contained in the letter above referred to, of 20th September 1821 which contained the following passage.

Para 3rd. "As the assets on which the Permanent assessment was calculated included "the collections from Mohturpha, the Board desire you *will not interfere with that branch of* "*revenue in the Jauree Mootahs until some* arrangement shall have been made for making up "to the Mootahdars the loss they will sustain by its being resumed by the Government"

6. The Board in conclusion have only to express their regret at the ill success of their endeavours, and to assure the Honorable the Governor in Council that as soon as they receive the information called for in their letter to the Collector of 13th September, they will lose no time in submitting the fullest report they may be enabled to furnish on the subject of the Mohturpha in the Mootahs of Salem and Baramahl.

Fort St. George,
8th November 1824.

(Signed) J. DENT,
Secretary.

No. 771.

To

THE PRESIDENT AND MEMBERS OF THE

BOARD OF REVENUE.

Gentlemen,

Para 1. I am directed by the Honorable the Governor in Council to acknowledge the receipt of your Secretary's letter, No. 536, of the 8th Instant, submitting your correspondence with the Collector of Salem regarding the repayment of the collections on Porumboke lands, and the right of the Mootahdars in his District to receive the Mohturpha.

2. You have justly noticed the Collector's negligence in stating the collections made from Porumboke lands in fusly 1230 at three different sums. He has also been extremely dilatory in repaying those collections. Your first orders for that purpose, were dated the 20th of September 1821; yet it dose not appear that he took any steps in consequence, before the month of February last, and of this delay no explanation is given. The Collector has also omitted to explain why he forced the plaintiffs in the cases referred to, in Mr. Hill's letters of the 5th of March and 3rd of August last, to sue him for the recovery of collections made from their Porumboke lands, when he had not authority only, but direct orders to refund them. His conduct in these instances can only be accounted for on the supposition that he did not consider your orders of the 20th of September 1821, as retrospective. That such was actually his impression, may, perhaps, be inferred from his letter to you of the 27th of January last, in which he requested your instructions "respecting the repayment to the Mootahdars of the of the whole sum collected from Porumboke lands in fusly 1230." A reference, however, to the 16th paragraph of your proceedings under date the 4th of October, 1821, ought to have removed his doubts on this subject; and, if he still entertained any, he ought to have submitted them at an earlier period.

3. With regard to the Mohturpha collections, the Collector does not appear to be equally blamable. It is true, that you directed him, in your letter of the 20th of September 1821, "not to interfere with that branch of revenue in the Jaree Mootahs, until some arrangement should have been made for making up to the Mootahdars the loss they would sustain by its being resumed by the Government." The subsequent correspondence seems, however, to have led the Collector to look upon this order as not final; and he probably considered your letter of the 13th of January 1823, as a virtual revocation of it. On this point, therefore, the Governor in Council acquits Mr. Cockburn of having wilfully contravened your instructions.

4. The Governor in Council hopes, that the detailed accounts and information which you have required from the Collector, by your letter of the 13th of September last, will lead to a satisfactory decision of this long agitated question.

Fort St. George,
3rd December 1824.

(Signed) J. STOKES,
Secretary to Government.

(True Copies).

J. C. MORRIS,
Deputy Secretary.

Index No. 179. *Revenue Department.*

5

To

THE COLLECTOR IN THE ZILLAH OF

SALEM.

Sir,

Cases having lately occurred wherein the transfers of mootahs from one mootadar to another have been found to have been registered by the Collector on a mere urzee from the person in possession, I am directed by the Board of Revenue to desire that on all future occasions, the contracting parties may be required to attend, either in person or by a Vakeel duly authorized, and that no transfer of a Zemindary or mootah, or of a sub-division of a Zemindary or mootah, be registered, unless the parties themselves or their authorized agents shall be present, and publicly attest the entry in the Registry Book with their signatures.

I have the honor to be,
Sir,
Your most Obedient Servant,

FORT ST. GEORGE,
6th January 1825.

Secretary.

No. 180. *Revenue Department.*

18

To

THE COLLECTOR IN THE ZILLAH OF *SALEM.*

Sir,

PARA 1. The Board not being quite satisfied in regard to one of the enclosures (No. 2) mentioned in the 3rd para of your letter of the 8th December last as a proclamation of Mr. D. Cockburn, declaring that the Mootahdars shall have no claim or right to the Moturpha, and which appears to have been filed in Court, as a voucher, the Board suppose, in one of the suits instituted against you on account of Sournaudanyem, they desire that you will forward the original Draft of it, which should be amoung the records in your office, and that you will also endeavour to procure for their inspection several of the original copies transcribed therefrom and issued under the seal and signature of the Collector, which the Board conceive will not be difficult as the proclamation must have been circulated in many parts of the District a copy of this document is enclosed.—

2. The Board further desire that you will transmit to them copies and translations of such proclamations as may have been issued subsequently either by Mr. D. Cockburn or his successors on the subject of Sournaudanyem whether they be in favour of the claim of the Mootahdars or otherwise.—

I have the honour to be,
Sir,
Your most Obedient Servant.

FORT ST. GEORGE,
7th February 1825

(Signed) J. DENT,
Secretary.

இஸ்தியாற்நாமா பனாமெ துக்குடி.

மிட்டாதாரர், கணக்கப்பிள்ளை றயித்து வர்த்தகாள் முதலான சகலமான பெருக்குந் தெரியப்படுத்துகிற வயணம் யென்னவென்றால், யிப்ப தாலூக்கா கிராமங்கள்கொறுஞ் சில்லறை சுவரனாதாயம் கடை வரி, மனை வரி நீங்கலாக மிட்டாவாய் யேற்பாடு செய்திருப்பதினால் நாளது தேதி முதல் மேல்படி சில்லறை சுவறனாதாயம் கடை வரி, மனை வரி, முதலானது மிட்டாதாரருக்கு பாத்தியமில்லாத சனால் மேல்படி மிட்டாதாரர் மேல்படி பணத்தை வசூல் செய்யவேண்டியதில்லை.

தாரிக்கு 28 மாக்கெ பிப்பிறவரி சன் 1825 துந்துபி.

(Signed.) D. COCKBURN,
Collector.

O. S. 381/1821.

Filed in Court 8th November 1823.

(Signed.) JOHN BIRD,
Judge.

(True copy).

Dy. Secretary.

Index No. 181. *Revenue Department.*

22

To

THE COLLECTOR IN THE ZILLAH OF
SALEM.

Sir,

PARA. I am directed by the Board of Revenue to transmit for your information and guidane as extract, in duplicate, from a letter addressed to Government under date the 28th October last respecting the Revenue Management of the Districts under this Presidency in which Sub-Collector's are employed.—

2. You will be pleased to cause one Copy to be deposited among the Records in your Office, and the other to be forwarded to the Sub-Collector in your District.

Should the practice actually existing in your District be different in any respect from the system described in the paper now transmitted to you, it is to be understood that it is to be modified in conformity thereto, in order that an uniform system of management may prevail in all the Districts to which Sub-Collectors are appointed.

I have the honour to be,
Sir,
Your most Obedient servant.

FORT ST. GEORGE,
7th February 1825

Dy. Secretary.

Extract from a Letter to the Chief Secretary to Government, dated 28th October 1824.

PARA. 5. The object of appointing subordinate Collectors, was two fold—to aid the Collector by relieving him from the direct personal superintendence of a portion of the province, and by placing young men in a situation which brings them in contact with the gread body of the people, to afford them the opportunity of becoming familiar with their customs and prejudices—of acquiring an accurate practical knowledge of the details of revenue in all its branches, and of qulifying themselves for appointments of higher trust and importance.

6. With this view the Sub-Collectors are permitted to exercise within the tract committed to their charge, the same powers as are exercised by the Collector in the Talooks under his own immediate management, subject, of course, to a general control on his part, and to any instructions he may give in regard to the general principles of the settlement; and with the further reservation that all points involving questions not before determined, or the appointment 1st September 1828 dismission and punishment of the principal Native Servants, shall be referred to his superior.

7. With these exceptions the authority of the subordinate Collector is complete—The settlement of the several villages within his range, the adjustment of disputes among the ryots in respect to the occupation of land, the boundaries of fields, or the distribution of water; the issue of puttahs; the investigation of claims to remission for crops destroyed by drought, inundation, or blight; the repairs of tanks and water courses; the appointment and discharge of the inferior 1st September 1828 district servants; the superintendence of the extra sources of revenue, including Sayer. Moturpha. Abkary, &c.; in a word, the full exercise of the authority, revenue and magisterial, vested in the Collector by the Regulations and delegable by him to his subordinate officers, is left entirely to the Sub-Collector in his own Talooks, and the ryots, although allowed to appeal to the Principal, are taught to look to him as the authority who is to inquire into their complaints and grant them redress.

8. With English correspondence the Sub-Collector has little to do, his official communications to the Principal Collector being for the most part confined to his annual report on the settlement of the Talooks under his charge—On ordinary and trivial occasions private communications are always encouraged, because better adapted to prevent publicity being given to matters on which orders are required or doubts entertained, and better calculated to secure a free interchange of opinion and a cheerful co-operation in the labours of the year.

9. As connected with the general details of the system, it may be proper to explain, that all sums required for th repairs of tanks or other disbursements in the divisions under the Sub-Collector, are furnished, upon his indent, from the Treasury at the Huzzoor station, whither, all collections from the Talooks are forwarded direct by the Tassildars. that the subordinate Collectors are furnished by their immediate superiors with copies of all public letters from the Government or the Board, containing matter of interest; and that in order to preserve uniformity of system throughout the Province, orders of a general nature issued by the Principal are sent to him for the purpose of being enforced in the villages within his range.

10. For further details in respect to the duties performed by these officers respectively in the formation of the settlement, and the collection of the land revenue, the Board would refer to the observations they are about to offer in regard to the 4th point of inquiry suggested by the Supreme Government, namely, the nature of the reports required by "the "Revenue Board, more particularly, whether that Board revise the detailed proceedings of "the Collector, or his subordinates in the settlement of individual Villages"

11. With one exception, all the districts, where there are subordinate Collectors, are under field assessments—In replying to this question therefore, the Board must be considered to allude more particularly to provinces where that mode of management exists, although, in all essential points, their observations are in fact equally applicable to Tanjore.

12. During the early part of the fusly, the communications of the Collector to the Board, are generally limited to the ordinary reports on the state of the season, the proclamation issued with a view of defining the terms on which waste lands are permitted to be taken up, and the Monthly Statements shewing the demand that has accrued, the collections made, and the balance remaining to be realized: but when the period of cultivation is sufficiently advanced to enable him to ascertain the quantity and description of land profitably occupied, and the amount of revenue to be collected, he submits a detailed explanation of his settlement and of all the most material occurrences of the year, accompanied by accounts exhibiting in abstract of Talooks, as well as of the whole district collectively, every particular of agricultural stock and means of irrigation, and every item of demand, remission, and collection, compared with those of the preceding year.

13. In the first branch of these accounts are shewn: the number of villages and hamlets belonging to each division, the mode in which their revenues are severally collected—whether directly from the cultivators, under a permanent settlement, or a fixed quit rent—the number of tanks and wells in good order, and the number requiring repair—the number of large rivers, and streams thence divertedto the country below—the number of channels supplied from natural springs—the general population of the province, and the proportion engaged in agriculture —the number of ploughs and amount of stock in cattle, sheep and goats—the quantity and survey assessment of the different descriptions of fields, yielding wet, dry, and garden produce, occupied for the year, compared with that under occupancy in the previous fusly; and finally the changes which, from additionel or diminished means of irrigation may have occurred by the conversion of dry land into wet or garden, and *vice versa*.

14. In the second branch are exhibited the proportion of the above land actually sown, or purposely kept by the ryot, for the use of his cattle, or allowed to lie fallow to secure a richer crop in the following year.

15. In the third, all deductions of whatever nature or amount, including remissions for waste taken on Cowle, for fields ploughed, but not sown—for parts of fields become unprofitable by the growth of the *nath or bent grass—for crops destroyed by floods, heavy rains, or troops or rendered unproductive by the failure of water or blight—and including also the deductions annually made from the survey value of the lands in favor of bramins or other privileged castes, shotriumdars cuttabady peons, and other individuals, who, by virtue of grants, or according to the established custom of the country, are permitted to hold their lands on favorable terms.

* A noxious weed with long tough roots, which grows in rich black soils, and is extremely difficult to remove.

16. The fourth and last branch shews the net revenue remaining under each separate head.

17. In these remarks the Board have alluded only to subordinate Collectors—it may be right however to add that where the Assistant Collectors have had sufficient experience in the revenue line, it is discretionary with the Collector to put them in charge of a part of a district, not exceeding two Talooks; but in these cases the degree of power to be delegated, rests entirely with the Collector, whose knowledge of the individual must necessarily make him the best judge to what extent his authority may be transferred with safety and advantage.

(True Extract.)

Deputy Secretary.

Index No. 182. *Revenue Department.*

2

TO

THE COLLECTOR IN THE ZILLAH OF

SALEM.

Sir,

With reference to your letter of 28th ultimo reporting the minor of Pauparputty having become of age, I am directed by the Board of Revenue to desire that you will receive from him the amount due to the Circar and make over the estate to him.

I have the honor to be,
Sir,
Your most obedient servant,

FORT ST. GEORGE,
3rd January 1825.

Secretary.

Index No. 188. *Revenue Department.*

29

TO

THE COLLECTOR OF

SALEM.

Sir,

It appearing from the representations of the parties in a dispute regarding the succession to the Superintendence of Tippoo's Durgah at Arcot that the village of Vadakaput in the Talook of Vanambaddy in your District was granted for the support thereof, I am directed

to request that you will state in whose possession that village now is, when it came into the possession of the present occupant, and by what title he holds it, by whom the village was previously held, by whom it was originally granted, and when the grant was confirmed under the Company's Government. You will be pleased to submit copies and translations of any documents which there may be in your office relating to the grant of this village, and shewing the nature of its tenure, and particularly of any sunnuds which may have been issued regarding the possession of it by any officers under the Companys Government.

I have the honor to be,
Sir,
Your most obedient servant,

FORT ST. GEORGE,
21*st February* 1825.

Secretary.

Revenue Department.

Index No. 184. Mis. dated 27th August 1825.

42

To

THE COLLECTOR IN THE ZILLAH OF
SALEM.

Sir,

PARA 1. I am directed by the Board of Revenue to acknowledge the receipt of your letter of 19th February.

2. At the introduction of the permanent settlement the lands referred to in the statements submitted by you formed the Mootahs of Tadyhully and Royacottah.

From Mr. Hargrave, 29th December 1809.
To Do. 9th July 1810.

3. In 1810 these 2 Mootahs were sub-divided into four *viz.*

1 Todyhully.
2 Ponashwarum.
3 Nulloor.
4 Royacottah.

4. Orders have now been issued by the Court to form these 4 estates into 3.

5. To effect this you propose the following arrangement—first, to divide each of the 3 first existing Mootahs into two parts, and to leave the Royacottah division as it is *viz.*

Existing state of the Mootahs.

1	2	3	4
Tadyhully.	Ponashwarum.	Nulloor.	Royacottah.

Divisions proposed to be made.

Tadyhully.	Altanady.	Ponashwarum.	Nedungolum.	Nimmandahully.	Royacottah.

you next propose that one of the 3 estates now to be formed shall consist of the 1st divisions of Tadyhully and Ponashwarum respectively; the second, of the 2nd division of Tadyhully, *viz.*, Altanady, the 2nd division of Ponashwarum, *viz.*, Nedoongolum, and the 1st division of Nulloor; and the 3rd of the 2nd division of Nulloor *viz.*, Nimmundahully, and the present Mootah of Royacottah.

6. The information before the Board is too defective to enable them to Judge of the propriety of this arrangement.

1	2	3	4	5		6	
Estates now proposed to be formed.	Average produce of the several villages according to the accounts upon which the permanent assessment was calculated.	Present or actual value of the several Villages deduced from the rent produce on an average of the three last faslies.	Permanent Bariz on the sub-divisions proposed to be sold as recommended by the Collector with reference to section VI Regulation XXVI 1802.	Difference between Columns 2 and 3.		Difference between Columns 3 and 4.	
				Amount.	Column 4 less per cent.	Amount.	Column 5 less per cent.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1 Tadyhully	1,812 5 0	1,725 14 2	1,588 2 2	86 6 10	4 12 3	137 12 0	7 15 3
1 Ponashwarum	2,039 12 9	2,299 3 2	1,775 6 6	259 6 5	11 4 0	523 12 8	22 12 3
	3,852 1 9	4,025 1 4	3,363 8 8	172 15 7	4 8 0	661 8 8	16 7 0
2 Altanady	1,758 4 0	1,481 5 5	1,363 2 0	276 14 7	15 12 0	118 3 5	7 15 3
2 Nedoongolum	1,286 2 1	1,419 10 4	1,096 3 6	133 8 3	10 6 0	323 6 10	22 12 3
2 Nulloor	1,007 9 3	1,233 12 3	904 0 3	226 3 0	22 7 0	329 12 0	26 11 6
	4,051 15 4	4,134 12 0	3,363 5 9	82 13 4	2 0 0	771 6 3	18 10 9
3 Royacottah	1,713 10 6	2,062 7 4	1,511 3 6	348 12 10	20 6 0	551 3 10	26 11 3
3 Nimmundahully							

7. It appears on examining the accounts you have furnished, that the present resources of the estates now proposed to be formed, severally *exceed* their value at the time of the permanent settlement, in the following proportions.

In the 1st Estate to the extent of $4\frac{1}{2}$ per cent.

In the 2nd ..... of 2 per cent.

In the 3rd ..... of $20\frac{6}{16}$ per cent, while the amount suggested by you as the proper standard of assessment falls short of their *present* resources in the following ratio.—

In the 1st Estate by $16\frac{7}{16}$ per cent.

In the 2nd ..... by $18\frac{10\frac{3}{4}}{16}$ per cent.

In the 3rd ..... by $26\frac{11\frac{1}{4}}{16}$ per cent.

8. Why so great an apparent advantage should be proposed in the instance of the 3rd estate, has not been explained. If the motive was to counter balance any loss likely to arise to the future proprietor from the assessment of the Royacottah division, which you propose to leave unchanged, being too heavy, it should have been distinctly shown and it should likewise have been stated, why, under such circumstances, it has been thought expedient that the assessment on that division should remain unaltered—you will observe on examining the statements, submitted to the Board, that they exhibit the actual resources of all the divisions excepting this *viz.*, Royacottah. You have omitted to mention why these particulars were not exhibited in this instance also—without them the information is incomplete.

9. Another defect is that the statements you have supplied do not shew the valuation affixed to the sub-divisions at the sub-division of the original Mootahs in 1810, which is a point of material importance to a just understanding of the case.

10. To supply these omissions, and to guard as far as possible against the evils which have formerly arisen in the settled districts from the erroneous apportionment of the Government demand upon the several sub-divisions into which the original estates have been formed, I am directed to furnish you with the accompanying Form of statement, which, it is belived, embraces all the points on which information is required, but you will of course make any alterations which you may find necessary to adopt it to the peculiar circumstances of your District.

11. It does not appear to the Board that the Form now forwarded can require any further explanation—should any doubts occur to you however, the Board will, on your stating them, be prepared to furnish you with further instructions.

12. A seperate account should be prepared for each Mootah, and an abstract for the whole.

13. If the accounts now required should, when prepared, induce you to believe that any other arrangement would be preferable to that which forms the basis of those now received, the Board request that you will propose it, and that you will furnish explanatory

statements according to the form herewith sent as well as in the form of that which has hitherto been usual. Even in this case however it will be necessary that you transmit the account now called for in explanation of your last letter in order that the Board may have the whole subject fully before them.

I have the honor to be,
Sir,
Your most obedient servant,

Secretary.

FORT ST. GEORGE,
31st March 1825.

Index No. 185. *Revenue Department.*

57

TO

THE COLLECTOR IN THE ZILLAH OF
SALEM.

Sir,

PARA 1. With reference to Para 47 of the Board's Proceedings under date 3rd May 1824 wherein you were directed to use every possible endeavour to recover the native accounts of the survey, I am directed now to request that you will report for the information of the Board what means have been used to effect this object, which you are aware the Board consider to be of the utmost importance.

2. The Board desire to be informed what instructions were issued by you, in consequence of their orders, to the Sub-Collector and your Assistant, for their guidance in prosecuting the inquiry respecting these accounts in the Districts under their particular superintendence respectively, and what has been the result of your combined researches. You will be pleased to submit the reports that may have been made to you on the subject by your Sub-Collector and Assistant.

3. The Board are desirous of submitting a report to Government regarding the surveys, and they request that you will therefore furnish the information now called for immediately.

I have the honor to be,
Sir,
Your most obedient servant,

Secretary.

FORT ST. GEORGE,
7th February 1825.

Index No. 186. *Revenue Department.*

66

TO

THE COLLECTOR IN THE ZILLAH OF
SALEM.

Sir,

I am directed by the Board of Revenue to transmit to you the accompanying Extract from their Proceedings under date the 9th Instant on the subject of certain Petitions presented to the Honorable the Governor when on circuit in your district.

I have the honor to be,
Sir,
Your most obedient servant,

Secretary.

FORT ST. GEORGE,
12th May 1825.

Extract from the Proceedings of the Board of Revnue, dated 9th May 1825.

Read again the following letters from the Collector of Salem, reporting upon a list of Petitions presented to the Honorable the Governor on his tour through the District, and transmitted for investigation to the Collector by Mr. Russell at that time 2nd Member of the Board of Revenue on circuit.

Here enter letter under date 11th December 1824 also letter from the Collector, dated 23rd December 1824.

Do. to do. 3rd January 1825.

Do. from do. 18th January do.

and enclosures.

Read also the list transmitted to the Collector which contains an abstract of the Petitions in the Mahratta language.

PARA 1. The Board proceed to take the two papers into consideration together, following the order observed by the Collector in his report.

2. The Collector reports 1st upon a petition No. 1 which he states to be from a Bramin of the village of Mangalapuram in the Ahtoor Talook, "complaining that from his being absent from his village during Tippoo's Government, his Butivurtee Enam was sequestered," and begging "that it may be restored."

3. The Petition (he says) has been presented to every Collector who has been in the District, and has always been refused as the lands if ever they were Butivurtee, of which he can find no proof, are not included in the survey; and the particular land, which many persons with similar claims, have pointed out as formerly constituting their Enams, are included in the survey accounts as Circar lands: in this state of the case (he adds) he does not consider that the Petitioner has any right to the land he claims.

4. It will be observed that the Collector's explanation is not quite consistent with the abstract of the Petition in the Mahratta list in as much as in the former the Petitioner is stated to complain of his Maniyam having been sequestered under Tippoo's Government, while in the latter it is said to have been under the Company's Government and further that it does not appear to have been ascertained whether the particular land claimed in this case is included in the survey accounts as Circar land altho' other lands to which similar claims were preferred had been found to be so.

5. The Collector next notices Petitions Nos. 2, 3, 4, 43, 45, 46, 47, 48, 49, 50, 51, 52 and 53 stating that they "are petitions presented by Bramins paying Jodigy, and the possessors of agraram villages. Those paying Jodigy (he observes) request it to be remitted, and the others request that their agrarams may be granted on more favourable terms, *viz.*, as * Survamauniums."

* Mauniams free of rent.

6. The Collector here classes 14 Petitions together, observing, that the petitioners have one general object, namely, to get their lands exempted from all assessment, and that nothing short of giving up the whole revenue derived therefrom will be satisfactory to them. The whole mode of fixing the Quit-rent and the shares of agraharamdars, he adds, is stated in Colonel Read's letter to the Board under date 30th December 1795, enclosing copies of letters from Captain Macleod on the same subject.

7. The Collector's account of the Petitions here referred to is not consistent with the abstract given in the Mahratta list.

8. According to that list only 3 of the petitions Nos. 2, 3, and 4 are from Bramins paying Quit Rent they state that they held their lands as Surva Mauniams until fusly 1210, and pray that the Jody fixed upon them in Fusly 1211, by Mr. D. Cockburn may be remitted. The explanation of the Collector implies that the Jody or Quit Rent was fixed by Colonel Read or under his sanction, but this is at variance with the statement of the petitioners that their lands were held rent free for 5 years after the date of his letter.

9. One petition only No. 52 from certain Agraharumdars of the Oossoor Talook prays that their Agraharum may be given to the Petitioners on Surva Mauniam tenure.

