

PAPERS RELATING TO
MOTURPHA NAMS IN
TINNEVELLY DISTRICT



TINNEVELLY
1916

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SELECTIONS FROM OLD RECORDS

PAPERS RELATING TO MOTURPHA INAMS

IN

TINNEVELLY DISTRICT

NOTE.—“The papers are merely printed for convenience of reference
and do not acquire any special authority
from being printed.”

TINNEVELLY:
PRINTED AT THE DISTRICT PRESS.

1916.

PAPERS RELATING TO MOTURPHA INAMS.

No. 4,835.

Proceedings of the Board of Revenue, dated 25th July 1862.

Read—the following letter from J. SILVER, Esq., Collector of Tinnevely, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Madras, dated Tenkasy, 10th July 1862, No. 282:—

With reference to the Board's endorsement on petition No. 606 of 1862 herewith returned, I have the honor to report that the petitioner as vakeel on behalf of the Durmakartahs of the Pagoda at Coolasegarapatam in the Tenkarai taluk, prays that the money that was formerly granted to the above Pagoda out of the Moturpha Beriz as a part of its endowments, may be now continued to the Pagoda out of the License tax collections; but as the License tax has been abolished this cannot be done.

1. The Collector has not informed the Board of the circumstances under which the grant in question was originally made, or of its amount; nor does he refer to any previous correspondence which may have been held on the subject.

2. Mr. Silver will now supply the omission, and will also state his own opinion upon the merits of the case.

(A true Copy and Extract.)

C. G. MASTER,
Acting Sub-Secretary.

To J. Silver, Esq., Collector of Tinnevely.

No. 5,354.

Proceedings of the Board of Revenue, dated 15th August 1862.

Read—the following letter from J. SILVER, Esq., Collector of Tinnevely, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Madras, dated Tenkasy, 29th July 1862, No. 314:—

1. With reference to the Board's endorsement on Petitions Nos. 660 and 663 of 1862, herewith returned, I have the honor to report that the Petitioners as Darmakartahs of a Pagoda in the village of Sivacasy in the Sattoor Taluk, pray that the money that was formerly granted to the above Pagoda out of the Moturpha Beriz as a part of its endowments may be continued to the Pagoda out of the License tax collections, or out of any other fund.

2. The License tax has been abolished, but as there are dwelling houses situated on one and odd chains of land that had been endowed to the Pagoda as Manam, the Petitioners might be permitted to demand quit-rent thereon in behalf of the Pagoda, in the same manner as Government demand quit-rent on houses situated on Government lands which are not entered in the Ayacut as "Gramanattam" or village site.

1. If Petitioners have a right to collect quit-rent in the manner proposed by the Collector, their claim to compensation for reduction of endowment is not affected thereby, because the quit-rent is theirs in any case.

2. Mr. Silver should state specifically whether Petitioners have any claim to consideration; and if so, what amount has been granted annually, and for how many years, on account of their Pagoda, out of the Moturpha Beriz: and under what authority. He should also quote dates of any correspondence on the subject as

already directed in the Board's endorsement of 17th March last; and give his own opinion on the case.

(A true Copy and Extract.)

C. G. MASTER,
Acting Sub-Secretary.

To J. Silver, Esq., Collector of Tinnevely.

From—J. SILVER, Esq., Collector of Tinnevely.

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

Dated—21st November 1862.

No.—496.

With reference to the Proceedings of the Board, dated the 25th July and 15th August last, Nos. 4835 and 5354, respectively, I have the honour to report for the favourable consideration and orders of the Board and Government that certain sums of money as per accompanying list were originally paid by the former Native Government, for the support of certain religious institutions and charities in this District, from the Moturpha collections, and after the assumption of the country by the British Government these allowances were all along continued from the same source till the abolition of the Moturpha tax by Act XVIII of 1860, when they were stopped.

2. By the allowances in question being withheld, the ceremonies and charities for which they were intended will cease, and this is a point which seems to call for consideration, and as the allowances shewn in the accompanying list have been granted for a great length of time, and would not have been discontinued but for the abolition of the Moturpha tax and as the total amount is very small being only Rs. 3,329-2-6 a year I am of opinion that they should be now paid from the General Funds of the District.

3. No previous correspondence took place on the subject. Irrespective of the allowances mentioned in the accompanying list there were some other grants paid from the Moturpha Beriz, and deducted from the Accounts, without being included in the Beriz. These allowances also were discontinued on the abolition of the tax.

4. A Statement showing the particulars of these allowances will be shortly forwarded to the Board, on receipt of the accounts I have called for from the Taluks.

Statement of allowances that were granted in the District of Tinnevely from the Moturpha Tax for the support of certain religious institutions and charities.

Taluqs.	Pagodas.	Nanthavanam or flower garden.	Mosques.	Chuttrams.	Subsistence	Water Pandal.	Total.
1	2	3	4	5	6	7	8
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1 Tinnevely	194 7 4	3 13 1	26 11 8	..	..	..	225 0 1
2 Sankaran inarcoil.	0 10 2	..	..	..	..	..	0 10 2
3 Srivilliputtur	5 10 3	..	8 4 11	..	..	..	13 15 2
4 Sattur	83 9 2	..	..	..	7 10 2	..	91 3 4
5 Ottapidaram	95 13 2	..	..	..	..	..	95 13 2
6 Tenkasi	441 14 7	34 10 1	96 9 3	51 3 6	36 2 9	7 14 5	668 6 7
7 Nauganeri	434 6 4	..	144 4 8	38 15 5	2 15 6	..	620 9 11
8 Attasamudram	1,082 8 8	57 4 3	26 11 10	..	35 0 10	..	1,201 9 7
9 Tenkasi	147 4 5	..	261 10 1	..	..	..	411 14 6
Total	2,486 4 1	95 11 5	567 4 5	90 2 11	81 13 3	7 14 5	3,329 2 6

No. 8,232.

