

SELECTIONS FROM THE RECORDS

OF THE

South Arcot District.

N^o. II.

MEMOIR ON THE INTERNAL REVENUE SYSTEM OF THE MADRAS PRESIDENCY.

BY

BUNDLA RAMASAWMY NAIDOO.

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

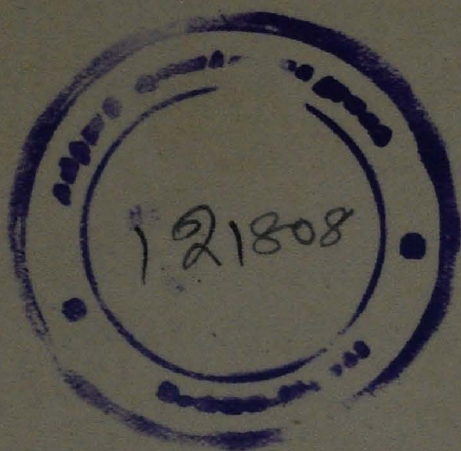
MADRAS:

REPRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

1908.

X72-211

N08



To

THE HONOURABLE JOHN HODGSON, ESQUIRE.

SIR,

In compliance with your request I have finished my Memoir respecting the Internal Revenue System of the Presidency of Madras, together with a few remarks on the outlines of the Ryotwari Regulations, and the mode which to me appears better calculated for the future management of the country.

In the course of this work, I hope I shall not be considered to have cast reflections on any individual authorities, or gentlemen concerned, while I sincerely endeavoured to exhibit known truth and to illustrate facts in their genuine light on both sides of the question, *i.e.*, on the part of the State, and the subjects, as those who have written on the subject hitherto have adhered to the former only.

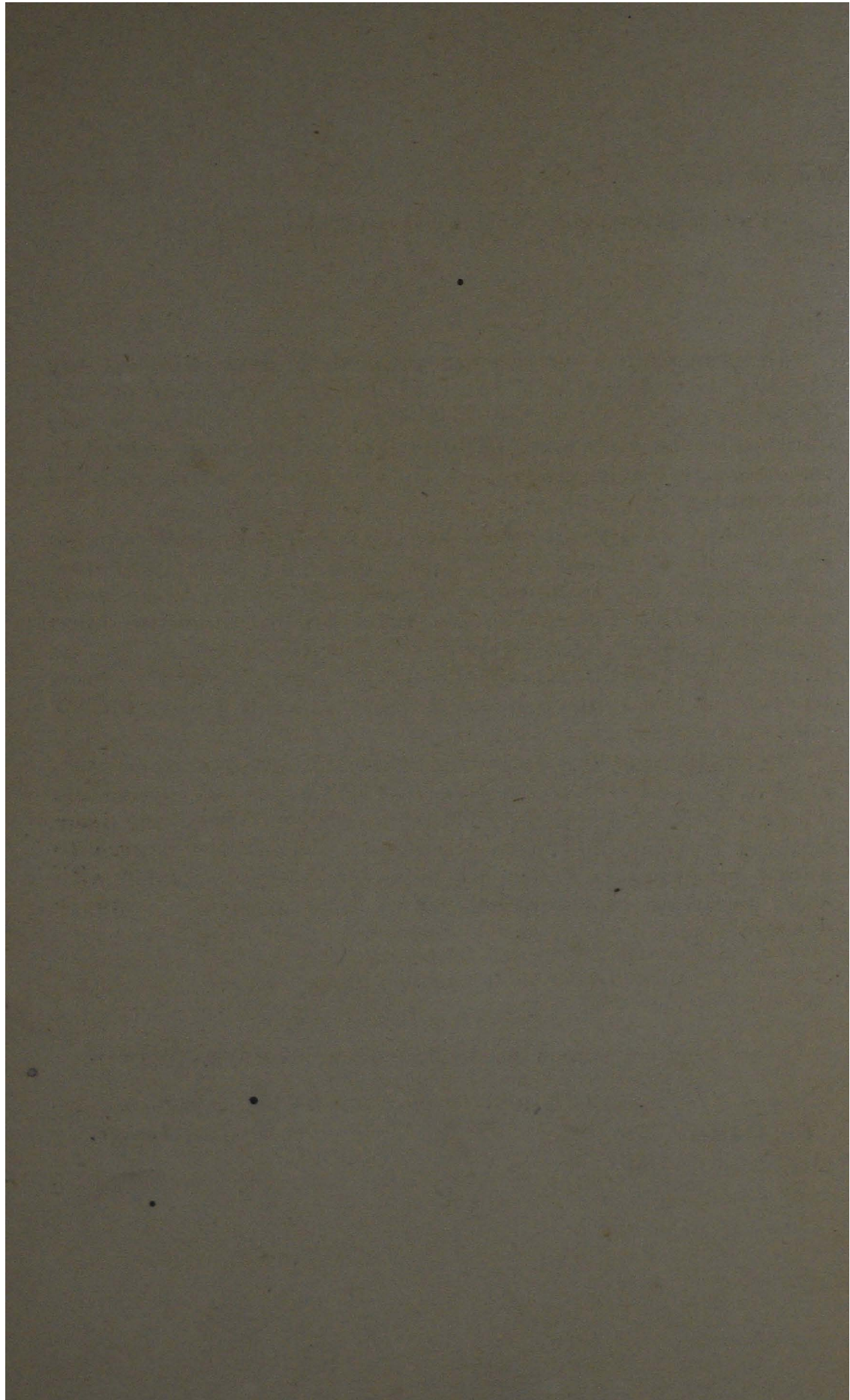
In dedicating the following sheets to one whose enlightened mind, added to that experience of the subject in question which you possess during a long residence in India, will deem nothing beneath its notice which may tend in any degree to afford information, I humbly hope that they will meet with that impartial consideration which their contents seem to deserve.

I have the honor to be,
With greatest respect, Sir,

Your most obedient and faithful servant,

(Signed) B. RAMASAWMY NAYDU,
The Author.

CHINTADRIPATAH, }
1st January 1820. }



A MEMOIR ON THE INTERNAL REVENUE SYSTEM OF THE MADRAS PRESIDENCY.

It is true, as all Europeans imagine, that we Indians, do not possess any recorded histories of our ancient civil and political matters but all that we have, are religious traits, mixed with political institutions, it must indeed be a matter of curiosity to the European world, as our books treat upon *facts* that occurred many thousand years before the Christian system of chronology, under which, they believe, that the world is aged only above five thousand years.

The Era of Cali-yuga answering to A.D. 1817 is 4918 and that of Shalivahana 1739.

The Indian Kings reigned over the Bharata Varsham commonly called Hindustan, unmolested, until that unhappy invasion of Secunder Shaha, which opened the way to the barbarous Mahomedans who soon after subdued the country. They not only totally defeated the kings * and plundered their riches, but destroyed the temples, insulted the sacred images, massacred men, women and children, † and sacked the property of individuals, and also forcibly converted them for series of years,—an event needless for me here to detail, both Abul Fazel and Feristah having treated at large on the subject.

There can be no doubt, however, that our earliest history of civil and political transactions, which ought to have remained in the repositories of the ancient kings, might have been either destroyed ‡ or lost, during the bloody wars of Mahomedans, since which no one appears to have attempted to write it, because none perhaps like to treat upon the fall of his own Government. But Abul Fazel and Feristah, elated with the success of their arms which were every day prospering, were ambitious of having the history of their conquest transmitted to posterity : so were the Europeans perhaps for the same reasons.

But we need not lament the want of history to trace the subject of this Memoir ; for the very practice that prevails throughout Hindustan to this day is enough to convince us, that the cultivators always possessed proprietary right in the soil, and paid the tribute to the king in kind.

However, I shall relate here some passages from the Indian History, relating to the subject in question.

The Supreme being Narrain is the Creator, Preserver and Destroyer of the world ; in these three mighty attributes he assumes

* Dow's Hindustan, Vol. I, page 166.—Hamilton's Gazetteer, page 150.

† Feristah's History of Dekken, Vol. I, page 28.

‡ Hamilton's Gazetteer, page 33.

three different names; in creating he is called Bramha; in preserving Vishnu, and in destroying Siva.

Of these three god-heads, I shall speak of Bramha, as he acts the part of creating. He first created the world and sent Swayambhuva Manú to rule it, who accordingly instituted laws called Manú-smritee, in which he largely treats upon the duties of the four tribes, namely Bramha, Chatria, Vysea, Shudra.

It may not be necessary here, to state the duties of a Brahmin, as his occupation is priesthood, but I shall relate those of the other three tribes namely Chatria, Vysea, and Shudra; as a Chatria possesses the right of protecting the earth, and the other two Vysea and Shudra possess that of cultivating it.

The duties of the 2nd tribe Chatria,* namely, to learn science, to perform yagum, to give alms, to conquer, to support the subjects, and to learn the use of arms. The duties of the third tribe Vysea,† to learn, to perform yagum, to give alms, to cultivate, to attend cattle, and to trade. The duty of the fourth tribe Shudra is to serve the three preceding tribes; since therefore the agriculture is vested in the third tribe by Bramha, they of course become the hereditary possessors or proprietors of the land.

In the first age called Krita-yugam, a demon named *Hiraniatcha* carried away the Earth into the *Nâgalokam*, when Swayambhuva Manú who was sent by Bramha to rule over the earth, complained to him, and Bramha prayed to the preserver Vishnu who assumed the form of a hog called *Swâtawaraha*, destroyed Hiraniatcha and fixed the earth in its former state: hence he is called Bhuvarâha.

When Prudhoo Chackravarthi came to reign over the world, the earth in the shape of a cow represented to him, that she was uneven, and consequently unfruitful, as no water could stand on her, upon which the said Chackravarthi adopted her as his daughter, levelled her with the end of his bow, and gave her to the cultivators to render her fruitful, after erecting villages, towns, fortresses, &c.; since which, the earth is called after his name *Pridhivee*.

In Trêtâyugam, the 2nd age, another demon named Bali usurped the three worlds, the Swargum (heaven), Madhama (the earth), Patalâ (the region below the earth); and as the ruling power over the three regions is vested in Indrà, he complained of it to Vishnu (the preserver), who accordingly went to Bali, when he was performing a yagum, in the shape of a dwarf Brahmin called Vamana, and having obtained the three worlds as a gift by a stratagem, restored them to Indrà.

In the same* yugam, Parasurâma, one of the incarnations of God Vishnu, defeated all the kings of the earth, and assumed the Government (having made a vow to destroy the Chatria race, for twenty-one generations, in order to revenge on Carta-Virarjuna one of the kings of

* Jones' Institutes of Manú, page 12.-89.—“To defend the people, to give alms, to sacrifice, to read the Veda, to shun the allurements of sensual gratification, are in few words the duties of Chatria.”

† 90.—“To keep herds of cattle, to bestow largesses, to sacrifice, to read the scripture, to carry on trade, to lend at interest, and to cultivate land, are prescribed or permitted to a Vysea.”

that time for killing his father in the act of worshipping God) and afterwards gave it over to a famous Brahmin called Casseyapa as a gift; (hence Casseyapa became one of the names of the earth)—but Casseyapa restored it to the surviving Rajas for the sake of protecting it, as he himself was not able to do it.

Thus Vishnu in the incarnation of a hog, and Prudhoo Chackravarthi, are considered to have re-established the right of the cultivators, which was first assigned them by Bramha, and with which it seems the two latter sages, Bali and Parasuràma, have not at all meddled.

Formerly the whole inhabitable world, called Jambúdwpum, was divided into nine divisions, called Vershams, and this part of the world which Europeans call East India, and the Mahomedans Hindustan, is Bharata Vershum, and the people inhabiting it were of four tribes only, and their vernacular language was Sanscrit; afterwards there came a king named Govicksha, who ruled over the whole earth receiving tributes, from all other princes; this mighty king and his wife named Charoocachee having no children, offered up prayers to Vishnu and other gods, who, pleased with their devotion, granted them fifty-six sons, enjoining them to divide the whole kingdom into fifty-six divisions among themselves, and to call them after their own names, hence came fifty-six Déshams or kingdoms with languages peculiar to each, namely:—

1. Andira	Désham.	29. Dasharna	Désham.
2. Matchia	"	30. Curnata	"
3. Pulinda	"	31. Dravida	"
4. Conloota	"	32. Chady	"
5. Ootra	"	33. Cosala	"
6. Vamadava	"	34. Magadah	"
7. Sununda	"	35. Malava	"
8. Davapharesta	"	36. Cooroo	"
9. Sunkoola	"	37. Cacaya	"
10. Barbara	"	38. Sooparswa	"
11. Parasevea	"	39. Ayodhea	"
12. Turushka	"	40. Khoodjara	"
13. Poundra	"	41. Concana	"
14. Tregurta	"	42. Coontybhaja	"
15. Rohita	"	43. Sindhu	"
16. Rankava	"	44. Pandia	"
17. Cassi	"	45. Napaula	"
18. Gandhara	"	46. Campelya	"
19. Anga	"	47. Tenkana	"
20. Vunga	"	48. Shaka	"
21. Calinga	"	49. Maharashtra	"
22. Soodhenva	"	50. Neshadha	"
23. Maroo	"	51. Latta	"
24. Cambhoja	"	52. Vederbha	"
25. Simhala	"	53. Saleva	"
26. Panchala	"	54. Cashmira	"
27. Hataka	"	55. Keekata	"
28. Vedaha	"	56. Sooramsa	"

Bharata Vershum is composed of Pancha Dravidam* and Pancha Goudam, viz., South from Cania Comari or Cape Comorin, as Europeans

call it, to Tripati is the first Dravidam : From Tripati to Streecacoolum commonly called Chicacole is the Andhram or second Dravidam : From Mysore to Golaconda or Hydrabad the Cunnadam, the third Dravidam : From Golaconda to the western sea the Maharastrum, the fourth Dravidam ; and from Sindhu Nady to Nermadah, the Khoodjaram, the fifth Dravidam.