10. Others pray (Nos. 43 and 50) that they may be allowed ½ of their Agraharum villages on Mauniam tenure instead of ⅓rd which is their present share.

11. Others again (Nos. 44, 45, 46 and 51) that the permanent Jody upon their lands may be remitted, and that a proportionate extent of lands may be assumed on account of Government or (No. 44) that a certain proportion of the actual collections may be paid to the Agraharumdars.

12. In Nos. 47, 48 and 49 the Petitioners complain that the Jody fixed upon the lands being excessive they were unable to pay it, and their lands were assumed in consequence, and they pray that they may be restored to them at a reduced rate of assessment, and in No. 53 the complaint is, that the Petitioner's Agraharum was sequestered by mistake for another, and all that the Petitioner asks is, that it may be restored to him.

13. With respect to the several claims of the Agraharumdars, the Board have not information before them to enable them to give a decided opinion. The letter from Colonel Read quoted by the Collector is by no means conclusive on the subject—he there expressly says, "I beg leave to postpone giving any opinion on the affair in question until maturely formed upon fuller information than I have yet acquired on the subject."

No. 5 in a letter from the Collector 18th January 1825.

30th December 1795.

14. The correspondence respecting the Agraharum villages between Colonel Read and Captain Maclead which began in 1794 was continued to 1798 and exhibits a very considerable difference of opinion, between those officers in regard to the mode in which they should be settled, and it does not appear that any general and definitive orders were given on the subject:—The last letter from Captain Maclead to Colonel Read submitted by the Collector, asks for specific orders for the settlement of the agraharums of the Salem Talook, whether the Jodigy should be rated at 2/3 ds. of the ordinary assessment, and left to fluctuate with the actual produce, or be settled at a fixed and permanent standard. The difference between Colonel Read and Captain Maclead was that the former was inclined to be more indulgent than the latter. Colonel Read seems to have been of opinion that the agraharumdars should be allowed the option of holding the whole of their village, on the condition of paying ⅓rd of the usual teerwa to the Government, or half of it, entirely rent free. Captain Maclead considered this too great an indulgence, and thought they should be allowed to hold only ⅓rd free of rent. Colonel Read seems to have approved of a fluctuating assessment at a certain rate upon the actual annual produce-Captain Maclead, on the contrary thought that it should be invariable. In fact the agraharums appear to have been settled on different principles in different Talooks. In referring the petitions of the agraharumdars to the Collector it was not proposed that the proportions of the agraharumdars' shares in their respective villages, as settled by Captain Maclead, should be altered, or at all interfered with—the intention was that the Collector should report whether in those cases in which a fixed and invariable assessment was settled it might not be found occasionally oppressive, and whether it might not be proper to allow the yearly demand to be regulated generally by the actual resources that is, by the extent of cultivation—with regard to the petition of some of the agraharumdars that a division of the land may be made between them and the Circar, the system appears objectionable, as it would be likely to have the effect of throwing upon the Circar a quantity of unprofitable waste whereas, the allotment of specific shares to them and the Circars respectively, fluctuating only in amount according to the cultivation, would be calculated to give them an interest in extending the cultivation as far as their means admitted. The Collector should have considered these points, and submitted his sentiments upon them.

Correspondence transmitted with the collector's letter dated 18th January 1825.

No. 24 in a letter from the Collector 18th January 1825.

20th Decr. 1798.

No. 12 and 21 1st May 1799.

8th Do.

15. If it be true, as alleged, that some of the villages have been resumed from their not being able to meet the public demand, there would seem to be *primi facie* evidence that the assessment in these cases was oppressive. The fact should have been distinctly stated. If true, the Collector should have reported the particular circumstances of each case, by which the Board might have been enabled to dispose of them satisfactorily. If untrue, the real cause of the resumption should have been explained.

16. Lastly, the petition complaining of the resumption of a village by mistake for another, demanded special notice but the Collector has left the assertion to stand without contradiction or explanation, and the Board remain in ignorance of the real state of the case.

17. In concluding their remarks upon these petitions, the Board are constrained to observe not only that the Collector's explanation is unsatisfactory as relates to the facts in question, but that he does not even appear to have made himself acquainted with the nature of the claims he was called upon to consider.

18. The Collector reports next on Nos. 34, 38, 39, 40, 41 and 42 which he describes generally as petitions for the revival of old yeomiahs formerly derived from the customs—he states that he has not been able to find either from inquiry, or the records of the Office that they ever were recognized by the British Government; although as the customs were rented from the time we received the country until Fusly 1213, many of the renters continued to pay them.

19. This loose and general statement is very unsatisfactory, as it does not meet and answer the particular allegations of the several petitions. In No. 38 it is alleged that the allowance claimed was continued for 5 years under the administration of Mr. Hargrave. In No. 39 the Petitioner says his yeomiah was continued up to Fusly 1225. In No. 40 the claim is not only for the revival of an old yeomiah but for the restoration of certain Enam land, part of the Endowment of a mosque, said to have been assumed by Captn. Macleod. The allowances claimed in Nos. 41 and 42 are said to have been resumed by Mr. Hargrave—the latter was a charitable allowance to a Pagoda and is alleged to have been specially recognized and sanctioned by Mr. Grame in the year Krodana, corresponding with 1804-5 who is said to have ordered it to be paid from the Extra revenue, upon the abolition of the sayer, upon which it was originally charged.

Mr. Hargrave was appointed Collector of Salem in 1803 or Fusly 1212-13.

20. There being a distinct averment in most of these petitions that the allowances claimed were continued for a considerable period under the administration of the British Government, and a direct and positive assertion in one of them, that the charitable allowance claimed in it, for a religious institution, had been specially recognized and confirmed by an order of one of its officers, it is quite unsatisfactory to be told in a general manner that no trace has been found from inquiry, or on the records of their recognition by the British Government. The assertion of the Petitioners now stand in opposition to the general declaration of the Collector and although they are not to be assumed as true because they are not particularly contradicted, yet if false, they should have been distinctly denied. The averments of the several petitions should have been separately examined and specifically answerd, and the Board would then have been enabled to form a judgement on each case which they are now precluded from doing.

21. The allowances formerly paid from the sayer were abolished upon a general principal but there may be particular cases in which the continuation of such allowances would be just and politic; as for instance, allowances to Pagodas, and other religious institutions, which have no other support and such, if what is stated of Mr. Grame be true, would appear to be that mentioned in No. 42.

22. In respect to the Enam land claimed in No. 40, some record of the assumption may surely be found in the accounts in the Collector's office, and it was the duty of the Collector to afford the requisite explanation regarding it—but this claim is passed over in silence.

23. The Petition No. 37 noticed by the Collector in Para 10 appears to be inadmissible.

24. The Collector next notices ten petitions from No. 14 to 22, complaining generally of over collections. These complaints he answers by a general assertion that they are totally devoid of truth, and that not a single fanam has been collected from the Petitioners above what is specified in their Puttahs. This general denial of the truth of these complaints is inconsistent with the information obtained upon the subject at the time the petitions were presented. It was then understood, from inquiry made on the spot, in regard to the complaints of some of the petitioners, that they were well founded, that an extra collection was in fact made from them over the sum specified in their Puttahs which was the amount collected by Colonel Read, the Extra collection being the difference between that amount and the rate originally fixed by Captn. Macleod, whose assessment was reduced by Colonel Read; Mr. Cockburn the present Collector it was said in consequence of some discussion having taken place on this subject had ordered the Tahsildar not to make these collections. The Tahsildar nevertheless continued to make them, and, on inquiry, stated he had done so by Mr. Chockburn's orders.

Petitions of the inhabitants of Ahtoor.

25. It will be observed that the Petitioner in No. 22 states that on the occasion of his effects being distrained by the Tahsildar for the amount of additional rent demanded from him, over and above the sum specified in his Puttah, he complained to the Collector, and that he issued an order to the Tahsildar to collect no more than the Puttum. The question immediately suggests itself. Is this statement true or false? was such a complaint made to the Collector, and did he issue any orders upon it? It was incumbent upon the Collector to give a particular answer to an assertion of this nature, but he passes it by without a remark.

Abstract list.

26. On the whole, the Board think there is every reason to doubt that these complaints have been duly investigated.

27. The Petitioner in No. 5 complains of the loss of his Toty Enam. The Collector states that it appears by the survey accounts that there is no Toty Enam belonging to his village. The Petitioner's complaint would therefore appear to be groundless.

28. The Collector states that the Petitioner in No. 6 had been put in possession of the land claimed by him previous to the receipt of the list of petitions under report.

29. In No. 7 the matter of complaint, it appears, was not within the cognizance of the Collector. The parties have been referred to the Civil Court.

30. In No. 8 the Petitioner complained that half of the Enam granted by Tippoo had been lately assumed by the circar. It appears from the Collector's report that the lands held by the Petitioner's family were found on measurement, when the survey was made in 1795-6, to contain twice as much as is entered in the Puruwana. The excess was accordingly assumed. The Petitioner's request that this land may be restored is of course inadmissible.

31. In para 16 the Collector reports upon a petition No. 9 from Vencatadree Naid, formerly Poligar of Apenaigpollium—he states that under the former Government he held lands and roossooms producing annually Rupees 1,955, that his lands were taken from him in 1792, on the accession of the British, but the Roossooms were continued until the following year when for some misconduct they were taken from him. This statement is very inexplicit. There must be some reasons on record for depriving the Poligar of his lands in 1792, and some memorial of the misconduct by which the Roossooms were afterwards forfeited but no explanation is given on these points in the Collector's letter. There is a discrepancy also

between the Collector's statement and the petition in regard to the period at which the Roossooms were assumed. The Collector says it was in 1793, but the Petitioner asserts that it was under the administration of Mr. D. Cockburn—this ought to have been noticed.

32. The Collector proceeds to state that besides the Petitioner there are three other persons similarly situated all of whom appear to have lost their property partly from their own misconduct, and partly from the unsettled and disturbed state of the times and he adds that he is fully aware that both justice and policy require that these persons should be supported. It is necessary that the Collector should report particularly who these persons are, their present condition, and their former history, noticing distinctly the instances of misconduct for which they incurred forfeiture, and the grounds upon which he now conceives that in justice and policy they should be relieved from the penalty, and restored to the favor and protection of Government.

33. In No. 10 the Petitioner prays for the restoration of the Dushwandum of the Palacode tank. The Collector states that he lost it in consequence of neglecting to repair the tank. It appears that the Petitioner has had no interest in the tank for a great number of years during which time the repairs have been made at the expense of the circar. The Petitioner offers to repay these expenses but the Board do not think he is entitled to any consideration.

34. No. 11 the Collector observes is a petition from the servants of the Wamaloor Pagoda for an increase of their pay and allowances. This statement of the object of the petition is not quite accurate. The petitioners represent indeed that their allowances are insufficient, but their prayer is that the lands of the Pagoda may be restored. This petition cannot be admitted.

35. The Collector states that "No. 12 is a petition complaining of over collection having been made on the Petitioner's garden lands." "On referring to the survey accounts (he says) I find that the lands in question are charged only with the same rates of Teerwa which are therein stated, and that no over collection has ever been made on these lands."

36. It will be observed on reference to the abstract of this petition in the Mahratta list, that the Petitioner's complaint is that notwithstanding that he had paid the proper assessment upon a garden which he had planted with cocoanut trees etc., agreeably to a proclamation of Mr. D. Cockburn, up to Fusly 1229, and obtained a Puttah for the same in Fusly 1230, when the trees began to be productive wherein according to the principles of that proclamation the assessment was doubled and fixed at 5 Rupees, the trees were afterwards counted, and the assessment being calculated upon them at 25½ Rupees per annum instead of 5 Rupees the sum stated in the Puttah, the garden was sold for 76½ Rupees the amount of 3 years' back assessment at that rate.

37. It is obvious to remark that the Collector's explanation does not state the nature and object of the petition fairly, and does not meet the circumstances detailed in it.

38. The circumstances stated by the Petitioner demanded particular attention. He declares that a Puttah was given to him in Fusly 1230 in which the assessment upon his garden was fixed at 5 Rupees—is this the fact? if it is, how is the subsequent increased assessment warranted? but if not what is the reason that the principles of Mr. D. Cockburn's cowle are not applied to this garden land, the trees in which are stated to have come into bearing lately? what is the date of the cowle, and when were the trees planted? when was the assessment complained of fixed? was the garden in fact sold for arrears, and for what years, and at what rate were they calculated?

39. The Collector's report should have contained specific answers to all these points which immediately suggest themselves on the perusal of the complaint but no explanation of the kind is afforded and in consequence of this neglect the Board are left without any information to guide there judgment, and to enable them to form an opinion upon the case—at the time the complaint was made the Collector's Sheristadar being referred to admitted the fact that the garden was sold, and also that the teerwa was not fixed according to Mr. D. Cockburn's cowle, stating as the reason that the trees were planted before the cowle was given. This explanation is noted in the margin of the Mahratta list sent to the Collector over against the abstract of the complaint. It would appear however to have been overlooked by him and from the circumstance of no reference being made to it, the Board can only conclude that whatever investigation he may have made in this case has been conducted without communication with his principal officers.

40. Respecting No. 13 the Collector states that "it is a petition from the Tirushwak Agraram Village named Yerramasamoodram complaining of their having been charged more than their share for the repair of their Tank." "The total sum disbursed, he says, was 1,200 Rupees, consequently the share to be borne by them amounts to Rupees 400." "The Civil Engineer (the Collector observes) in his Diary for Fusly 1231 states that he had inspected the tank in question but had not actually measured the work done, and that he supposed it might have cost 700 Rupees." As however 1,200 Rupees had been expended three years previous to the Engineer's inspection, the Collector states his opinion that more credit is to be given to the actual accounts of measurement, taken at the time the repairs were made, than to the cursory inspection of the Civil Engineer.

41. The Board have obtained an Extract from the Civil Engineer's Diary referred to by the Collector, and they find that, instead of 700 Rupees, he stated his conviction that the expense had not exceeded 500 or 520 Rupees they find moreover that a person had been already deputed from the Huzzoor, on the complaint of the Enamdars, to check the accounts, who reported that only Rupees 898-9-8 had been expended and that the remainder of the money had been embezzled by the people in charge of the repairs. Not a word of this previous investigation is mentioned by the Collector and in neglecting to report it on this occasion the Board cannot but consider that he has been wanting in his duty.

Yarasamoodram Tank.

Some repairs were performed to the Bank about three years ago, to the amount it was said of Rupees 1,202-7-2, but on a complaint from the Enamdars of the Village, who were obliged to pay one-third of the sum, a person was deputed by the Collector to investigate the business, this man reported that only Rupees 898-9-8 had been expended on the tank, and that the remainder of the money had been embazzled by the people in charge of the repairs. From the appearance of the work I am convinced that even the latter statement is considerably beyond the truth, and that the expense of the repairs has not exceeded 500 or 520 Rupees at the utmost.

42. The inhabitants it appears complained of the enormity of the charge against them—the Collector's agent specifically deputed to examine the accounts reported it to be a fraudulent charge—the Civil Engineer on inspection of the work confirmed this report, stating that even the Estimate of the Collector's agent was considerably beyond the truth, yet with all this evidence of fraud before him, the Collector still upholds the integrity of the original accounts, and the propriety of charging the inhabitants accordingly.

43. Such a proceeding cannot be sanctioned. It is highly unjust, as there is no allegation of their having connived at the fraud, to charge the embezzlements of the servants of Government upon the people. The Board would therefore recommend that this petition be complied with—that 700 Rupees, being about the mean between the estimate of the Civil Engineer, and that of the Collector's agent, be taken as the actual charge, and that their proportion be calculated accordingly, and remission made to them of the amount over collected. The manifest incongruity between the Diary of the Civil Engineer and the representation made of it by the Collector shows a want of accuracy on the part of the latter officer which the Board cannot but consider very culpable.

44. In No. 23 the Petitioner complains of an increased rate of House rent having been levied from her, the Collector states that her complaint is groundless, that she has been charged with no higher rate of house-tax than is customary.

45. The Petitioner in No. 24 complains of an over collection. The Collector states that "it does not appear from the records that any over collections were made, nor has the complainant been able to produce the smallest proof that they were" he observes that in Mr. Hargrave's time the village in question fell into arrears "and many of the swastiums were sold in liquidation of them, the Petitioner's swastiums among the rest." It will be seen by the abstract of the petition that the Petitioner is not the owner of the swastium upon which he complains of an over collection, but that he holds it in mortgage, and among other things complains of the deed of mortgage having been taken from him. The Collector's observation therefore is not quite applicable. The Petitioner states that from the time he obtained the land on mortgage until the village came under Amany, the rent paid by him was 90 Rupees per annum, but the Tahsildar then added 48 Rupees to it, and in order to realize that sum, seized his crops, and also took from him the papers relating to the mortgage. The Collector in this case as well as in many others already considered takes no notice of the particular circumstances alleged, but contents himself with a general denial of the fact of an over collection having been made. He affords no information by which the statements of the Petitioner can be examined. He does not say whether in point of fact the collection complained of was made, and whether it was for the swastium only, or included other land—he does not mention the amount of the assessment on the swastium in particular and whether the same amount as is now charged was collected by the Mootahdar—he does not answer the assertion that the Petitioners vouchers were unjustly taken from him, when his crops were seized for the payment of what is affirmed to be an extra assessment—without such information it is impossible to take upon trust the Collector's denial of the complaint, not knowing upon what it is founded at the time the complaint was made it was understood that the owner of the swastium by whom it was mortgaged had a garden besides the swastium and held only one Puttah for the two, and that the Circar came upon the occupant of the swastium for the aggregate amount of the rent entered in the Puttah. If this should be the case it would be a question between the mortgager and mortgagee with which the Collector could not interfere but if this prove to be the real state of the case, it will further appear conclusively that the Collector's report was not founded upon a knowledge of the facts.

46. No. 25 a Petition from the beetel gardeners of Oossoor complaining of an increase of duty on beetel the Collector states is groundless that the duty is no higher now than ever it was, or than appears proper.

47. The Petition No. 26 next noticed by the Collector has reference to the grazing tax regarding which the Board called for information in their proceedings on the settlement of the Salem District for Fusly 1233—not having received the information required they are not prepared to enter upon the subject at present.

48. No. 27 the Collector describes as a Petition from the Zemindars of the Baramahl requesting that the quit rent paid by them may be remitted, and that cultivated lands may be granted to them in lieu of waste.

49. The Quit rent specifically complained of as amounting to 480 Rupees per annum is said not to have been collected previous to Fusly 1231. The Collector does not advert to this particular allegation, but states generally that similar petitions have been frequently presented from 1794 to the present time, and have been invariably denied and that he is not inclined to recommend as more favorable reply being given to the petitioners now.

50. The arrangement authorized by Government in regard to these persons is correctly stated in the petition. The Government on the recommentation of the Board resolved to allow them pensions for life to amount of Pagodas 1,382, and at the same time gave them a grant of 2,500 acres of waste Poonjee and 250 acres of waste Nunjee to be continued for ever to themselves and their heirs. The intention of Government to grant waste land to these persons being thus expressly stated, their Petition to be allowed cultivated land instead is quite inadmissible.

To Government 30th June 1807.
From Government 22nd August 1807.

51. It is represented in the Petition that 22 of the pensions originally granted have lapsed to the Government. The Collector should have availed himself of this opportunity to report the lapses that have occurred. It would also have been satisfactory to have received from him some information regarding the actual condition of the lands assigned to the Zemindars. The extent under cultivation is stated in the Petition to be 500 acres of Poonjee and 60 or 70 acres of Nunjee.

52. The Collector reports that the next petition No. 28 which complains of a full tax being levied from the Petitiner while he cultivates and pays rent for circar land, is totally groundless. He states that the Petitioner cultivates no land whatever and that he is consequently liable to the tax agreeably to the custom of the country.

53. The Collector states that the Petitioners in No. 29 complain that notwithstanding they cultivate land, their oil-mills are also taxed. Their Mills he says are taxed agreeably to the custom of the country, they being oilmongers by profession. But this is not an accurate statement of the complaint. The Petitioners complain that while they are cultivating land and paying rent for it they are besides *twice* charged with Moturpha, being taxed both for their *houses*, and for their *oilpresses*. The question is, is it customary in that part of the country to collect both these items of Moturpha from persons paying land Revenue—if it is—the fact should have been distinctly stated, if not the charge ought not to be made.

54. The Collector reports that the Petitioners in Nos. 30 and 31 applied to him on the same day that they presented their Petitions to the Honorable the Governor and that their complaints were immediately inquired into and redress afforded to them.

55. This is so far satisfactory but it is to be observed that the Petitioners complain of inquiries sustained 3 or 4 years previous to the time they presented their Petitions to the Governor and if their first application was only then made to the Collector it cannot but be inferred that they had not before the means of access to him which it is most desirable should be open to all.

56. In No. 32 the Petitioner complains of a partial award made by a Punchayet to whom the Collector had referred his complaint against the Mootahdar for forcibly dispossessing him of his land. The Collector states that the Petitioner has failed to produce the least proof in support of his charge-under the circumstances of the case the Petitioner can only be referred to the civil court.

57. The Petitioner in No. 33 complains of a curnum having taken the best part of the Petitioner's land and entered it in his own Puttah. The Collector says the curnum has had possession for ten years that the Petitioner has refused to submit his cause to the decision of a Punchayet, and he has therefore been referred to the civil court.

58. No 36 is a complaint from a person who states that after he had made the required deposit as security for the sayer rent of Tritchengode, his security was rejected and that he still has not recovered the money deposited. The Collector reports that the Petitioner never was security, never made a deposit, nor does his name appear in any way connected with the rent but that the truth is that he advanced money privately to the renters, who paid the same into the Treasury—under these circumstances the Petitioner can have no claim upon the Government.

59. The Collector states that No. 45 (35) is a complaint against the Poligar of Aukoosagherry for having resumed two Enam villages said to be the property of the Petitioner. The Poligar he says has resumed the villages as he has no further occasion for the services, for the performance of which they were granted, and he positively denies the Petitioner's claim to possess them as entirely free lands. It will be seen in the abstract list that the petition here noticed is not exactly such as the Collector describes it. The Petitioner complains of his Village having been assumed at the time the Pollam was zupted by the Circar in Fusly 1228—whether the fact be so or not, does not affect the present state of the question in respect to the Government. The Pollam having been restored it rests with the Poligar

to give up the Villages, or to retain them until the Petitioner shall have established his claims in the proper court. But it was incumbent upon the Collector with reference to the assertion of the Petitioner to make the Board acquainted with the real circumstances of the case.

60. In submitting this report to the Honorable the Governor in Council the Board have to express their concern that it must prove so entirely unsatisfactory to Government. The Board would again refer to the Collector for more complete information before addressing the Government and afford him an opportunity of correcting the manifest errors into which he has fallen; if they could have reasonable hopes that the delay which this measure would produce would be compensated by the production of consistent and accurate statements. But they cannot see any reason for supposing that a second reference would be more successful than the former one. When the substance of documents actually before the Collector appears to have been so frequently and entirely misapprehended, the Board are free to acknowledge that the Collector's averments of no information being on his records, on given points, are received by them with much distrust. The same inaccuracy which caused him to misunderstand or overlook the allegations in the petitions and abstracts before him, it is more than probable, may have led to his passing over unheeded the information which his records, if properly examined, would actually supply.

61. The Board therefore will not longer delay sending up to Government the scanty information supplied and they will send a copy of these proceedings to the Collector in order that he may submit whatever further remarks or observations he may be enabled to afford or any explanation of his former unsatisfactory reports that he may deem of importance and with the further view that the chief purpose of the original reference to him namely, that justice should be done to those who have sufferd wrong, should be effected as far as depends on the Collector."

(A true Extract.)

(Signed.) J. DENT,
Secretary.

Index No. 187

Revenue Department.

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To

THE COLLECTOR IN THE ZILLAH OF

SALEM.

Sir,

PARA 1. I am directed by the Board of Revenue to transmit for your information and guidance the accompanying copy of a letter from the Chief Secretary to Government forwarding copy of Rules, which have been framed under instructions from the Honorable the Court of Directors, for the Civil Service of this Presidency.

13th May 1825.

2. In illustration of the object which the Honorable Court and the Government have in view in framing the 2nd Rule I am further directed to forward to you the accompanying copy of a letter from the acting Secretary to Government together with copy of one addressed to the Board of Superintendence for the College of Fort St. George.

19th July 1825.