Proceedings of the Board of Revenue, dated 18th December 1862.

Read—the following letter from J. SILVER, Collector of Tinnevely, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated 21st November 1862, No. 496:—

1 With reference to the Proceedings of the Board, dated the 25th July and 15th August last, Nos. 4,835 and 5,354, respectively, I have the honor to report for the

P R E F A C E .

The papers printed herein deal with what was originally called the "Moturpha".

The word "Moturpha" is derived from the Hind "Muhatarfa" which in turn is derived from Arabic "Hirfa" means handicraft. The term "Moturpha" was applied to taxes on professions formerly levied on the manufacturing and trading community such as loom tax, cooly tax, etc., or on artisans as weavers, cotton cleaners, shepherds, goldsmiths, braziers, etc.

Almost every trade and profession, and members of every class of the people except Brahmins paid a tax of some sort under this general head. The main item was the tax on looms which ordinarily contributed nearly a half of the total sum realised under this tax; next came the taxes on houses and shops.

In 1843 the demand under the moturpha was limited to a tax on looms, shops and houses; but it was not till 1860, that with the passing of the first Income-tax Act, the moturpha taxes were abolished [Act 39 (India) of 1860, repealed in 1868.]

Assignments amounting to Rs. 5,000 annually were made from the proceeds of these taxes in this district, in favour of religious and charitable institutions and when these taxes were abolished in 1860, arrangements were made for the payment, from general revenues, of the Moturpha allowances to these two classes of institutions and the Government suggested the desirability of commuting these ready money allowances into land inams by assignments of land and land revenue. Accordingly land inams were granted by the Collector in most cases after 1863. All but a few cases were not recognised by the Inam Commissioner at the time of the inam settlement; but the lands concerned were registered as tax free "inams" at the time of old settlement. In order to distinguish these inams from those covered by title-deeds issued by the Inam Commissioner, a note was made in the remarks column of the tabular statement of inams in the descriptive memoir attached to the old settlement registers of the villages concerned, that these inams were granted after the inam settlement in lieu of ready money allowances under the orders of the Board of Revenue. Later on the Government of India objected to the assignments of land revenue in lieu of ready money allowances and thereby to the creation of fresh land inams by the Local Governments and pointed out that the latter had no authority to commute ready money allowances into land inams. These unrecognised land inams were therefore retransferred to ayan at re-settlement and the lands were registered in the names of the persons who own the occupancy rights in them; and at the same time the original ready money allowances are being revived at the request of the inamdars in the shape of beriz deduction allowances in cases where the religious or other services prescribed are kept up.

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consideration and orders of the Board and Government, that certain sums as per accompanying List were originally paid by the former Native Government, for the support of certain religious institutions and charities in this district from the Moturpha collections, and after the assumption of the country by the British Government, these allowances were all along continued from the same source, till the abolition of the Moturpha tax by Act XVIII of 1860, when they were stopped.

2. By the allowances in question being withheld, the ceremonies and charities for which they were intended will cease, and this is a point which seems to call for consideration; and as the allowances shown in the accompanying List have been granted for a great length of time, and would not have been discontinued but for the abolition of the Moturpha tax, and as the total amount is very small, being only Rs. 3,329-2-6 a year, I am of opinion that they should be now paid from the General Funds of the District.

3. No previous correspondence took place on the subject. Irrespective of the allowances mentioned in the accompanying List, there were some other grants paid from the Moturpha Beriz, and deducted from the accounts without being included in the Beriz. These allowances also were discontinued on the abolition of the tax.

4. A Statement showing the particulars of these allowances will be shortly forwarded to the Board, on receipt of the accounts I have called for from the Taluks.

ENCLOSURE No. 1.

ABSTRACT.—Statement of allowances that were granted in the District of Tinnevely from the Moturpha tax, for the support of certain religious institutions and charities.

1. The Board desire further information on this matter. The Collector is requested to report whether the allowance in question was granted like the ordinary Tusdeek allowances as compensation for resumed land, and if so, why it was paid from the Moturpha collections.

2. Orders will be passed in paragraph 3 of the Collector's letter on receipt of his report regarding the allowances in question.

(A true Copy and Extract.)

To J. Silver, Esq., Collector of Tinnevely.

DALYELL,
Sub-Secretary.

From—J. SILVER, Esq., Collector of Tinnevely.

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

Dated—Trichendoor, 4th February 1863.

No.—56.

With reference to the Board's Proceedings of the 18th December last, No. 8232, I have the honor to state that the allowances therein referred to were not granted, like the ordinary Tusdeek allowances as compensation for resumed lands, but they were ready-money payments made by the former Native Government from the Moturpha Revenue, and continued by the British Government out of the same source, till the Moturpha was abolished.

2. A statement of the other grants referred to in paragraphs 3 and 4 of my letter, dated the 21st November 1862, No. 496, and in paragraph 2 of the above Proceedings, is also herewith forwarded.