From Streenagaram west of Nimesaraniam, to Badrycasramam on the foot of the Himalia hills, is Shoodah Goudam, or first Goudam : to the east of Ayodia and Cassee is Conneyacoobjam, or second Goudam : Delhi or Astinapoori and Chempala to the west, is Saraswatam or third Goudam : Midhla and Bengala is Oorcalam or fourth Goudam ; and from Jagannadam to Wodhra Dèsham is the Wodhram, the fifth Goudam.

These ten divisions are comprehended in Bharataversham, and the sovereigns who ruled it, received carum or tribute, from the cultivators, at the rate of one-sixth of the produce of the land they cultivated, in kind, according to the Institutes of Manú, who in describing the duties of a king with regard to the annual tribute, lays down as follows :—

MENOO SMIRTEE 7TH CHAPTER.

130.

పంచాశోభాగ ఆదనూ
రాజ్ఞా పశుపీరణ్యయోః |
ధాన్యానామష్టమోభాగ
ష్టశ్చి ద్వాదశ ఏవవా ||

Of cattle, of gold, added each year to the capital stock, a fiftieth part may be taken by the king, of grain one-eighth part, a sixth or a twelfth.

131.

ఆదదీతచ షడ్భాగాత్
ద్రుమాంస మధుసపిషాం |
గంధౌషధిరసానాంచ
పుష్పమూల ఫలస్యచ ||

He may also take a sixth part of the clear annual increase of trees,* flesh, honey, clarified butter, perfumes, medical substances, liquids, flowers, roots and fruits.

132.

పత్రశాకతృణానాంచ
చర్మణాం పయసస్తథా |
మృత్తియానాంచ ఖాండానాం
సర్వస్యాక్ష్మయస్యచ ||

Of leaves, pots, herbs, grass, leathers, milk, earthen pots, and all things made of stone.

* By these it appears that customs on goods is received in kind.

I shall here quote a passage from Mr. Maurice's *Indian Antiquities*, Vol. 7, page 617. "The ancient classical writers assert, that the tax paid to the Government in India was the fourth part of the produce of the soil, but upon sumscrit authority, near two thousand years old, I can assert that it was at that period, and probably previous to it, the sixth part only of that produce; for, to that purport, in the *Shacoontala*, does the emperor Dashmunta decisively express himself.* Similar accounts, I am aware, may be found in Herodotus, and Diodorus Seculus, concerning the mode of collecting the tribute in Egypt; but throughout this work, both Egyptians and Ethiopians are considered as an emigrated race, originally Indians; and to the parent country, therefore, when customs are so strikingly similar, the honor of invention cannot with justice be denied."

In considering the above passage, it seems not only India was under that mode of division of crops, but Egypt and other parts of the western world were likewise under it.

On inspecting your chronological events, I find they mention thus, "in the year 1544, the good lands, let in England at one shilling per acre"; I am therefore rather inclined to think that previous to this it was under division of crops. The same mention in another place, "the land tax passed in England in 1689"—besides I see tithes established to the Churches in all parts of Europe, which I fancy is a tenth part of the produce, and it is probable that unless there be some persons appointed on the part of the Government to ascertain the produce of the land, the Churches cannot be able to get their tithes regularly, and I am therefore led to believe that there existed † a division of crops all over Europe in former times.

That the vast empire of China and Ava are under the same footing to this day, it cannot be doubted. I shall in this place quote a passage from the history of the Chinese Empire, which curiously describes the tax paid in that country. ‡ "The great part of the taxes in China are paid in commodities. Those who trade in silk worms pay their taxes in silk, the husbandmen in grain, and the gardeners in fruits, &c."

This practice is further corroborated by the following passage: § "one-tenth of all produce is exacted as the authorized dues of the Government, and one-tenth is the amount of the king's duty on all foreign goods imported into his dominions. The revenue arising from customs on imports are mostly taken in kind."

I therefore presume to conclude that throughout the whole inhabitable world, the mode of dividing crops was observed in ancient times.

I shall now relate the History of this part of India called Tondamandalam, in which the metropolis of British Government was

* *Shacoontala*, Act V, page 53.

† Since writing the above, I am informed, that there is a division of the crops over great part of Europe (Italy and the South of France in particular) now.

‡ Page 296.

§ *Hamilton's Gazetteer*, page 48.

established * in the early part of the Seventeenth Century, and in which the Honorable Company's agents have since brought the management of its political affairs to such a state of perfection as to excite the envy of all foreign Governments.

The boundaries of Tondamandalam † is thus defined: from sea in the east, to Nundi Dûrgam on the west: and from Penna River on the south, and Tripati or Kallestri on the north. This tract of land is called Tondeeramandalam as a Prince of that name formerly reigned it.

The ancient history says, that Kulatunga Shóla one of the kings of Shóla Désham, went once to Varanasi or Benares to perform ablution in Ganga or Ganges, and on entering it he found a cave or passage into the water, through which he descended and arrived into the Nâgalokam, or the world inhabited by divine serpents where he happening to see the daughter of the king of serpents, they both reciprocally enamoured of one another, and the king declared his love to her, and she agreed to marry him on condition that he would grant his kingdom to her son in the event of her begetting one, he accordingly in the height of his amour agreed to the proposal and having married her, he lived with her sometime when she brought forth a son: the thought of returning to his country occurring to the king, he intimated it to her and on his taking leave of his wife she reminded him of his promise, and the king accordingly pointing out to a creeper called Audanda, desired her to put it round the neck of his son and send to him that he may know him and perform his promise.

Accordingly the king arrived in his country, and the princess of serpents despatched her son as she was desired, as soon as he became of age, calling him after the name of the creeper Audanda, *i.e.*, *Audanda Chackravarthi*.

The father received him with joy although he was secretly grieved for the sake of his other son who had established a more lawful right to the crown.

Audanda Chackravarthi being informed of his father's uneasiness, told him not to be troubled on his account, for he would be content with whatever part of the country that he might choose to point out to him.

The king being delighted with the proposal of his son directed him to take possession of the country named *Tondiramandalam* which had

* The ancestors of the Author of this Memoir had at this time greatly contributed to the establishment of their Factory. See Appendix No. I.

† Aroonachellapooranum.

வண்டிர் தண மலர் தேன்மாந்தும் பெண்ணையின் வடபால்மிக்க	*
கண்டிபங்கண்டே யாக்குங்காளத்திவரையுந்தென்பால்	*
தண்டிர் புனலின் மேற்பால்சைவமாவசாயின் கீழ்பால்	*
தொண்டிரனவளனாடென் றுமதன்வளந்தொகுத்துச்சொல்வாம்	*
செய்யாறுதெற்கு திருவேங்கடம்வடக்கு	*
மையார்கடல்கிழக்குமைனாகம்—ஆய்யா	*
இடமலைமேற்குயி உதொண்ட நாட்டுக்	*
கடவதனைச்சொன்னே மறி	*

been ceded to him by Dandika * Rajah, but since usurped by Cùrumbers or shepherds who had built twenty-four Cottams or fortresses in it, and refused to pay him the tribute.

Audanda Chackravarthi accordingly took a part of his father's army and marched against the said shepherds, and fought many battles : and at last in a skirmish against the fortress of (புழல்) Pulel near the red hills, which is the twenty-fourth Cottam, he was completely defeated and in his retreat into the forest, his elephant happening to be entangled with some creepers called *Mulla*, he instantly dismounted to extricate the elephant by cutting the creepers with his sword, but he was surprized to find the creepers bleed and to hear the God of Tirumullavoil † accost him thus : " why do you retreat, go and fight the Cùrumbers and you will conquer." The prince however, diffident of these oracles, asked the deity to show him some mark of the divine encouragement, and the deity immediately orderēd his bull ‡ to turn towards Pulel Cottam. Thus animated, he renewed the battle with success and conquered the savage Cùrumbers.

He therefore in acknowledgment of the favour of the God of Tirumullivoil built his pagoda, and as a mark of his victory set two Vullerkoo pillars § (which he brought from one of the Cùrumbers' fortresses) in support of the mantapam which he consecrated to the deity. These pillars still exist in the above temple.

Hence, Audanda Chackravarthi called his newly conquered country after his own name, *i.e.*, *Tondamandalum* || and sent message of his victory to his father, and requested of him to send from Cholamandalam inhabitants to re-people his country, who accordingly, sent forty-eight thousand Valars ¶ or cultivators of Vellala tribe, and Audanda

* There is a separate history of this king which I have omitted here as foreign to my purpose.

† சந்தரமூர்த்தி தேவாரம் 10-ம் பாட்டு. [ட.

சொல்லரும்புகழான் றெண்டைமான் களிற்றைச் சூழ்கொடி முல்லையாற்கட்டி
டெல்லையி விசும்பவன் பெறவெளிப்பட்டருளிய விறைவனெயென்றும்.....*
நல்லவர்பா வந்திருமுல்லையாயல்நாதனே நல்விடையேறிப்*
பல்கலைப்பொருளேபடுதையர்களைவாய்பாசபதாபரஞ்சடரோ.....*

‡ The said Bull is still on the same posture at Trimullavoil near Poolal, all the Bulls set before the Shiva temples, are faced towards the Lingum, whereas this one to the contrary.

§ Dr. Ainslie's *Materia Medica*, page 127.—"Pale coloured gigantic swallow wort."

|| தொண்டமண்டலசதகம்.

கண் ணூர்க்குணைக்கழற் றெண்டமான் கைக்கடாசலத்தைத்*
தண் ணூருமுல்லைக்கொடி தடுத்தாட்கொண்டதனமையெல்லாம்*
பண் ணூருஞ்செம்பொற்றிரு முல்லைவாயிற் பதிகஞ் சொல்ல*
மண் ணூழிகாலமும்நிற் பதன் றே தொண்டமண்டலமே*

¶ சேக்கிழார் புராணம்.

காடெங்குஞ்சோழன்முனந்தெரிந்தேயேற்று நற்குடிநாற்பத்தெண்ண
யிரத்திலவந்த, கூடல்கிழான்புரிசைகிழாண்குலவுசீர்வெள்ளுளம்பாக்கிழான்
வரிசைகொணத்தழாண்முன், தேடுபுகழாரிவருஞ்சிறந்தவாழ்ச் சேக்கிழார்கு
டியிலிந்தத்தேசமுய்யப், பாடல்புரியருண் மொழித்தேவரும்பின்வந்த பால
சுவாயரும்வந்துதித்தவாழ்ந்தார்—யக.....

Chackravarthi pointed out to them lands for cultivation with an assurance of investing them with the *cani-atchi* of such part of the lands that they would undertake to clear, under a conviction that they would not continue firmly attached to their farms, unless by fixing them with the *irons of cani-atchi*—an expedient most effectually employed to incite people to industry * and promote agriculture.

He accordingly divided the whole country of Tondamandalam into seventy-nine Naudoos allotting, from one to six of them to each Cottum and erecting one thousand and nine hundred Nattams † or villages.

I shall here enumerate the number of Naudoos allotted to each Cottum which are twenty-four ‡ in number.

1. *Pollel Cottum*—

Nayer Naudoo..	..	1
Ambattoor Naudoo ..	..	1
Aucoody do. ..	..	1
Elmore do. ..	..	1
Attoor do. ..	..	1
Vullore do. ..	..	1
		—
		6
		—

2. *Poolyoor Cottum*—

Coonattoor Naudoo ..	..	1
Poroor do. ..	..	1
Mangaudoo Naudoo ..	..	1
Amaroor do. ..	..	1
Cottoor do. ..	..	1
		—
		5
		—

3. *Eaocaudoo Cottum*—

Caucaloor Naudoo ..	..	1
Cachee do. ..	..	1
Meioor do. ..	..	1
		—
		3
		—

4. *Manawoor Cottum*—

Pausala Naudoo ..	..	1
Cunnoor do. ..	..	1
Illattoor do. ..	..	1
Poorisa do. ..	..	1
Permoor do. ..	..	1
		—
		5
		—

5. *Sengattoo Cottum*—

Adegattoor Naudoo	1
----------------------	----	---

6. *Pyoor Cottum*—

Veerabadra Naudoo ..	..	1
Sanoor do. ..	..	1
Vengul do. ..	..	1
Cunny do. ..	..	1
.... do. ..	..	1
		—
		5
		—

7. *Yayel Cottum*—

Dandaca Naudoo ..	..	1
Magarel do. ..	..	1
Conary do. ..	..	1
		—
		3
		—

* Encyclopædia, Vol. XV, page 592.—Property—"It was clear that the earth would not produce her fruits in sufficient quantities without the assistance of tillage; but who would be at the pains of tilling it if another might watch an opportunity to seize upon and enjoy the product of his industry, art and labours. Had not therefore a separate property in lands as well as moveables been vested in some individuals the world must have been continued a forest and men have been mere animals of prey."

† A Village inhabited by Vellalers, a cultivating tribe.

‡ சேக்கிழார் புராணம்.