I have the honor to be,
Sir,
Your most obedient Servant,

(Signed.) J. DENT,
Secretary.

FORT ST. GEORGE
28th July 1825.

Judicial Department.

No. 181.

To

THE PRESIDENT AND MEMBERS OF THE

BOARD OF REVENUE.

Gentlemen,

In consequence of instructions from the Honorable the Court of Directors the following Rules have been framed for the Civil service of this Presidency.

First. Civil servants on quitting College shall be sent into the Provinces and employed for at least two years in the Revenue Department as Assistant Collectors.

Second. The time which a Civil servant while attached to the College, may, with the sanction of Government, have resided in the Provinces under the Superintendence of a Collector for the prosecution of his studies may, to the extent of one year, be reckoned as part of the prescribed period of two years.

Third. Should any peculiar case occur, in which the application of the foregoing rules would be attended with great and unquestionable injury either to the public or to the individual, —such case will be specially provided for.

Fourth. As far as the state of the service will admit of it, Government will select such persons as shall have acquired a practical knowledge of revenue in the Provinces to be Judges of the Sudder adawlut and of the Provincial and Zillah Courts, Chief Secretary, and Secretary to Government in the Judicial and Revenue Department, Register to the Sudder adawlut, and Secretary to the Board of Revenue; and will select to fill vacancies in the Board of Revenue persons who have served as Collectors in the Provinces.

FORT ST. GEORGE,
13th May 1825

(Signed.) D. HILL,
Chief Secretary.

(True copy.)

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Secretary.

Public Department.

No. 583.

To

THE PRESIDENT AND MEMBERS OF THE

BOARD OF REVENUE.

Gentlemen,

PARA 1. I am directed to transmit for your information the annexed copy of a letter under this date to the Board of Superintendence for the College of Fort St. George.

2. This being the first instance of a student at the College being permitted to reside in the provinces with the benefit of the second of the Rules transmitted to you under date the 13th of May last, I am directed to communicate to you the following observations indicative of the view incident to that arrangement, and of the conduct expected from Collector's in order to realize them.—

3. The time spent in the Provinces by a student under a Collector's Superintendence being to the extent of one year, admissible as pa t of his prescribe l service of two years in the provinces, it is intended that as far as is consistent with his situation, the same opportunities of qualification should be afforded him as a student as would have been as an assistant to a Collector. These consist chiefly in immediate contact w th the natives, in situations which display their natural characters without the distortion and sophistication which commonly befalls them in courts of Justice and in intercourse with large communities of Europeans, as at the Presidency. The qualification naturally resulting from such opportunities is a

cordial interest in the welfare of the natives-an esteem for the better parts of their characters, and a tolerant forbearance towards the worse; together with that feeling of regard and sympathy which alone can bring a foreigner home to their business and bosoms, and make his public administration acceptable to them some little elementary practical knowledge of business may also be acquired, but this is a secondary object, and can hardly be pursued to any extent where the study of languages is the primary object and no public situation is held.

4. In accordance with the foregoing view, the Collector is expected to take care that the student under his Superintendence is diligent in studying the languages which he has chosen, one of which will commonly be the language of the district to which he is sent. He will afford him as much opportunity and encouragement as he can for personal intercourse with the people who attend him on business, and admit him at all proper times to his Cutcherry. The student must not be permitted to absent himself without leave from the principal station of the Collector; who will use his discretion under the preceding remarks, in allowing him occasionaly to accompany him with his Moonshee, on his circuits.

5. You will consider the foregoing as standing instructions applicable to all cases of students residing in the Provinces.

Fort St. George,
19th July 1825.

(Signed.) G. J. CASAMAJOR,
Actg. Secretary to Government.

No. 584.

To

THE BOARD OF SUPRINTENDENCE FOR THE COLLEGE OF
FORT ST. GEORGE.

Gentlemen,

Para 1. I am directed to acknowledge the receipt of Mr. Clarke's letter dated the 13th instant, and to state that the Governor in Council permits Mr. Underwood to pursue his studies at Guntoor under the Collector—with the Benefit of the second of the rules furnished you under date the 13th May last.

2. You will furnish Mr. Underwoood with a Certificate of the last pay drawn by him here, and the Collector will draw his salary while he remains with him.

3. I am directed to annex for your information a copy of a letter addressed on this occasion to the Board of Revenue.

Fort St. George,
19th July 1825.

(Signed.) G. J. CASAMAJOR,
Actg. Secretary to Government.

(True copy.)

Secretary.

Index No. 188.

Revenue Department.

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To

THE COLLECTOR IN THE ZILLAH OF
SALEM.

Sir,

Para 1. I am directed by the Board of Revenue to transmit for your information the accompanying copy of a letter addressed by the Board to Government under date the 12th ultimo submitting the result of their inquiry whether the permanent assessment of the Mootahs in the District of Salem was made inclusive or exclusive of the Mohturpha, and copy of a letter from Mr. Secretary Macleod stating that the Honorable the Governor in Council entirely concurs in the conclusion of the Board that the assessment did include that branch of Revenue, and desires that no

24th May 1825.

time may be lost in making such arrangements as will do justice to those Mootahdars from whom the collection of Mohturpha has been resumed.

2. In obedience to the orders of Government the Board desire that you will at your earliest convenience prepare and submit a statement shewing the actual collections on account of Mohturpha from the date of the resumption to the end of last month. The statement should exhibit the collections for each Mootah separately, in order that special sanction may be obtained for the remission to be made to the several Mootahdars.

3. The collections made in the Jaure Mootahs from the commencement of the present month, should be kept in deposit until you receive the Board's further orders.

I have the honor to be,
Sir,
Your most obedient Servant,

Secretary.

FORT ST. GEORGE,
9th June 1825.

Revenue Department.

No. 170.

To

THE CHIEF SECRETARY TO
GOVERNMENT

Sir,

PARA 1. With reference to a letter from the Secretary to Government dated 3rd December, I am directed by the Board of Revenue to submit for the information of the Honorable the Governor in Council the result of the inquiry they have gone into for the purpose of determining whether the permanent assessment of the Mootahs in the District of Salem was made inclusive or exclusive of the Mohturpha.

2. The evidence on this subject which the records of the Board supply has in part been, on various occasions, submitted for the consideration of Government, especially in their letter of the 9th of January 1806 when they reported on the claim of the proprietor of the Mootah of Salem, and again in the copy of a letter addressed by the Board to the Collector of Salem under date the 23rd of August 1821, which was submitted to Government in the Board's letter of the 13th of January 1823.

3. The more particular examination of the original correspondence relative to the assessment of these Mootahs, shews that the report on the resources of the District prepared in 1800 by Colonel Macleod, at that time Collector with the view to the formation of the permanent assessment exhibited in one of the statements which accompanied it, a minute and detailed account of the Sournaudauyem or ready money taxes, which, it was observed, though not produced by actual cultivation, had been collected under the head of land rent, because it formed part of the revenue of each village. The Sournaudauyem consisted of house rent, of taxes on castes, and trades—of grass rent, and taxes on trees a particular explanation of each head was given by Colonel Macleod in an appendix to the statement, and it was specifically proposed by that Collector that on fixing the permanent jumma "the part of village taxes which arose from trades or house rent should be continued, as it then was, on each particular family or house."

From Colonel Macleod 11th November 1800.

4. The report of the special commission to Government on the proposed assessment of the Mootahs of Salem not having been submitted till fusly 1212 nearly two years after the date of Colonel Macleod's report, that commission added further statements of the revenues of fuslies 1210 and 1211 procured from the then Collector Mr. David Cockburn in addition to those furnished by Colonel Macleod which were closed with the fusly 1209; and with this additional information before them, they revised the totals of assessment, but there is nothing to shew that they have excluded any of the items inserted in Colonel Macleod's account.

From Special Commission to Government dated 27th August 1802.

As relates to Mohturpha the instructions of the special commission after the assessment had received the sanction of Government notified to the Collector that the then rate of village taxes was to be continued, and no increase should be demanded.

From the Special Commission to Mr D. Cockburn, dated 8th September 1802.

Extract from the Colonel Macleod's report dated 11th November 1800

Most of these articles may be added as the Land Revenue of the several Estates.

"Tamarind Plantations.
Arrack Farms.
Bamboo Farms
Palankeen Bamboo Farms.
Honey Do.
Salt petre Do.
Oilmen Do.
Raipeeta-o-urry Do.
Jungle Do.
Bootlo Do.
Fisheries Do."

To Government from Special Commission, 20th August 1802, para 3.
From Government 1st September
To the Collector, 3rd March 1803.

5. Although no items appear to have been struck out of the proposed jumma the special commission in pursuance of the suggestion of Colonel Macleod recommended to Government that in some estates a few items not before included in the land rent of those estates, but inserted under the head of sundry small farms and Licenses should be included in their jumma—these were chiefly fisheries and the monopoly of honey-and these additions were approved by the special commission under the sanction of Government as appears from the special commission's letter of the 3rd of March 1803.

6. The Correspondence submitted to Government in the Board's letter of 13th January 1823 has apprized the Government of the pertenacity with which the present Collector has always asserted his conviction as resulting from diligent inquiry "that the Mohturpha was not included in the assets of the Mootahs in question—In his letter of the 1st of June 1821 he stated that at different periods previous to the sale of the estates the Collector had made known to the people that the settlement was exclusive of Mohturfa, he added in the same letter, that before the Istimror Sunneds were ready for delivery to the Mootahdars, preparatory Sunneds were given to them under the Collector's signature which expressly excluded the Mohturfa—In his letter of the 28th of July 1821 he transmitted a statement of the items forming the assessment of Darmapoory—the totals of which, as will be shewn hereafter included the Mohturfa, but by giving only the totals, this very important fact was at that time kept out of view—In the letter accompanying that statement Mr. Cockburn observed that" the "fisheries, the wax and honey, and that tax on Tamarind trees were the only heads of "Mohturfa which were given up to the Mootahdars, all other taxes being reserved by the "Government"—It is clear from this passage that Mr. Cockburn must have adverted to the items which, as before observed, had, in some estates been formerly included in farms and licenses, but were subsequently added to the Jumma on the recommendation of Colonel Macleod.

7. In Mr. Cockburn's letter of the 18th of October 1822 is the following passage:—

Para 8. "With respect to the 6th para of your Board's instructions under date 23rd "August 1821 it appears extraordinary that Mr. Cockburn a short time after he had sub- "mitted in his address of the 27th of June 1802 a statement in the 13th column of which the "Mohturfa is included as forming part of the Jumma for fusly 1211, should be found using "every means to impress on the minds of those intending to purchase the Mootahs that the "Swarnaudayem was not included in the permanent beriz."

8. Before proceeding to state the result of the examination into the detailed accounts which have been now received from the Collector and which clearly prove the view taken by him of this question to have been erroneous, it may be proper to remark that on the 16th September 1802 Mr. D. Cockburn reported to the special commission that the advertisment notifying the conditions of sale fixed by the commission in their letter of the 8th of that month had been published—on the 1st of October he reported the commencement of the sales and on the 17th of January 1803 he stated their close in the Salem division. Mr. D. Cockburn having in the same month been appointed Collector of North Arcot his successor Mr. Hargrave, in a communication to the Board under date the 17th November 1803 informed them that the Mootahdars had objected to receive their Istimrar Sunnuds because they went to deprive them of the right of collecting the Mohturfa which was included in the assets of the Mootahs they had purchased, and in the temporary deeds granted at the time of purchase by Mr. D. Cockburn Mr. Hargrave instanced the existence of Mohturfa in the accounts of the Salem Mootah, and noticed also that in the 11th paragraph of the advertisement of the sale of the lands, it was expressed that all purchasers should be entitled to the Swarnadayem or ready money collections on their respective estates—The Board in their answer of the 24th of November communicated a series of resolutions by which they separated all personal and professional taxes from such as accrued from the soil, and declared it incompetent to the Zemindars to collect any of the former class. It was in consequence of this order which was immediately carried into effect that the Zemindar of Salem, after several ineffectual applications by Petitions instituted the suit on which the Board reported in their letter of the 9th of July 1806. The Governor in Council in consequence of that report resolved under date the 22nd of February following to direct the admission of the Plaintiff's right in the Court of adawlut in the Zillah of Salem. From the last mentioned period till the latter end of 1820 the Mootahdars were left in possession of the Mohturfa. After that period it was resumed and the justice of that resumption is the question now at issue.

From Mr. Hargrave 17th November 1803, para 6.

9. It will be deemed sufficient proof, the Board apprehend of the Mohturfa being included in the assets, if they trace it as forming part of the jumma of the estate selected by the

Collector himself in proof of the contrary hypothesis—if they shew that the preparatory Sunnuds which the Collector in his letter of 1st June 1821 declared had "expressly excluded" the Mohturfa, did on the contrary expressly include it—and that the only document which if genuine could support the Collector's assertion that Mr. D. Cockburn had used every means to impress on the minds of those intending to purchase the Mootahs that the Swarnadayem was not included, in the permanent beriz, cannot be viewed in any other light than a made up and fabricated paper, which by its own internal evidence contradicts the fact which mutilated as it is it has been brought forward to establish.

10. An abstract of the settlement of the Mootah of Dharampoory was transmitted by the Collector in his letter of the 28th of July 1821; (than which there is no letter wherein he more positively denies the existence of Mohturfa as an item of the assets). In that abstract the average collections of 12 years are stated at Star Pagodas 2901-18-21 and the collections of Fuslies 1211-1212 and 1213 are stated as follows:—

Fusly 1211	... ...	2,935-13-52
,, 1212	... ...	3,036-10-78
,, 1213	... ...	3,142—8-49

The average of which is given in column 19 as 3,037-41-0. Upon those averages principally the beriz fixed by the special commission was Pagodas 2,668-6-72. The accompanying statement marked A, prepared in the Board's cutcherry from the original accounts lately sent down by the present Collector, in consequence of orders from the Board exhibit the collections of the Moottah of Daramapoory from Fusly 1202 to 1213 inclusive.

11. Of the collections from 1202 to 1208, the grand totals only are given. From 1209 to 1210 those totals are shewn to consist of two principal items, *viz.*, land revenue and ready money collections, from which the amount of village sibbandy being deducted, the remainder is the net jumma. For the Faslies 1211-1212-1213, the Board's statement exhibits not only the last mentioned general heads but also the details of the totals of ready money collections.

Thus in 1211 the totals in the Board's statement are as follow:—

Total ready money collections	311	29	76
Land Revenue	2,941	26	71
	3,253	11	67
Deduct Village sibbendy	317	43	15
Net Jummah	2,935	13	52

which corresponds with the Jummah of 1211 in the Collector's statement now under consideration.

In like manner the totals for 1212 and 1213 *viz.*

	for 1212			and 1213.		
	Pags.	F.	C.	Pags.	F.	C.
Total ready money collection ...	403	3	22	393	18	76
Land Revenue ...	2,901	2	3	3,021	28	51
Gross Jummah ...	3,304	5	25	3,415	2	47
Deduct sibbendy ...	267	39	27	272	38	78
Net Jummah ...	3,036	10	78	3,142	8	49

which sums likewise correspond with the jummah of those years set down in the Collector's statement—a reference to columns 15 and 16 of the statement will show the several items which constituted the total of the ready money collections here noted.

Statement No. 4 in a letter from the Collector 8th December 1824.

12. The assertion made by the Collector especially in the 3rd para of his letter now under review (28th July 1821) and the insertion of the blank columns 22, 23, 24, 25 in the statement would lead to the supposition that Mr. M. D. Cockburn had accounts which shewed of what items the jumma was composed, and that Mutorpha was not among those items or at least that the entire absence of details had led him to this conclusion. The contrary of this will now be shewn.

Statement No. 4 in a letter from the Collector, 8th December 1824.

13. The Collector's letter of the 8th December last, sent in reply to the Board's call for particular and detailed information, contains a set of statements prepared in the Collector's Huzzoor Cutcherry, relative to the items of the Jummah of the estates of Darampoory and Mootunjutty (the latter of which is the Mootah whereof the proprietor sued the Collector and obtained the Decree transmitted to the Board in the letter from the Secretary to Government 5th March 1824.) The Collector in forwarding these statements states the opinions given in his letter of the 18th October 1822 to be unchanged and he now forwards in further proof of their correctness, the proclamation of M. D. Cockburn adverted to in Para 8 of the present letter and on which further observations will presently be made. But first for the accounts.

14. On examination of the statements enclosed in the above letter which relate to the Mootah of Darampoory the totals of jummah of each year from Fusly 1202 to 1213 inclusive

in the statements marked 1 and 2 will be found to correspond with those in the Board's statement A and the statement in the Collector's letter of 28th July 1821.

15. Statement No. 3 exhibits the heriz of the Fusly years 1209 to 1213 inclusive, as consisting of Land Revenue, and ready money collections and the totals under those heads will be found to correspond with the totals in the Board's statement A.

16. Statement No. 4 exhibits the ready money collections as consisting of three classes corresponding with the Board's statement A, *viz.*, Enam jodigay, Tax on trees and *tax on bazars and houses i.e.*, Moturpha.

17. Statement No. 5 exhibits still more in detail the items of which the last mentioned head *viz.*, *Moturpha* is composed namely.

Tax on

Houses.
Fisheries.
Shepherds.
Forges.
Washermen.
Barbers.
Goldsmiths.
Pariars.
Bazars.
Chucklers.

18. It will be observed that the tax on fisheries appears among the items of moturpha in this statement. The tax on trees also appears in the same statement as a further item of *swarnadayem*, as shewn above. These items had not, it would therefore seem, been formerly included among the farms and licenses in this estate as had been the case in some others and therefore needed not to be transferred in the columns which appear blank in the statement forwarded by the Collector in his letter of the 28th of July 1821. This fact is corroborative of the inference opposite to that drawn by the Collector for if the tax on fisheries had been intended, as stated in para 3 of his letter to be reserved to the Mootadars, with 2 or 3 other items (wax honey and trees) exclusive of all other ready money collections the fishery and tree taxes would in the present instance have been extracted from the heads of Swarnadayam and entered in the columns which are blank in the statement in Collector's letter of 28th July 1821-whereas these being left with the other items of Swarnadayem, when they were found, coupled with all the other evidence in the question, shows that the whole of the Swarnadayem was meant to be left to the Moottadars.

19. It is not necessary to offer any observations on those enclosures in the Collector's letter of the 8th of December which relate to the Mootah of Moottanjetty, as it would only be to repeat the same series of remarks and comparisons as those given in regard to the Daram pory statement. The Board have prepared a statement B from the accounts of Moottanjetty received by them from the Collector on the same principles as statement A and the comparison of it with the Collector's statements will show the like results.

20. Enough has now been said to shew that the Collector was in possession of detail which should have led him to a conclusion the very opposite of that at which, by some process the Board are unable to discover, he did arrive, and to which he has so pertinaciously adhered.

21. The next subject to be noticed is the temporary sunnud given to the Mootahdars on purchasing the estates, to be held by them until the sunnud istimrar should be prepared. Of these temporary sunnuds, the present Collector in his letter of 1st June 1821 says that they "expressly *excluded*" the moturpha. If Mr. Cockburn made this assertion without having looked at the instrument referred to, he was greatly to blame; if he *had* seen one of them, it is difficult to reconcile the assertion with the fact, as will be found on perusal of one of these documents transmitted by him enclosure No. 3 in his letter of the 8th of December last, where it will be seen, that Swarnadayam or ready money collections are *expressly included*. In his letter of 8th December last the Collector is indeed compelled to acknowledge that Swornadayem is included (without however either accounting or apologizing for his former mis-statement) but he changes his argument and says that although the Mootadars have, on these documents founded their strongest claims to these revenues "yet he is of opinion that they contain only a statement of the whole proceeds arising from the Mootah and that if the mention therein of Swornadayam entitles the Mootadars to these collections" they have an equal right on the same grounds to possess the enam lands for these are also stated in the deed to this observation it is only necessary to reply, that the Mootadars were entitled to whatever payments the Government would have received from any enam lands not wholly exempt from contribution.

22. The last and most extraordinary document which remains to be examined is Enclosure No. 2 in the Collector's letters of 8th December this is called a proclamation by Mr. David Cockburn declaring the Mootahdars to have no right to the Mooturpah

23. The first remarkable peculiarity that presents itself to notice on inspection of this, the sole document of the kind that has been discovered after repeated and careful search, is that the signature "D. Cockburn" has been joined on to the paper, consequently it cannot authenticate the document to which it is thus appended. The next point for observation is

that the date assigned to this paper by the Collector in his translation is the 28th of February 1802. The date in the original is very indistinct and the name of the *month* is written over the part to which the name is joined, the ink is blotted, and the writing different from that of the body of the paper from which appearences the Board have no doubt that the *month* was written after the name had been joined, for the pasting on of a piece of paper, supposing it to have been torn off by accident, would not cause the old and dry ink at the joining place to run, and expand letters written long before but it is singular that the paper should be addressed to the "Mootahdars" of Salem, on the 28th of February 1802, when the sale of the Salem Mootahs *commenced* on the 1st October of that year, and consequently there were no Moottahdars in existence at the date assigned in the Collector's translation to this proclamation again there is an expression in the original which is omitted in the Collector's translation. It is that the Moottahdars shall not எனதி கூ முதல் Naladu tedi mudel *from this day forth*, collect the taxes in question. It is difficult to understand how a man should be prohibited on the 28th of February from collecting a tax to which his right could not have accrued before the 1st of October at the earliest.

24. But it is vain to speak of the inconsistencies of a paper manifestly fabricated to serve a particular end. There can be little doubt that the paper in its entire state bore the signature of Mr. Hargrave who brought to the notice of the Board, under date 17th November 1803 the objection of the Moottahdars to receive their permanent sunnuds, because they excluded the Moturpha in answer to which reference, and under date 24th November 1803, the Board directed that the Moottahdars should not collect the Moturpha-consequent on these directions of the Board, it is to be supposed that such a proclamation as that now produced would be issued, and that the present was one of those proclamations the Board are the more inclined to think, from observing a very suspecious appearance in the Tamil 2 of the year, which looks very much as if it had been originally a 3-the *month* it has been already observed is evidently of recent writing.

25. The Board cannot but feel equal surprize and regret that the Collector should have forwarded such a document as the one last commented on, without an expression of distrust, although (in his letter of the 13th April) he states his inability to discover the original cutcherry copy, on another such proclamation to match the one he has sent.

26. From what has now been shown the Board consider themselves bound to conclude that the Swornadayem is included in the assets of the Moottahs of Salem and should the Honorable the Governor in Council concur in this opinion they will lose no time in making such arrangements as will do justice to those from whom these items of collection have been resumed.

FORT ST. GEORGE
12th May 1825.

(Signed.) J. DENT,
Secretary.

(True Copy.)

Secretary.

Revenue Department.

No. 289.

To

THE PRESIDENT AND MEMBERS OF THE
BOARD OF REVENUE.

Gentlemen,

PARA 1st. I am directed to acknowledge the receipt of your Secretary's letter of the 12th instant, No. 170, reporting on the question whether the permanent assessment of the Salem Mootahs was made inclusive or exclusive of the Mohturpha; and to state that the Honorable the Governor in Council entirely concurs in the conclusion at which you have arrived that the assessment did include that branch of Revenue.

2nd. The Governor in Council also participates in the surprize and regret which you have felt on account of the conduct of the Collector in the inquiry.

3rd. For the present, however, it is considered sufficient to desire that you will lose no time in making such arrangements as will do justice to those Mootahdars from whom the collection of Mohturpha has been resumed.

(Signed).

FORT ST. GEORGE,
24th May 1825.

J. M. MACLEOD.
Secretary to Government.

(True copy.)

Secretary.

STATEMENT showing the particulars of the Permanent Settlement of the Durmapoorum Mootah in the Zillah of Salem prepared from the Native accounts received from the Collector.