Statement of allowances paid from the Moturpha collections and deducted from the accounts without being included in the Beriz up to Fasli 1270.

Items.		Amount.	
		RS.	A. P.
Pagodas ...	...	609	0 8
Mosques ...	...	709	13 8
Chattrams ...	...	43	4 4
Subsistence ...	...	2	15 7
Matams ...	...	6	0 8
Flower garden ..	...	1	4 5
Total ...	...	1,372	7 4

27
20
47

From—J. SILVER, Esq., Collector of Tinnevely.

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

Dated—Sankaraninarcoll, 2nd June 1863.

No.—220.

With reference to the Proceedings of the Board of Revenue, dated the 17th February 1863, No. 999, requesting me to report the origin of the payments of the several Inams entered in the list which accompanied my letter of the 4th Idem, No. 56, as well as the precise object for which they were made, I have the honor to state that from the accounts on record in my office, it appears that the Inams in question were granted before Fasli 1211, in which year this Province was assumed by the British Government, and the accompanying statement shows the precise object for which they were granted.

2. These endowments, as already observed by me, were ready money payments made by the former Native Government from the Moturpha Revenue, and they were continued by the British Government out of the same source, till the Moturpha tax was abolished.*

Statement shewing the precise object for which the payments were made from moturpha collections on account of the items entered in the statement which accompanied the Collector's letter of 4th February 1863, No. 56.

Pagodas.		RS.	A.	P.
Daily Poojah	...	147	6	11
Certain ceremonies called Oochandy kattalai and Peradosa kattalai	...	6	7	1
Do. called Calasunthy kattalai	...	103	1	11
Do. called Velapoojy kattalai	...	15	14	8
Do. called Urthasama kattalai	...	34	5	10
Do. called Oochekala kattalai and Mundagapady	...	82	15	2
For repairing Pagoda Utensils	...	3	13	1
Purchasing Venjanam or articles required for making Poojah, etc.	...	5	1	6
Purchasing cloths	...	3	13	1
A certain ceremony called Sookravara kattalai	...	6	13	10
Lighting lamps	...	108	6	5
A certain ceremony called Mandagapady	...	72	5	7
Making wedding knot for goddess	...	1	4	5
Adorning bed room in Pagoda	...	5	1	6
Lamp lighter	...	2	8	9
Torch bearer	...	1	14	6
Bearers to convey the Vehicles	...	3	6	4
Poonanool or sacred thread	...	1	4	5
Palkavady	...	2	9	0
Poojah maker	...	0	6	8
		609	0	8
Mosques.				
Lighting lamps	...	56	4	4
Lighting lamps and vociferating in the Mosques	...	37	2	5
For vociferating in the Mosques and for subsistence	...	5	15	0
For reading Koran	...	5	15	1
For performing prayers	...	5	1	6
For hoisting flags and feeding Fakirs	...	178	2	11
For performing Koothba, Ooroooso, Mavoolath, etc., ceremonies.	...	327	1	6
For performing certain services called Eathoga, Tharabia, Koothba, etc.	...	94	2	11
		709	13	8
Chuttram.				
For feeding Travellers	...	43	4	4
Subsistence.				
Snake charmer	...	2	15	7
Mattum.				
Lighting lamps	...	2	3	8
Making Poojah, etc.	...	3	13	0
Flower garden.				
Nunthavanum for obtaining flowers for Pagodas	...	1	4	5
Total	...	1,372	7	4

* The only grounds for the grant of compensation is the long previous enjoyment of their pay

No. 3627.

Proceedings of the Board of Revenue, dated 19th June 1863.

Read—the following letter from J. SILVER, Esq., Collector of Tinnevely, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Sankaranainarcoil, 2nd June 1863, No. 220:—

1. With reference to the Proceedings of the Board of Revenue, dated the 17th February 1863, No. 999, requesting me to report the origin of the payments of the several Inams entered in the list which accompanied my letter of the 4th idem, No. 56, as well as the precise object for which they were made, I have the honor to state that from the accounts on record in my Office, it appears that the Inams in question were granted before Fasli 1211, in which year this province was assumed by the British Government, and the accompanying Statement shows the precise object for which they were granted.

2. These endowments, as already observed by me, were ready-money payments made by the former Native Government from the Moturpha revenue, and they were continued by the British Government out of the same source, till the Moturpha tax was abolished. The only grounds for the grant of compensation, is the long previous enjoyment of these payments.

ENCLOSURE No. 1.

ABSTRACT.—Statement showing the precise object for which the payments were made from Moturpha collections on account of the items entered in the Statement which accompanied the Collector's letter of 4th February 1863, No. 56.

The Board resolve, before submitting the matter to Government, to request the Collector to forward a Statement showing the whole of the items for which compensation is recommended, whether in his present letter, or in his former one, dated 18th December 1862. He should at the same time state the names of the Choultries which it is proposed to re-endow, and the nature of the accommodation provided in them. Further particulars should also be given regarding the maintenance allowances.

(A true Copy and Extract.)

DALYELL,
Sub-Secretary.

To J. Silver, Esq., Collector of Tinnevely.

Proceedings of the Madras Government.

Read—the following Proceedings of the Board of Revenue:—

Requesting them to enunciate the principles which they desire should guide their officers in the commutation into land of the allowances now paid for native religious purposes, and to declare whether the land must be waste or whether land in occupation may be assigned.

ORDER THEREON, 2ND JULY 1863, No. 1166.