பாலாறுவளஞ்சூந்தநல்கமல்கும்பானைவிரிமணங்கமழ்பூஞ்சோலைதோறுங்காலாறுகோலியிசைபாடநீடுகளிமயின்னருமேயிறெண்டநாட்டு

* நாலாறுகோட்டத்தப்புலியூர்க்கோட்டநனதி புனைகுன் றைவளர்நாட்டின்மிசேவாறுகின்றவயற்குன்றத்தூரிற்சேக்கிழார் திருமரபுசிறந்ததன்றே. [க்க

8. <i>Damel Cottum</i> —				16. <i>Elangato Cottum</i> —			
Caryvadoo	Naudoo	..	1	Tennatoor	Naudoo	..	1
Vulla	do.	..	1	Ponnoor	do.	..	1
			—	Maccoonna	do.	..	1
			2				—
			—				3
9. <i>Wooltoocadoo Cottum</i> —				17. <i>Calyoor Cottum</i> —			
Palyoor	Naudoo	..	1	Tripoolyvana	Naudoo	..	1
Tammanoor	do.	..	1	Talyoor	do.	..	1
Cunna	do.	..	1	Yarykal	do.	..	1
Nevaloor	do.	..	1	Pangoor	do.	..	1
			—	Verpadoo	do.	..	1
			4				—
			—				5
10. <i>Kolatoor Cottum</i> —				18. <i>Seeroocara Cottum</i> —			
Coorumbara	Naudoo	..	1	Ayenda	Naudoo	..	1
Vellypoora	do.	..	1				—
Pattoor	do.	..	1	19. <i>Padowoor Cottum</i> —			
Naudoo	do.	..	1	Paruntemery	Naudoo	..	1
			—	Arcot	do.	..	1
			4	Sengoonra	do.	..	1
			—				—
11. <i>Chemboor Cottum</i> —				20. <i>Cadeya Cottum</i> —			
Perioor	Naudoo	..	1	Peroonconjee	Naudoo	..	1
Puttana	do.	..	1	Nagavadoo	do.	..	1
Moocoondra	do.	..	1	Mercalatoor	do.	..	1
			—				—
			3				3
			—	21. <i>Sendereca Cottum</i> —			
12. <i>Aumcor Cottum</i> —				Allattoor	Naudoo	..	1
Coomaly	Naudoo	..	1	Aroongolum	do.	..	1
Padowoor	do.	..	1				—
			—				2
			2				—
			—	22. <i>Coonapatra Cottum</i> —			
13. <i>Eadoor Cottum</i> —				Magarel	Naudoo	..	1
Aurunpunga	Naudoo	..	1	Ninnia	do.	..	1
14. <i>Vengoonna Cottum</i> —							—
Paroonager	Naudoo	..	1				2
Arasoor	do.	..	1	23. <i>Ningada Cottum</i> —			
Marooda	do.	..	1	Coodacara	Naudoo	..	1
Nulloor	do.	..	1	Tondama	do.	..	1
Tellaroo	do.	..	4	Pettapeera	do.	..	1
			—				—
			5				3
			—	24. <i>Valoor Cottum</i> —			
15. <i>Palacoonna Cottum</i> —				Woloogara	Naudoo	..	1
Parasoor	Naudoo	..	1	Ninmaly	do.	..	1
Tachoor	do.	..	1	Mattoor	do.	..	1
Meyoor	do.	..	1				—
Paruntemery	do.	..	1				3
Singamporoondavala	do.	..	1				—
			—				3
			5				—

Thus did Audanda Chackravarthi arrange one thousand and nine hundred Nattams under seventy-nine Naudoos, and conferred the Cani-atchi* on the above forty-eight thousand Valars, fixing the boundaries by monumental stones, with an inscription of the Sun, Moon, and shoolum,† the trident of Shiva; the two former to denote that they are to enjoy the said Cani-atchi in question from generation to generation, so long as those two luminaries shall endure; and the latter is a symbol of God to preserve their right sacred.

This right the Audanda Chackravarthi has also allowed to be valid, in the act of mortgage, transfer, sale, or gift among themselves as well as Ustabhoga‡ Swamiams or eight species of right in the soil, which we see to this day inserted in the conditions of both in the grants of Royalo, and in bills of sale passed amongst the cultivators which state as follows:—

“ You are to enjoy the above premises entitling to Ustabhoga Swamiams, viz.—

1. Nidhy, mines of gold, &c.
2. Nitchapa, treasures hidden.
3. Pashana, stones.
4. Siddha, what are actually in the premises.
5. Saddhia, what may be conferred hereafter.
6. Jalum, water.
7. Atchena, what are producing for years.
8. Augamy, what are produced annually which you are to enjoy for generations as long as the Sun and Moon may last.”

He further gave them the following privileges in order to encourage them to cultivation for generations, and to distinguish them from the other cultivators called Pashangoody § of whom he has established to the number of twelve thousand.

In dividing the land in the first instance, he prescribed a Turra-baddy Dittum, which is a statement of total measurement of land such as occupied by houses, tanks, mauniems|| and warraput lands, &c. He allowed a place for erecting a village called Gramanattam and for Vishnoo, Shiva and Peddary Pagodas, then for the Pagoda and Panchangam Bramins and after that, for Cani-alers granting them heritage in them as well as cultivating land, with good space for back-yards, and then to all their Coody-makel or menial servants of the

* Cani and atchi are two words the former signifies soil and right and the latter dominion.

† To denote Shudra village, as Shiva is God for the above tribes.

1	2	3
‡ నిధినిక్షేపపాషాణ		
4	5	6
సిద్ధసాధ్యజలాన్వితం ।		
7	8	
అక్షిణాగమిసంయుక్తం		
అష్టభోగసమన్వితం ॥		

§ Temporary shareholders or succavassies.

|| The Sunned Mauniems which are seen now in the accounts are I fancy introduced by Mahomedan Government.

village (of whom I shall treat particularly in their proper place), and lastly a spot is allotted distinctly for the purpose of Parchery and Shoodocandoo or a place of burning the dead.

In dividing the nunjah and punjah lands, *i.e.*, the low lands cultivated with paddy and high lands cultivated with dry grain and pulse, he first of all established Turrabuddy mauniams or lands alienated as free gift to the Pagodas and Bramins, the former called Dava-dayem and the latter Bramha-dayam, then Cawny * mauniam to the Cani-atchy-cars, *i.e.*, persons holding Cani-atchy and mauniam to Coody-makel, the village servants, and the remaining land was distinguished under the denomination of *Warraput*, that is, land entitled for division of crops, for without establishing division† of crops, you cannot effectually protect the cultivator in the Cani-atchy, in which as I have before observed, he is bound for ever, as a rent either of grain or money would render the circumstance of a cultivator most truly miserable (since he must occasionally and sometimes frequently sustain heavy losses from unforeseen and unavoidable calamities of the season) and by consequence deprive him of the Cani-atchy altogether in time: all these considerations probably must have dictated in establishing this mode of dividing the crops.

In cutting crops however he enacted rules entitled *Swadantra* dittum allotting fees or gifts to the Pagodas, Bramins and all the menial servants of the village such as *Shoodoo* or *Shemay* and *Picha*; the former is paid in sheaves of corn before the paddy is thrashed, and the latter in hand, previous to the measurement of the heaps.

Marahs and various other deductions are made during the measurement of grain such as Cani-marah-cooputoom, &c., to the Cani-atchy-cars and Calavasum and Pooracullaum to their slaves‡ or servants.

Then follows the division between the cultivator and the sovereign, the former is denominated Coody-waram and the latter Mail-waram or in other words the inhabitant's share and the Government share; the cultivator is allowed an adequate portion of the produce for himself, bullocks, seed, implements of tillage, labourers, manuring, sowing, transplanting, irrigating, weeding, cutting, thrashing, &c., &c., and the sovereign receives the remainder for protecting him from enemies, robbers, plunderers, § and various other evils.

* Heritage Manniam.

† Maurice's *Indian Antiquities*, Vol 7, page 814—

"But I have elsewhere produced a passage to prove that it was only a sixth which is a still more lenient deduction from his profits. It might be called a perpetual payment of that sixth. ever secured the possession of the farm to the family who rented it."

‡ Of whom I shall relate in another place.

§ Halhed's compilation of *Hindoo Laws*, page CXIX—

"If a plunderer should attack the magistrate's kingdom and grievously molest the people, the magistrate shall surely punish him; if he does not he is unworthy of the magistracy and a magistrate who, without protecting and taking care of the subjects collects the accustomed tribute from them, will go to hell."

The *Book of Spirit of Laws*, Vol. 1, page 305, Chap. 1st. Of the Public Revenue,—

"The Public Revenues are a portion that each subject gives of his property in order to secure or enjoy the remainder."

Encyclopaedia, Vol. XV, page 592. Property—

"Necessity begot property: and in order to ensure that property, recourse was had to civil society, which brought along with it a long train of inseparable concomitants:—states, governments, laws, punishments, and the public exercise of religious duties."

Tondaman* perceiving that neither the life of cultivator had been comfortable nor the administration of the state facilitated, without the aid of Coody-makel or officers of the village whom I mentioned before, since appointed eighteen† of them to each village conferring the heritage of office in them with suitable emoluments, which I shall proceed to explain with their respective occupations and privileges in the order as they stand.

1. A Curnum who keeps all accounts belonging to the village enjoys a portion of land for his service denominated Canakoomauniam which is inserted in Turrabaddy and is generally situated in the extremity of the bounds of the village, in order to prevent others encroaching into the bounds, besides this he receives a fee named Shalaya or wora for keeping an account of the measurement of heaps and also he gets a fee called Coory-cader or sheaf fee for chopping the stacks, from dry grain.

2. A Pullee or Cavellygar whose duty is to watch the bounds of the village, crops, stacks, heaps, and other properties of the inhabitants in the village enjoys a certain quantity of Turrabaddy mauniam, a part of which generally lies at the extremity of the limits of the village, as also Cavil-valakoo or fee in sheaves and marah. This officer is held answerable for all thefts committed on the heaps of the village and for such of the property of the inhabitants that is stolen by night.

3. A Curooman or blacksmith is employed to manufacture the iron implements required for agriculture and to assist in building the houses of the cultivators, in which former case the cultivators furnish him with iron and charcoal only, and in the latter they pay him for his labour. He also possesses Turrabaddy mauniam in the village together with Shema or (sheaf) fees and hand fees.

4. Tuchen or carpenter, who manufactures all the wooden implements of agriculture holds the same fees as the blacksmith.

5. A Tuttan or goldsmith's duty is to shroff the collections of the village in the character of a notagar. He also works in gold and silver and enjoys a Turrabaddy mauniam as well as the fees called Valakoo and marah.

* Another name of Audanda Chackravarthi.

† தொண்டமண்டலவரிசைமுறாறுகுடிமக்கள் சோமுனள்முதலாகவே...*
தொண்டபுரிநாவிதன் குயவன்வண்ணுனையே சொன்னபடியெழுதுகணக்

[கன்
விண்டிறல்சைச்சரகூட்டிமுட்டிப்பாணன்விரகுடியான் வெட்டியான்*

வீறுபெறுகம்மாளரைவாவாணியர்மூவர்மீன்பிடிக்கின்றவலையன்*

கண்டுதொழுதலர்மாலையருமோச்சன்வனர்காவல்காத் திடும்பள்ளியிவர்கள்
கருதுமிவர்வினைமுறைமைசெய்தபரிவட்டமுங்கட்டியிப்பூகலத்தில்*

திண்டிறற்காராளர்பாற்சென்றுதமதபணிசெய்துபின்சூலிபெறுவார்*

திரைபரவுமேகம்பர்வாழ்கச்சிமாநகர் ஷப்பேட்டெழுத்துமிதுவே*

கத்தியிரண்டுகறுப்பிரண்டுகல்விரண்*

டொத்தகுலத்தோரொருமூவர்—இத்தவத்தில்*

பூமாலைக்காரன்புலங்கடத்திமெய்காப்பான்*

கோமாரன்வைத்தகுடி*

According to the above second verse there are only twelve village servants.

6. A Cunnan or brass-smith whose duty is to cast images to the pagodas and manufactures brass pots, &c., for the use of the inhabitants, enjoys Turrabaddy mauniam, but this does not exist in every village.

7. A Cul-tuchen or stone cutter who cuts images, builds pagodas, manufactures stone mortars, grinding stones, &c., for the use of the inhabitants, for which purpose, a Turrabaddy mauniam is optionally allowed him, not in every village.

8. A Cooshaven or potmaker supplies earthen pots to the cultivators, pot rings to the wells, and anneal or spouts for the sluices of Tanks and accordingly enjoys a Turrabaddy mauniam, as well as Valakoo or sheaf and hand fees.

9. A Naveden or barber attends all marriages and funerals of the cultivators, and enjoys Turrabaddy mauniam fees, &c.; besides, the inhabitants optionally pay him for his trouble.

10. A Vennan or washerman, washes the cloths of the cultivators and attends all marriage and funerals and is also allowed Turrabaddy mauniam, notwithstanding he is paid optionally by the cultivators.

11. Punesaven-Vuracoody literally a workman, attends on the head cultivator of the village and announces all marriages and deaths to the community, is allowed a certain quantity of Turrabaddy mauniam with sheaf and hand fees.

12. Panan, Vallooven or taylor sews the cloths of the cultivators and prays in the festivals and at the time of measuring crops, is in consequence paid a fee called Poly-patoo-pecha, *i.e.*, in grain mixed with chaff. He sometimes officiates in the capacity of a coodoomy, a snake doctor.

13. A Vaneyen or oil-monger is to press oil for the use of the inhabitants and the pagodas. He has no fee whatever allotted to his duty but he is exempted from professional duty.

14. A Py-Vaneyen or Chetty keeps shop in the village and supplies the inhabitants with spices, is likewise exempted from duty.

16. Valayen, fisherman or boatman whose business is to open and shut the sluices of the tank, is employed at the ferry in case where the village happens to be situated on the bank of a river, and in consequence enjoys Turrabaddy mauniam fees, &c.; he also fishes in the tank, &c., and sells them in the village.

17. A Vochen whose office it is to perform poojah at the pagoda of the village God and to carry a fire pot on his head when any boundary dispute happens, is entitled to a fee in the village.