			Fusly 1202.	Fusly 1203.	Fusly 1204.	Fusly 1205.	Fusly 1206.	Fusly 1207.	Fusly 1208.	Fusly 1209.	Fusly 1210.	Fusly 1211.	Fusly 1212.	Fusly 1213.
	1		2	3	4	5	6	7	8	9	10	11	12	13
Sourudayem			Ps. Fs. C.	Ps. Fs. C.	Ps. Fs. C.	Ps. Fs. C.	Ps. Fs. C.	Ps. Fs. C.	Ps. Fs. C.	Ps. Fs. C.	Ps. Fs. C.	Ps. Fs. C.	Ps. Fs. C.	Ps. Fs. C.
	1	Manavaree or Quit rent	...	...	...	...	...	...	...	...	...	259 6 8	292 7 4	275 22 76
	2	Cunshavaree or Fish rent	...	...	...	...	...	...	...	...	...	5 26 34	9 2 50	9 44 42
	3	Tax on Oil presses	...	...	...	...	...	...	...	...	...	...	0 38 8	0 38 8
	4	Tax on Shepherds	...	...	...	...	...	...	...	...	...	16 3 65	16 38 8	16 38 8
	5	Tax on Blacksmiths	...	...	...	...	...	...	...	...	...	0 12 34	0 11 34	0 11 34
	6	Tax upon Washermen	...	...	...	...	...	...	...	...	...	4 12 31	4 12 30	4 8 45
	7	Tax on Barbers	...	...	...	...	...	...	...	...	...	0 19 5	0 19 5	0 22 69
	8	Do. on Goldsmiths	...	...	...	...	...	...	...	...	...	8 5 57	8 1 72	8 1 72
	9	Do. on Pariahs	...	...	...	...	...	...	...	...	...	1 19 62	2 5 19	1 19 62
	10	Do. Shopkeepers	...	...	...	...	...	...	...	...	...	...	2 24 23	...
As per statement of No. 5th and 6th.	11	Do. Shoemakers	...	...	...	...	...	...	...	...	...	0 41 72	0 41 72	0 41 72
		Total	...	...	...	...	...	...	...	...	...	296 11 48	337 22 5	318 25 8
As per statement of No. 4.		Jodee given by Enamdars	...	...	...	...	...	...	...	...	...	2 1 35	51 37 69	70 12 80
		Tax on Trees	...	...	...	...	...	...	...	...	...	13 16 73	13 33 28	14 26 28
		Total	...	...	...	...	...	...	...	296 3 29	294 12 74	311 29 76	403 3 22	393 18 76
Reference to No. 2nd statement.		Land Revenue of Nunja and Punja	...	...	...	...	...	...	...	2,525 16 60	2,632 44 30	2,941 26 71	2,901 2 3	3,021 28 51
		Total of Land Revenue including Money rent	...	...	...	...	...	...	...	2,821 20 9	2,927 12 24	3,253 11 67	3,304 5 25	3,415 2 47
		Deduct Village Sibbendy	...	...	...	...	...	...	...	318 2 29	317 33 14	317 43 15	267 39 27	272 38 78
Including 1st, 2nd, 3rd and 7th Numbers.		Remaining annual Bareez with reference to which the permanent Bareez was fixed	2,929 5 1	3,236 4 23	2,952 15 13	3,079 44 61	3,083 13 20	2,680 22 77	2,630 42 35	2,503 17 60	2,609 24 10	2,935 13 52	3,036 10 78	3,142 8 49

(True copy.)

Secretary.

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Statement showing the revenues of the Moottah of Moottanjetty in the Namcul Talook of the Zillah of Salem prepared from the Native accounts received from the Collector.

	No.	Description.	Fusly 1202.	Fusly 1203.	Fusly 1204.	Fusly 1205.	Fusly 1206.	Fusly 1207.	Fusly 1208.	Fusly 1209.	Fusly 1210.	Fusly 1211.
		1	2	3	4	5	6	7	8	9	10	11
		Tax on	ST PS. FS. C.	PS. FS. C.	PS. FS. D.	PS. FS. C.	PS. FS. C.	...	PS. FS. C.	PS. FS. C.	PS. FS. C.	PS. FS. C.
Sornadayam	1	Bazars	...	...	...	...	...	...	...	39 40 11	35 11 27	33 27 78
	2	Black-smiths	...	...	...	...	...	...	...	1 19 69	1 27 78	1 27 78
	3	Carpenters	...	...	...	...	...	...	...	1 27 78	1 27 78	1 27 78
	4	Washermen	...	...	...	...	...	...	...	3 14 48	2 36 72	2 20 54
	5	Barbers	...	...	...	...	...	...	...	1 18 20	1 37 56	1 37 56
	6	Parriahs	...	...	...	...	...	...	...	0 40 44	0 15 65	0 10 76
	7	Madega or Curriers	...	...	...	...	...	...	...	6 19 29	4 6 2	4 1 29
	9	Gold-smiths	...	...	...	...	...	...	...	1 5 21	1 5 22	1 10 11
	9	Shepherds	...	...	...	...	...	...	...	6 23 9	4 14 15	3 22 55
	10	House-tax	...	...	...	...	...	...	...	11 13 55	17 19 28	25 11 4
	11	Bamboo-cutters	...	...	...	...	...	...	...	2 7 24	...	...
	12	Manuactfures of Salt peter	...	...	...	...	...	...	...	3 25 19	3 25 19	3 38 17
	13	Oil press	...	...	...	...	...	...	...	...	1 36 7	1 36 7
		Total	...	...	...	...	...	82 9 54	82 7 68	79 30 27	75 38 69	81 2 63
	14	Quit-rent payable by the Enamdars	...	...	...	...	...	2 24 59	2 24 59	2 24 59	2 24 59	2 24 59
	15	Groves or topes	...	...	...	...	...	35 43 31	37 15 0	37 21 40	37 36 71	38 3 19
	16	Grazing tax	...	...	...	...	...	51 37 73	49 19 45	49 4 69	55 5 54	47 38 57
		Total of Sornadayem	...	...	...	...	...	172 25 57	171 22 12	168 36 35	171 16 13	169 24 38
	17	Land Revenue including dry wet and garden	...	...	...	...	...	2,854 5 41	3,138 7 28	3,433 12 0	4,031 18 52	4,071 20 12
		Total including Sornadayam	...	...	...	...	...	3,026 31 18	3,309 29 40	3,602 3 35	4,202 34 65	4,240 44 50
	18	Deduct Village Sibbendy	...	...	...	...	...	105 10 12	115 14 19	122 38 70	136 1 48	148 33 76
		Net Revenue	909 11 12	1,426 41 61	1,918 10 9	2,451 41 6	2,581 9 38	2,921 21 6	3,194 15 21	3,479 9 45	4,066 33 17	4,092 10 54

(True Copy.)

———,
Secretary.

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Revenue Department.

Index No. 189.

106

To

THE COLLECTOR AND MAGISTRATE IN THE ZILLAH OF

SALEM.

Sir,

PARA 1. I am directed by the Board of Revenue to transmit for your information and guidance the accompanying extract from a letter from Government
Paras 3 and 4. under date the 27th September 1825, authorizing the appropriation of a portion of the fines levied under the provisions of Section XVI Regulation VI of 1821 to the payment of rewards to informers.

2. You will be careful to attend to the observations of Government in regard to the necessity of exercising this authority with discretion and caution.

I have the honor to be,
Sir,
Your most obedient Servant,

FORT ST. GEORGE,
3rd October 1825.

Secretary.

Revenue Department.

Extract from a letter from the Secretary to Government in the Revenue Department dated 27th September 1825.

PARA 3. The Governor in Council also authorizes the Collectors and Magistrates of the several Districts to appropriate a portion not exceeding one half, of the fines levied by themselves and their Assistants, under the provisions of section XVI Regulation VI of 1821, to the payment of rewards to the informers.

4. Care must, however, be taken to have it always distinctly understood that the authority thus granted is to be exercised not indiscriminately, but with discretion; and the Collectors should be cautioned against taking any measure which might be regarded as entitling informer to claim as of right, the rewards authorized to be bestowed.

(True Extract.)

Secretary.

Index No. 190.

14

To

THE HD. ASST. COLLECTOR IN CHARGE OF THE ZILLAH OF

SALEM.

Sir,

With reference to the Collector's letter of the 29th of January 1825 I am directed by the Board of Revenue to transmit for your information and guidance copies of the undermentioned letters.

To the Chief Secretary to Government 13th February 1826.
From the Secretary to Government 28th February 1826.

I have the honor to be,
Sir,
Your most obedient Servant,

FORT ST. GEORGE,
6th March 1826.

Secretary.

Revenue Department.

No. 63.

To

THE CHIEF SECRETARY TO
GOVERNMENT.

Sir,

PARA 1st. I am directed by the Board of Revenue to request that you will submit for the information of the Honorable the Governor in Council the accompanying correspondence relating to the Mootah of Ammianoor in the Zillah of Salem.

From the Collector of Salem 29th January 1825.
To Do. 28th February 1825.
From do. 30th April 1825.

2nd. It will be observed that the Collector of Salem reported under date the 29th January 1825, that this Mootah had devolved to a minor, and recommended that it should be taken under charge of the Court of Wards; and that the Board of Revenue authorized the adoption of this measure without advertence to the provision of section II Regulation V of 1804, by which the sanction of Government is requisite in every case to enable them to exercise the powers vested in the Court of Wards.

3rd. To prevent hereafter any legal difficulties from arising on this account, the Board respectfully solicit the sanction of Government to their exercising the authority in question.

FORT ST. GEORGE,
13th February 1826.

(Signed.) J. DENT,
Secretary.

No. 148.

To

THE PRESIDENT AND MEMBERS OF THE
BOARD OF REVENUE.

Gentlemen,

I am directed to acknowledge the receipt of your Secretary's letter dated the 13th instant, No. 63; and to convey to you the authority of the Honorable the Governor in Council for your exercising in the case of the minor Mootahdar of Ammianoor in the Zillah of Salem the powers vested by the Regulations in the Board of Revenue, acting in its capacity of Court of Wards.

FORT ST. GEORGE,
28th February 1826.

(Signed.) J. M. MACLEOD,
Secretary to Government.

(True Copies.)

Secretary.

Index No. 191.

Revenue Department.

45

To

THE HEAD ASSISTANT COLLECTOR,
IN CHARGE IN THE ZILLAH OF
SALEM.

Sir,

PARA 1. I am directed by the Board of Revenue to transmit to you the enclosed minute of Council under date the 23rd September last, and to desire that, so far as may be applicable to Your District, you will, on or before the 5th April next, endeavour to ascertain and report, for how many fold of the clear net annual income yielded to the possessor, land in your District generally sells, in the following cases:—

No. 2 in the letter from the Secretary to Government, dated the 23rd September 1825.

1st. When the land sold is a Zemindary, or portion of a Zemindary, assessed in perpetuity with a fixed revenue, under Regulation XXV 1802.

2nd. When the land sold is not a Zemindary or a portion of one, but a private estate, farm or field, or a share in an entire Village Meerassy, held by a ryot, and assessed with revenue payable directly to the Collector and his servants, or to a Zemindar and his servants.

3rd. When the land sold is a Jaghire, or entire village, such as a shotrium etc., paying a small quit-rent.

4th. When the land sold is a Jaghire or entire village exempt from the payment of all revenue.

5th. When the land sold is an Enam, or certain lands, or fields not extending to an entire village, paying a small quit rent.

6th. When the land sold is an Enam or certain lands or fields not extending to an entire village, exempt from the payment of all revenue.

N.B.—The clear *net* annual income to the possessor, of course, requires a deduction from his *gross* income of any revenue payable to Government, or expenses of management, etc.

2. The Board are aware that these circumstances do not apply to every District; but the Collectors respectively will reply to such as do so apply.

3. You will learn from the Minutes of Council the important object for which this information is required; and the Board will be happy to receive from you every information in your power connected with the value of landed property in general, in your District, as applicable to any other kind of property in land, not included in the foregoing.

I have the honor to be,

Sir,

Your most obedient servant,

———,

Secretary.

FORT ST. GEORGE,
16th February 1826.

Judicial Department.

Extract from the Minutes of Consultation dated 23rd September 1825.

Minute of the Government.

Para 1. "The necessity of altering the rules at present in force, for the valuation of land with reference to the respective jurisdictions of the several orders of Civil Tribunals, is the principal subject of the foregoing communication from the Court of Sudder Adawlut. In the judgment of the Governor in Council that necessity is fully established. The present rules assume, that land exempt from payment of revenue is worth to the proprietor ten times the annual produce, according to the definition of annual produce contained in section III Regulation III of 1802, and no more; and that the value of land paying revenue to Government is the same with the produce for one year. These principles of estimation are not only so very incorrect as in general to give no approximation to the real value of land, but so far, at leat as regards lands subject to payment of revenue, were evidently framed with an exclusive view to Zemindary or Talookdary tenure. Even with respect to Lakhiraj land, the actual occupation and cultivation of the soil by the proprietor does not appear to have been contemplated as a possible contingency. The annual produce, by which in one or other of the two ways above mentioned the value of all land is required to be determined, "was * declared to be the aggregate of the sums that "may have been paid under the Regulations by the dependent "Talookdars under farmers and ryots, on account of the year in which the claim may be "preferred, and that would be payable by them were the claimant to be put into the "possession of the lands during that year."

* Section III Regulation III of 1802.

2. It is evident that if this provision were taken in its literal sense and strictly observed, the rules in question could not be at all applied to lands in which there are no dependent Talookdars, under farmers, or ryots paying rent to the proprietor, but where on the contrary the proprietor is himself also the cultivator of the soil. It would appear, however, that in such cases, the courts, acting upon what they conceive to be the spirit of the provision, consider as the annual produce the net annual income accruing to the proprietor, after deduction of all charges of cultivation or management.

3. The general result of these rules, as has already been observed, is an extremely incorrect valuation of land. This is the case even with respect to land held on Zemindary tenure. But with respect to other kinds of property in land, the results differ still more widely from the truth. In the provinces of Malabar and Canara, where the state of landed property is peculiar, this erroneous mode of estimating it gives the inferior judicatories an extent of jurisdiction greatly exceeding what was ever intended or contemplated by the Government. It is * stated that in Malabar the public assessment is on an average about one-half of the whole rent; and that land is worth from 20 to 40 years purchase of the income which it yields to the proprietor. Assuming the proportion of the assessment to be as stated, one-half, and the value of land to be twenty five years purchase, a District Moonsif may adjudicate finally Lakhiraj land of the value of 50 Rupees and Malgoozary land of the value of 250 Rupees while he cannot pass a final decision with respect to personal property exceeding in amount or value twenty Rupees; and his primary jurisdiction, though limited in the case of personal property to 200 Rupees, extends to property in Lakhiraj land worth 500 and in Malgoozary land worth 2,500 Rupees. The jurisdiction of each of the other orders of tribunals over land is of course extended in the same proportion beyond that assigned to them over money or other personal property.

* See para 7 of letter from Sudder adawlut.

4. The rules for valuing land, to the opertaion of which these remarks relate, appear to have been taken from the Bengal code. But it also appears that at that Presidency they have long been repeated; and that Lakhiraj land is now valued at eighteen times the annual produce instead of ten times while for valuing Malgoozary land different rules are prescribed for different provinces with reference to local circumstances. The sudder adawlut have stated what those rules are; and have suggested the expediency of establishing some such rules for the territories subject to this Presidency.

5. The second Judge of the Provincial Court for the Western Division, in a Minute which has obtained the concurrence of the First Judge proposes, as the most accurate mode of valuing land in that division, "that it be taken at not less than twenty five years purchae "of the annual income derivable to the proprietor from the entire produce after deducting "the charges of management and the public assessment." For the purpose of establishing it, he observes that it will only require to be enacted that in all suits for land the plaint shall specify "the proprietor's rent produce" and the public assessment payable out of it; and that, the latter being deducted from the former, the remainder multiplied by twenty-five shall be the estimated value. By the rent produce is evidently meant the annual income accruing to the proprietor from the whole produce, exclusive of the charges of Management, but inclusive of the public assessment.

6. A different suggestion was on a former occasion offered by the late Third Judge of the western Provincial Court (Mr. Baber) and was concurred in by the second Judge (Mr. Warden). It was in substance that there should be no special rule for the valuation of land, but that the value of land forming a subject of litigation should be determined in the same manner as that of property of any other kind.

7. It is evident that any rule, by which it is assumed, that the value of property in land bears a fixed and uniform proportion either to the whole gross produce or to any of the shares into which that produce comes to be divided, cannot always given accurate results. The Governor in Council is, however, inclined to be of opinion that if the rule apply to an extensive class of cases, and afford in all of them, a tolerable approximation to the true value the effect of it will be upon the whole beneficial. Perfect accuracy in this matter is not requisite, and if the field of dispute respecting jurisdiction is narrowed, an advantage of some importance is gained. This, it appears to the Government, would be the case if it were settled that a certain number of years purchase of the clear income yielded by the litigated property should be regarded as its value, and the amount of that income were alone left to be determined in the same manner in which the value of personal property is determined under the Regulations in force. In framing any rules, however, upon this subject, attention would require to be given to all the various kinds of property in land which are liable to be made the subject of litigation before the tribunals established in the territories of this Presidency as well as to the variety which has place in the value of land in different provinces.

8. As the Board of Revenue may be presumed to possess the best information upon these points, it is resolved, before proceeding "farther upon this subject to refer it to them for their consideration and report. With this view, so much of the letter above recorded from the Register to the sudder adawlut as relates to the Judicial valuation of land, togther with these observations of the Government will be communicated to that Board".

(A true Extract.)

(Signed) J. M. MACLEOD,
Secretary to Government.

(A true copy.)

_____,
Secretary.

Revenue Department.

Index No. 192

49

TO THE COLLECTOR IN THE ZILLAH OF *SALEM.*

Sir,

PARA 1 I am directed by the Board of Revenue to acknowledge the receipt of your letter of the 16th December last and to state that the explanation contained therein is considered satisfactory.

2. With respect to the suits which have been filed in the Zillah court against you and other public officers of your District upon which you reported in your letter of the 19th November last, I am directed to inform you that the Board are prepared to recommend that the public officers prosecuted in Nos. 86, 167, 311, 501, 502, 504 and 577 be defended at the public expense; they are also prepared to recommend that your defence in No. 271 may be

maintained at the public cost, but from the nature of the allegation in this suit against the 2nd defendant Mr. Davis it is considered inexpedient to identify the Government with his part of the case while the cause is under trial. For the same reason the Board do not think it proper that the defence of yourself and your subordinate officer in No. 169 should be conducted on behalf of the Government, or at the public expense, in the first instance.

3. With respect to the remaining suit No. 66 of 1825, the Board require further information to enable them to form an opinion whether or not it should be defended. It is observed that the complainants state positively that upto 1823 they had been in the habit of carrying on the manufacture of Gold and Silver lace under the sunnud or license of Colonel Macleod without being called upon for the payment of any duty. You affirm generally that gold and silver lace have been included in the Tariff since 1812 and have always been subject to the payment of the regular duty, but you do not state particularly whether this duty has in fact been always levied from the complainants. If their statement be correct that they were never called upon to pay duty before the time that their goods were seized, altho' this circumstance would not constitute a ground of exemption in their favor from the duty imposed generally upon other articles of the same description, it would be a good reason for not enforcing the severe measure of confiscasion, or, as that measure has been carried into effect, for granting compensation for the loss occasioned thereby, as it might be inferred that the parties were ignorant that their goods were subject to duty considering themselves protected by your predecessors sunnud, for revoking which no sufficient reason is stated.

4. The Board therefore desire that you will ascertain and report whether the complainants were ever called upon to pay duty for the gold and silver lace manufactured by them previous to the transaction which forms the ground of the present suit. You will also be pleased to state when the seizure in-question was reported to the Board, and of the sunnud of Colonel Macleod was issued why after being respected so many years you did not continue to observe it.

I have the honor to be,
Sir,
Your most obedient servant.

FORT ST. GEORGE,
2nd February 1826.

———,
Secretary.

Revenue Department.

Index No. 193.

58

To

THE HEAD ASSISTANT COLLECTOR IN CHARGE OF
SALEM.

Sir,

PARA 1st. I am directed by the Board of Revenue to acknowledge the receipt of your letter of the 13th February and to state that they consider it desirable that all the points noticed in may letter under date the 29th September should be replied to by the Collector himself by whom the sub-divisions in question were formed.

2nd. The statements &c., enclosed in your letter are herewith returned and will be retransmitted by the Collector when he furnishes the explanations required by the Board.

I have the honor to be,
Sir,
Your most obedient servant,

FORT ST. GEORGE,
6th March 1826.

———
Secretary.

Revenue Department.

Index No. 194.

60

To

THE COLLECTOR IN THE ZILLAH OF
SALEM.

Sir,

I am directed by the Board of Revenue to acknowledge the receipt of your letter of the 24th ultimo, and to transmit to you copy of the Khetawany or perpetual statistical Register

of the Districts of the Baramahl and Salem provinces therein requested.

I have the honor to be,
Sir,
Your most obedient servant,

FORT ST. GEORGE,
24th July 1826.

Secretary.

Index No. 195.

Revenue Department.

61

To
THE COLLECTOR IN THE ZILLAH OF
SALEM.

Sir,

PARA 1. I am directed by the Board of Revenue to acknowledge the receipt of your two letters under dates the 6th Instant, and to inform you that the advertisements therewith submitted having received the approbation of the Board, will be published in my office.

2. The day of sale has however been altered by the Board from the 15th August to the 31st August you will be pleased to make a corresponding alteration in the advertisements published by you, and you will put up the Estates to auction on the latter day.

3. The Aumeen establishment reported therein to have been deputed to the Estates under attachment for arrears of Revenue has likewise received their sanction.

I have the honor to be,
Sir,
Your most obedient servant.

FORT ST. GEORGE,
27th July 1826.

Secretary.

Index No. 196.

64

To
THE COLLECTOR IN THE ZILLAH OF
SALEM.

Sir,

With reference to your letter of the 24th of June 1826, I am directed by the Board of Revenue to transmit for your information and guidance copies of the undermentioned Letters.

To the Chief Secretary to Government 17th July 1826.
From the Secretary to Government 28th Do.

I have the honor to be,
Sir,
Your most obedient Servant.

FORT ST. GEORGE,
3rd August 1826.

Secretary.

Revenue Department.

No. 251.

To
THE CHIEF SECRETARY TO GOVERNMENT.

Sir,

PARA 1. I am directed by the Board of Revenue to submit for the consideration and orders of the Honorable the Governor in Council the accompanying correspondence with the Collector of Salem relative to ten suits which have been filed in the Zillah court against himself and other public officers of the District.

From the Collector of Salem 19th November 1825.
To Do. 5th December 1825.
From Do. 16th December 1825.
To Do. 2nd February 1826.
From Do. 24th June 1826.

2. Under the explanation contain in Mr. Cockburn's letter, dated the 19th November 1825, the Board beg leave to recommend that the defence of the public officers prosecuted in Nos. 36, 167, 311, 501, 502, 504 and 577 of 1825 may be conducted at the public expense in No. 271 of 1824 but from the nature of the complaint against Mr. Davis in the same suit, it being on account of a personal injury alleged to have been sustained by the Plaintiff in consequence of his orders, it appears to the Board that it would be inexpedient to identify the Government with his part of the case while the cause is under trial. From a like regard to the nature of the complaint in No. 169, wherein the Plaintiff sues for damages on account of the loss of two letters transmitted to him from Madras which, he alleges, were stoped by the 2nd Defendant, the Tahsildar of Ahtoor, and delivered by him to the 1st Defendant, the Collector, the Board are of opinion that the parties should be left to make their defence independently of the Government.

4. In No. 66 the Plaintiffs sue for the recovery of certain pieces of gold and silver lace confiscated by the Collector or for the valne thereof. The lace was confiscated in the usual course as having been smuggled, but the Plaintiffs deny having any knowledge that such goods were liable to duty. It appears that they had never been called upon to pay duty on such goods before, and it is not improbable that they were ignorant that duty was payable. On the whole therefore the Board think that the goods ought not to have been confiscated and they recommend that the suit be compromised by paying to the Plaintiffs the amount of loss sustained by them in consequence of the confiscation.

FORT ST. GEORGE,
17th July 1826.

(Signed) J. DENT,
Secretary.

No. 472.

To

THE PRESIDENT AND MEMBERS OF THE
BOARD OF REVENUE.

Gentlemen,

PARA 1. I am directed by the Honorable the Governor in Council to acknowledge the receipt of your Secretary's letter of the 17th ultimo, No. 251, relative to ten suits which have been instituted in the Zillah court of Salem against the Collector and other public officers.

2. Agreeably to your recommendations, the Governor in Council directs that the defence of the public officers who are prosecuted be conducted at the public expense in the suits Nos. 36, 167, 311, 501, 502, 504 and 577 of 1825, that the Collector be defended at the public expense in No. 271 of 1824; but that in the same suit the defence of Mr. Davis be not conducted at the expence of Government; that in No. 169 the parties be also left to make their defence at their own expence; and that the suit No. 66 be compromised by paying to the plaintiffs the amount of the loss sustained by them in consequence of the confiscation of their gold and silver lace.