1. In this letter the Board submit three questions regarding the commutation into land of existing money payments to religious institutions—

I. Whether the land to be granted shall be cultivated or waste. The object of Government is to give the trustees a just equivalent for present payments and it may therefore be left to the parties to choose which description of land they will take.

II. Whether any and what allowance is to be made for variations of season, etc. An omission of this kind is clearly necessary. If cultivated land is taken, an allowance of 10 per cent. may be granted for vicissitudes of season and expenses of management. If waste lands be taken, the allowance should be higher, as the trustees must find tenants and incur various expenses in bringing the land under cultivation 15 or 20 per cent. would probably be a fair rate.

2. Where the land taken is already in the occupation of ryots, the latter will pay their assessment to the trustees instead of to Government. The Bill, now before the Honorable the Governor in Council for the purpose of making laws, will vest trustees and persons in their position with summary powers of distraint for arrears, and remove one great difficulty in carrying out this commutation.

III. Whether the same course is to be followed with regard to service yeomiah. These allowances when permanent and of a religious character should be commuted on the principle above laid down, personal grants can be commuted at the option of the recipient for a single money payment; but where the community are interested in the service it will be safer to grant lands.

(Signed) J. D. SIM,
Secretary to Government.

1. Communicated to all Collectors for information and guidance with copy of Board's letter to Government.

2. They will take immediate steps to give the fullest effect to the order of Government at the earliest date possible.

3. If doubts are felt on any points, the Collectors will refer to the Board for instructions.

(Signed.) W. HUDLESTON,
Secretary.

(True copy.) W. SHARLIEB,
First Assistant.

From—J. SILVER, Esq., Collector of Tinnevely.

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

Dated—Tenkasy, 25th September 1863.

No.—374.

With reference to the Proceedings of the Board of Revenue, dated 19th June 1863, No. 3627, requesting me to submit a statement shewing the whole of the items for which compensation is recommended in lieu of the Moturpha tax abolished, I have the honor to forward two statements, one shewing the whole of the items referred to in my previous letters for which compensation was recommended, and the other shewing the names of the choultries and the nature of the accommodation provided in them, with further particulars regarding the maintenance allowances.

STATEMENT No. 1.

Showing the whole of the Religious and Charitable Institutions for which compensation is recommended in lieu of the Moturpha tax abolished in the District of Tinnevely.

Items.	By deduction from the Moturpha beriz.			From Moturpha collections before being brought to account.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
<i>Pagodas.</i>									
Daily Poojah ...	147	6	11	781	10	1	929	1	0
Certain ceremonies called Oochandy kattalay and Pradosa kattalai.	6	7	1	148	8	10	154	15	11
Do. called Kalasanthy kattalay ...	103	1	11	139	4	2	242	6	1
Do. called Velapoojah katta ay ...	15	14	8	288	15	8	304	14	4
Do. called Oochikala kattalay ...	82	15	2	...	...	...	82	15	2
Do. called Sayaratcha kattalay ...	...	...	...	92	11	10	92	11	10
Do. called Oothayamarthanda kattalay ...	...	...	...	38	8	0	38	8	0
Do. called Urthajama kattalay ...	34	5	10	188	7	3	222	13	1
For repairing Pagoda utensils ...	3	13	1	...	...	...	3	13	1
Purchasing Venjanam articles required for making Poojah, etc.	5	1	6	33	13	4	38	14	10
Purchasing cloths ...	3	13	1	144	0	4	147	13	5
Lighting lamps ...	108	6	5	387	13	0	496	3	5
A certain ceremony called Mandakapady ...	72	5	7	69	2	4	141	7	11
Making wedding knot for goddess ...	1	4	5	...	...	...	1	4	5
Adorning bed room in Pagoda ...	5	1	6	21	12	0	26	13	6

Items.	By deduction from the Moturpha beiz.	From Moturpha collections before being brought to account.	Total.
<i>Pagodas—cont.</i>			
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Lamp lighter ...	2 8 9	...	2 8 9
Torch bearer ...	0 10 2	...	0 10 2
Bearers to convey the Vehicles ...	3 6 4	32 5 3	35 11 7
Poonanool or sacred thread ...	1 4 5	...	1 4 5
Palkavady ...	2 9 0	18 2 5	20 11 5
Poojah maker ...	0 6 8	...	0 6 8
Making garlands ...	...	42 12 1	42 12 0
Tirupany ...	...	15 4 4	15 4 4
Pichai kattalai ...	...	24 6 2	24 6 2
Santhanathi thailam ...	...	22 14	22 14 6
Panividai ...	...	16 13 11	16 13 11
Archanai ...	...	16 14 0	16 14 0
Monthly and annual, etc., ceremonies	6 13 10	161 14 7	168 12 5
Torch bearer and Paditharam, etc.	1 4 4	...	1 4 4
Total ...	609 0 8	2,686 2 0	3,295 2 8
<i>Mosques.</i>			
Lighting lamps ...	58 4 4	372 9 0	428 13 4
Lighting lamps and vociferating in the Mosques ...	34 14 9	...	34 14 9
For vociferating in the Mosques and for subsistence.	5 15 0	...	5 15 0
For reading Koran ...	5 15 1	...	5 15 1
Lighting lamps and vociferating in the Mosques ...	2 3 8	61 15 9	64 3 5
For performing prayers ...	5 1 6	...	5 1 6
For hoisting flags and feeding Fakeers	178 2 11	...	178 2 11
For performing Kuthbah, Ooroosoo Mavoolath, etc., ceremonies.	327 1 6	25 5 7	352 7 1
For performing certain services called Thiruvilaku Kuthbah.	94 2 11	...	94 2 11
Total ...	709 13 8	459 14 4	1,169 12 0
<i>Chattrams.*</i>			
For feeding Travellers ...	43 4 4	54 3 9	97 8 1
Lighting lamps ...	...	5 6 8	5 6 5
For giving water...	...	30 8 9	30 8 9
Total ...	43 4 4	90 2 11	133 7 3
<i>Matam.</i>			
Lighting lamps ...	2 3 8	7 10 2	9 13 10
Making Poojahs, etc. ...	3 13 0	...	3 13 0
For feeding Travellers ...	...	28 11 4	28 11 4
For making Maheswara Poojah ...	...	20 5 9	20 5 9
A certain ceremony called Thiruvathirai kattalai...	...	7 10 3	7 10 3
Total ...	6 0 8	64 5 6	70 6 2
<i>Flower garden.</i>			
Nanthavanam for obtaining flowers for Pagodas ...	1 4 5	54 13 4	56 1 9
<i>Subsistence.†</i>			
For subsistence ...	2 15 7	81 13 3	84 12 10
Total ...	1,372 7	43,437 3	44,809 10 8