18. A Totty, cumbocutty, or Vettyan who is a Paria by caste, is employed in measuring all the heaps of grain and carrying letters and money in his first capacity, in the second, he waters the field, and in the third burns the dead. He possesses mauniam with fees, such as alavoo cotta, &c.

Such are the duties and privileges of the eighteen village officers established by Tondaman, and in addition to these, there exist a calendar Bramin to point out lucky and unlucky days and hours for commencing plough, sowing, cutting the crops and for fixing the hours

for irrigating, &c. and to officiate as priest in the marriage and funeral rites, and there are also cowkeepers or shepherds to attend the cattle and sheep of the cultivators.

Thus the forty eight thousand Valars having become Caniatchycars of the Tondamandalam, their next object was to seek permanent labourers to cultivate their lands, as they found the temporary ones were of little service to them in a place where there was property in the land for generations, for a labourer not permanently fixed might work some time with one and some time with another, at pleasure, and in order to this they had recourse to Adooma or vassalage of labourers.

Accordingly, the Valars were allowed to exercise the right of buying, selling, pledging, and giving in free gift of Paria and certain other caste slaves; a practice I shall here explain.

When a *person* purchases a woman with her children, it is called Cottoo adooma, *i.e.*, figuratively a cluster of vassals or slaves, the price of it was formerly no more than two or three pagodas; no one can sell her but her Anda or master; but if she has no master, her Nelluman, mother's brother, has the power to dispose of her; she is called a Paredasy cottoo when she has neither master nor Nellunman in which case, the purchaser generally contracts her through the means of the Nattamacar or head Paria of the Paracherry, and the price then becomes higher; the title deed of the above purchase is always written on a bunch of palmyra leaves to shew that it is a Cottoo Adooma.

This slave is not at liberty to marry her daughter to any one without the consent of her master and when such marriage takes place, the lord of the slave usually defrays the charges.* All children that she brings forth belong to the master who undergoes the expenses of births and deaths among them.

But when a mother-slave wishes to get her son married, her lord supplies her with the marriage contract money, Coora, Tali, &c.,† but at all times the children he begets go to the master of his wife and not to his.

The purchase money of a male slave is no more than half a pagoda, that of a female, one that has not attained her age is no more than a pagoda.

The mode of feeding these people is this: the master of a slave pays him her batta ‡ for the first six months in a year, that is, from the month of Audy or July to Margaly or December, and calavasum and pooracallem for the remaining six months or during the time of thrashing the crops.

It is natural to conclude, that he who had been so benevolent as to confer caniatchy on cultivators must of necessity have constructed innumerable tanks with sluices, out-lets, watercourses from rivers, and large cashems cutting canals from them, for irrigating the lands

* Every Pongal feast he pays them rice, &c.

† Coora a cloth worn in nuptials; Tali small plate tied round the bride's neck by the bridegroom at the nuptial ceremony.

‡ He gives sura panam besides cumbly.

which the Valars have been since at the pains and expense of clearing, which works are observable to this day.

In this manner were the inhabitants continuing to enjoy the fruits of their caniatchy which they had acquired from indefatigable labours for many generations.

In order to connect the events in some measure, I shall here give succinet account of the dynasty of the celebrated Royaloos which was next established in this country :• this prince who extended his sway from Ganges on the north and Cape Comarin or Ceylon to the south was most renowned for his piety and munificence as were all the princes of his race. They converted a great number of nuttams into agraharams and granted them to the Bramins as *serva mauniam* in their own names and that of their relations and even of their servants ; for an instance of the latter there is a small anecdote which I hope may not be unacceptable in this place.

Kistna Royaloo one of the famous kings of this family, it is said, having been defeated by Mahomedans retreated towards Panoo Gonda, when an umbrella-bearer of his, called Godooyoo Poladoo, closely followed him all the way from Vejianagar to Panoogonda without regarding his fatigue.

The prince at the end of his journey recovering himself from the weariness of his long march upon horse-back, enquired after his attendant, who he thought was dead with the fatigue as he had forgot to give orders to take care of him. But to his surprise, he was carried to his presence just as he was recovered from a faint besmeared with blood. Royaloo, transported with joy in seeing him, and pleased at his loyalty in adhering to him at the hazard of his own life, when all others had completely deserted him, asked him what he wanted as a recompense that he might grant it to him ; but the man replied that he would let His Majesty know at a future opportunity.

A number of Bramins informed of this, flocked to the servant, entreated him to obtain for them *serva-mauniam*, and the man no less generous than faithful, accordingly one day put his master in mind of his promise signifying to him his desire which was to be invested with his sole government for the space of a *moochoortum* that is two Indian hours. Royaloo accordingly gave orders to his ministers to obey him, as their king, delivering his seal* into his hands.

But he was no sooner inaugurated than he commenced distributing villages to Bramins as *serva-mauniam* and just as the limited time was expiring, Royaloo sent to know what the result was, and being informed that he had already granted sixty-four villages to Bramins and yet there were eight more to complete the number he had in view, and that he was sorry that the time of his sovereignty was over, immediately sent orders extending the period till the man finished his generous purpose, and accordingly still all the boundary marks of the

* The Sun, Moon, Hog and Dagger, are engraved in it, the first two to denote that the grant may continue as long as those luminaries shall last in the firmament, and the last two to prevent Mussulmans usurping the grant, that is, to show that whoever shall attempt to snatch it will incur the sin of killing a hog with the dagger.

villages he had thus bestowed retain an inscription of Royaloo on horse-back and himself standing by him with an umbrella over his head.

However, this prince and his ancestors do not appear to have interfered with the caniaty right of the inhabitants, except of those villages only which had been converted into agraphams, which nevertheless it is said that they had purchased from the original proprietors.

The Mahomedan Princes, after over-turning the dynasty of Royaloos, eagerly cast their eyes in order to reduce this part of the country, for a considerable time, without success; and since, even Aurangzeb tried his utmost to subvert it by deputing his sons and generals but to no purpose, and after his death the Nizams of Golaconda succeeded in reducing it entirely and sent their Soobadars or Nabobs to subdue it.

In the reign * of Abee Hassen in Golaconda or Hydrabad, his Prime-minister Madana † Pundit deputed Podary Lingapa ‡ to this part of the country (Carnatick) as a manager, who during his administration introduced many innovations in the ancient system. He abolished the Serva-mauniam tenure and introduced that of Sbotriams, curtailed the warum of the inhabitants, and his assessment is called Kumil Beriz; this was the time the country underwent a great change.

The Soobadars who succeeded him, namely, Sadatulla Khan and others divided the country into soobahs, purgunnahs, and talooks and again talooks into mahagans, and introduced Maharatta dufters on the part of the Government to each district as well as sumpretties instead of naut Curnams.

The Nizams at the same time sent canongoe to this part of the country with fixed emoluments, who nominated Gomastahs on his part to each of the district, since which, various offices were established such as desmook, despondiah, surry muzmoo, stala muzmoo, stala Curnam, &c.

The duty of the muzmoodar is to keep an account of collections, disbursements, &c. and that of the canongoe to keep the records such as turrabaddy and sunned mauniams and of beriz and collections only, because they were employed to explain the ancient usage of the country from the Subadar down to an Amildar of the district. The Government had granted fees in every village besides shotriams, &c., which they held as hereditary; all these in process of time became a heavy burden upon the inhabitants as they were obliged to bear half the expenses themselves.

They introduced nattavars to facilitate the business of the districts through them and allowed high warum as well as mauniam and shotriams. These offices were held as hereditary.

They then established maincavelly Polygars to superintend the police of a certain number of villages and high roads, assigned them

* In the year 1687.

† Accarsoo Mado Bhanjee Sooria Pracasha Row, was his title.

‡ Bommarsoo Lingojee Carnatick Turfdar, was his title.

respectively. They enjoyed fees, mauniams, mocassa villages, &c., holding every tookery to be answerable for the thefts committed in the villages to the value of five pagodas, and themselves for higher sum; this office was also hereditary.

Mahomed Ally Khan the last Soobadar of Carnatic assumed it independently of the Nizam of Golaconda, as he himself had become an absolute sovereign independent of the throne of Delhi. He was embarrassed with the military expenses, as he was at that time engaged in contending first with his rival Chunda Sahib and then with Hyder, and was therefore necessitated to rent the Soobahs for a certain sum, a part of which was to be paid previous to the renters departing his presence, called teeps.

As soon as a renter comes to his Soobah, he requires the Nattavars to assess several districts of his Soobah over and above the rent he has agreed to with the Nabob, to answer his charges such as presents to the Nabob, Darbar Kherch, &c. He then calls upon the Nattavars to rent the districts themselves or gives them to others and collects the rent.

At this time, there were also Fousdars stationed in each Soobah with a military force, to protect the country from enemies and to assist the collection of revenue.

The Nabob afterwards overloaded with debts which he had contracted from several private individuals was obliged to assign over the country to his creditors.

So, the inhabitants were oppressed sometimes by the Nabob's own servants, and sometimes by the renters or the assignees of the villages, and there was no system whatever to direct the administration of this unfortunate time but self-gratification of a Government and the rapacity of its officers.

One Achana Pundit (surnamed Royajee) a stalamuzmdar of the Poonamallee District, having been now raised to the dignity of manager of the Soobah of Arcot was very rigorous and zealous in his administration. He surveyed the whole of the nunjah and poonjah lands of the Soobah, curtailed the warum of the former, and assessed ready money * tax on the latter. He reduced both nattavars and polygars as turbulent and insubordinate to his authority. He continued to hold this office for a period of thirteen years until the war of 1780, and his administration is generally supposed to have been violent and oppressive.†

In the year 1763 the Nabob granted a part of *Tondamandalam* as Jagheer to the Honourable Company for the eminent services they had rendered him; but it was left under the management of the Nabob himself until the war of 1780, when the Company resumed it into their own. And in the year 1783, they undertook to rent the Jagheer in

* Almost all the dry lands in the Jagheer are under division of crops except a few villages on the borders of the Nabob's country.

† It is a usual saying amongst the cultivators in these days, that their women were obliged to wear a mara tawly, that is a piece of timber as a marriage mark, because they were so destitute of gold to make one with it.

divisions to several renters and appointed a Resident to see the due performance of their engagements, whom they afterwards relieved by a Superintendent; then divided the country into two Collectorships, and again into three, as they found the renters * beginning to fail in many instances.

These three Collectors in the year 1788 rented out the country for the first time to the inhabitants for three years, and in the year 1790, it was reduced to two Collectorships again, and afterwards to one, in whom the sole management of the Jagheer devolved.

The management of the Collector who was at this time appointed was considered oppressive. He procured a Sheristadar who had been formerly employed in the Jagheer and was well informed of its affairs for many years back, and through whose assistance made out a long statement, after diligent investigation of the village accounts called *Badernevese*, that is, all the items that were by him deemed excessive in the former accounts, and computing them together as an extra Jumma, added it to the Jumma of each Village. They are as follows:—the curtailing of the warum of the inhabitants; the marahs; mauniams; *Warra Toondoo* (which the Caniatchy inhabitants had enjoyed for generations by letting their Caniatchy land to Pyacarries to cultivate); the valuing of the grain at exorbitant rate called *Vala Toondoo*; assessing the lands uncultivated, calling it a *suppression of cultivation*, and *excess of mauniams*; resuming their backyards, calling it a *Pora Polacada*; assessing their topes, &c.,—circumstances too numerous here to detail.

He further made repairs laying out immense sums of money to tanks which had not sufficient lands to repay the expense defrayed on them. †

He abolished the office of canongœ (in order to raise funds to pay his new establishments) which had been enjoyed for series of years, resumed the privileges belonging to that office and introduced new offices of Peshcar, Sheristadar, and Sumpretty.

The Collector, moreover, resumed the cavelly privileges of several of the Polygars, who had been for generations employed in watching the country, which altogether reduced them to a state of wretchedness.

After thus uniting all the above mentioned things into the village accounts, he required the inhabitants to rent their own respective villages for three years; but on their refusing to do so pleading the exorbitancy of the amount, recourse was had to compulsion, by taking away the meerasgee of a great number of villages and giving them to strangers, by putting them under severe restraint, and even by inflicting corporal punishments on them.

This gentleman then encouraged the nattavars, ‡ and used them as instruments for realizing his high rents by allowing them their entire

* These renters assumed the liberty of curtailing the warum of the inhabitants, &c.

† He pressed the inhabitants by renting out the villages to them to the extent of five or six times higher than they were worth.

‡ For some districts he appointed new nattavars when there were none before.

dues and conferring on them selected villages as shotrium, &c., and ultimately forced them to rent such villages as the inhabitants had refused.

On the district of Carangooly, he proposed an enormous sum and caused the nattavars to prevail upon the inhabitants to rent it for that sum, but in vain they used their utmost; and at length they were obliged to abscond for fear of illtreatment which awaited them. Here, that gentleman dismissed several of the old nattavars and substituted new ones.

The attack he made upon the character of the Dubashes* of Madras, when he met with opposition from inhabitants for his heavy rents at Poonamallee, must be imputed to nothing but private pique; partly, because he might have been offended with them while a young writer in India; partly, because he had been crossed in his intention of raising a subscription from among them for a large sum of money, in order to gild the copper plates in the steeple of the Canjevaram Pagoda, which he had taken out in order to repair the masonry part of the work, since which, it stands stripped of the gilt plates which it had borne for many ages.

5 The Dubashes, in fact, did not become meerasseedars of several villages in the Jagheer by purchasing the meerassee in the time of war as that gentleman asserts, but on the contrary they are naturally such by their birth-right.