FORT ST. GEORGE,
28th July 1826.

(Signed) J. M. MACLEOD,
Secretary to Government.

(True Copies).

J. DENT,
Secretary.

Index No. 198.

Revenue Department.

84

To

THE COLLECTOR IN THE ZILLAH OF
SALEM.

Sir,

PARA 1. I am directed by the Board of Revenue to acknowledge the receipt of your letter of the 8th instant, and in reply to state that it is the desire of the Board that the accounts required by the letter from this office under date the 22nd May 1823 may be made up as nearly as possible in the Form which accompanied that letter.

2. If you cannot state the quantity of black, red and mixed sorts respectively, under the Head of Poonja you can at least shew the gross extent of Poonja land, and the highest lowest and average rates of assessment thereon also with respect to Nunjah land, if you cannot shew the exact extent of land watered from Tanks, Nullahs, wells etc., respectively, you can probably shew the extent under the several Heads of 1 and 2 Crop land and the highest, lowest, and average rates of assessment on such lands, according to their classification. In this manner you should have prepared the statements required by the Board, in the first instance, instead of demurring because in every respect the form transmitted to you was not

applicable to your District. In this manner you will now cause the statements to be prepared, and will transmit them to this office as early as practicable.

I have the honor to be,
Sir,
Your most obedient servant.

Fort St. George,
14th September 1826.

———,
Secretary.

Index No. 199. *Revenue Department.*

102

Answered 1st March 1827.

TO

THE COLLECTOR IN THE ZILLAH OF
SALEM.

Sir,

Para 1. I am directed by the Board of Revenue to acknowledge the receipt of your letter under date the 8th ultimo stating that "it was found quite impracticable to correct or in any mode to alter" the statements returned with my letter of the 29th September 1825, and submitting new ones.

2. The Board regret to find that the new statements are not more satisfactory than those for which they were substituted. It appears that each of the four Mootahs, *viz.*, Rayacottah, Malloor, Tullyhully and Pennaswara Muttum, has been divided into 3 lots, and that the 12 sub-divisions thus formed have been again reduced into three shares, intended to constitute separate estates, according to the orders of the Provincial Court in the Southern Division. From the mode in which these three shares are composed it would seem that you had no other object in view in settling the new arrangement of the villages than to make them approximate as nearly as possible in their aggregate value; for in one of the new Estates you have brought together no less than three of the original cusba villages; and instead of forming the several estates compactly, selecting such villages and lands as may be situated contiguously to each other, as directed by section XXI Regulation II of 1803, it appears by your report that in two of the new estates there are villages 20 miles distant from each other. These circumstances are so very objectionable that they would be sufficient to induce the Board to withhold their confirmation to the new sub-division proposed by you if there were no other reason for disapproving of it. But the Board find another reason for disapproving of the sub-division since it appears that in order to make the new Estates approximate in value you have made what seem to be arbitrary additions to your former valuation of the several lots of which they are respectively composed, by which means the aggregate value of the whole property is raised in the present accounts to Rupees 12,297-15-3, or about Rupees 478 above the * value stated in the accounts transmitted under date the 5th September 1825. You have not afforded any explanation of this discrepancy and it seems to the Board quite unaccountable.

*Rupees 11,819

3. You observe in the 2nd Para of your letter that should the Board disapprove of the arrangement under consideration, "there is no other possible mode of making the required sub-divisions." It will however be necessary for you to make another attempt to effect this object, since the Board cannot sanction the present allotment of the property. The Board do not suppose that without careful attention on your part, in explaining to your Cutcherry what is required to be done, and in revising their operations, the important work of making a fair and equitable division of the Estates in question according to the orders of the Court will be satisfactorily performed. They are convinced that if proper attention be given by you to the subject a fair and equitable division may be made without difficulty. It is your duty to give your best attention to the subject, and for any remissness in the discharge of this duty you will be held responsible to the Government.

4. The Board have remarked with much surprise, the observation contained in the first Para of your letter under reply, that altho' the returned statements exhibit several discrepancies these were at the same time quite unavoidable. You will recollect that one of these "discrepancies" arose from an error in the abstract statement No. 8 in which the Beriz and average of three years from 1216 to 1218 were given as the Beriz and average from 1231 to 1233" and that you not only overlooked this errorr, but attempted, in one part of your letter to explain the apparently too favourable result exhibited by the erroneous statement, while you shewed, in another part that the result was in reality unfavourable. To describe an error so gross, as an unavoidable discrepancy, evinces a disingenuousness, in the opinion of the Board, highly improper in a public officer.

5. On the explanations contained in the 6th and 7th Paras of your letter, and particularly on the understanding that the parties are well pleased with the division of the Rangeepatty Mootah according to the statements which accompanied the letter, the Board have resolved to confirm the arrangement; and you will be pleased to register the sub-divisions accordingly—you will at the same time explain to the parties the provisions of section IV Reg. I of 1819 which allow of a revision of the arrangement now made at any time within the term of 10 years, on proof of any fraud or error which may have been committed in aportioning the assessment on the sub-divisions.

6. The sub-division statements of the mootahs of Tullyhully etc., with exception of the abstract statements Nos. 17 and 18 are herewith returned.

I have the honor to be,
Sir,
Your most obedient servant,

Deputy Secretary.

FORT ST. GEORGE,
25th September 1826.

Revenue Department.

Index No. 200.

104.

To
THE COLLECTOR IN THE ZILLAH OF
SALEM.

Sir,

PARA 1. I am directed by the Board of Revenue to acknowledge the receipt of your letter without date, reporting the institution, in the Zillah Court, of 4 suits against yourself and other public officers and private individuals, and soliciting permission to defend them, as far as your own acts are concerned, at the public expense.

2. The Board think it proper that Collectors in soliciting permission to defend suits instituted against them, for acts done in their official capacity, should invariably submit Drafts of the pleadings they propose to file in answer to the plaints, in which the grounds of action against them are setforth, in order that a better judgment may be formed of the merits of every case, and the probability of defending each suit with success. You will be pleased accordingly to prepare answers to the plaints which have been preferred against you in the several cases reported in the letter under reply, and submit the same for the information of the Board.

3. You will consider this a general rule for your guidence on all similar occasions in future.

I have the honor to be,
Sir,
Your most obedient servant,

Secretary.

FORT ST. GEORGE,
23rd October 1826.

Revenue Department.

Index No. 201.

106.

To
THE COLLECTOR IN THE ZILLAH OF
SALEM.

Sir,

PARA 1. I am directed by the Board of Revenue to inform you that the report made by your late Head Assistant when in charge of the District under date the 20th February last, on the petition addressed to the Honorable the Governor in Council by Kistna Josier, claiming the agraharum of Venkatakistnah Samoodrum in your District is not considered satisfactory.

2. The Board are of opinion that the records in your office must supply the necessary information regarding the Agrahraum; you will therefore be pleased to examine them with the view of ascertaining the causes which led to its being sequestered, and to make further

enquiry on the subject from the Amildar, and by his means from the inhabitants. You will also report the number of Agraharums which may have been resumed in the same manner as that now under consideration, and how many at present continue under resumption.

I have the honour to be,
Sir,
Your most obedient servant,

Fort St. George,
4th January 1827.

Deputy Secretary.

Revenue Department.

Index No. 202.

20

To

THE COLLECTOR in the Zillah of
SALEM.

Sir,

Para 1. I am directed by the Board of Revenue to aknowledge the receipt of your letter of the 1st instant, and to state that the Board cannot sanction the sub-division of the Mootahs in question in the manner proposed by you for the reason stated in the 2nd para of my letter of the 25th September 1826, referring to the remoteness of the several villages which are intended to compose the respective estates—It appears by the statement No. 1 enclosed in the letter under reply that the villages included in each of the proposed sub-divisions are even more widely separated than the Board before supposed, and they consider the objection to your arrangement arising from this circumstance, with respect both to the interests of the parties and to those of the Government, to be quite insuperable.

2. With reference to the 6th Para of your letter and to the Extract from the proceedings of the Provincial Court in the Southern Division therein mentioned, I am directed to express the desire of the Board that you will submit to that Court through the Zillah Judge all the correspondence which has passed relative to the sub-division of the Mootahs in question, in order that the Judges may be correctly informed of the difficulties which impede the execution of their precept, and that they may determine whether it would not be expedient under all the circumstances to resort to one of the alternatives stated in their proceedings under date the 22nd August, for the purpose of carrying into effect the intention of their Decree.

3. Should the Court however still deem it necessary that the lands be actually divided among the parties, the best arrangement, in the opinion of the Board, will be to apportion separately each of the existing Estates, into three equal and compact lots, according to the provisions of section XXI, Regulation II, of 1803.

I have the honor to be,
Sir,
Your most obedient servant,

Fort St. George,
19th March 1827.

Secretary.

Revenue Department.

Index No. 203

28

TO

THE COLLECTOR in the Zillah of
SALEM.

Sir

Para 1. I am directed by the Board of Revenue to acknowledge the receipt of your letter, reporting that the Plaintiffs in two of the suits (Nos. 181 & 182 of 1826) mentioned in your letter of the September have withdrawn their prosecution against you, but that the Plaintiffs in Nos. 96 and 188 persist in their suits.

2. In No. 96 the cause of action arises out of the system followed by you generally in the administration of the Sayer Revenue in Fusly 1233, which is a subject now under the consideration of the Board, and which they are unwilling to prejudge by deciding exparte, and by anticipation, upon an individual case. There are besides particular circumstances in this case on which the Board are unable to form a satisfactory judgment from the information before them, and which in their opinion can only be clearly elucidated by a trial in

Court. The circumstances alluded to are those connected with the attachment and sale of the Plaintiff's Property. The Plaintiff alleges that when his property, valued at Rupees 4,878-8 was attached, no inventory nor receipt was furnished to him according to the Regulation, that it was sold at low prices and that the proceeds were not credited in the circar's account. Referring to this, you state that the Plaintiff's allegation "that his property was sequestered and sold in liquidation of the arrears due" is all quite correct." Yet you immediately observe that only Rupees 78-9-3 were realized by this means, that only a small portion of the property was sold, and the remainder including the most valuable part of it, the house at Darumpoory, was given up to himself. Now it is, apparently, this house, valued at 3,500 Rs, the sale of which the Plaintiff complains of asserting that the proceeds of the sale have not been credited to him, and that when he applies to you for an account thereof, or to cause the property attached to be restored to him, you refer him to the Commissioner, and that the Commissioner again refers him to you. You have not particularly noticed this part of the Plaint, but the points involved in it are of the greatest importance. On the whole the allegations of the Plaintiff, remaining, as they do in part, uncontradicted, lead the Board to apprehend that there has been much irregularity in the proceedings regarding his property, and they are not satisfied that the blame of it rests entirely on the subordinate executive officers, to whom you attach the whole responsibility—A judicial investigation will set forth the transactions in question in their proper light, and will enable the Board to see whether there is reason to acquit you of all responsibility on account thereof.

3. On these considerations the Board adverting to the observation of Government communicated to them in the 2nd para of Mr. Chamier's letter dated 23rd ultimo, decline to recommend that the defence of this suit be undertaken at the public expense. Should it eventually appear that your proceedings in the business were entirely correct and that the irregularity of the other parties concerned, if there was such irregularity, did not arise from the want of proper control on your part, you will of course be relieved from all the charges of the suit which in the meantime must be borne by yourself.

4. In No. 183 the Board also find a difficulty which prevents them from recommending to Government to undertake the charges of the suit in the first instance. Your explanation of the circumstances of this case is indeed completely at variance with the allegations of the Plaintiff, but your observations do not directly meet and contradict his statements. One most material point you have altogether omitted to notice, namely, the assertion of the Plaintiff that he had actually paid four kists for the land in question on account of Fusly 1230 previously to his ejectment, and his argument founded on that fact that the issue of a Pattah to another person in the course of the same year was illegal.

I have the honor to be,
Sir,
Your most obedient servant,

Fort St. George,
9th April 1827.

Secretary.

Index No. 205.

Revenue Depa[r]tment.

35.

To

THE COLLECTOR IN THE ZILLAH OF
SALEM.

Sir,

Para 1. With reference to your letter of the 20th of February, I am dir[e]cted by the Board of Revenue to transmit for your information and guidance copies of the undermentioned letters.

To the Chief Secretary to Government 15th March 1827.
From Government 23rd March ... ... Do.

You will be pleased to furnish the information required by the Board a[s] stated in the 5th Para of the letter to the Chief Secretary at your earliest convenience.

I have the honor to be,
Sir,
Your most obedient serva[nt],

Fort St. George,
2nd April 1827.

Secr[etary].

No. 117.

To

THE CHIEF SECRETARY TO GOVERNMENT.

Sir,

PARA 1. With reference to the correspondence noted in the Margin, relative to a suit filed in the Zillah Court of Salem against the Collector of that District I am directed by the Board of Revenue to submit for the consideration and orders of the Honorable the Governor in Council the accompanying further correspondence which has lately passed between the Board and the Collector on the same subject.

To Government 11th December 1823.
From Do. 23rd December 1823.
From the Collector 30th November 1826.
To Do. 4th January 1827.
From Do. 20th February 1827.

2. It will be observed that the issue of the original suits, which the Collector was left to defend at his own expence, having been unfavourable to him, he preferred an appeal to the Provincial Court; which appeal, in consequence of a communication from the Board apprizing him that they disapproved of the proceeding, and warning him that he must take the whole charge of it upon himself without any probability of his being relieved by the Government, he has since withdrawn.

3. By the Decree of the Zillah Judge the Collector is to pay to the Plaintiff Rupees 3,000 with costs amounting to Rupees 487-8-6, which sums he must personally make good, unless he is relieved from responsibility by the Government on the plea which he now urges, that the act which formed the cause of action against him, however erroneous, was done by him with no other object but the public advantage. To this the Zillah Judge bears testimony in his Decree, remarking that through the whole of the transactions in questions it did not appear "that he had any personal interest whatever, but on the contrary, that his conduct was solely guided with the view of securing the Revenue and in a manner which he believed was conformable to the Regulations."

	Rs.	A.	P.
Plaintiff's costs to be borne by the 1st defendent.	307	8	6
1st Defendent's costs to be borne by himself.	204	0	0
	511	8	6
Deduct to be paid by Plaintiff to 1st Defendent.	24	0	0
	487	8	6

4. Under all the circumstances of the case, the Board are disposed to recommend that the irregularity of the Collector's proceedings may be excused as arising from an error in judgment, and that authority may be given to discharge the amount decreed against him together with the costs, out of the public funds. The amount of costs is Rupees 487-8-6, and the aggregate sum for the payment of which the sanction of Government is required, appears to be Rupees 3,487-8-6.

5. The Collector will be required to state what was the amount actually realized by the sale of the Tamarind seized from the Plaintiff and how it was disposed of, and whether the full rent due to the Government was collected.

6. The Board trust that the result of the proceedings in this case will induce the Collector to be more cautious and considerate in all his acts in future.

(Signed) D ELISTT,
Secretary.

FORT ST. GEORGE,
15th March 1827.

Fort St. George, 23rd March 1827.

No. 220.

Gentlemen,

PARA 1. I am directed to acknowledge the receipt of your Secretary's letter of the 15th Instant No. 117 and to state that the Honorable the Governor in Council is pleased agreeably to your recommendation to overlook the irregularity of the proceedings of the Collector of Salem in the case referred to, and to sanction payment of the amount decreed against him being Rupees 3,000 together with the costs amounting to Rupees 487-8-6 in the suit instituted by Venkatarama Naick and others in the Zillah Court of Salem.

Revenue Department.

2. The Governor in Council however has not failed to observe that the proceedings of Mr. M. D. Cockburn, both as Collector and Magistrate, are frequently the subject of investigation by the Courts and that the acts complained; of can seldom be justified; hereafter, therefore, it will be the duty of Government to leave him to defend at his own expense all

suits arising out of proceedings which have not been conducted in strict conformity with the Regulations.

(Signed) H. CHAMIER,
Secretary to Government.

To
THE PRESIDENT AND MEMBERS OF THE
BOARD OF REVENUE.

(True copy).

Secretary.

Revenue Department.

Index No. 206.

Answered 24th April.

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To
THE COLLECTOR IN THE ZILLAH OF
SALEM.

Sir,

I am directed by the Board of Revenue to transmit to you the accompanying Extract from a letter from Government under date the 2nd February last, and to request that you will report whether there are any villages in your District in which the Head Inhabitants are not in the receipt of any allowance either in money land or grain, and should there be any so circumstanced, that you will submit your opinion both as to the propriety and the means of making a suitable provision for the Head Inhabitants, as defined in clause 1st Section III, Regulation IV of 1816.

Para 2.

I have the honor to be,
Sir,
Your most obedient servant,

Fort St. George,
19th April 1827.

Secretary.

Extract from a letter from the acting Secretary to Government, dated the 2nd February 1827.

Para 2nd. "If there should be any Villages in Guntoor, or in other Districts, in which the Head Inhabitants are not in the receipt of any allowance either in money, land or grain, the Governor in Council requests that you will submit your opinion both as to the propriety and the means of making a suitable provision for them, as a remuneration for their services, and in order to give respectability to the Office."

(True Extract.)

Secretary.

Index No. 207.

Revenue Department.

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TO
THE COLLECTOR IN THE ZILLAH OF
SALEM.

Sir,

Para. 1. The Government having ordered a Regulation to be prepared for excluding service Enams from the jurisdiction of the Courts of adawlut, I am directed by the Board of Revenue to request, that, with reference to the papers enclosed herein you will distinctly specify the service Enams which, in your opinion, ought to be included in the proposed Regulation, and that you will suggest the particular rules, by which, in your Judgment, the rights of individuals, in respect to such Enams, ought to be limited, in order to secure the effectual performance of the duties of the offices to which they pertain.

From Government 20th March 1827.

Extract (Para 3) from the enclosure A in letter from the Collector of Bellary dated 4th March 1824 and Extract from the Proceedings of the Board under date 17th May 1824 (Paras 117 and 118.)

2. You will be pleased to reply to this letter within one month from the date of its receipt, to enable the Board to meet the wishes of the Honorable the Governor in Council, who has requested that the draft of the proposed Regulation may be laid before him as early as possible.

I have the honour to be,
Sir,
Your most obedient servant.

FORT ST. GEORGE,
26th March 1827.

Secretary.

Extract from enclosure A, in a letter from the Collector of Bellary, dated 4th March 1824.

PARA 3RD. The enam lands, and fees in money, or kind, attached to the several hereditary village offices should be placed under the charge of Collectors, to the exclusion of the Jurisdiction of the Zillah Courts. The same not being personal property, but in fact the official payment of the inferior native servants in the Revenue Department Collectors should be authorized to settle disputes respecting the same of their own authority, or by Panchayets, and in the latter event should have power, on appeal, to modify or alter the decisions of such panchaets, recording their reasons for the same. No one should be nominated by a Collector to such village offices except persons having an hereditary right thereto. But Collectors should be allowed to select for duty the most fit person among the hereditary claimants and where no such one having hereditary right to the office exists, to appoint new persons thereto, apportioning in all cases to each claimant, whether employed or otherwise, such share of the hereditary enam, or fees, as may be usual, according to the custom of the country, to be decided in case of dispute by the Collector himself, or by Panchayets assembled by him, as before suggested.

Extract from the Proceedings of the Board of Revenue under date 17th May 1824.

PARA 117. The 3rd Paragraph of the paper now under consideration relates to the privileges enjoyed in land and fees by persons holding hereditary village offices. The late Collector proposes that all such hereditary lands and fees should be excluded from the jurisdiction of the Courts, and placed solely under that of the Collector.

118. The many descriptions of hereditary property held under different titles by Mecrasdars who are also hereditary village officers, might render it a matter of some doubt whether there might not be some danger of trenching upon rights which it is by no means the intention of the late Collector of Bellary to infringe, if a law were to be passed, declaring all lands and fees enjoyed by hereditary village officers to be the wages of the state, and on that ground not liable to be adjudged upon or apportioned by the courts. It appears to the Board that the safer plan would be to declare that all lands and fees that have been actually bestowed by the sircar for the performance of public duties shall be under the sole control of the Collectors, and that all suits regarding them shall be brought in the first instance before the Collector who shall be at liberty to appoint panchayets to decide them whenever he may see fit to avail himself of the assistance of those Judicatories, and that on appeal should lie from the decision of the Collector or punchayet in cases where a party against whom a judgment may have been passed shall consider the decree as depriving him of property not coming under the description of land or fees granted by the state in lieu of wages for service to be performed.

(True extracts.)

Secretary.

Revenue Department.

Index No. 208.

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To

THE COLLECTOR IN THE ZILLAH OF
SALEM.

Sir,

With reference to my letter of the 23rd October last, I am directed by the Board of Revenue to transmit for your information and guidance the accompanying Extracts from letters from Government.

From the Secretary to Government.
8th May 1827.
Paras 2, 3, and 4.
From Do. 11th May 1827.
Para 3.

I have the honor to be,
Sir,
Your most obedient servant,

Secretary.

FORT ST. GEORGE,
17th May 1827.

Extract from a letter from the Secretary to Government under date the 8th May 1827.

PARA 2. The Governor in Council considers it very desirable that recourse to proceedings at Law in defence of the acts of public officers should be avoided as much as possible, and that the justification of them should never be undertaken except upon the most satisfactory reason for believing that the defence set up is such as to carry with it a fair prospect of success.

3. The Board will be pleased to instruct the Collectors by a circular order to forward in future, on the occasion of applying for leave to defend a suit, a copy of the answer which they may propose to file and will explain to them that unless the answer be such as to satisfy Government that the act complained of can be fully justified under the Regulations or orders of Government the party will be left to defend the suit at his own expense.

4. From this course the Governor in Council anticipates the best effect. Under the present system, when sanction to defend a suit at the public expense has been obtained, the preparation of the answer and the defence generally is left to the Government Vakeel, who can seldom be intimately acquainted with all the facts of the case and is not always qualified without assistance to place them in the strongest point of view. Under the proposed new rule the answer of public officers must necessarily be drawn up carefully by themselves and will have the advantage of being revised and amended by the Board and Government errors which might prove fatal to the defence will be avoided and new arguments will be added to strengthen the case when required or, where the act complained of may be such as ought not to be maintained, the defence may be abandoned without incurring the expense of legal proceedings and without unnecessarily withholding from the fair claimant his just rights."

(True Extracts.)

Secretary.

Extract from a letter from the Secretary to Government under date the 11th May 1827.

PARA 3. In communicating to Collectors the new rule respecting the defence of suits at the public expense (directrd to be observed in the letter addressed to you on the 8th instant) the Board will be pleased to explain to them that it is deemed a matter of great importance that previously to submitting the draft of their answers, they should ascertain whether the evidence in their possession is fully sufficient to disprove the allegations of the Plaintiff and substantiate those of the Defendant, and should bear in mind that although the act complained of may admit of satisfactory official explanation, it will be judged of by the Court according to strict rules of law and that unless it can be legally as well as morally justified the defence of it should not be attempted.

(True Extract).

Secretary.

Index No. 209.

Revenue Department.

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To

THE COLLECTOR IN THE ZILLAH OF

SALEM.

Sir,

PARA 1. I am directed by the Board of Revenue to request that you will report under what arrangements the Ferries in your District are managed—what are the description of boats in use, and whether the right of working them is open or confined to particular classes whether different descriptions of boats are in use at the same place, and in such case whether they are allowed to ply generally and equally for passengers, or are restricted respectively to a particular employment to prevent clashing. How the tolls are regulated and how collected whether by a farmer or directly on account of Government and if by a farmer whether they are rented out annually to the highest bidder without restriction what authority is exercised over the boat people and how they are remunerated for their services.

2. It is desirable that you should report as early as practicable upon this subject.

I have the honor to be,
Sir,
Your most obedient servant,

Secretary.

FORT ST. GEORGE,
16th July 1827.

Revenue Department.

Index No. 210.

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To

THE COLLECTOR OF
SALEM.

Sir,

I am directed by the Board of Revenue to acknowledge the receipt of your letter under date the 30th ultimo in reply to mine of the 2nd April by which you were called upon to state the sum actually realized by the sale of certain tamarinds the subject of legal proceedings against you, how the amount was disposed of, and whether the full rent on account of that farm had been duly collected.