* The names of the chattrams and the nature of the accommodation provided in them are given in the accompanying Statement No. 2.

† This item is entered in the accounts as having been granted for the subsistence of Inamdars and no further particulars are forthcoming from the records.

Slight differences will be observed between the entries in the Statements forwarded to the Board with the Collector's letters of the 18th December 1862 and 2nd June 1863 and those in this statement under the column headed "Deduction from the Beriz" which is owing to the former having been prepared with reference to the old accounts in the Hoozoor while the latter was prepared from the detailed accounts now furnished by the Tahsildars.

STATEMENT No. 2.

Showing the inams paid for the maintenance of Chuttrams by a deduction from the Moturpha Beriz in the District of Tinnevely.

Taluk.	Where situated.	Name of the chuttram.	Nature of the charity.	Deduction		
				From the beriz.	From the collections before being brought to account.	Total.
1	2	3	4	5	6	7
				RS. A. P.	RS. A. P.	RS. A. P.
Tenkarai ...	On road No. 12 between Tinnevely and Tiruchendoor.	Letchipuram chuttram.	Supplying water to Travellers.	30 8 9	...	30 8 9
	Do.	Manathi do.	Distributing food on every Thuvathesi or twice a month to travellers.	15 4 4	...	15 4 4
	Do.	Kurumbur do.	Distributing food daily to travellers.	...	40 11 8	40 11 8
	On the road between Tuticorin and Tiruchendoor.	Vadi do.	For lighting lamps.	5 6 5	...	5 6 5
Nanganeri	On road No. 6 between Tinnevely and Travancore.	Chuttram in the village of Chuttram.	For distributing food to travellers.	38 15 5	...	38 15 5
Sankaranayinarcoil.	On road No. leading to Strivilliputtur, etc., places.	Chuttram in Cusbah Sankaranainarcoil.	Do.	...	2 8 8	2 8 8
Total ...				90 2 11	43 4 4	133 7 3

No. 253.

Proceedings of the Madras Government, Revenue Department, 20th November 1863.

Read—the following Proceedings of the Board of Revenue, dated 28th October, 1863, No. 6,882.

Read—the following letter from J. SILVER, Esq., Collector of Tinnevely, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Tenkasy, 25th September 1863, No. 374.

With reference to the Proceedings of the Board of Revenue, dated 19th June 1863, No. 3,627, requesting me to submit a Statement showing the whole of the items for which compensation is recommended in lieu of the Moturpha tax abolished, I have the honor to forward two Statements, one showing the whole of the items referred to in my previous letters, for which compensation was recommended, and the other showing the names of the Choultries, and the nature of the accommodation provided in them, with further particulars regarding the maintenance allowances.

ENCLOSURE No. 1.

ABSTRACT.—Statement showing the whole of the religious and charitable Institutions for which compensation is recommended in lieu of the Moturpha tax abolished in the District of Tinnevely.

ENCLOSURE No. 2.

ABSTRACT.—Statement showing the Inams paid for the maintenance of Chuttrams by a deduction from the Moturpha Beriz in the District of Tinnevely.

1. Resolved that the letter above recorded with its enclosures be submitted for the consideration and orders of the Honorable the Governor in Council.

2. In the two enclosures of this letter Mr. Silver shows the nature and amount of certain allowances which were formerly paid to Pagodas and Chuttrums from the collections on account of Moturpha Tax, and for the loss of which Mr. Silver considers, as shown in correspondence quoted

Proceedings	25th July	1862, No. 4,835.
Do.	15th August	" " 5,354.
Do.	18th December	" " 8,232.
Do.	17th February 1863	" " 999
Do.	19th June	" " 3,627.

in the margin, and submitted to Government with these Proceedings, that compensation ought to be granted.

	RS.	A	P.
Allowances to Pagodas ...	3,295	2	8
Do. to Mosques ...	1,169	12	0
Sundry allowances connected with such Institutions.	126	7	11
Allowances to Chuttrums ...	133	7	3
Subsistence allowances ...	84	12	10
	4,809	10	8

3 The allowances in question amount to Rs. 4,809-10-8, and are composed of the items shown in the margin Mr. Silver is of opinion that as these allowances were paid by former Native Governments, and were continued by the British Government so long as the Moturpha tax was collected, they ought to be paid

hereafter from the General Revenues of the district.