The Tamul Dubashes to whom the above gentleman alludes are a peculiar people of agriculture; they are of two sorts, namely, Poondamalliar and Ponnaryar, besides some condacutty Vellalers † and Vellambillays, all who are from time immemorial meerassee cultivators of several villages in the Jagheer, as that gentleman acknowledges: ("for many of them," says he, "had risen from being common ryots"); yet they always have the name of the villages they are meeraseedars of, prefixed to their own; as for instance,—Covoor Videnada Moodaliar, Pummel Soobaroya Moodaliar, Truvercaudoo Ramalinga Moodaliar, Meenjoor Appa Moodaliar, Manaly Chinnia Moodaliar, ‡ and so forth.

Since the Honourable Company had established a factory here, their forefathers had resorted to Madras in order to obtain a livelihood by rendering their services to the Europeans, because the agents of the Company at the time of founding the settlement had been so

* 5th Report, page 102—

"Those purchasers, were the Dubashes or their Agents; under this denomination, was included the principal domestic in the service of an European. Through the means of their relations they continued to retain the property which they acquired in the villages; and by the pretended importance which they were enabled to assume through their intercourse with Europeans, they kept the inhabitants in complete subjection, &c."

† These are the Valars established by Tondaman in early times in meerasee right. These people have made an agreement amongst themselves when the Company established a factory at Madras, not to serve Europeans; which is the reason very few of them are now at Madras.

‡ There are Telooogoo Bramins and Shudras who also possess meerassee in the Jagheer as well as Tamil Bramins, Cowkeepers and Curnams.

generous as to invite people to settle there by proclamation ; * yet their relations hold the meerassee of their respective villages and carry on cultivation.

I see in a passage in the 5th Report, page 106, to the following effect. "The revenue derived from the Jagheer during the four years it was under the management of * * * was far greater than had ever been received from it, since it had been granted by the Nabob."

These increase to which the Committee allude was not lawfully derived from the Jagheer, but by oppression and extortion as I have before stated, and it must be here observed that in order to satisfy this unreasonable demand, several of the inhabitants sold their meerassee † away, some ran into debts, and others altogether deserted their habitations, and in short the whole Jagheer would have been totally desolated, had it not been for the upright administration of his two successors which, it must be owned, was not less calculated to the advantage of Government than to alleviate the evils of the people who had long groaned under a rigorous and inequitable administration until the permanent settlement was introduced there in 1802.

Upon some plan or other proposed by the India Government, the executive Power in England were pleased to sanction the introduction of the permanent system in their old possessions, with an idea perhaps that they would obtain a stipulated sum of rent for ever while the proprietor of the estate endeavours to improve it, as he is created a permanent proprietor of the soil by purchase, and the cultivators as his tenants or under-farmers receive their dues. ‡ To this effect Regulations were enacted and Courts established, in short the whole administration bore a quite new face.

In the Jagheer, the principal purchasers of the lands under permanent system were Chinnia and Paupia, both persons of extensive property. They entirely left the management of their Zamindaries under their servants and seldom personally attended to it. I am therefore inclined to believe that they were ill-managed. As for the

* Fragments of Orme's Hindostan, page 250—

"The agency pleaded the reasonings which originally induced the permission of their residence ; to which the Friars were invited in order to draw the Portuguese from St. Thome, who being considered as Europeans, would add to the Military reputation of Madras, and consequently attract the resort of the natives and with them an increase of trade ; all which would go back to Saint Thome, or be dispersed if the Capuchins were expelled. In the course of these arguments the agency say. "At the Company's first beginning to build a Fort, there were only three French Padres, and about six fishermen's houses ; so to entice the inhabitants to people the place, proclamation was made in the Company's name, that for the term of thirty years, no customs of any thing to be eaten, drank, or worn, should be taken of any of the town-dwellers. Now twenty-one years of that time being expired, and the Town becoming flourishing both in inhabitants, trade and commercial customs, all will be to begin anew if the Capuchins are expelled. If twenty-one years of a term of thirty were expired in the year 1661, it follows that Madras was founded in the year 1640."

† This Collector was mediator for selling the Meerassee of several villages.

‡ 14th Condition in the sunned milkeyet Istmerar : "You will conduct yourself with good faith towards your ryots whose prosperity is inseparably connected with your own."

several other purchasers, they were entirely new to the revenue affairs. The calamities of seasons afflicted the country, to which may be added the heavy assessment upon which they were founded; under these circumstances, they failed and consequently their private properties were sequestered and their estates sold, nay, their very bodies were seized. Hence, several estates were surrendered to the Government and all those of the minors too underwent the same fate except two, viz. Cannatore and Chickerkotah.*

With regard to the progressive state of permanent system in Bengal spoken by gentlemen so famously is, I suppose, owing to the following reasons:—

First.—As the country was always under Zemindars which shews the system is not altogether newly introduced as Mr. Hamilton says, page 131 “Prior to 1790 half the revenues of Bengal were paid by six large Zemindaries, viz., Rajeshy, Burdwan, Dinagapoor, Nudiah, Birbhoom, and Calcutta.”

Secondly.—It seems the assessment is moderate according to Mr. Hamilton’s Gazetteer, page 113, Benares:—“In 1801 by the directions of the Marquis Wellesley then Governor-General, the Board of Revenue circulated various questions to the Collectors of the different districts on statistical subjects; the result of their replies proved that the Benares province contained 30,00,000 of inhabitants in the proportion of one Mahomadan to five Hindoos and that the Zemindar’s annual profit on his lands exceed 10 per cent. on the revenue derived from them by Government.”

Thirdly.—It shews the country has not suffered by the calamities of seasons since the introduction of the system in question as Hamilton says, page 121:—“Nor has Bengal suffered a famine of any severity since the year 1770, which is more than can be said of any other part of India.”

Fourthly.—And lastly, the country possesses the advantage of an excellent inland navigation by which means the grain may be easily carried to the markets. Besides, Bengal exports immense large quantity to different coasts. Thus, by the above reasons, I am of opinion that the Zemindary system in Bengal is continuing without a material change.

I shall now resume my principal object *Cani-atthy* and *Warum*: I mean to prove that not only this part of Tondamandalam, as I have stated before were under this footing, but the more Southern country as far as Coleroon, Tanjore, Trichinopoly, Madura, Tinnevely, and Canada as well as Mysore and Coimbatour, and Nellore, Northern Circars, Bengal, Bahar and Cashmeer in the North, are under it.

As it is well known how the lands are held by the inhabitants in the southern parts of the Jagheer as far as Cape Comorin, I must now direct my observation in the western and northern parts, but some able European writers having more fully treated on the subject, I shall here transcribe them in their own words.

* The former has fallen into enormous arrears, and the latter is in a progressive state, the particulars of which may be seen in the appendix No. 2.

Buchanan's Journey, Vol. 2, page 360.—

“I have already mentioned that the Numburis pretend to have been possessed of all the landed property of Maliala, ever since its creation; and in fact it is well known, that before the conquest by Hyder, they were the actual lords of the whole soil, except some small parts appropriated to the support of the religious ceremonies called Davastanam, and other portions called Cheralical, which were and appropriated for supporting the families of the Rajahs; all the remainder, forming by far the great part, was Jenm or property of the Numburi Bramins; and this right was, and by them is, still considered as unalienable: nor will they allow, that any other person can with propriety be called a Jenmacar * or proprietor of land. As however both duty and inclination prevented the Numburis from attending to the management of their lands, they took various means of obtaining an income from the Sudras, to whom they granted a temporary right of occupancy.”

Buchanan's Journey, Vol. 3, page 33.—“In Tulva the state has no lands, the whole is private property.”

Respecting the division of crops:—

Buchanan's Journey, Vol. 1, page 265.—Agara, two cosses from Bangalore.—“The manner of dividing the crops between the Government and the cultivator at the village, may be taken as an example. The estimation is made on the supposition, that the heap of grain contains at least five Candacas. If it should contain, forty Candacas, it pays no more, but if less than five Candacas there is a deduction made from the allowances that are given to different persons. Twenty Candacas may be considered as the average size of the heaps.

	Seers.
There is first set aside from the heap for the Gods that is for the priests at their temples	5
For charity; that is, for the Bramins, Jungams, and other mendicants	5
For the Astrolger, or Punchanga, who if no mendicant be present, takes also the five seers ..	1
For the poor Bramin of the village, whose office is hereditary	1
For the Navida or barber	2
For the Coombahara or potmaker	2
For the Vasara Dava, who is both a carpenter and blacksmith	2
For the Asaga, or washerman	2
For the Alitigara or measurer	4
For Taragara or Aduca, a kind of beadle ..	7
For the Gunda or chief of the village, who out of this is obliged to furnish the village sacrifices.	8
For the Shanabhoga or accomptant	10

* Jenma-Cawny or birth right it is called here.

Seers.

The heap is then measured, and for every Candaca that it contains, there are given the following perquisites:—

To the Tote and Talliari or watchman, between them $\frac{1}{2}$ seer; which on a heap of 20 Candacas is	10
To the accomptant $2\frac{1}{2}$ seers	45
To the chief of the village $2\frac{1}{2}$ seers	45
The Neergunty or conductor of water then takes the bottom of the heap, which is about an inch thick; but this is mixed with the cow dung, which by way of purifying it had been spread on the ground; in a heap of 20 Candacas, this will be	20
	169

The accomptant also for every Candaca of seed sown, and which ought to produce one heap of this size, gets two men's load of straw with the grain in it.

This in a heap of 20 Candacas of 160 seers amounts to about $5\frac{1}{4}$ per cent. of gross produce. Of the remainder, the Government takes first 10 per cent. and then half; so that it receives 55 per cent. of the net produce, and the farmer receives 45 per cent. The reason of this difference is, that formerly the country was managed by officers, who by the natives were called Daishamucs, and by the Mussulman, Zemindars, and who were paid by receiving 10 per cent. from the heap before division. When these officers were abolished by Hyder, he took the 10 per cent. and paid the salaries of the new officers appointed in their places."

Vol. 2, page 212.

BHAVANI.

"Formerly the watered lands were let by a division of the crops, and in the country below the Ghauts the Government took two-thirds of the crops, leaving one-third to the cultivators."

Vol. 3, page 448.

Districts annexed to Bharamal Kullamangalam—²

"The rent in watered lands is paid by a division of the crops, and the following is the manner in which that is conducted with a rashi or heap of rice, which usually contains the produce of five Colaga lands, and may amount to about $7\frac{1}{2}$ Candacas or more than 400 bushels.

	Colagas.
The shanabhoga or village accomptant gets with a bundle of unthrashed corn	1
Toty, a watchman, all that adheres to the chops or markas and with some straw	$1\frac{1}{2}$

Neergunty, or conductor of water	2½
Wudary, a kind of beadle	1½
Gunda or chief of the village	2
Do. for the annual sacrifice which he makes to the village god	1
Do. for marking the heaps	1
Washerman, barber and black-smith	2½
The temples in the village	1
The poor bramins and religious mendicants ..	1
	14½

or on account of the first share, say 15 Colagas, or 10 per cent., the remainder is divided equally between the public and the cultivator: but while this is doing, the latter makes a spring at the heap, and usually carries off about 4 or 5 Colagas, the Government pays for the tanks * or canals, by which the ground is watered, as will be hereafter explained."

Hamilton's Gazetteer, page 250.

CASHMEER.

"Although formerly Government was said to take only a third of the produce of soil, yet in fact, the husbandman was not left in the enjoyment of nearly one-third. His Majesty (Akber) has now commanded that the crops shall be equally divided between the husbandman and the state."

Page 65.

"The custom of dividing the produce of the land in certain proportions between the cultivator and Government was almost universal in Bahar; but in Bengal, the custom was very partial and limited."

Page 130.

"In the revenue system of Bengal the ryot or cultivator is described as a tenant paying rent, and his superior as a landlord or land holder; but strictly speaking, his payment heretofore was a contribution to the state, levied by officers named Zemindars, standing between him and Government. In the rule for dividing the crop whether under special engagements, or by custom, their proportions are known, viz.—

Half to the landlord and half to the tenant.

One-third to the landlord and two-thirds to the tenant.

Two-fifths to the landlord and three-fifths to the tenant.

The standard for the regulation of rates has been lost, but we learn from the observations on the revenues of Bengal by the late James

* In the Carnatic it seems the Mohamedans introduced Tank marah which is deducted from the gross produce.

Grant, Esq., that the assessment was limited not to exceed on the whole a fourth part of the actual gross produce of the soil."

Page 290. *Circars.*

"The following is the description of a village in the province, which also applies, with little variation to the greatest part of the Deccan, and South of India."

Geographically considered, it is a tract of country comprising some hundreds or some thousands acres of arable or waste land; politically viewed, it resembles a corporation, or township. Its proper establishment of officers and servants consist of the following descriptions:—

The *Potail** or head inhabitant, who has a general superintendence of the affairs of the village, settles disputes, attends to the Police, and collects the revenue within his village.

The *Talliari* and *Tote*; the duty of the former consists in gaining information of crimes and offences, and in escorting and protecting persons travelling from one village to another; the duties of the latter appear to be confined immediately to the village, where he guards the crops, and assists in measuring them.

The *Boundary* man, who preserves the limits of the village, or gives evidence respecting them in case of dispute.

The *Curnam* or accountant.

The *Superintendent* of the tanks and water courses, distributes the water therefrom, for the purposes of agriculture.

The *Bramin* who performs the village worship.

The *Schoolmaster*, who is seen teaching the children to read and write on the sand.†

The *Calendar Brahmin* or astrologer who proclaims the lucky and unpropitious periods for sowing and thrashing.

The *smith* and *carpenter*, who manufacture the implements of agriculture and build the dwelling of the cultivators.