2. From your communication it appears that the total demand on account of the tamarind rent of fasly 1231 was Rs. 6,000 of which Rs. 1,556-8-0 were discharged by the late renter, whether previous to your interference or in part subsequent to it is not apparent that the amount paid by the securities was Rs. 1,889-0-2 and the balance remaining Rs. 2,554-7-10.

3. Although not so stated by you it may be inferred that the payments made by the securities were from the sale of the tamarinds in question, but it is to be remarked with reference to the quantity and value of that article as proved to the satisfaction of the Zillah Court, that a part only of the proceeds thereof has been appropriated to the liquidation of the balance due to Government considering the very irregular step you took in putting the securities in possession of this property it particularly behoved you to see that the assets available in consequance were devoted to that express purpose, and the Board desire that you will explain the reasons why so small a sum only was recovered from them on that occasion.

Quantity	value Rupees
chattahs 680 at 5 rupees per chattah.	3,400
Total payments by the securities.	1889-0-2.

4. Of the balance due to the Circar as above quoted it is incidentally stated by you that he "the renter claims Rs. 1,154-7-10 being the amount payable on account of trees included in the Porumboke lands given up during his rent to the Mootahdars". It is understood that the sum here mentioned forms part of a remission which, in the 18th Para of your Report regarding the extra items of revenue under date the 23rd March, you recommended might be granted. You ought however to have reported more particularly on the subject and you will now be pleased to explain whether any and what investigation has been held in order to ascertain the amount of compensation the renter is entitled to.

5. The sum so claimed is deducted by you without further comment, and your letter closes with an observation that "the net balance Rs. 1,400 due by the renters will be hereafter collected". With reference to this intimation, I am directed to remark that from a former communication of yours as well as from the latest return of Revenue defaulters in confinement in the Zillah Jail received from you, it appears that the two securities in this case have been for a long period in Jail and still remain in custody on account of other demands of Government against them, which being the case it is necessary that you should state for the information of the Board from whom you expect the arrear will be realized—and as with the use of all lawful means during the last four years its collection has been found impracticable that you will explain what better prospect there is of recovering it now.

From the Collector dated 10th February 1827 Para 2.

I have the honor to be,
Sir,
Your most obedient servant,

Secretary.

FORT ST. GEORGE,
13th August 1827.

Revenue Department.

Index No. 211.

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To

THE COLLECTOR IN THE ZILLAH OF
SALEM.

Sir,

I am directed by the Board of Revenue to transmit for your information and guidance

the accompanying copy of a letter from Government, under date 24th August 1827.

I have the honor to be,
Sir,
Your most obedient servant,

Deputy Secretary.

FORT ST. GEORGE,
6th September 1827.

FORT ST. GEORGE 24TH AUGUST 1827.

No. 656.

Gentlemen,

Revenue Department.

I am directed by the Honorable the Governor in Council to acknowledge the receipt of your Secretary's letter of the 13th instant No. 353 and to desire that the Collector of Madras may be instructed to decline compliance with the application of the Zillah Court of Nellore for payment of the Yeomiah referred to in satisfaction of a Decree, on the ground that Yeomiahs are not appropriable by order of a Court to any purpose foreign to that for which they were granted.

(Signed.)

Secretary to Government.

To

THE PRESIDENT AND MEMBERS OF THE
Board of Revenue.

(True copy.)

Deputy Secretary.

Index No. 212.

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To

THE COLLECTOR IN THE ZILLAH OF
SALEM.

Sir,

With reference to your letter of the 1st of March 1827, I am directed by the Board of Revenue to transmit for your information and guidance a copy of the undermentioned Letter From the Secretary to Government 9th October 1827.

I have the honor to be,
Sir,
Your most obedient servant,

FORT ST. GEORGE,
15th October 1827.

Secretary.

P. S.

The Original Documents in the Native language are herewith returned.

FORT ST. GEORGE 9TH OCTOBER 1827.

No. 746.

Gentlemen,

Revenue Department.

PARA 1. I am directed to acknowledge the receipt of your Secretary's letter of the 1st Instant, No. 407, and to acquaint you that the Honorable the Governor in Council considers the claim of Kistnah Tosuloo and others to the Agraharam of Venkata Kistnasamoodrum in the Salem District to be inadmissible.—

2. The Puttah received with your letter is herewith returned.

(Signed)

Secretary to Government.

To

THE PRESIDENT AND MEMBERS OF THE
Board of Revenue.

(True copy.)

Secretary.

Index No. 215. *Revenue Department.*

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TO

THE COLLECTOR IN THE ZILLAH OF
SALEM.

PARA 1. I am directed by the Board Revenue to transmit for your information, copies of a correspondence with the Principal Collector of North Arcot on the subject of a petition presented to Government by Combenary Jewanjee Ramapah Naidoo of Congoondy, and referred to the Board for their report.

To the Principal Collector of North Arcot, 3rd December 1827.
From Do. 5th January 1828.
No. 1298 of 1827.

2. The Principal Collector of North Arcot has been directed to furnish you with the documents alluded to in the 2nd para of his letter of 5th Instant. You will be pleased to submit your report on this petition at your earliest convenience.

I have the honor to be,
Sir,
Your most obedient servant,

_____,
Secretary.

FORT ST. GEORGE,
10th January 1828.

Revenue Department.

To
THE PRINCIPAL COLLECTOR OF
NORTHERN DIVISION
ARCOT.

Sir,

I am directed by the Board of Revenue to transmit for your consideration and report the accompanying petition presented to Government by Combenary Iewanjee Ramapah Naidoo of Congoondy.

No. 1298 of 1827 with an abstract translation.

(Signed.) D. ELIOTT.
Secretary.

FORT ST. GEORGE,
3rd December 1827.

No. 1 of 1828.

To
THE PRESIDENT AND MEMBERS OF THE
BOARD OF REVENUE
FORT ST. GEORGE.

Gentlemen,

PARA 1. I have the honor to acknowledge the receipt of your Secretary's letter bearing date the 3rd Ultimo, giving cover to a Petition presented to the Government by Combenary Iewanjee Ramapah Naidoo of Congoondy.

2. From an inspection of the Records relative to the Congoondy Pollam, I find that no mention is made of the mode in which the original arrangements relative to its Revenues, and Peishcush were connected the Pollam being at that time attached to the Salem and Baramahl Zillah and transferred to North Arcot in Fusly 1212. I beg therefore to suggest that the Collector of Salem be called upon to furnish the necessary information, to whom, with your Board's permission I will transmit the several documents above referred to.—

(Signed) C. ROBERTS,
Principal Collector.

Northern Division of Arcot
Circuit Cutcherry, Arcot,
January 1828.

(True Copies.)

_____,
Secretary.

Index No. 216.

Revenue Department.

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To
THE COLLECTOR IN THE ZILLAH OF
SALEM.

Sir,

With reference to your letter of the 13th of December 1827, I am directed by the Board of Revenue to transmit for your information and guidance copies of the undermentioned Letters.

To the Chief Secretary to Government 21st January 1828.
From the Secretary to Government 15th February 1828.

I have the honur to be,
Sir,
Your most obedient Servant.

FORT ST. GEORGE,
18th February 1828.

———,
Secretary.

Revenue Department.

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To
THE CHIEF SECRETARY TO GOVERNMENT.

Sir,

PARA 1. With reference to Mr. Secretary Macleod's letter of the 2nd December 1825, I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council the accompanying correspondence with the Collector of Salem on the subject of a Petition presented to the Board by one Johara Beebee who prays the continuance of the pension which was enjoyed by the late Meer Munwar Ally, and which was stopped on his demise.

To the Collector of Salem 19th January 1826.
To Do. 30th October 1826
From Do. 19th February 1827.
To Do. 1st March 1827
To Do. 3rd May ,,
From Do. 7th Do. ,,
To Do. 12th July ,,
To Do. 30th Do. ,,
To Do. 15th October ,,
From Do. 13th December ,,

2. The Petitioner is the sister of Meer Munwar Ally, to whom a pension of star Pagodas 47-2-56 was granted by Tippoosultan for the support of the family of Mohummud Ally his father, who fell in Colonel Bailie's defeat while commanding a body of Tippoo's Horse.

Rs. 164-11-7 Collector's letter 19th February 1827.
Para 2 Collector's letter 19th February 1827.

3. From the correspondence now submitted, it will be observed that the Board have been at some pains to reconcile the discrepancies existing in the statements noted in the Margin and the reports on this case, which have been subsequently submitted to them. They regret however that the unsatisfactory information which the Salem cutcherry Records have afforded, has precluded them from arriving at any degree of certainty on the subject. The identity of Johara Beebee as the sister of Meer Munwar Ally, they consider to be notwithstanding fully established, and in consideration of her destitute condition, they are induced to recommend her as a fit object of charity to the kind consideration of Government.

No. 2 in Mr. Grames' letter 26th May 1807 No. 58
B Ditto 13th October 1807
9 in Mr. Hargrave's letter 25th September 1808.
8 in Ditto 25th September 1809 No. 57.
8 in Ditto 7th ,, November 1810 No. 53.
8 in ditto 30th November 1811 No. 51.

Collector's letter 13th December 1827.

4. The Collector states that "the whole pension was paid to Munwar Ally one half of which he gave to his Father's 2nd wife, named Jonajee Beebee who now receives the same share, and has done so, since his death". Sakeena Beebee, it further appears from the Petitioner's statement to the Board, is living with her Mother Jonojee, and participates in this moiety of the pension. Meer Causim ally, who, with his sister Johara Beebee, was supported by the late incumbent Munwar Ally survived him only 5 months, leaving the petitioner the only

Collector's letter 13th December 1827 Para 6.

survivor of the 3. It would be hard to deprive Sakeena Beebee and her Mother of all participation in the pension, from which they have—derived support for a period of 18 years. The Board would therefore propose that the allowance which these females now receive be continued to them, with this proviso, that on the death of either of them, their present pension be reduced to one half, to lapse finally, on the death of the other. With regard to the petitioner Johara Beebee they beg to recommend that one half of the allowance which Munwar Ally used to draw, *viz.*, Rupees 41-2-10¾ may be continuedto her *with arrears* at the same rate from the date of his demise amounting to Rupees 765-13-1¾ for the payment which they solicit the sanction of the Right Honorable the Governor in Council.

Vide Collector's letter 19th February 1827. 2nd Para.

16th June 1809 Vyasee Fusly 1218, Vide Collector's letter 19th February 1827 statement No. 8 in Mr. Hargrave's letter of 25th September 1809 No. 67.

FORT ST. GEORGE,
21st January 1828.

(Signed.) D. ELIOTT,
Secretary.

FORT ST. GEORGE 15TH FEBRUARY 1828.

Revenue Department.

No. 128

Gentlemen,

Revenue department

I am directed to acknowledge the receipt of your Secretary's letter of the 21st ultimo, No. 21, and to state that the Right Honorable the Governor in Council is pleased, agreeably to your recommendation, to continue to Janojee Beebee and Sakeena Beebee, pensioners in the Salem District, the allowance which they now receive, with this proviso, that on the death of either of them, the pension shall be reduced to one half, to lapse finally on the decease of the other, and grants to Zohara Beebee one half of the allowance drawn by the late Munwar Ally, *viz.*, Rupees 41-2-10¾ per annum, with arrears at the same rate from the date of his decease, namely the 16th June 1809.

(Signed.) H. Y. CHAMIER,
Secretary to Government.

TO THE PRESIDENT AND MEMBERS,
OF THE
BOARD OF REVENUE,

(True copies.)

_____,
Secretary.

Revenue Department.

Index No. 217. 19

To
THE COLLECTOR IN THE ZILLAH OF
SALEM.

Sir,

PARA 1. With reference to my letter to your address under date the 19th March 1827, I am directed by the Board of Revenue to transmit to you the accompanying copy of a letter from Government with the original petitions therein referred to.

2. You will be pleased to furnish the requisite information on the points noticed by Government.

3. You will further be pleased to explain the meaning of your orders dated the 26th April 1825, the 15th November 1825, and the 9th July 1827 on the accompanying petitions, particularly of the last in which it is stated that no answer had been received to a letter addressed to the Board on the subject of the petition—you will explain to what letter reference is here made.

I have the honor to be,
Sir,
Your most obedient Servant,

_____
Secretary.

FORT ST. GEORGE,
14th February 1828.

FORT ST. GEORGE, 15TH JANUARY 1828.

No. 37.

Gentlemen,

PARA 1. I am directed by the Right Honorable the Governor in Council to acknowledge the receipt of your Secretary's letter of the 3rd ultimo No. 525, and to state that the explanation afforded by the Collector of Salem on the subject of the claim of Gunaputy Goundan to a Duswandum Enam is not considered satisfactory.

2. Whether the Tanks on account of which the petitioner solicits this indulgence were constructed at the period when the Mootah of Manittal was in his possession, or not, it is clear from the original orders passed by the Collector on several petitions presented to him, which have been produced and are herewith transmitted, that expectations of being allowed to enjoy the Duswandum Enam have all along been held out to him—In one of these orders the petitioner is told that he may execute the necessary repairs, if he pleases; if not, that the sircar will make them—In a second, he is informed that when the Maunium is allowed to others it will be granted to him also—and in a third, that a letter has been written to the Board of Revenue about his business, but that no answer has been received.

3. There is reason moreover from what is stated in these petitions to believe that the Mootah in question was not originally attached for arrears of revenue, but was voluntarily surrendered by the petitioner for the purpose of obtaining the Duswandum Enam, which, from the extent of the land irrigated from the Tanks might be expected to yield a greater and more certain profit than any which he could obtain from the Mootah itself.

4. Under these circumstances the Right Honorable the Governor in Council desires that you will cause further inquiries to be made respecting the petitioner's claim, and if it should appear that he has provided or improved the means of irrigation in the village in question at his own expense, that you will direct the Collector to allow the extent of Duswandum Enam which is usually granted in similar cases, in that or in other Districts.

H. Y. CHAMIER,
Secretary to Government.

To

THE PRESIDENT AND MEMBERS OF THE
BOARD OF REVENUE.

(True copy.)

Secretary.

Index No. 218.

Revenue Department.

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To

THE COLLECTOR IN THE ZILLAH OF
SALEM.

Sir,

PARA 1. I am directed by the Board of Revenue to acknowledge the receipt of your letter dated the 19th Ultimo, stating that as the legal title to the Mootahs of Vaniembaudy Umbeloor and the Joghier of Vallaputty remains still undecided, you have thought it necessary to place the property in question under the Board's protection in their capacity of Court of Wards.—

2. After the deliberate opinion formerly recorded by you relative to this property, the Board learn with surprise the step you have now thought it proper to take regarding it, and they can by no means approve of your interference on the occasion. You are aware that before the Board can proceed to exercise the control of Court of Wards over the estates of minors or other incapacitated proprietors, the regulations require that the circumstances of each case shall in the first instance be fully reported upon by the Collector, when in cases where they may deem it to be expedient and proper, the Board shall apply for and obtain the sanction of Government before they are legally competent to assume charge of property so situated. In the present instance you have acted on your own responsibility and from the responsibility thus incurred you cannot expect to be exonerated, but must be prepared to abide by the result in the event of a prosecution for damages being instituted against you by the parties conceiving themselves aggrieved by your act. The Board would therefore suggest to you the expediency of replacing in possession of the estate without delay those persons who

may have been ejected by you, leaving the several claimants to the property to establish their respective rights in the Courts of Adawlet.

3. In your former reports relating to this property the question of succession was said to rest between the grandson of Laulacheeram and the adopted son of his second wife, no mention being made of the female now "supposed to be the legal heir", in whose behalf your interposition is stated to have been exerted and who is represented to be the daughter of Anundaboy the second wife of the late Mootadar-that the existence of this person apparently the nearest heir to the deceased proprietor should not have even been alluded to throughout the whole of the correspondence which has passed would have appeared in itself extraordinary, but when it is recollected that Anundahboy has been reported by you to have died without issue, the fact averred of her daughter being now alive and claiming the property seems to be still more unaccountable. You will be pleased fully to explain the cause of this strange discrepance in your reports.—

Wide letter from the Collector 28th February 1821.

4. In your instructions to the Sub-Collector you have directed him to investigate certain points with the view to determining "to whom the property at present lawfully belongs" the Board think that it will be unnecessary to go into this enquiry as the decision of the question is to be left to the proper tribunals: they desire however that the investigation pointed out in the concluding para of your letter to Mr. Crawley may be completed, and that the result may be reported to them at your earliest convenience. You will also be pleased to state whether any steps have been taken by the parties contesting the succession to the property to procure a judicial decision on their claims and if so what prospect there appears of a speedy and final judgment in the case being obtained.

I have the honor to be,
Sir,
Your most obedient servant.

Fort St. George,
7th April 1828.

_____,
Secretary.

Revenue Department.

Index No. 219.

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To
THE COLLECTOR IN THE ZILLAH OF
SALEM.

Sir,

I am directed by the Board of Revenue to transmit for your information and guidance the accompanying extract from a letter from Government under date the 4th December 1827.

Para 5.

I have the honor to be,
Sir,
Your most obedient servant,

Fort St. George,
21st April 1828.
Despatched 26th do.

Deputy Secretary.

Extract from a letter from the Secretary to Government under date the 4th December 1827.

Para 5. You will be pleased to require all Collectors to whose management villages may temporarily revert, or in whose Districts shrotriums may be in the possession of the grantees, to cause the Tanks and watercourses to be repaired in the same manner as in Sircar villages, requiring in the former case repayment of the Shrotriumdar's share of the expense previously to restoring the village, and in the latter, security for repayment from the shrotriumdar actually in possession, before the commencement of the repairs.

(True extract).

Deputy Secretary.

Revenue Department.

Index No. 220.

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To

THE COLLECTOR IN THE ZILLAH OF

SALEM.

Sir,

PARA 1. With reference to your letter dated 6th March 1827, I am directed by the Board of Revenue to transmit to you the accompanying address from Sooba Row the nephew and adopted son of Naranapah, formerly Colonel Read's Sheristadar from which it appears that he has selected a Village for the shotrium which it is the intention of Government to grant to him different from his former choice which was considered objectionable.

No. 275 of 1828.

2. The Board desire that you will submit without delay the accounts of this village, and that you will state your opinion whether there is any objection to granting it to Sooba Row.

3. I am directed to take this opportunity to call your attention to my letter of the 20th December last.

I have the honor to be,

Sir,

Your most obedient servant,

FORT ST. GEORGE,
8th May 1828.
Despatched 20th do.

Secretary.

Revenue Department.

Index No. 221.

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To

THE COLLECTOR IN THE ZILLAH OF

SALEM.

Sir,

PARA 1. I am directed by the Board of Revenue to transmit to you the accompanying extract from their proceedings under this date on your letter of the 4th October last, and to desire that you will forward the same without delay for the information and guidance of the Sub-Collector together with the original correspondence on the subject beginning with the orders of the Provincial Court under date the 23rd October 1824.

2. You will be pleased to report when this order is carried into execution.

I have the honor to be,

Sir,

Your most obedient servant,

FORT ST. GEORGE,
12th May 1828.
Despatched 19th do.

Secretary.

Extract from the Proceedings of the Board of Revenue under date the 12th May 1828.

Read again letter from the Collector of Salem under date the 4th October 1827, relative to the sub-division of the Mootahs of Tullyhully, Royacottah &c.

PARA 1. Two of the estates into which the country now forming the Collectorate of Salem was divided at the introduction of the permanent settlement were Tullyhully and Royacottah the former consisting of 51 and the latter of 50 villages.

To the Collector 31st March 1825.

2. In 1810 each of these two estates was sub-divided into two parts, which were severally denominated the Mootahs of Tullyhully, Poniashwaram, Nallur and Royacottah.

From the Collector of Salem, 2nd December 1809.

3. In October 1824 the Provincial Court of the Southern Division directed the Collector to form these Mootahs into three.

From the Registrar to the S. P. Court at Trichinopoly 31st July 1827.

4. To effect this the Collector proposed that each of the three first Mootahs should be divided into two lots, that the 1st divisions of Tullyhully and Ponashwaram should be formed into one Estate, the 2nd division of Ponashwarum and the 1st division of Nulloor into another, and the 3rd division of Nulloor with the Mootah of Ryocottah, into a third.

From the Collector, 19th February 1825.

5. On examining the accounts furnished by the Collector the Board observed that the proportion which the proposed assessment of the several sub-divisions bore to their actual present resources varied so much as to make a very material difference in their apparent value.

6. In order to obtain further information in regard to this and other inaccuracies which the Board pointed out, and to guard, as far as possible, against the evils which had formerly arisen in the settled districts from the irroneous apportionment of the Government demand upon the sub-division of estates, the Board furnished the Collector with forms of statements which they desired might be filled up, observing at the same time, that, if the accounts then required, should, when prepared, induce him to believe that any other arrangement would be preferable to that which he had proposed, he should submit it.

To the Collector, 31st March 1825.

7. The Collector in reply adhered to the arrangement first proposed, and after stating that the profit to the proprietor of the 1st Estate would be Rupees 661-5-8 of the 2nd Rupees 769-7-6 and of the 3rd Rupees 1,332-2-11, he proceeded to explain that the cause of so great an apparent advantange being given to the 3rd state arose "from the divisions having been made upon the average of three years and the cultivation of that estate having increased."

From the Collector, 27th August 1825.

8. It was found however upon looking into the details supplied by the statements called for by the Board, that instead of an advantage being given to the 3rd Estate the settlement was unfavourable to it, the average produce of this Division being no more than Rupees 328-8-6 above the rent proposed to be fixed upon it permanently. The mistake arose from an error in the abstract statement No. 8 in which the beriz and average of the three years from fusly 1216 to 1218 were given as the Beriz and average from fusly 1231 to 1233. It was the more extraordinary that the Collector should have overlooked this error and attempted to explain the apparently too favorable result thence arising, as in the following para of his letter he shewed from the detailed statements that in reality the percentage of the produce of the 3rd Estate surplus to the proposed settlement was not so high as in the other two Estates, being in the proportion of about 1 to 2.

9. Having noticed these circumstances, the Board, in reference to an observation of the Collector that the Royacottah Estate might be expected to improve and recover its former state of prosperity when the seasons become more favorable, went on to remark that he was required by the Court to devide the Estate according to its actual present value and not with a view to future contingencies which were too precarious to be relied on; that the intentions of the Court would not be fulfilled by an arrangement which would leave the value of one portion of the property one half less than that of the other two; and that it could not be supposed that the party to whom that portion might be assigned, would be satisfied with it.

To the Collector, 29th September 1825.

The Board noticed also several other inequalities which appeared not to have been attended to, and returned the accounts, in order that the Collector might investigate more closely the resources of the Estates to be devided, expressing at the same time their hope that it might be found practicable to make some arrangement by which a nearer approximation to equality might be effected in the value of the several shares into which the property was to be separated.

8th August 1826.

10. The Collector in reply stated that altho' "the statements returned by the Board "exhibited several discrepancies, these were at the same "time quite unavoidable," that as it was found impracticable to correct or in any mode to alter those statements he submitted new ones, and that if the Board should disapprove of them, there was no other possible mode for making the required divisions.

25th September 1826.

11. The Board in taking these new statements into consideration regretted to find that they were not more satisfactory than those for which they were substituted. It appeared that each of the four Mootahs * had been divided into three lots, and that the 12 sub-divisions thus formed, had been again reduced into three shares intended to constitute separate Estates. From the mode in which these 3 shares were composed it seemed that the Collector had no other object in view in settling the new arrangement of the Villages than to make them approximate as near as possible in their aggregate value, for in one of the new Estates he had brought together no less than three of the orginal Cusbah Villages, and instead of forming the several Estates compactly as directed by section XXI Reg. II of 1803, it appeared by his report that in two of the new Estates there were villages 20 miles distant from each other. But there was still another, and if possible a more urgent reason for disapproving of the sub-division, since it appeared that in order to make the new Estates approximate in

* Royacottah, Nulloor, Tullyhully and Ponnaswa Muttam.

value, he had made what seemed to be arbitrary additions to his former valuation of the several lots of which they were respectively composed, by which means, the aggregate value of the whole property was raised in the new accounts to Rupees 12,279 or Rupees 478 above the value stated in his letter of the 5th September 1825.

Rupees 11,812.