4. The Board think it most probable that these allowances were charged to a special item of Revenue in order to restrict the charge to that item. They therefore doubt whether the Institutions referred to can fairly claim to have such payments continued after the tax from which they were made has been abolished. Indeed a portion of the allowance may almost be looked upon as a donation from the Moturpha payees themselves, as it was deducted from the Moturpha Revenue before it was brought to account.

5. With regard to the allowance of Rs. 133-7-3 to chuttrums, and the allowance of Rs. 84-12-10 for subsistence, the Collector will be requested to submit further information, in the first case, as to the accommodation the Chuttrums afford, and the extent to which they are used by *bona fide* travellers; in the second, as to the number of persons receiving the subsistence allowance, the class to which these persons belong, their general circumstances, and whether they are dependant on the allowance as their sole means of subsistence.

No. 254

Proceedings of the Madras Government, Revenue Department. 20th November 1863.

ORDER THEREON, 20TH NOVEMBER 1863, No. 2,087.

1. The case referred to in these Proceedings seems to the Government analogous to that of the five Pagodas in South Arcot, in which it was ruled by the Government of India that the fact of the abolition

G.O. 15th December 1865, No. 1313.

of the particular source of revenue from which Government made the annual grant to those Pagodas was not ground for discontinuance of the grant.

2. The abolition of the Moturpha tax having been the spontaneous act of Government, the Governor in Council is of opinion that the State cannot with good faith discontinue the assignments out of the proceeds of that tax, enjoyed as in the present case, for half a century.

3. The Government therefore direct that of the five items specified in the margin of paragraph 3 of the foregoing Proceedings, the three first be continued and commuted into land; and as regards the other two they will await the further information which has been called for by the Board.

(True Extract.)

(Signed.) J. D. SIM,
Secretary to Government.

Communicated to the Collector of Tinnevely.

G.O. dated 16th January 1879, No. 106, Revenue Department.

READ—the following paper No. 257, Proceedings of the Board of Revenue, dated 19th December 1878, No. 3428.

Read—the following letter from J. B. Pennington, Esq., Collector of Tinnevely, to C. A. Galton, Esq., Acting Secretary to the Board of Revenue, dated 2nd November 1878, No. 821

Certain lands the assessment of which was assigned in lieu of ready-money allowances under G.O. No. 1166, dated 2nd July 1863, escaped the Inam Settlement till 1872 when registers were prepared in the prescribed form and sent to the Inam Commissioner for issue of title-deeds, but that officer returned them with instructions to revise and forward them after the revision of the land assessment then in progress was completed. Revised registers were accordingly prepared and sent in 1877, and the Inams were finally settled and title-deeds issued to the parties concerned.

2. In the recent settlement carried out in Fasli 1283, the assessment of the lands originally assigned in the Tenkasi taluk fluctuated according to the rates introduced and showed an increase of Rs. 220-11-8 in twenty-two cases and a decrease of Rs. 376-3-0 in twenty-three cases. These were adjusted in the Inam Settlement by making deductions of lands in the former and additions in the latter till the value of the Inams was arrived at correctly. But in the interval, *i.e.*, from Fasli 1283 to 1286, though the ryots of lands the assessment of which was raised paid to the inamdars the assessment at the old rates, the increase caused by the settlement was not collected from them. This I have now ordered to be done.

3. The ryots of lands, the assessment of which was decreased, withheld payment to the Inamdars of the difference between the old and new assessment, thus depriving the Inamdars of a portion of their Inams to the extent of Rs. 376-3-0 and I have therefore the honour to request that you will be good enough to obtain the Board's sanction for reimbursing them for what they have lost in this way. Submitted for the sanction of Government.

4. The inamdars are entitled to the sum claimed.

(A true Copy and Extract)

(Signed.)

J. STURROCK,
for Ag. Secretary.

No. 258.

ORDER THEREON 16TH JANUARY 1879, No. 106.

The payment of Rs. 376-3-0 is sanctioned accordingly.

(True Extract.)

(Signed.)

H. S. THOMAS,
Ag. Secretary to Government.

Proceedings of the Board of Revenue, dated 28th June 1882.

No. 4838, *Mis.*

Read—letter from the Collector of North Arcot, dated 12th June 1882, No. 262, requesting sanction to the payment of the allowance of Rs. 177 from the beriz of Vannivedu village for the performance of the service in the Masjid at Wallajah resuming the Inam lands granted thereto.

Resolution.

The Inam may be resumed and the allowance paid by beriz deduction as proposed.

(True Extract.)

(Signed.)

E. GIBSON,
Ag. Secretary.

Proceedings of the Board of Revenue, dated 1st July 1882, No. 4951, Mis.

Read—letter from the Collector of North Arcot, dated 14th June 1882, No. 267, requesting to accord sanction to the payment of the allowance of Rs. 133—2—10 to the Sri Venu Gopalasami Pagoda at Viru Pachipuram, Vellore Taluq, from the beriz of the village resuming the Inam lands granted thereto.

Resolution.

The Inam may be resumed and the allowance paid by Beriz deduction as proposed.

(True Extract.)

(Signed.) E. GIBSON,
Ag. Secretary.