The *potman* or *potter*, the *washerman*, the *barber*. The *coukeeper*, who looks after the cattle. The *doctor*. The *dancing girl*, who attends the rejoicings; the *musician* and the *poet*.

These officers and servants generally constitute the establishment of a Hindoo village. In addition to the portion of land appropriated to the Pagoda establishment, to the local officers of Government, and to the village servants, they were each entitled to certain small shares of perquisites from the crops of the villagers."

I am led to think that the cultivators of Bengal have private property in the soil, but according to the rules of permanent system it seems the proprietary right of the soil is vested in the Zemindars.‡

* It is a name foreign to this country.

† Besides upon cadjans.

‡ Hamilton's Gazetteer, page 130--

"The Zemindars are now acknowledged for various reasons, and from considerations of expediency which decided the question, as proprietors of the soil."

There is also vassalage of labourers in Bengal * and Bahar, in every respect equal with the system of Tondamandalam.

I shall now conclude the first part of my memoir by observing that the cultivators of Tondamandalam, continue to enjoy the Caniatchy, and the system of division of crops to this day, although it underwent many changes of Government, and the bloody wars of the Emperors of Delhi, the Brahmin princes of Deccan, and Nizams, and the skirmishes of Maharattahs, and the invasions of Hyder † and Tippoo; why? because the hereditary right of soil is vested in the cultivator, and the right of office established on Coodymakel or village servants, the vassalage of their labourers, and above all the principle of the division of crops on which that right is founded, were all considerations which induced them to stick to their villages for ages. ‡

PART II.

I shall now according to my promise to you begin to write my remarks on the Regulations enacted for the permanent Ryotwar system.

PREAMBLE AND THE 1ST AND 2ND SECTIONS.

This Regulation, in the first instance, eradicates the system of division of crops and consequently the private property in the soil, which was enjoyed by the cultivators from time immemorial; besides, the cultivators would not at all like this mode as it is an old saying amongst them in general, “ அண்ணென்றையாயிரம்பொன்றொலும், நிண்

* “Slavery in its severest sense is not known in Bengal. Throughout some districts the labour of husbandry is executed chiefly by bond servants. In certain other districts, the ploughmen are mostly slaves of the peasants for whom they labour, but are treated by their masters more like hereditary servants are emancipated hinds than like purchased slaves. Though the fact must be admitted, the slaves may be found in Bengal among the labourers in husbandry, yet in most parts none but free men are occupied in the business of agriculture.”

† 5th Report, page 101—

“The Jagheer was twice invaded by Hyder Ally, 1768, and in the war of 1780, when, he entered it with fire and sword; on the termination of the latter war in 1784, hardly any other signs were left in many parts of the country of its having been inhabited by human beings, than the bones of the bodies that had been massacred, or the naked walls of the houses, choultries, and temples which had been burnt. To the havoc of war, succeeded the afflictions of famine, and the emigrations arising from these successive calamities nearly depopulated the district.”

‡ Hamilton's Gazetteer, page 291—

“Under the simple form of Government the inhabitants lived from time immemorial. The boundaries of villages have been but seldom altered; and though the villages have been sometimes injured, and even desolated by war, famine, and disease, the same name, the same limits, the same interests, and even the same families, have continued for ages. The inhabitants give themselves no trouble about the breaking up and division of kingdoms, while the village remains entire, they (1) care not to what power it is transferred, or to what sovereign it devolves, its internal economy still remaining unchanged.”

(1) Their mildness and religion are also causes of it, as Col. Dow says, Vol. 3, page XXXV.

“The system of religion which they possess, is only perfectly known in the effect which it has upon the manner of the people. Mild, humane, obedient, and industrious, they are of all nations on earth the most easily conquered and governed. Their Government like that of all the inhabitants of Asia is despotic; it is in such a manner tempered by the virtuous principles inculcated by their religion, that it seems milder than the most limited monarchy in Europe. Revolution and change are things unknown; and assassinations and conspiracies never exist.”

வெணறையுரைக்காசாலுமாகாது" that is to say a temporary tax of a thousand Chucrams is better than a permanent one of even half a cash.

You do not assign any reasons in the Preamble of the Regulation for altering the former mode of management except the words,—“ It has been deemed expedient ” and “ for the benefit of the state ” and so forth, which may not be agreeable to the minds of the cultivators whose encouragement is the source of the fortune of Government. This mode of writing preface to Regulations nearly resembles the edicts of the Princes in Europe mentioned in a passage in the Book of Spirit* of Laws; it is therefore necessary, I think, that some mention should be made of the benefit the cultivators as well as the Government may derive from the introduction of this new system.

I do not understand the reason for prohibiting the rent of one or more villages on long leases which you thought proper to adopt in the year 1802 in perpetuity, and accordingly enacted voluminous Regulations respecting it. You are perhaps apprehensive that it would be dangerous † to the State by vesting large tracts of land in the hands of the natives; but this doubt I hope, Col. Dow ‡ has erased from the minds of the Europeans. And therefore unless you enact more rigid laws than what are at present in force, and unless you encourage conversion of religion, circumstances to which Col. Dow strongly calls your attention as dangerous “ to the peace § and prosperity of the country, ” you need not be afraid of securing more lands to the natives on long leases.

You first of all rented out the whole Jagheer lands to the Nabob, and then took it from him and let it out in large farms; then adopted village rents by keeping it a part of the year under aumanie, afterwards you tried by leaving the management to Mr. Place, which I

* Vol. 1, page 319.—“ Most of the Edicts of the eastern monarchs are to exempt every year some province of their Empire from paying tribute; (this is the practice of the Emperors of China); the manifestation of their wills are favors. But in Europe the Edicts of Princes are disagreeable even before they are seen, because they always make mention of their own wants, but not a word of ours.”

† Minutes of evidence on the East India Company's affairs, page 243, Col. Thos. Munro—

“ Is not the possession of extensive Zemindaries, under the existing circumstances, manners and dispositions of the natives of India, dangerous to the public tranquillity ? ”

‡ Vol. 3, page CXX—

“ Men of speculation may suppose that the security of property to the natives might infuse a spirit of freedom, dangerous to our power, into our Indian subjects. Nature herself seems to have denied liberty to the inhabitants of Torrid zone. To make the natives of the fertile soil of Bengal free, is beyond the power of political arrangement. The indolence which attends the climate, prevents men from that constant activity and exertion, which is necessary to keep the nice balance of freedom. Their religion, their institutions, their manners, the very disposition of their minds, form them for passive obedience. To give them property would only bind them with stronger ties to our interest; and make them more our subjects, or, if the British nation prefers the name, more our slaves.”

§ Page CXLIII.—“ It is therefore absolutely necessary for the peace and prosperity of the country that the laws of England, in so far as they do not oppose prejudices and usages which cannot be relinquished by the natives, should prevail.”

“ The measure, besides its equity, is calculated to preserve that influence which conquerors must possess to retain their power.”

Page CXXIX.—“ Attention must be paid to the usages and very prejudices of the people as well as a regard for their religion. Though many things of that kind may appear absurd and trivial among Europeans, they are of the utmost importance among the Indians etc.”

suppose you did not much approve, and proposed it for a ryotwar, converted a part of the Arcot Province under that system, which not answering your purpose, you caused it to be rented in villages; you then introduced the tried system of permanent rents. In the interval you have encouraged decennial rents in villages promising to reduce into permanent village rents subject to the approbation of the Honourable the Court of Directors; after all, you are now become averse to the two last plans and determined on the permanent ryotwar system.

Here I shall discuss a little on that subject as the Collector of Western Districts denies the two famous systems, the one, *landed property* and the other the *Division of crops*, both are systems that have been handed down by the Deity to the people on the Earth through our divine sovereign and Legislator *Manoo* which, all the kings on the earth had ever since reverently adopted as the true source of their wealth.

“But nothing” says that gentleman* in the first place “can be plainer than that landed property has never existed in India excepting on the Malabar coast.”

This assertion is indeed groundless; if this gentleman, I think had taken the trouble of enquiring into the system of the Jagheer, one of the oldest possessions of the Company, and of both the Northern and Southern Divisions of Arcot, the Province of Tanjore (where the Company’s servants are selling the meerassee for arrears of rent) and the Districts of Trichinopoly, Madura, and Tinnevely, besides the vast empire of Bengal and Bahar, he would have found in all these countries the cultivators are enjoying meerassee to this day.

I wonder indeed that Europeans who come out of a country of which every bit of land is private property, should despise their brother cultivators in this part of India enjoying the same privilege.

I dare say he would agree with those celebrated authors † of his own country in opinion, that “had not therefore a separate property in lands, as well as moveables been vested in some individuals, the world must have continued a forest, and men have been mere animals of prey.” Accordingly those who have not any such property in land are indeed no more than mere sojourners in their native country.

The reason of there being no meerassee system generally in the Ceded Districts, in Deccan, and in some parts of the Northern Circars, I think, is because that vast empire was the theatre of bloody wars by Mohamedans for many centuries together; the constant massacre of the inhabitants caused them to emigrate which deprived them of that nice system.

In the second place the above mentioned Collector asserts that “in favour of Ryotwarry system, it may be observed that it is the system which has always prevailed in India.”

This is not less surprising; he who has discussed on the shares on which *Manoo* and *Abul Fazel* have spoken in the 2nd and 3rd paragraphs of his letter, begins to deny it here, but in support of this, he

* Extract of a letter, dated 15th August 1807, para. 2nd.

† Encyclopædia Britannica.

does not produce any authority ; nor can such an important subject as this be acceptable without proof, while we see to this day quite the reverse of what he maintains, in the most Northern and Southern parts of India.

The ancient kings that ruled this part of the world thinking the property in land as fetters to the cultivator not to allow him to stir from it, and in order not to break it, have established the system of shares.

There is one thing more to add, that no one would undertake to alter into shares what had been under ryotwarry ; if it was so favourable to the Government, as that gentleman asserts. "That no other can be permanent, however different any new one may be, it must resolve itself into it at last," hence, it plainly shows that it was not at all under that footing in former times.

If the former kings had altered it as unfavourable to them then the plan must be even so now.

I should conclude therefore that gentleman has given his opinion agreeably to his plan : as Col. Dow did in recommending the Mootadarry system, so by denying and confirming the above systems, it gives room to all persons who are inclined to propose plans in order to excel others for the time being, not to say that time and experience dictate a continual modification of the plan, whereas, as endless as the change appears to be, it serves only to weaken the confidence of the cultivators in the British Government, rather than secure them in their right which is the only means of binding them strongly, to the interests of the State.

It cannot however be questioned that the Honourable the Court of Directors, remote as they are from this part of the world, could not but choose, amongst the various plans submitted to them by persons supposed to have had experience of the manners and customs of the country, the best and such as, to their superior wisdom, may seem most calculated to ensure the principal object of their administration, namely, the interests and comforts of their subjects.

Your Governors generally speaking are persons of noble birth and of extensive capacity, and have no doubt always evinced equal inclination to do justice to the individuals, but owing to the great part of their time being devoted to the vast political and other affairs, very few of them appear to have done something in the revenue matter to the good of the country ; and hence, the want of the desired effect must be imputed to the plans which have been suggested to them in their times.

The entire management of revenue affairs is vested in the Revenue Board, which is sometimes composed of qualified persons in the revenue affairs and sometimes not, because you have made a rule amongst yourselves that you are fit for any situation whatever by merely residing a certain number of years in India ; for instance, one is made a commercial Resident or his Deputy or Collector of Customs, etc., this day, and he becomes Collector, Assistant Collector, &c., the next day, so are the Judges * and Registrars.

* In this case no rules that are laid for the King's Judges are observed as no one could become a Judge unless he has acted a certain number of years as Barrister.

You do not shew that indulgence to the natives: when a man comes to you and asks for service, you question him where he had served before, and what situation he held, and if he says that he has served nowhere yet, or names a situation in which he served before different from that to which he aspires, you say he is not qualified for that situation.

The Board of Revenue transact their business chiefly by corresponding with the Collectors who, acting to the best of their judgment in setting the Jummabundy of their Districts, forward long reports dictated in the best style to the Board accompanied by their abstract, not detailed Jummabundy, with some calculations composed by one way or other, and accounting for the deficiency, should there be any, and at the same time assigning satisfactory reasons or apology for the delay it might have occasioned them, which are sometimes passed in the Board with great applauses for his conduct and for his getting through so seemingly laborious and difficult a task as they look up for the same thing to their superiors.

But the detailed accounts were never asked, nor are there any native servants with the Board to examine them even if ever they were sent there, as the gentlemen cannot spare their time in looking into them. The delay in beginning and concluding the Jummabundy was never noticed, nor was the neglect of their management in advancing the tuccavy, in cutting and thrashing the crops in due time, and in dividing the crops between the inhabitants and the Government, ever enquired into, nor any gross inattention of some indolent or unqualified Collectors in the course of their management. All these, perhaps considered trivial, are some times out of delicacy overlooked.

You always decide in your own minds upon affairs which may require the interposition of the natives* as you do not allow them freedom of speech with a conviction which all Englishmen entertain in general of keeping more power in their hands † than in their native country.

The constitution of England as far as I know is such that all classes are looked after by their own Jurors, that is, you have the House of Commons to represent the affairs of commonalty, the House of Peers that of nobility, the spiritual Lords that of the clergy and church; and the King in Council possesses the executive power, and at the same time looks after his dignity and his Royal family.

You will say we have no morality to vest that privilege in us; very true, how can you acknowledge that in us as long as you wish to inculcate it to us, but you do not like to open the door to us; if you indulge us with civility and freedom of speech, then only you can attain what you expect from us.

* Because one does not care much about a thing that he is not actually affected by.