12. Under these circumstances, the Board were constrained to desire the Collector to make another attempt, to effect the required sub-divisions. They stated their conviction that if proper attention were given by him to the subject a fair and equitable division might be made without difficulty—they reminded the Collector that it was his duty to give his best attention to the subject, and that he would be held responsible to Government for any remissness in the discharge of it; and referring to his observations that the discrepancies in the statements before transmitted by him were quite unavoidable—they called to his recollection that one of these "discrepancies" arose "from an error in the abstract statement No. 8 in "which the Beriz and average of three years from 1216 to 1218 were given as the Beriz "and average from 1231 to 1233," and that he had not only overlooked this error, but had attempted, in one part of his letter to explain the apparently too favourable result exhibited by the erroneous statement, which he shewed, in another part, that the result was in reality unfavourable. To describe an error so gross as an unavoidable discrepancy evinced, the Board observed, a disingenuousness highly improper in a public officer.

13. The Collector in his letter of the 1st March maintained that his failure in giving satisfaction arose solely from the impossibility of performing what was required, and repeating that from the situation of the lands it was totally impossible to divide them into 3, each having an equality of rent and being at the same time compact, he again submitted for consideration the sub-division accounts returned by the Board with a statement shewing the distances between the different Villages. With this communication the Collector likewise submitted an extract from the Proceedings of the southern Provincial Court in which that court in reference to a report received from the Collector in explanation of the difficulty he experienced in making the required sub-divisions, observed that in case it should eventually be found impracticable to divide the Estates according to their orders it might be necessary for them to direct the property to be attached and placed under the management of the Collector for the benifit of the respective parties or the Estates to be sold and the proceeds to be divided. The Collector observed that unless the Board would sanction the 12 sub-divisions being made into as many mootahs, and 4 given up to each of the 3 persons in whose favour the decree was passed, there was no other mode of executing the decree, except by the court adopting one of the two modes proposed in their proceedings.

14. The Board replied that they could not sanction the sub-division of the Mootahs in question in the manner proposed by the Collector for the reasons stated in their letter of the 25th September 1826. It appeared, they said, from the statement he had furnished that the Villages included in each of the proposed sub-divisions were even more widely separated than they before supposed and they considered the objection to his arrangement arising from this circumstance, with respect both to the interests of the parties and to those of the Government, to be quite insuperable.

15. With reference to the Proceedings of the Provincial court, the Board desired the Collector to submit to that court all the correspondence which had passed relative to the sub-divisions of the Mootahs in question in order that the Judges might be correctly informed of the difficulties which impeded the execution of their precept, adding that should the Judges still deem it necessary that the lands be actually divided among the parties, the best arrangement would be to apportion separately each of the * original Estates into 3 equal and compact lots according to the provisions of section XXI Regulation II of 1803.

* Note—It is proper here to observe that there is a clerical error in the Board's letter the words "existing" being put for "original." The meaning of the passage however is apparent from the general tenor of the letter and was rightly interpreted by the Provincial court.

16. The Collector did not submit the whole of the correspondence to the Provincial Court according to the orders of the Board, but extracts only commencing with his letter to the Board dated 8th August 1826. The Court took these papers into consideration on the 31st July 1827 and transmitted to the Board an extract from their proceedings on the occasion. In this paper the Court remarked that they had "in vain endeavoured to discover the difficul-"ties in the way of the division they had directed to be made, and that they had still to learn "why each of the two original Mootahs of Rayacottah and Tullyhully could not be divided "into 3 equal Estates, as *recommended by the Board." They stated that they could not under any circumstances allow Mullapen (one of the proprietors) to be kept longer out of the enjoyment of his share of the property—they accordingly resolved that if within three months the Collector had not accomplished the division, and there should be no prospect of an immediate settlement, he be required to attach the whole of the property and undertake the management thereof under the regulations until a final arrangement could be concluded accounting to the three proprietors for the profits in equal proportion, and they concluded by "soliciting the Board to use

*See note above.

"their influence to effect the immediate execution of their orders under date the 23rd October "1823, the delay of which had already been the source of so great and manifest injustice to "the party kept out of his property for so long a period."

17. On the receipt of this communication the Board lost no time in enjoining the Collector to accomplish the division and to submit the statements thereof for their consideration, within the period limited by the Court, and apprized him that unless the orders of the Court were then at last executed satisfactorily, the Board would be under the necessity of laying the whole proceedings in the case before Government in order to acquit themselves of their duty on the occasion.

To the Collector 13th August 1827.

18. The Board regret to observe that even this appeal has proved unavailing—alluding to the remark of the Provincial Court that they had yet to learn why each of the two original Mootahs of Tullyhully and Rayacottah could not be divided into three equal shares the Collector says:—"This appears to me quite unaccountable with "my letter to your Board under date 1st March 1827, be-"fore them in which it is shown that the division can be made as far as regards the Beriz of "the respective Estates, but that it is impossible to make the division compact, and to prove "this I submitted a list of the distances between the several villages. The Court, the Col-"lector proceeds, might also have perceived that this circumstance alone has induced your "Board to withhold your sanction to the proposed division," and he quotes in support of this remark the Board's letter to him under date 19th March 1827.

Dated 4th October 1827.

19. It is surprizing that the Collector should thus have expressed himself when he knew that the letter he referred to as proving the impracticability of the arrangement contemplated by the Provincial Court had no relation whatever to it. In the list alluded to the Villages of the two original Estates are mixed together, without reference to the fact that those Estates are separated by other intervening Mootahs. It was from this cause that the sub-divisions proposed by the Collector included Villages so far distant from each other, and it was for this reason that the Provincial Court were desirous to substitute the plan of sparately dividing each of the two original Estates into three equal shares.

20. Neither is the Collector correct in his application of the quotation he has made from the Board's letter of the 19th March 1827—the passage he cites as well as the letter to which it is an answer having reference to the arrangement mentioned above in para 11.

21. Nothing can be more clear than that no endeavour has yet been made to form the sub-divisions in the mode pointed out. On examining the annexed copy taken from the maps of the Baramahl, which have been corrected in the office of the Surveyor General, it will be seen that the *Cusbah villages of the three divisions proposed by the Collector are all situated in the original Estate of Tullyhally, distant 20 miles from the villages of the Rayacottah Estate, which are made dependent on them.

* Tullyhally.
Baulagoolly.
Anvuttavandy.

See enclosure No. 1 in Collector's letter 1st March 1827.

22. Yet altho the Maps shew that the two original Estates are in different parts of the Kistnagherry talook, they shew also that the Villages belonging to each are situated near to each other—the Board are therefore confirmed in their former opinion of the practicability of effecting a satisfactory division, and in consequence consider it their duty again to desire that each of the two original Estates be divided into three shares.

23. The Kistnagherry talook being under the Sub-Collector, the Board think it advisable that the execution of the duty be entrusted to him.

24. In order to assist that Officer the Board have caused sub-divisions to be made in their office grounded on the apparent situation of the villages as shewn in the map, and their past revenue according to the accounts received from the Collector. It is not supposed that this arrangement can be altogether correct. It is in fact founded on accounts which the Board have shewn to be inaccurate. It is probable also that there may be errors in the mode in which the relative position of some of the villages is laid down, particularly in the instance of those villages which were not to be found in the map, and have therefore been inserted in red ink upon information given by persons from that part of the country and there may be local circumstances connected with irrigation etc. which may require a different disposition. The Sub-Collector will therefore bear in mind that the sub-division statement prepared in this office is intended to assist, not to guide him, and that he is expected to alter it wholly or in part as the more accurate information within his reach may show to be expedient.

See statement in Mahratta.

(True extract).

Secretary.

Revenue Department.

Index No. 222.

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To

THE COLLECTOR IN THE ZILLAH OF

SALEM.

Sir,

PARA 1. I am directed by the Board of Revenue to acknowledge the receipt of your letter of the 13th June and to state that they approve of your proceedings in the case therein reported.

2. The Board authorize you to defend the appeal that has been preferred to the Provincial Court if you should be called upon, but it does not appear to be regular to include you as Respondent since you were not a Defendant in the original suit should you be called upon to answer, it will be sufficient to rest your defence on the record of the proceedings in the original suit.

I have the honor to be,

Sir,

Your most obedient servant,

FORT ST. GEORGE,

23rd June 1828.

Secretary.

Despatched 28th do.

Revenue Department.

Index No. 223.

66

CIRCULAR.

To

THE COLLECTOR IN THE ZILLAH OF

SALEM.

Sir,

PARA 1. I am directed by the Board of Revenue to transmit for your information the accompanying Extract from the Minutes of consultation of the Right Honorable the Governor in Council under date the 20th instant.

2. In communicating to you the orders of Government for raising the monopoly price of sea salt, I am directed to state that the Board are very desirous that the manufacture of earth salt which is so obviously calculated to injure the monopoly should be prohibited absolutely wherever this can be done without hardship to the people or at least checked and placed under restrictions.

3. The Board request that you will report whether earth salt is now manufactured in your District and if so to what extent and under what rules, and whether the manufacture can be absolutely prohibited at once or gradually without occasioning inconvenience or if it be necessary to allow the manufacture to be continued what restrictions may be placed upon it so as to prevent it as much as possible from interfering with the monopoly.

I have the honor to be,

Sir,

Your most obedient servant,

FORT ST. GEORGE,

23rd June 1828.

Deputy Secretary.

Despatched 26th do.

Extract from the Minutes of consultation under date the 20th June 1828.

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

(Here enter, 13th June 1828, No. 203.)

PARA 1. In the Proceedings of the Board of Revenue which accompanied the foregoing letter it is clearly shewn that the information before the Government when they ordered the Honorable the Court of Directors who approved the reduction of the monopoly price in 1820 was erroneous; that while a considerable sacrifice of Revenue has been made little or

no benefit has been derived to the consumer by the reduction of the price, that the increased sales of salt are to be ascribed rather to the improved management which has of late years been introduced than to a greater dearth arising from the comparatively low price of the article in the market and that there is no reason to apprehend that a return to the former monopoly price will be followed by a diminution of the present demand or be attended with hardship to the people.

3. Resolved accordingly that the monopoly price of salt be raised to the former rate of Rupees 105 per garce at the earliest practicable period after the receipt of these orders by the Board of Revenue and that a reference in conformity to the suggestion of the Board, be made to the Government of Bombay with the view of effecting such an assimilation between the monopoly price of salt in the Concan and that on this coast, as shall remove any inducement there may be for resorting to the pans of one Government to the prejudice of the revenues of the other.

(True Extract).

(Signed.) Hy. CHAMIER,
Secretary to Government.

(True copy.)

Deputy Secretary.

Index No. 224. 67 *Revenue Department.*

To

THE COLLECTOR IN THE ZILLAH OF
SALEM.

Sir,

PARA 1. I am directed by the Board of Revenue to transmit for your information and guidance the accompanying Extract from a letter from the Commissary General to the Chief Secretary to Government and copy of the reply; and copy of a letter of the commissary General to the Board.

Enclosure in a letter from the Chief Secretary, 21st March 1828.

20th June 1828.

2. You will be pleased to communicate with Captain Hunter Assistant Commissary General on the subject of the correspondence, and will appoint a time to meet him in person in the Taluk of Ossoor for the purpose of selecting a site for the depot of horses which the Government has directed to be removed from Mysore to that Taluk, and making the necessary arrangements for appropriating the waste land required for lines and paddocks to the Commissariat Department. The Board trust that you will exert yourself to remove any difficulties that may oppose the establishment of the Depot in the situation which may be considered most eligible for it, and that you will explain to the inhabitants the advantages which it will afford to them in the disposal of their produce etc. that they may be readily inclined to make such concessions as may be desired of them.

I have the honor to be.
Sir,
Your most obedient servant,

FORT ST. GEORGE,
June 1828.
Despatched 30th do.

Secretary.

Extract from a letter from the Commissary General to the Chief Secretary to Government dated 29th February 1828.

PARA 4. Ever since the receipt of the orders of Government above adverted to, I have been engaged in enquiries respecting an eligible situation for the Col: Depot. For this purpose the District of Ossoor has been explored, both by the Officers of the Commissariat and by intelligent Natives, and from their concurrent opinions, confirmed by the judgment of the Officer who is now in charge of the Remount Department, I am inclined to think that no better situation can be found: the climate being remarkably healthy the soil high and dry, though not deficient in water, and abounding in grain, in wild and cultivated forage, in Timber, and in every kind of supply required for the use of the Remount Department. I have reason to believe that the horses would be maintained in that productive District at much less expense than were they now are; and as their removal from Mysore might be accomplished without expense. I beg leave respectfully to submit the expediency of this arrangement for the consideration of the Right Honorable the Governor in Council; and in

event of its being honored with his approbation, I would further beg leave to submit that I might be placed in communication with the Revenue Board, for the purpose of securing such an extent of waste land as might be required for the Lines and Paddocks.

To

THE COMMISSARY GENERAL.

Sir,

I am directed to acknowledge the receipt of your letter of the 29th ultimo, and to acquaint you that the Right Honorable the Governor in Council approves your suggestion that the Colt Depot, the Remount Department and the Public Camels usually stationed at the Mysore Farm should be removed from the Mysore Country to Ossoor. You will be pleased to communicate with the Board of Revenue for the purpose of securing such an extent of waste land as may be required for Lines and Paddocks.

FORT ST. GEORGE,
21st March 1828.

(Signed.) RICHARD CLIVE,
Chief Secretary.

Commissary General's Office,
Madras 20th June 1828.

To

THE PRESIDENT AND MEMBERS OF THE
BOARD OF REVENUE.

Gentlemen,

The Right Honorable the Governor in Council having approved of the removal of the Depot of Horses and Colts from the Mysore Country to Ossoor, and placed me in communication with your Board for the purpose of securing such an extent of waste land as may be required for Lines and Paddocks, I have the honor to apprize you that the assistant Commissary General Captain Hunter will be prepared to meet any person whom you may be pleased to depute for that purpose, and at any time that may be convenient Captain Hunter who has explored the whole of the Ossoor District, will point out the most eligible site for the Depot and should there be no insurmountable objection to the occupation of it by this Department, I would beg the favor of his being put in possession of it without loss of time; as I have been informed that the inhabitants fully comprehend the advantage of having such a Depot in their vicinity, and seem disposed to favor its establishment on the spot selected by Captain Hunter, I should hope that by a good understanding between the Revenue Department and the Commissariat the matter might be speedily adjusted to the satisfaction of all parties.

(Signed.) M. CUBBON,
Commissary General.

(True extract and copies.)

Secretary.

Index No. 225

Revenue Department.

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To

THE COLLECTOR IN THE ZILLAH OF
SALEM.

Sir,

PARA 1. The Board of Revenue having been informed by the Commissary General that it is of great importance that the ground required for the intended Depot of Horses for the Cavalry, in the Talook of Ossoor, should be delivered over at an early period, the present season being the most favorable for enclosing and laying out the paddocks etc., and that Captain Hunter has been for some time in the Talook ready to make the arrangements necessary on his part, I am directed by the Board of Revenue with reference to my letter of the 30th ultimo to request that you will lose no time in settling this business.

2. In reply to this letter you will be pleased to report what time you have appointed to meet Captain Hunter.

I have the honor to be,
Sir,
Your most obedient servant,

FORT ST. GEORGE,
31st July 1828.
Despatched 31st do.

_____,
Secretary.

Index No. 226. *Revenue Department.*

Duplicate.

To

THE COLLECTOR IN THE ZILLAH OF
SALEM.

Sir,

PARA 1. I am directed by the Board of Revenue to transmit to you the accompanying copy of a letter addressed to them by Mr. G. Fischer with its original enclosures, in which certain acts are imputed to you of which he complains, and to request that will afford explanation as to these transactions, and will give distinct and specific answers to the several allegations therein contained.

2. With reference to the 2nd Para of your letter dated 10th June, I am instructed to observe that you labour under a mistake in supposing that no complaint had been advanced by Mr. Fischer's servants in the papers transmitted to you that the salt petre obtained for your private use from them had not been paid nor the price settled.

I have the honor to be,
Sir,
Your most obedient servant,

REVENUE BOARD OFFICE,
FORT ST. GEORGE,
1st September 1828

———,
Head Assistant Secretary.

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* * * * *

Collector Mr. Sheridan,] that the reduced rates would be continued for this Fusly, on the faith of which they cultivated their lands, the difference between these rates and the survey assessment has not been levied, and the Collector recommends that it be remitted, with the understanding that the survey standard shall be observed in the settlement of the current year. Under the circumstances stated by the Collector, and particularly with reference to the written assurance given to the Ryots, the Board are of opinion that the remission recommended amounting to Rupees 2,752-15-3 should be allowed, and they resolve to request the sanction of Government for it.

7. Adverting to the explanation of the Tahsildar as to the verbal order he received from the Sub-Collector Mr. Sheridan the Board deem it proper to observe that such orders should invariably be given in writing, in order to prevent mistakes or misrepresentations. Considering that Mr. Sheridan in this Fusly carried into effect the order of the Collector for enforcing the survey rates in the Talooks of the Sub-Collector's Division, the correctness of the Tahsildar's assertion that he authorized a different proceeding in the Talook of Raizepoor appears questionable.

8. It appears that the former Sub-Collector Mr. Thompson in Fusly 1240 issued an order in opposition to that of the Collector and made the settlement in the Division under his charge upon the Mootahdar's Cowles in direct contravention of the Collector's instructions, without any reference to him. It is to be presumed that he thus acted from a mistaken notion of his duty, and the Board are unwilling under existing circumstances to animadvert severely on his conduct. It is necessary however for the Sub Collectors to understand distinctly that it is the province of the Collector to prescribe the general rules by which the settlement is to be conducted, and their's only to carry them into execution—for this they are responsible and strict obedience is indispensable on their part.

9. The Mootah of Toppaputty having reverted to Government in this Fusly, such of the Cowles held by the Ryots as were really and bonâfide granted by the Mootahdar, ought according to Regulation to have been continued to the end of the Fusly. But upon inquiry there appearing strong reason to believe that some were forged or antedated, while some were reported to have been burnt, and others had been granted, not by the Mootahdars, but by under-farmers, and were therefore invalid; it was thought best, the Collector states, to annul *all* and to include the lands in the settlement at the survey standard. The Collector now recommends however that the difference between the Cowle rates and the survey assessment which has not been collected may be remitted indifferently to all, though he still thinks that many of the Cowles are certainly false. The Board think it was improper to annul *all* the Cowles, because some were not genuine or invalid, and that it would be unreasonable and inexpedient to grant remission indiscriminately, in all the cases even where the Cowles are "certainly false," or clearly invalid such as those granted by under-farmers. A distinction ought to be made between the cases of those who held genuine Cowles which could not legally be set aside during Fusly 1241, and who are entitled of right to the remission of the difference between the Cowle rates and the survey assessment which has been unduly imposed upon them, and of those who attempted to obtain this remission by fraudulent means. To the latter no *indulgence* should be extended, and remission should be allowed only in cases where to enforce the full demand would disable the parties from continuing

Para 12.

their cultivation. The time for realizing the balances from the resources of Fusly 1241 having been suffered to pass, however, it may be expedient to use less rigour than would otherwise have been proper. In this the Collector must exercise his discretion.

Ryots. Para 14.

10. There was a net increase in Fusly 1241 compared with Fusly 1240 of 2,457 in the number of cultivating Ryots holding Puttahs jointly or separately, arising from a gross increase of 12,543 and a gross decrease of 10,086. Of the increase a part, 1,586, consists of the Ryots on the Estates of Toppaputty and Vadagara Ahtoor which reverted to Government this year. The Board observe that the number of Ryots who emigrated from the District exceeded the number of those who came to it from other Districts. The number of emigrant Ryots was 472; the extent of land relinquished by them was 1829 acres which yielded a revenue of Rupees 2,743. The number of new settlers was 67, and the extent of land occupied by them 183 acres, settled at Rupees 147. The Collector has furnished statements of the lands relinquished and occupied respectively by the emigrants and the new settlers. It does not appear whether the emigrants are old inhabitants, and the lands relinquished by them puttkut lands which they have long occupied; or whether they are Ryots of unsettled habits who are accustomed to change their habitation from place to place occasionally. It is desirable that this information should be furnished in the statements which should also be prepared Talookwar. The number of Puttahs issued in Fusly 1241 was 1,02,100. The Collector observes with reference to the number of persons among whom the Puttahs were distributed compared with the total population, that about ¼ of the community are cultivators, meaning of course cultivators on their own account exclusive of the labourers employed by them. The Collector remarks that the largest extent of land held by one Ryot amounted to 130 acres 39 G. 6 a. the smallest to * 1 goonta 1 a. and the average to 5 acres 17 g. 12½ a. The largest sum paid by one Ryot, he states, was Rupees 456-1 the smallest 4 pice and the average Rupees 10-1-6½. The Board presume that the minimum stated by the Principal Collector is a singular case, the Ryot being probably one of a partnership.

Nos. 14 and 15.

* 40 guntas = 1 acre.

Total Land Revenue. Para 15.

11. The whole amount of the Land Revenue of the District of every description as settled for Fusli 1241 was Rupees 16,75,497-13-3 being less than the settlement of Fusly 1240 by Rs. 43,667-6-9 as exhibited particularly in the following comparative abstract.

——	Fusly 1240.	Fusly 1241.	Increase.	Decrease.
Land Revenue.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Poonjah or Dry land	7,16,144 6 9	6,75,452 0 1	...	40,692 5 11
Poonjah or garden	58,857 0 0	55,375 5 5	...	3,481 10 7
Nunjah or Wet land	3,11,209 8 0	3,08,632 12 1	...	2,576 11 11
Nunjah garden	15,367 3 6	16,171 10 11	804 7 5	...
Total ...	11,01,578 1 6	10,55,631 12 6	804 7 5	46,750 12 5
Revenue from trees	32,994 12 5	32,553 6 10	...	441 5 8
Quit rent from Inams	13,286 5 3	13,145 7 1	...	140 14 2
Fusljaxsty or increased assessment on superior cultivation.	418 10 9	154 4 3	...	264 6 6
Neercooly	...	33 1 2	33 1 2	...
Total ...	11,48,277 14 0	11,01,517 15 10	837 8 7	47,597 6 9
Deduct.				
Remissions to privileged Castes	766 6 9	790 2 7	23 11 10	...
Allowances to Village establishments	77,826 10 1	76,003 13 9	...	1,822 12 4
Shotrium shares	12,402 8 1	12,126 14 1	...	275 10 0
Dasavandam shares	246 6 9	242 12 2	...	2 10 7
Total ...	91,240 15 8	89,163 10 7	23 11 10	2,101 0 11
Balance ...	10,57,036 14 4	10,12,354 5 3	813 12 9	45,496 5 10
Add.				
Beriz of the reverted Estates of Toppaputty and Vadagara Ahtoor.	20,659 1 7	22,786 2 3	2,127 0 8	...
Quit rent on Jodigy villages	22,780 10 6	22,780 10 6	...	...
Hill Revenue	29,671 0 9	28,559 2 5	...	1,111 14 4
Total sumanie ...	11,30,147 11 2	10,86,480 4 5	2,940 13 5	46,608 4 2
Permanent assessment of Moothas in the possession of the proprietors.	5,68,974 4 5	5,68,974 4 5	...	...
Quit rent on Jaghires	102 0 4	102 0 4	...	...
Peshcush or revenue derivable from the Pollums	19,941 4 1	19,941 4 1	...	...
Total Land Revenue ...	17,19,165 4 0	16,75,497 13 3	2,940 13 5	46,608 4 2
		Deduct Increase ...		2,940 13 5
		Net Decrease		43,667 6 9

12. In the demand upon the lands under Ryotwar settlement there was a net decrease of Rupees 45,946-5-0 resulting from a gross increase of Rupees 97,284-11-0 and a gross decrease of Rupees 1,43,231 as exhibited particularly in para 16 of the report under review of the gross increase Rs. 49,572-5-10 was on account of land newly occupied in Fusly 1241. On the other hand the decrease on account of land relinquished this year amounted to Rs. 1,13,489-9-1 of which Rs. 99,126-15-4 is the amount of the assessment of lands which could not be cultivated from the insufficiency of the rains. Of the other items of increase and decrease the Collector has noticed distinctly those which more particularly required explanation.

Lands under Ryotwar settlement Para 16.

Statement No. 9.