Proceedings of the Board of Revenue, dated 23rd January 1883, No. 600, Mis

Read—endorsement of the Collector of Tinnevely, dated 9th October 1882, No. 612, also endorsement of the same officer, dated 19th October 1882, No. 636 and also endorsement of the same officer, dated 11th November 1882, No. 683.

Resolution.

The Collector is referred to the Board's Proceedings, dated 10th September 1873, No. 1791, in which it has been decided that the rates of assessment which the inamdars are entitled to collect and the ryots can claim to pay are the rates in force at the time of the Inam settlement and are unaffected by the revision of assessment by the Settlement Department, which merely determines the amounts which should be taken as a basis for the computation of the local and other cesses.

(True Extract.)

(Signed.) E. GIBSON,
Ag. Secretary.

Proceedings of the Board of Revenue, dated 15th February 1883, Mis. No. 1336.

Read—endorsement of the Collector of Tinnevely, dated 19th January 1883, No. 31 on letter from the Temporary Deputy Collector, dated 27th December 1882, No. 368.

Resolution.

The claims urged by the Inamdars are inadmissible. *Vide* paragraphs 4 to 6 of Board's Proceedings, dated 10th September 1873, No. 1791, recorded in G.O., dated 30th October 1873, No. 1217, also Board's Proceedings, dated 23rd January 1883, Mis. No. 600.

(True Extract.)

(Signed.) E. GIBSON,
Ag. Secretary.

Proceedings of the Board of Revenue, dated 20th February 1884, Mis. No. 1608.

Read—endorsement of the Acting Collector of Tinnevely, dated 15th January 1884 No. 13, on letter from the Acting Head Assistant Collector, dated 15th October 1883, No. 421.

Resolution.

In this case a pagoda in the Nanguneri taluk originally enjoyed a moturpha Inam of Rs. 250—0—8 per annum and subsequently the assessment on certain lands equal to this amount was assigned to the pagoda, in lieu of this, as Inam. The assessment of these lands having been since reduced at the settlement to Rs. 151—12—0 or Rs. 98—4—8 less than the original amount the trustee of the pagoda requests the

grant of certain Inam lands bearing a quit-rent of Rs. 228 and certain patta lands bearing an assessment of Rs. 22-1-0 as an Inam free of quit-rent in lieu of the present Inam lands. The Collector supports this request.

2. It has been held in the case of similar grants for religious purposes in the same District that the rates of assessment which the Inamdars are entitled to collect and the ryots can claim to pay are the rates in force at the Inam Settlement and are unaffected by the revision of assessment by the Settlement Department which merely determines the amount which should be taken as a basis for the computation of the local and other cesses. The Collector's recommendation for the grant of other lands as Inam are therefore inadmissible. But in consideration of the difficulty experienced by the trustee in collecting the revenue regularly the Inam may be resumed and the allowance granted by a beriz deduction as has been allowed elsewhere. *Vide* Board's Proceedings, dated 28th June 1882, Mis. No. 4838, 1st July 1882, Mis. No. 4951 and 4th November 1882, No. 2674.

From—J. LEE WARNER, Esq., Collector of Tinnevely.

To—The Secretary to the Board of Revenue.

Dated—20th August 1884.

No.—427.

I have the honor to inquire whether it is possible that the Board issued the Proceedings of 20th February No. 1608, Mis., under a misapprehension of the facts and whether they would prefer to modify them.

2. The Inam in question is apparently not one of the kind to which Proceedings Nos. 600 and 1336, dated, respectively, 23rd January 1883 and 15th February 1883 apply, because it is an assignment made by the Collector in 1863 but one settled by the Inam Commissioner.

3. It is in fact one of the assignments made in the spirit of G.O.'s Nos. 1166, 2082, dated 2nd July 1863, 20th November 1863, whereby the old allowances paid to charitable and religious institutions from deductions in the Beriz of the old Moturpha tax were commuted into assignments of land revenue. The registers of these assignments are not yet complete, but it happened that in the case of the Inam, the subject of this reference, the Inamdar wished to change the land already assigned to him in 1863; and the matter was reported to the Inam Commissioner. The Board have declined to give other land, and directed that a beriz deduction be allowed equal in amount to the original allowance. This seems contrary to the previous orders, by which the Moturpha commutations were ordered to be made in Land Revenue assignments.

Proceedings of the Board of Revenue, dated 24th October 1884, Mis. No. 10088.

Read—letter from the Collector of Tinnevely, dated 20th August 1884, No. 427.

Resolution.

The Board see no reason to modify the decision contained in their Proceedings, dated 20th February 1884, No. 1,608.

2. There is no reason why even if the allowance was originally made in money and then commuted into an assignment of land Revenue, payment by Beriz deduction should not be again reverted to. Indeed this is the course authorised in G.O., dated 30th October 1873, No. 1217, and has been followed in several similar cases. *Vide* papers quoted at the end of the Proceedings referred to in paragraph 1.

(True Extract.)

(Signed.) E. GIBSON,
Secretary.

No. 1585.

Copy forwarded to Divisional Officers together with copy of this office letter to Board of Revenue, No. 427, dated 20th August 1884, for information and guidance.

2. All cases of assignments of Land Revenue in lieu of allowances paid out of old Moturpha tax now remaining unsettled by the Inam Commissioner should be reported in the form enclosed for resumption and substitution of payment by Beriz deduction.

3. The consent of the Inamdars concerned must be obtained as far as possible.

J. LEE WARNER,
Collector.

*Proceedings of the Board of Revenue, dated 25th February 1887, No. 1283,
Miscellaneous.*

Read—letter from the Collector of Tinnevely, dated 27th October 1886, No. 567.