† 5th Report, page 913, Memoir of Mr. Thackeray to Lord W. Bentinck—

“In all countries it may be good to limit the power of the Prince(1), but here, the Government must keep as much power as is consistent with private rights, in its own hands.”

(1) The author is an Englishman, he does not like to lose his right as subject of England.

You say that the inhabitants would be industrious, if a ryotwarry system takes place, and make their lands fruitful by cultivating it properly with additional labour and they will not be annoyed * by Circar servants in cultivating, reaping the crops, &c.

This will by no means do to this part of the world, which you will be convinced of, from the following remarks on that subject; I shall accordingly now proceed to state the process made in this part of the country, in agriculture, but it is necessary previously to particularize the quality of lands or villages that are classed under, as follows.

They are of two classes, one is Nadi-matrucum or which depends on rivers, and the other Dava-matrucum which depends on rain, the former are those that are situated along the banks of rivers which has the advantage of watercourses; these are of two sorts; the first gets water by damming up the river, the second by spring watercourses; the latter is considered to be laborious to the cultivators; because the cultivator should have two labourers to each plough, one to attend to clear the watercourse daily, and the other to attend to the agriculture. There are some villages that are watered from cashems which may be classed under the latter.

The second is Dava-matrucum, which has reservoirs filled up by the rain only which is divided into four classes, viz.—

The first possess a large tank and have famous channels leading to it from rivers, and the water is conducted to it when the river receives freshes.

The second possess a tank of moderate extent filled by the water collected in the rain above the bed of the tank.

The third has *tangels* or small tanks partly sown in the dry fields and come to maturity by the irrigation of the above small reservoirs filled in the rainy season.

The fourth and last class is entirely destitute of any reservoirs and depend only upon the rains of heaven and it is called *manwarry*. They are sown in the dry fields and come to maturity by the fall of rain only.

* 5th Report, page 115 [56]—

“ It has been almost universally observed, that where a moderate money rent prevails, there is found a better agriculture, and a more industrious and substantial class of cultivators, freed from the oppression of the superior ryots, the trammels and speculation exercised by the estimators of the crops, the framer of the dowe (estimate) and the whole phalanx of Circar servants. Instead of waiting(1) the orders for cutting their fields long exposed to waste, for the want of it, the ryots sow and reap when best suited to their interests; they feel that every hour of extra labour, every basket of manure carried into the field, is adding to their store, and to the comfort of themselves and families. All is their own, but the amount specified in the Sunned. It simplifies the whole concerns of the country and establishes the clearest data on which, in all cases of dispute or oppression, the courts could act; for all sunned are to be registered by the earnum.”

(1) You will find quite the reverse in the observation I am going to make upon this system. (The above reasons I think will do better for the preamble of your regulation in the ryotwarry system.)

Besides, there are some villages situated on the sea coast which has cashems or *doroowoos*, sometimes watered by springs or drawn by *picotahs*.

Also there are villages solely depending on wells and watered by *picotahs* from it, these are called *pattada* lands.

The lands of Nadi-matrucum and of the first class of the Dava-matrucum have the advantage of four * sorts of crops, namely, *caar*, *sumbah*, *navarah*, and *madungul*, successively, but only two crops on the same field, seldom three. The second class of Dava-matrucum have *caar* and *sumbah* and the third and fourth classes *sumbah* alone.

First of all, the cultivators in this part of the world are not men possessed of stock † as they are in Europe except in Nellore country, where they derive some assistance by the herds of their cattle, but all other parts are destitute of pasture and consequently herds.

The indolence of the cultivators caused by the climate, as some Europeans say, or the nature of the country as stated above, is such that they never work unless the Circar directs them to do it.

The Turfdar, an officer of the Circar, in the beginning of the year according to the orders of his superiors, assembles the inhabitants of the village by means of chopping peons under him called *moodragal*, takes a list of the number of ploughs and labourers called *yer-all attavana* that are present in the village according to their shares or *pungoo mula* to know the difference between the last year and this, and then directs them to reimburse the deficiency and causes them to enter into an agreement of cultivation called *pattoo cuttoo muchilka* from each individual for the lands they agree to cultivate in the whole year, specifying the crops they are to cultivate in each season, that is, so many cawnies of *caar*, *sumbah*, *navarah* and *madungul*, as well as dry grain.

When the inhabitants propose to him for an advance of cultivation called *warakum* or *moda-caden* in order to purchase bullocks and seed, the former is termed *coonda warakum* and the latter *vera warakum*, for which the Turfdar with the sanction of his immediate superior who is generally a Tahsildar, advances ‡ them certain sums of money and takes bonds from them called *waraha patram* specifying the conditions of payment, &c., and sends them (the bonds) to his superior.

The inhabitants then consult with the village Panchangum Bramin for a lucky day and begin to plough, which is designated *ponnair cuttoogerado* (golden plough), when, the Turfdar attends at the fields and takes a daily account of the ploughs at work, named *yer-croripoo* or *woolavoo cabe^d daboo*, and sends it to his superiors. He also sees them plough their fields properly, *i.e.*, *woolavara wooloogeradoo*, and to cut the sides of the banks, *i.e.*, *unda vettoogeradoo*, and then to manure it with *yaroo*, *tala*, the former is composed of dung and ashes, and the

* Although almost all the villages of Tanjore country are of Nadi-matrucum, yet there are only two crops, *caar*, and *pesanam*, as in Tinnevely, because they have not spring watercourses.

† Therefore they entirely depend upon the tucavy or advance from the Government for carrying on cultivation.

‡ Who is there to advance for cultivation if ryotwarry takes place ?

latter herbs and shrubs. Besides, previous to their ploughing the lands, he sees them manure it, by driving the herds of cattle or sheep *i.e.*, *cidacattoogeradoo*, for which the inhabitants pay to the shepherds a certain quantity of grain or cooked rice and feed their dogs.

Thus they prepare the lands by making, it even *i.e.*, *paramboo adekerado* and the Turfdar sees them sow; if the lands are wet, he bids them soak up the seed for a day or two previous to sowing which is called *molacuttoogeradoo*, if it is to be transplanted, he orders them to swo for plants beforehand, *i.e.*, *nattoo-vidogeradoo* so that it may be ready to transplant in time.

When seeds are sown by sprouting in the mud, the Turfdar sees the inhabitants drain the fields called *molatunny yadookeradoo* on the third day, if not all the seed will become rotten; when the fields are dry so that the ground cracks out with the plant, *i.e.*, *camoor radekeradoo* then he orders them to manure it a second time, and let water into it, *i.e.*, *molatunny pachooogeradoo*.

If the inhabitants require any pecuniary assistance from the Circar at the time of transplanting, the Turfdar advances them either in money or grain, which is called *cash-cooly*. He sends an account of the cultivation called *ságobady canacoo* to his superiors.

The Turfdar next directs the inhabitants to weed the crops, if the fields are sown dry by driving plough or a drill plough and keeps an account of it designated *calipary caberdaboo*.

If the village have a watercourse from the river, the Turfdar sends a certain number of labourers to clear the channel, for which purpose he * orders the vettian of the village to summon them by beat of tom tom, to attend at the watercourse to clear it the next morning at daylight according to the shares † they hold in the village. It is the duty of the Turfdar moreover to see that a sufficient number of men are assembled according to the extent of the work they have to perform in the village. For this purpose there is an established rule in each village called *mooloo-vattam* a whole party, *moocal-vattam* three-fourths, and *ara-vattam* one-half of the established shares &c., to be observed according as the extent of the business in the village could admit. He has a beadle under him called *woodarekum* who superintends this work; a regular account of the number of labourers sent every day to the channel is kept designated *attoocal al-cooripoo*, all absentees are fined and the money that is collected on this account is laid out in clearing channel. If the channel happens to be choaked up either by inundation or pressure of land wind, he is obliged to send bullocks with a machine called *codinjel* to clear the sand from it. If any material damage occurs to the channel, then the Circar lay out money in repairing it.

In the rainy season, the Turfdar directs the inhabitants to clear the leading channel to fill the tank, and makes them attend on the bank, to let out the water when more rain falls, and to shut it up

* Who would do this in a ryotwarry village? It would be no one's business.

† The system of share is lost in a ryotwarry village; how then are they to send their labourers.

when it ceases, and strengthen the bank by putting sods and throwing bushes into it to prevent its being dissolved; all these are done by the inhabitants and their labourers according to the shares; when any danger occurs to the bank of the tank the turfdar presses the whole community of the village, *i.e.*, *shennoor aminjy* and puts a stop to it.

If the villages are situated in the plains, their crops are liable to be destroyed by antelopes. If they are situated at the foot of the hills or in the jungle, they are liable to be destroyed by wild hogs, elephants, or other wild animals. All dry grain, such as *jonnaloo*, *camboo*, *tana*, &c., are subject to be ravaged by parrots and other birds; in all these cases, the Turfdar causes them to send out their labourers to the fields in order to prevent any such incidents happening, both by day and night. These people erect some huts on high places called *munchum* and keep out the beast and birds, by watching and crying out there, which is called *ayalottoogeradoo*.

The crops in the beds of the tanks are liable to great loss by the ravages of teals, which birds are very destructive to them as they eat up the whole of the paddy grains in the ears in one night.

Sometimes insects get into the crops such as *woor poochy* which eat off the upper ends of them; another called *eacoody* which sap the milk that just gathers in the ears; besides, there are various other diseases among the crops such as *anacomben* which instead of shooting forth ears, causes the stalk coming out like elephant's teeth; and others, too many to detail here. When any such things happen, the Turfdar by the request of the inhabitants assembles them to invoke the village god, in order to obviate such evils. They sometimes prevent them by their manual labour or operations, and sometimes, subscribe a certain sum of money called *vary vola* under the hand writing of the village curnum and deliver it into the hands of the Turfdar who collects it from each individual and performs the offerings.

The same is observed in case of their cattle being affected with sickness such as *comary*, *veckay*, *adapan*, *edenovoo*, *cholel novoo* &c., as well as by the operation of physic as brandine; on such occasions, the Circar is obliged to advance money for buying plough bullocks again.

Not only this, but in the event of drought in the village or any epidemical disorder happening to the inhabitants, some kind of offerings are made to the Deity, such as *vernajabum* or *sheetala coombum* or *rudrabheshakum*, &c., in the former case.

When crops come to maturity, the estimate is taken beforehand, by the Togadar but not by the Turfdar, in the presence of the inhabitants and curnum, and an account of estimation called *toga dauboo* is prepared and sent to his superior; after the Turfdar receives an order to cut, he issues a chit called *cungana chit* allowing proper number of peons, but not chopping peons of the village to watch, called *cungana chavoogan*. If the inhabitants have not sufficient fund to defray expenses of cutting the crops, the Circar advances them, either money or grain.

After this crops that have been reaped are either stacked up or beat out. The curnum of the village keeps an account of it specifying the number of stacks called *por-curipo* or the quantity of grain produced called *cala curipo* or *cala-nada*.

When a division of crops takes place, the head * meerasseedar of the village attends to see the fees, marahs, &c., distributed according to *sowduntra dittum*. First of all, the sheaf fee is given to certain servants of the village called *shoodoo shemay* next, hand fees called *ky-Pecha* then, the fees of the labourers called *calavasun* then, marahs to the pagodas, *curnum*, &c., and then inhabitants' share, according to *warra chuttum*, and lastly, that of the circar. The *curnum* keeps an account of all these while the *toty* measuring it out.

The *Circar* share is put in heaps in the presence of the *cavellygar*, and a *chit* mentioning what it contains, is given to him, called *ambara chit*, for he is held answerable for that quantity.

There are mauniams both *turrabaddy* and *sunned* for the village servants, to whom seldom any fees are paid, except something to the *curnum*. The *Turfdar* according to the orders of his superior issues *mauniamdar's* share, after enquiring the validity. A part of the *mauniams* and *marahs* of both the *cavellygar* and *curnum* is always kept under deposit to answer any deficiency in the heaps, &c.

The *curnum* of the village keeps an account of the inhabitants' share, &c., and adjusts it with each individual in the end of the year called *coody-odenbadica*. The *Turfdar* by the orders of his superior begins to sell the *Circar* grain in heaps, when he continues to issue *chits* to the *cavellygar*, mentioning what he is to measure out at a time called *chelwoo-chit*, which he secures and when the whole of the grain in his possession is measured out, the *Turfdar* settles an account with him by examining the first *chit* (*ambara chit*) with the others (*chelwoo chit*), and if deficiency is found, he makes it good out of the privileges which is in deposit as I have said before.

To the *punja* grain both of ears, and pulse, the same rule is applicable. If it is *teerwacput* or ready money tax, then he allows them to cut, and collects the ready money tax.

In the end of the year a settlement of village accounts takes place called *ayacuttoo-teerwa* and *chelloo-bauky*; the former is the whole income of the village, comparing with produce of the preceding year, and the latter is demand, collection, and balance.

There are various other things connected with the internal revenue management which cannot be particularized here. Thus without having a man † continually on the back of the cultivators, none of them will undertake to carry on cultivation.

The former Governments accordingly considering the situation and the nature of the villages or soil, and the irregularities of seasons,

* Who would attend it if the ryotwarry takes place, because every one is master of his own field.

† Buchanan's Journey, Vol. 1, page 269.—

"The Tarugara, or aduca, collects the farmers, and prevents them from following any other occupation than that of cultivating the land. The lower classes of people in India are like children, and except in the more considerable places, where they meet with uncommon encouragement to industry from Europeans, are generally in such a state of apathy that, WITHOUT THE ORDERS OF GOVERNMENT THEY WILL, HARDLY DO ANY THING. The duty of the aduca is to bustle among the farmers, and to call them out to work. He may, therefore, be called the beadle of the village."

have probably encouraged the system of *cani-atchy*, the *division of crops*, the Establishment of *coody-makel* or village servants, and above all, employed servants, in its part to superintend * the agriculture.