13. Under the head of "Lands of one description transferred to another" there appears an increase of Rs. 9,506-7-9 and a decrease of Rs. 11,583-8-9 on acres 6,772, the causes of which are stated. The Collector here takes occasion to explain the rules applied to regulate the demand upon land converted from dry to wet or into garden, by means of irrigation supplied from reservoirs belonging to Government. These rules are in accordance with the established principles of the system in operation, and are fully approved by the Board. As to Enam land when so improved, the Board think it would be more correct to carry the additional assessment to the head of "Teerwa Jastee" than to that of "Fusl Jastee" as is stated to be the practice.

Paras 17 and 18.

14. The extent of land held upon favorable terms on cowle was reduced this year from 75,157 acres to 68,529 acres of the lands which in Fusly 1240 were held upon the terms of the regular cowle for the encouragement of the cultivation of Waste 10,221 acres became this year subject to the full assessment and were accordingly transferred to the general account of lands under Ryotwar settlement at the full assessment. The decrease caused by this transfer was more than compensated by the addition of 10,476 acres of waste land newly taken up on cowle. Of the lands held on cowles granted by Mootahdars 2,181 acres were this year charged with the full assessment, and 8,148 acres were left waste.

Cowle lands.

15. The extent of land not cultivated included in the Settlement was 3,978 acres upon which the demand was Rs. 6,032-5-0. The cases in which this measure was resorted to are explained, and it appears that the demand was made according to usage and the established rules of the settlement.

Para 21.

16. Of the two Mootahs which reverted to Government in Fusli 1241 the nominal settlement of Toppaputty after deducting Sibbendy and Village charges exceeded the permanent assessment by Rupees 2,206-7-10, but as this settlement included the difference between the rates allowed by the Mootahdar's cowles and the survey assessment, the greater part of which will probably be remitted, the actual revenue will be considerably less. The settlement of Vadagara Ahtoor was less than the permanent assessment by Rupees 79-7-2. The Board trust that under the Collector's management, in more favorable seasons, at least the amount of the permanent assessment will be realized from each of these Estates.

Para 29.

17. The Collector notices the cultivation of Enam lands in Fusly 1241. The extent cultivated was 56,234 acres being in the proportion of $9\frac{10\frac{1}{2}}{16}$ per cent. to the whole cultivation of the lands held immediately of Government. The assessment of the above lands amounted to Rs. 1,50,620-9-8 being in the proportion of $13\frac{15\frac{1}{2}}{16}$ to the assessment of the Government lands. Of the Enam lands only about a third is cultivated by the Enamdars themselves.

Para 31.

18. Under the explanation of the Collector regarding the Palmyra Tope in the possession of the Mootahdar of Anundpoor referred to in the 15th para of the Board's Proceedings of the 22nd September 1831, it would appear to be inexpedient to take any measures to disturb the present possession.

19. The statements furnished by the Collector of the proposed assessment of the lands under the Ammapoliyum annicut and Elleekoopollium Tank will be taken into consideration separately.

Statements 16 and 17, Para 34.

20. Of the total demand on account of land revenue amounting as above stated to Rupees 16,75,497-13-3 the amount collected up to the 15th June 1832 was Rs. 15,24,752-6-7 leaving a balance of Rs. 1,50,745-6-8. By a further report from the Collector it appears that the balance was reduced by the end of the Fusly the 12th July 1832 to Rs. 86,561-5-6 of which Rs. 30,320-11-10 had been realized up to the 15th September. Of the balance then outstanding Rs. 56,240-9-8, the sum of Rs. 37,351-4-2 due by Mootahdars was expected to be recovered by the sale of their Estates, and a further sum of Rs. 4,162-1-3 is considered to be recoverable. Rs. 6,353-11-5 due by deceased, absent and indigent Ryots is reported to be irrecoverable and the

29th September 1832.

Board recommend that it be written off to profit and loss. Of the remaining sums Rs. 1,927-4-3 it appears is a nominal balance which will be written off—and Rs. 6,446-4-7 is the amount of the remissions recommended by the Collector to the Ryots of the Toppaputty Mootah and Raizepoor Taluk. To the latter the Board have recommended above a remission of Rs. 2,752-15-3. Regarding the remissions proposed to be made to the former a further report is required.

Paras 10 and 12.

21. The following abstract exhibits the whole revenue of the Salem District as settled for fusly 1241 in comparison with the settlement of Fusly 1240 the result being a decrease of Rs. 41,751-10-10.—

	Fusly 1240.	Fusly 1241.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Land Revenue ...	17,19,165 4 0	16,75,497 13 3	2,940 13 5	46,608 4 2
Extra Revenue.				
Sayer or Customs ...	1,90,976 0 0	1,93,099 0 0	2,123 0 0	...
Abkari or revenue derived from the sale of spirituous liquors.	64,955 0 0	68,765 0 0	3,810 0 0	...
Sundry Farms ...	8,620 15 6	10,282 14 7	1,661 15 1	...
Mohturpha or personal and professional taxes ...	85,918 7 4	81,465 2 2	...	4,453 5 2
Stamps ...	17,372 7 0	16,146 9 0	...	1,225 14 0
	20,87,008 1 10	20,45,256 7 0	10,535 12 6	52,287 7 4
		Deduct Increase		10,535 12 6
		Net Decrease		41,751 10 10

22. The gross amount of collections of every description, including arrears, brought to account in this Fusly, was Rs. 23,20,082-13-5, in which sum are comprehended the Collections of Mohturpha from fusly 1231 to 1241 hitherto kept in deposit pending the decision of the question regarding the compensation to the Mootahdars on account of the resumption of this branch of revenue formerly enjoyed by them. The charges exclusive of allowances to Pagodas and Mosques, Pensions, recoverable advances etc., amounted to Rs. 3,74,206-11-8 being in the proportion of 16¼ per cent. to the gross collections. Among the charges is included the sum of Rs. 1,50,381 paid as compensation to the Mootahdars on account of the resumption of the Mohturpha.

23. The Board have satisfaction in noticing the favourable terms in which Mr. Orr reports of the services of Mr. Ogilvie the acting Sub-Collector and Mr. Popham Head Assistant.

(True Extract.)

_____,

Acting Secretary.

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Revenue Department.

Index No. 301.

Extract from the Proceedings of the Board of Revenue dated 19th November 1832.

Para. 1. Read again the report of the Collector of Salem upon the management of the Extra sources of Revenue in that District for Fusly 1241.

29th September 1832.

2. The following comparative statement shews the Demand, Collection and Balance under each head for Fuslies 1240 and 1241 respectively.—

Items.	Fusly 1240.					Fusly 1241.				
	Settlemnt of Fusly 1240	Collections to the 12th July 1831.	Extra Collections.	Total Collections of Fusly 1240.	Balance of Fusly 1240 on the 12th July 1831	Settlement of Fusly 1241	Collections on account of Fusly 1241 to 12th July 1832.	Extra Collections of Fusly 1241 vide Col. 10.	Total collections on account of Fusly 1241.	Balance of the current revenue on the 12th July 1832.
1	2	3	4	5	6	7	8	9	10	11
	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.
Sayer	1,90,976 0 0	1,78,766 10 8	357 11 9	1,79,124 6 5	12,209 5 4	1,93,099 0 0	1,89,422 12 5	713 12 6	1,90,136 8 11	3,676 3 7
Abkari	64,955 0 0	64,562 12 0	278 4 8	64,841 0 8	392 4 0	68,765 0 0	64,571 5 11	300 9 6	64,871 15 5	4,193 10 1
Sundry small farms and licences	8,620 15 6	6,284 4 10	56 6 3	6,290 11 1	2,386 10 8	10,282 14 7	7,134 8 3	83 2 9	7,217 11 0	3,148 6 4
Mohturpha	86,918 7 4	72,140 8 10	223 0 2	72,363 9 0	13,777 14 6	81,465 2 2	80,446 0 8	104 3 0	80,550 3 8	1,019 1 6
Stamps	17,372 7 0	17,372 7 0	8 11 1	17,381 2 1		16,146 9 0	16,146 9 0		16,146 9 0	
Total	3,67,842 13 10	3,39,076 11 4	924 1 11	3,40,000 13 3	28,766 2 6	3,69,758 9 9	3,57,721 4 3	1,201 11 9	3,58,923 0 0	12,037 5 6

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Y 13.

3. In the amount of the Sayer rents there was an increase of Rupees 2,123 occasioned by the increased offers for the rent of the duties on Betel and Tobacco, which are included under this head.

Sayer.
Demand.
Fusly 1241—1,93,099.
1240—1,90,976.
2,123

4. The gross collections, which include extra collections, Rupees 713-12-6, and Rupees 2,621-8-9 collected on account of arrears, amounted to Rupees 1,92,758-1-8 and exceeded the gross collections of Fusly 1240 by Rupees 10,507-14-2. This increase was principally owing to a portion of the collections at the Frontier Choukies in Fusly 1240 having been brought to the account of Fusly 1241, as noticed by the Board in their Proceedings of the 27th October last.

Para 4.

5. The net revenue after deducting * charges, in which there was an increase of rupees 299-11-1 amounted to Rs. 1,89,183-15-4, being rupees 10,208-3-1 in excess of the net revenue of Fasli 1240.

* Charges. Rs. 3,574-2-4

6. There was a balance of rupees 3,676-3-7 outstanding at the close of the Fusly which was recovered by the 15th September last.

Para 2.

7. The demand under this head amounted to rupees 68,765, being rupees 3,810 in excess of the demand for Fasli 1240. The ordinary current collections amounted to rupees 64,571-5-11, leaving a balance of rupees 4,193-10-1 outstanding at the close of the Fusly; this has been reduced by subsequent collections to rupees 330, which the Collector states will be recovered at an early period. The gross collections amounted to rupees 65,271-3-5 as noted in the margin. Deducting * charges, which exceeded those of Fusly 1240 by rupees 141-6-4 the net revenue becomes Rs. 64,320-6-0 being less than the net revenue of Fusly 1240 by Rs. 1,236-3-7 this decrease is attributed by the Collector to there having been a greater amount of arrears to collect in Fusly 1240 than in the Fasli under review, and to there having been a greater balance outstanding at the close of Fasli 1241 than in the preceding Fusly.

Abkarry.

Para 3.

Gross collections.

Current	64,571	5	11
Extra	300	9	6
Arrears ...	399	4	0
Gross collections	65,271	3	5

* Charges 350-12-6.

Remark. Printed statement 2.

8. Under this head are comprized the different items noted in the margin, the amount of rent of which, for Fusly 1241 was Rs. 10,282-14-7 or Rs. 1,651-15-1 in excess of the demand for the preceding Fusly. The current collections amounted to Rs. 7,134-8-3—extra collections amounting to Rs. 83-2-9 and collections of arrears Rs. 2,377, raised the gross collections to 9,594-11-0, exceeding the gross collections of Fusli 1240 by Rs. 1,474-9-3. There were no charges under this head.

Sundry small Farms and Licenses.
1. Pilvary or grazing tax.
2. Bamboo rent.
3. Tamarind rent.
4. Rent of Ferries.
5. Rent of Honey and Wax, Gadigavel etc.
6. Rent of Pipe clay.
7. Rent of Fisheries.
8. Rent of Sandalwood.
9. Rent of the Wild castor oil nut.

9. Of the balance of Rs. 3,148-6-4 which was outstanding at the close of the Fusly the Collector reports that rupees 1,382-9-0 were collected by the 15th September and that the remainder would be realized hereafter by instalments.

Para 6.

10. With regard to two of the items noticed above as included under the head of Sundry small Farms and Licences, *viz.*, the Rent of Pipe clay, and the rent of Wild castor oil nuts, the Collector observes, that "the revenue derived from them is so very trifling that he would recommend that they should not in future be rented but that the inhabitants should have the benefit of deriving what they can from them, unburdened by any Government Tax." The Revenue derived from these sources in the Fusly under review was from the former Rs. 7 and from the latter Rs. 67-8-0. The Board resolve, agreeably to the Collector's suggestion to solicit the sanction of Government for excluding these items from the demand for the future.

Para 5.

11. The Mohturpha settlement in the Jaury Mootahs and Aumanie villages amounted to Rs. 88,465-2-2 being 4,453-5-2 below the settlement of Fusly 1240; this falling off is attributed by the Collector partly to the refusal of several of the principal weavers to employ their looms until a remission of the tax on them should be allowed by Government, and partly to the discontinuance of the manufacture of Earth Salts. It appears from a letter from the Collector dated the 28th May last, in reference to certain petitions which had been preferred by the Weavers of that District that the Weavers of the town of Salem as well as throughout the District had at that time received their puttahs and were paying the loom tax as usual.

Mohturpha.

Para 7.

12. The current collections amounted to Rs. 80,446-0-8. The gross collections within the Fusly were raised to Rs. 2,08,214-11-10 by the addition of Extra collections Rs. 104-3, and by bringing to account a sum of Rs. 1,27,664-[illegible] being the amount of arrears of former Fuslies, consisting principally of the collections on the Mootahs in the possession of the proprietors which had been kept in deposit pending the decision of the question regarding the compensation to be allowed to the Mootahdars on account of the resumption of this branch of revenue which was included in the assets of their Estates at the permanent settlement.

13. The net revenue after deducting charges* in which there was an increase of Rs. 1,870-0-9 on account of commission drawn upon the deposit mentioned in the last para, amounted to Rs. 2,03,405-5-4 being Rs. 1,32,197-7-6 in excess of the net revenue of Fusly 1240.

Charges 2,809-6-6.

Stamps. Gross collections.			
Fusly 1240	17,381	2	1
1241	16,146	9	0
	1,234	9	1

14. The total collections from the sale of stamps amounted to Rs. 16,146-9 being Rs. 1,234-9-1 below the collections of Fusly 1240—the net revenue after deducting charges,* in which there was a decrease of Rs. 1,334-1-1, was 14,599-14-2 being Rs. 99-8 in excess of the net revenue of Fusly 1240.

*Charges 1,546-10-10.

	Fusly 1240.			Fusly 1241.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Sayer	1,78,975	12	3	1,89,183	15	4	10,208	3	1			
Abkari	65,556	10	6	64,320	6	11				1,236	3	7
Small Farms	8,130	1	9	9,594	11	0	1,474	9	3			
Mohturpha	73,207	13	10	2,05,405	5	4	1,32,197	7	6			
Stamps	14,500	8	2	14,599	14	2	99	8	0			
Total	3,40,360	12	6	4,83,104	4	9	1,43,979	11	10	1,236	3	7
Deduct decrease							1,236	3	7			
Net Increase							1,42,743	8	3			

15. From the annexed Memorandum, which shews the amount of increase and decrease of Net Revenue from each branch of extra revenue in the Fusly under review, it would appear that there is a net increase upon all of them, to the amount of Rs. 1,42,743-8-3. If however from the amount of the net revenue of the Fusly under review be deducted, the Mohturpha collections on account of Jaury Mootahs for the year and the amount collected on the same account from Fusly 1231 to Fusly 1240 which had been kept in deposit and was transferred to the accounts in Fusly 1241, a comparison of the net revenue of Fusly 1240 and 1241 will shew a decrease in the latter year of Rs. 7,963-9-11.

Net Revenue of Fusly 1241			4,83,104 4 9
Deduct.			
Mohturpha collections in Jaury Mootahs for Fusly 1241.	25,732	5 2	
Do. in deposit from Fusly 1231 carried to account in Fusly 1241.	1,24,974	13 6	
			1,50,707 2 2
			3,32,397 2 7
Net Revenue of Fusly 1240			3,40,360 12 6
Decrease in Fusly 1241			7,963 9 11

(True Extract.)

Ag. Secretary.

Index No. 302. *Revenue Department.*

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To

THE PRINCIPAL COLLECTOR or

SALEM.

Sir,

PARA 1. I am directed by the Board of Revenue to acknowledge the receipt of your letter dated the 10th instant, reporting upon a petition from the mother and grand-mother of Kaderpadshaw Jaenisheen of Tippoo Avalazah Durgah in Arcot, requesting that the village of Vadagurpettah, situated in your district, and assigned for the maintenance of that institution, may be taken under the charge of the Court of Wards during the minority of the Jaimusheen.

2. The Board observe that it was only contemplated that Estates paying revenue direct to Government, should be taken charge of by the Court of Wards under the provisions of Regulations of 1804, and not those the revenue of which is wholly alienated, or which pay only a light Quit-rent. In the present instance, the Board think it will be sufficient that you should exercise those general powers of superintendence and control vested in Collectors under the provisions of Regulation VII of 1817; That enactment authorizes you to interfere to prevent the misappropriation of the revenue of the village in question, and to support the rightful administrator of the Durgah, or any person duly appointed by him, in the management of the villages.

REVENUE BOARD OFFICE,
FORT ST. GEORGE,
9th November 1832.

I have the honor to be,
Sir,
Your most obedient servant.

Acting Secretary.

Some pages are missing in the original.

6. It has been judicially determined by the sudri court in their decree in appeal No. 2 of 1827, that the registry of land in the name of a party is altogether insufficient to prove his right of property and that taken at the best it only sets him up, as the ostensible proprietor, and that judgment virtually involved a decision upon the construction of the provisions under consideration by affirming the title of a party to an estate, which stood registered in the name of another.

7. In consequence of the difference of opinion, stated to prevail on this subject, the court have considered it proper to give it a full discussion. It is sufficiently obvious that registry by the Collector cannot confer a title, and the converse of the proposition, namely that want of registry cannot take away a title to landed property follows as a necessary consequence.

8. It is of course wholly incompetent to the registering officer, to decide whether, or not, a transfer be conformable to the Hindoo or Mahummadan law, and any other construction of section VIII Regulation XXV and section III Regulation XXVI of 1802 than that declared in the 3rd paragraph of these proceedings would have the effect of * estopping the jurisdiction of the established courts in a matter, which it belongs to them exclusively to determine.

Ordered, that extract of these proceedings be sent to the acting Secretary to Government in the Judicial Department for the purpose of being laid before the Right Honorable the Governor in council.

(A true Extract.)

(Signed.) I. C. MORRIS,
Ag. Registrar.

(True Copies.)

Deputy Secretary.

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Revenue Department.

Index No. 303.

15.

To

THE PRINCIPAL COLLECTOR OF
SALEM.

Sir,

I am directed by the Board of Revenue to transmit for your information and guidance copies of the undermentioned letters with reference to their Proceedings of the 19th November 1832. From the Secretary to Government 25th January 1833.

I have the honor to be,
Sir,
Your most obedient servant,

Office of the Board of Revenue,
FORT ST. GEORGE.
31st January 1833.

Ag. Secretary.

Fort St. George, 25th January 1833.

No. 120.

Gentlemen,

Revenue Department.

PARA 1. I am directed to acknowledge the receipt of an extract from your Proceedings under date the 19th of November last No. 412, reporting upon the Settlement of land revenue in Salem for fusly 1241.

2. The total amount of land revenue for the fusly is stated to have been Madras Rs. 16,75,497-13-3 being 13,667-6-9 below the preceding year—a deficiency which appears to the Right Honorable the Governor in Council to be satisfactorily explained as owing to the unfavorable nature of the season, for it appears that of the gross decrease, land assessed at no less than Rs. 99,126-15-4 "could not be cultivated from the insufficiency of the rains" and the right Honorable the Governor in Council is happy to observe as manifesting the leniency of the settlement that in no instance was recourse had to distraint of ryott's property, or the confinement of his person.

3. In reply to the 6th para of your proceedings and with reference to the 10th of Mr. Orr's report, the Right Honorable the Governor in Council sanctions the remission of Rs. 2,752-15-3 as recommended by your Board. As the Tahsildar of Raizpoor went so far as to commit to writing his assurances of the reduced rates adverted to, it may perhaps be fairly assumed that he thought himself authorized by the Sub-Collector to grant them—but every order of an important nature should invariably be given under the hand of the superior Officer.

4. With respect to the 8th para in which you observe that Mr. Thompson issued an order "*in opposition*" to that of the Principal Collector, and made the settlement "*in direct contravention*" of his instructions, the Right Honorable the Governor in Council hopes as supposed by your Board that he acted from a mistaken notion of his duty—but to obviate the recurrence of such mistakes, you are requested to intimate to all Gentlemen acting in such subordinate situations that it is, as explained by you, "the province of the Collector to prescribe the general rules by which the settlement is to be conducted and their's only to carry "them into execution, for this they are responsible, and strict obedience on their part is "indispensable."

Para 9 Board's Proceedings.

5. The Right Honorable the Governor in Council entirely approves of your observations respecting the irregular and invalid cowles which Mr. Orr supposes with abundant reason to have been granted in the Mootah of Toppaputty. The final adjustment must be left to the discretion of the Principal Collector who will take care that the investigation is not protracted so as to become harassing to the Ryotts.

Para 10 Board's Proceedings.

6. A reference to the settlement of last year will shew that there was a considerable increase of Ryotts in Salem (some probably new comers) amounting in all to no less than 8,606. The return of part of these to their own villages will perhaps account for the decrease of the number appearing this year, and noticed by your Board. You will be pleased to request the Principal Collector to state whether a Putta was actually issued for the sum of 4 pice* what description of ground was comprehended in it, and under what particular circumstances it was given—a minute sub-division of this nature must, the Right Honorable the Governor in Council conceives, arise out of some extraordinary contingency, for so small a quantity of land cannot be supposed either to yield a subsistence to the owner, or even a return for the stock employed in its cultivation.

*The land measuring only 1 goonta and 1 anna.

7. Your Board are requested to state whether any tax is levied upon Ryotts cultivating Enam land beyond a certain restricted proportion in Salem, as in the Ceded Districts, and if not, whether the imposition of such a tax might not have a beneficial effect.

17th para Board's Proceedings.

8. The Right Honorable the Governor in Council authorizes the sum of Rs. 6,353-11-5 due by deceased, absent, and indigent Ryots to be written off to profit and loss.

Para 20 Board's Proceedings.

9. The perspicuity and deligence apparent in Mr. Orr's report and accounts are creditable to him, and the general management of his District is very satisfactory. The Right Honorable the Governor in Council also notices with much approbation the terms in which he speaks of his subordinate Officers.

(Signed.) I. R. WHEATLEY,
Secretary to Government.

To
THE PRESIDENT AND MEMBERS OF THE
BOARD OF REVENUE.

(True Copy.)

Ag. Secretary.

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Index No. 300. *Revenue Department.*

Extract from the Proceedings of the Board of Revenue, dated 19th November 1832.

8th August 1832.

PARA 1. Read again the report of the Collector of Salem on the settlement of the land revenue of that District for Fusli 1241 A. D. 1831/32.

Para 2.

2. There was an addition of 7 to the number of villages under the direct management of the officers of Government [amauny] in this Fusly and a like decrease in the number of villages composing Estates under a permanent assessment in the possession of the proprietors [Jaury] in consequence of the Estates of Toppaputty and Vadagara Ahtoor having reverted to Government by purchase at public sale for arrears of revenue.

Para 3.

3. The season appears to have been at first favorable, but there was a great check to cultivation from the want of rain between June and September, and though there was a plentiful supply in the latter month, there was again a failure at the time of the last crops, by which much produce was destroyed. On the whole the Collector observes the rains were insufficient for an average produce from either the dry or wet lands, and the season in a general view must be regarded as unfavorable.

Prices. Para 5

4. The prices of grain were considerably lower in Fusly 1241 than in the preceding year, which the Collector thinks is to be attributed to the greater scarcity of money in the country. The Kists however were realized without difficulty; and it is satisfactory to observe that in no instance recourse was had to the distraint and sale of a Ryot's property, or the confinement of his person.

Para 6 to 9.

5. The arrangements under which the settlement was conducted and the Puttahs were distributed, as described by the Collector, appear satisfactory.

Para 10.

6. It is stated that objections were made by some of the Ryots of the Raizepoor Talook who had hitherto held their lands at reduced rates under the Mootahdar's Cowles, to receive their Puttahs this year, on account of the settlement having been made at the survey assessment. It is the established rule that the cowles granted by the Mootahdars by which their lands were let out to the cultivators at favorable terms to promote their private views and interests in their competition with other proprietors, shall not be permitted to continue in force after the Mootahs have reverted to Government beyond the term prescribed by Regulation, that is the close of the Fusly year in which they may have been sold. The order for annulling the cowles held by the Ryots in the Raizepoor Talook, and making the settlement according to the survey rates, it appears, was issued by the Collector in April 1830, Fusly 1239, but "from some misunderstanding or error" was not acted upon by the Additional Sub-Collector in charge in the Settlement of the following year Fusly 1240. In Fusly 1241 the settlement was made agreeably to the order; but it appearing that the Tahsildar had given a written assurance to the Ryots [as he asserts under the authority of the Sub-Collector * * * *