Resolution.

In the case referred to in paragraph 3 of the Collector's letter, the Inams were confirmed by the Inam Commissioner at the settlement rates of assessment and the difference between the old and the new assessments was therefore ordered to be made good to the Inamdar. In the present case the inams had apparently not been settled by the Inam Department (*vide* Collector's letter in Board's Proceedings, dated 24th October 1884, Mis., No. 10088) and there was nothing to prevent the inamdar from collecting the assessment originally fixed at the time of the assignment. This was the view held by the Board in their Proceedings, dated 20th February 1884, Mis. No. 1608. The Board therefore see no reason to comply with petitioners request.

(True Extract.)

(Signed.)

M. HAMMOCK,
Ag. Secretary.

MEMORANDUM.

Formerly certain allowances were paid to charitable and religious institutions from deductions in the Beriz of the old Moturpha tax which was abolished under Act XVIII of 1860.

It was decided that the allowances should be continued and that the payment should be commuted in the assignment of land revenue.

Assignment of land revenue were accordingly made in 1863, 1864 and 1865 and registers were submitted for Ambasamudram and Tenkasi taluks in 1875 but the Inam Commissioner returned them for revision and resubmission after the Land Revenue Settlement then in progress was completed, *i.e.*, fasly 1287.

Accordingly registers were submitted for Tinnevely, Ambasamudram and Tenkasi taluks in 1875 and 1877 and title-deeds were issued the Settlement having been made at the rates introduced by the Settlement Department. But as the ryots paid the inamdars between the time of the Land Revenue Settlement and the Inam Settlement at the rates introduced by the Settlement Department it was found that some inamdars had got more and others less than the Moturpha allowances. This was adjusted by payment to inamdars of Rs. 376-3-0 and recovery from the inamdars of Rs. 20-11-8 so far as Tenkasi taluk is concerned. Similar statements were called for by the Collector for Tinnevely and Ambasamudram taluks. Mr. Pennington issued a circular calling on Divisional Officers to submit registers for the other six taluks assigning additional land revenue or recommending the charge of quit-rent according as the assessment of the land given was less or greater than the original allowance *plus* 10 per cent. allowed for vicissitudes of seasons.

In accordance with these circulars registers have been received from taluks which are more or less defective and have to be amended.

In the meantime an isolated case of Moturpha inam from Ervadi in Nanguneri taluk was reported to the Inam Commissioner as the inamdar wanted other land assigned as inam in lieu of the land assigned by the Collector in 1863. The Board have declined to give other land and directed a beriz deduction to be allowed equal in amount to the original allowance. The Board observe that the Settlement rates were not intended to affect inam lands that the object of the new rates being fixed for the inam lands was merely to enable the calculation of the local and other cesses.

It seems possible that the Board issued this proceedings under misapprehension that the Ervadi inam was one that had been settled by the Inam Commissioner. It seems that Proceedings Nos. 600, dated 23rd January 1883, and 1336, dated 15th February 1883, passed in the case of inams settled by Inam Commissioner do not apply to cases of Moturpha inams for which lands have been assigned by the Collector but not settled by the Inam Commissioner.

If however they are considered applicable to unsettled assignments of land revenue in lieu of Moturpha inams the Board have to be asked to explain the conflict between them and the orders of Government No. 106, dated 16th January 1879.

The Collector accordingly pointed out to the Board that their order No. 1608, related to an assignment made by Collector in 1863 and not one settled by the Inam Department and requested if they would prefer to modify it.

The Board stated that they have no reason to modify the above order and observed that there is no reason why these assignments of land revenue cannot be reverted to payments by beriz deductions, which is the course adopted in several cases.

Thereupon Divisional Officers were requested to report all cases of assignments of land revenue in lieu of Moturpha tax now remaining unsettled for resumption and substitution of payment by beriz deduction.

Registers have been received accordingly for inams in six taluks and such of the inams in Tinnevely taluk as are not settled by Inam Commissioner.

Some of the inamdars are not willing to have beriz-deduction but prefer continuance of assignment of land revenue. It would appear that consent of the inamdars is immaterial inasmuch as the inams are not settled by the Inam Department and there is nothing to prevent the inamdars from collecting the assessment originally fixed at the time of the assignment. Vide Board's Proceedings No. 1283, dated 25th February 1887.

Collectors are authorised (vide B P. No. 2240, dated 8th September 1882) to order beriz deductions in lieu of assignments of land revenue. As the amount involved is large and is spread over seven taluks it is submitted for orders whether the commutation of assignments of land revenue into deduction can be ordered here subject to the submission of the usual quarterly statement for Board's confirmation or whether a general statement should be forwarded to the Board in the first instance for their sanction.

I think the deduction may be ordered by the Collector himself and the cases sent fully up to the Board in the quarterly statement stating in the remark column the circumstances in the usual course. The last list was received from the Sub-Collector only on the 24th April 1889.

I should like first to know the sums involved. And I don't know why general statements were called for since isolated cases only were being dealt with as objections were made by the particular holder. If the result is to throw a lot of land on our hands which is not of equal value to the money grants the business requires serious consideration. Sheristadar will bring the statements and individual examination of them will be necessary.

I think the general statements ordered by Mr. Lee-Warner are not required. Individual cases can be dealt with as they were. File the statements received.

* * *