All the above encouragements on the part of the Circar as well as the improvement of cultivation, would cease under the system of ryotwar, and the Circar would ultimately lose the knowledge of agriculture, and the people would turn more indolent and careless, as there is no body on the part of the Circar to "bustle" amongst them, and all such business which requires the assistance of the whole community of the village would never be attended to.

Why cannot the country be left under the amauni management? a mode best calculated for a country where the quantity of rain is so uncertain; if it does not rain, the inhabitant cannot pay his rent, but if it does, in abundance, it is but fair that the Government should reap a part of the benefit.

So, the Emperors of China allowed division of crops, as I have mentioned in the first part of my memoir, and the articles collected in that manner are paid for the expenses † attending the state. Assam and Birman ‡ Empire are also under the same footing.

It was so in Tanjore country previous to the assumption of the management by the Company, the Kings received their share in grain, and distributed to different departments which they called tunka.

The same rule is observed in the Western pollams to this day, as well as in Canara until the conquest.§

If you say that the Circar would experience loss by waste, fraud and embezzlement, in keeping the country under the aumanie management, you will nevertheless meet the same thing under ryotwarry, such as falsifying the cultivation, the rates of teerwa, and in allowing remission to the cultivators by the combination of inhabitants, curnum,

* Historical view of the Chinese Empire, page 305—

"The Chinese Emperors do not confine themselves to the publishing of regulations respecting agriculture, but they encourage it by their own example; of this celebrated ceremony, in which the Emperor tils the earth with his own hands, has been often mentioned, and may be considered as a proof. This ceremony is as follows," etc.

Spirit of Laws, Vol. 1, page 336—

"Among the ancient Persians the Kings quitted their grandeur and pomp on the eighth day of the month called Charremruz to eat with the husbandmen. These institutions were admirably well calculated for the encouragement of agriculture."

Several of the Kings of India performed the like ceremonies; something of that kind is still observed in the Province of Tinnevely.

† Historical view of the Chinese Empire, page 296—

"This mode of imposing taxes is far from detrimental to the Government, as in every Province there are in its service number of mandarins, officers, soldiers, and pensioners of different kinds, who are furnished with every necessary for food and clothing, so that the articles collected as taxes, are nearly all consumed in those Provinces in which they are levied. If any thing remains, it is sold on the account of the Emperor, and the amount is deposited in the Imperial Treasury."

‡ Hamilton's Gazttee, page 48—

"A small part is converted into cash, the rest is distributed and received in lieu of salaries to the various departments of the Court."

§ Buchanan's Journey, Vol. 3, page 33, in Talva—

"But before the conquest part of it was demanded in rice and other articles of consumption for the troops, at a low rate, which was fixed by the officers of Government."

and Circar servants. Therefore, the precaution which you would take to guard the latter, must as well be employed for the former.

Inference is drawn of Canara having been under the ryotwarry system from time immemorial, which is very true; but the natural* situation of the country, the nature of terms by which landed property is held, the moderate tax that is levied from it, and above all, the invaried seasons that induce them to pay the tax, and preserve their rights of property in the soil must be considered.

You have introduced the ryotwarry system in Arcot Province long ago, but I do not understand for what purpose you have changed it into village rents, although you have done so, the inhabitants continuing to suffer very much by it. The meerassee lands together with their private property are sold at outcry on account of arrears of rent, by which they are totally impoverished, and are wandering about the Collectors' Cutcheries, and about Madras and other principal places for livelihood.

In Madarantacum and in Conjeveram where the above system was introduced, the Tahsildar collects the taxes according to the puttacut, whether it is cultivated according to it or not. Besides, when the crops are ready to cut, he takes togum of it, and *prevents it from cutting* † until they pay the kists. How can one, who has no stock pay his rent before he sells his grain? moreover, the Tahsildar collects the kists in advance, when he sees the crops on the ground over and above the kists that become due, and sometimes according to kists if he finds less crops, so on one hand the cultivator is oppressed for kists, and on the other his crops on ground subject to loss by not being allowed to cut when they are ready.

Even if the Tahsildar allow the cultivator to sell his grain at the time of the kists ‡ falling due, it becomes a great detriment to him by want of ready market, because the kists § are laid at the time the harvest is gathered, but not when he could sell at a medium || price.

In Cuddapah, I am informed, that the Circar collects tax by taking an account of the sowing of the fields only, they care not whether it comes to maturity or not.

* Hamilton's Gazetteer, page 224—Canara.

"This has been attributed to the nature of the tenures by which landed property is held in this Province, to the moderate revenue exacted, and to its local situation which is advantageous for the disposal of its produce."

"But the same rains that deny it manufactures give it a succession of never failing crops of rice which is exported to Malabar, Goa, Bombay, and Arabia."

† It seems this restriction is generally observed in Bengal, from the following passage.

Buchanan's Journey, Vol. 1, page 2—

"Instead of preventing the crops from being cut down till the rent is paid, as is usual in Bengal, the custom here is to collect the grain in stacks or heaps, after it has been thrashed out on the fields."

‡ Hamilton's Gazetteer, page 122—

"When the crops of corn happen to be abundant, it is not only cheap, but wants a ready market, and, as the payment of the rent is regulated by the season of the harvest, the cultivator thereby sustains considerable detriment."

§ In December, February, April, and June.

|| July, August, September, and October.

I shall also shew you some instances where the cultivators, whose lands have been assessed in ready money, wish to alter it to division of crops; the reason of this plainly shews that the former mode is detrimental to them. In Mysore country even the cultivators of punjah lands under ready money tax wish for division * of crops. Not only that but the nunjah † land cultivators are also under the same anxiety.

— Thus it continues without affording redress to the grievances of the inhabitants or without revising the taxes in the mean time leaving them to shift for themselves.

I shall now shew a passage in the same book respecting the management of former Government in the Mysore country. Buchanan's Journey, Vol. 2, page 367—

“ Under the Government of the Rajahs there was no land tax; but the conqueror soon found the necessity of imposing one, as the

* Vol. 1, page 268—

“ The rent of each field of dry land is fixed by an old valuation, which it is supposed was made in the time of Kristna Royaloo, and for any field more cannot be demanded, but the equal division * of the crops is always

wished for by the farmers. This, they allege, arises from the flourishing state in which the country was when the valuation was made, compared with its present poverty; but considering the great diminution of the value of gold and silver since that period, I am more inclined to believe, that the preference given to a division of crops arises from the facility which that plan offers for defrauding the Government.”

† Vol. 2, page 231.—Nulroyana pollum on the bank of the Bavani—

“ The farmers are very anxious to be put on the old footing of paying the two-thirds of produce. In order to procure this indulgence, they say that they would undertake to cultivate every spot of rice land but confess that they would return to their old habits of indulgence, and cultivate only the sprouted seed, by which not only the Government would lose much, but the produce of the country would be diminished by at least one-half. From the statement given by these men of the produce of their

lands, it does not appear that at present they pay more than two-thirds † of the produce; their great object, therefore, in the wished for change is, to have an opportunity of defrauding Government in the division of crops.”

† Is not this very high, and is there not reason on their part to complain?

Vol. 3, page 13.—Malyala or Canara Beacul—

“ The rice ground now is not taxed by any share of the waram, or neat rent but each field pays so much according to its supposed value; and this tax is alleged to consume the whole rent. Very few of the land-lords (jenmacars) remain; and even the mortgagees (canumcars) are willing to give up all the land, which they cannot cultivate with their own stock, to one who will pay land tax.”

Vol. 3, page 33.—Tulva—

“ The proprietors alleged that the tax amounts to more than the rent and that they are obliged to borrow money, or to give part of the profit from the land, cultivated with their own stock, to enable them to satisfy the claims of Government. Those

whom I had assembled to give me information, and most of whom were as fat as pigs, † gravely told me, that they were reduced to live upon kanjee, or rice soup, from what they say, therefore, no estimate can be formed of the share of the rent which they pay to Government, every one thinks himself bound to conceal the truth, and none more so than the native officers or revenue. Every step, indeed, seems to have been taken by a chaos of weights and measures, and by plausible but false accounts, to keep the state of the country a profound mystery.”

† It seems the author is irritated or rather perplexed of being not able to satisfy the inhabitants.

one thinks himself bound to conceal the truth, and none more so than the native officers or revenue. Every step, indeed, seems to have been taken by a chaos of weights and measures, and by plausible but false accounts, to keep the state of the country a profound mystery.”

expenses of his military^(a) establishment greatly exceeded the usual revenues. The low ground (paddum) was the only part of the arable land, on which this tax called nagadi was imposed. The reason of this seems to have been, that had the parumba or high^(b) grounds been taxed almost the whole property of the Numburis would have been annihilated. The nagadi, of course, fell upon the first, and the share which they had reserved on the mortgage bonds being totally inadequate to pay this tax, the interest^(c) of the proprietors in the assessed lands entirely ceased, and the balance fell upon the mortgagees (canumcars), who were very well able to pay it. The small profits arising from the high (parum) lands were left entirely to the proprietors (jenmacars) to prevent them from falling into absolute want; but *they were all reduced to great comparative poverty.*

The violent outrage of Tippoo having forced most of the Numburis in order to avoid circumcision, to fly to Travancore, many of the families have perished, and the mortgagees on their estates have in general assumed the title of jenmacars, and, in fact, enjoy all the rights belonging to that class of proprietors. It is pretended that when the Numburis fled, being in want of money, they sold the states fully, and took the whole balance of the value of the (vir-patam) neat produce.

Many of the mortgagees and other land-holders, now let their lands to (cudians) tenants, but they can seldom produce any person^(d) who will give the (vir-patam) neat produce. The leases in general are for three years, and the annual rent is fixed and always paid in kind. This is what is commonly called the pattam, or produce of an estate. When the land-lord is poor^(e) he is under the necessity of allowing the farmer to pay the land tax, who, of course, says that he is obliged to sell his rice at the lowest^(f) rate, and, therefore, charges a large share of the produce as expended for this purpose; but land-holders in tolerable circumstances keep their grain until it rises to a medium price and discharge the land tax themselves."

I have already said a great deal of the prejudices that attend on the system of ryotwarry, from which you will observe that this system is not consistent with the nature and the situation of the villages or soil, and the variable seasons they are subjected to in this part of the world.

I shall proceed with my observations on the third section of the Regulation as I have already stated my opinion on the title page and 1st and 2nd sections in the preceding pages. This section, I am afraid, will puzzle Collectors and their Assistants, as they cannot take pains to settle with each cultivator annually; it is a thing never before heard of, but, I think, they would undoubtedly, as in other cases, leave it entirely to the native servants.

(a) This is the necessity that all Governments are driven to in order to load the subjects with taxes.

(b) It seems all the punjah lands are under division of crops.

(c) The meerasseedars of Carnatic will undergo the same fate if ryotwarry is introduced.

(d) See how less the meerassee is valued under this system.

(e) Why poor? because the system is altered.

(f) Because the kists pressed at the time of harvest.

With regard to the subject of reporting the settlement for the approval of the Revenue Board, is also a thing impossible or rather difficult. In what form is the Collector to send an account of the settlement? if it be required by each village individually specifying classifications and assessment, it cannot be finished within the year because this kind of account should be prepared after the cultivation is carried on, and after the crops come to maturity without any accident. This would take up the whole year, I am therefore, at a loss to conceive how this can be expected.

Without examining such detailed accounts the Board cannot be satisfied, that every individual is justified by a fair rent, but all this can be effected in the year following, when it would be too late, as almost all the rents would have been realized by that time, even if such an account were sent, the Board cannot spare time to go through such voluminous document, nor are there any Native Dufters with the Board to examine them. I am, therefore, apprehensive there is not much good from the provision of this Section.

From Section 4th to 17th would only throw impediments in cultivation, and create confusion in the minds of the cultivators as well as in the management of the Circar servants.

The intervening Section 14th directs the renting of the Circar share to each individual, to the whole of the cultivators collectively, or to others in order to prevent waste, fraud, and embezzlement. How can this be effected? The whole quantity of Circar share cannot be ascertained unless all the crops are beat out, which cannot be finished before June, and in such villages where there are madengel cultivation, the thrashing cannot be finished before the end of the fusly year. How then can a Collector be able to effect this business? who would bear the loss, if it is rented out by estimation? which loss would lessen the inhabitants' share while you wish them get their proper dues.

While you, who have princely power in your hands dislike to wait until all the harvest is gathered, and sell it at a medium price, how can you expect that a private individual or a stranger could undertake to go through all these perils, and to be answerable for the rent?

Section 18 specifies the indulgence to be shown to the cultivator in case of his field proving unproductive, this is very well so far; but I am afraid, the Collector cannot be able to attend to it. Please to consider what extent of country each has under his charge, and the number of individuals in each village, who would undertake to inspect the cultivation of each individual under the ryotwarry system, and report to the Collector? Even if it had been inspected, some of the head inhabitants or curnums will put off from informing to the Tahsildar; many of the Tahsildars would neglect to report to the Collector, who either by indolence or strictness cannot take pains to report to the Board of Revenue, and even admitting this, what time would it take up to undergo the process?

Section 19th to 22nd would strike, as I have said before, a fatal blow upon the meerassee right, as the system is altogether against it; the reason of which I shall explain here at large as I have promised in the beginning of the second part of my memoir.

The terms under which the cultivators hold the villages are three, viz. :—

- (1) Ardecara.
- (2) Pasungara.
- (3) Ooloodangoody, Samudayem or Pandaravada.

The villages that are held under the above terms are both Aggraharams and Munnavaidoos, or Nuttams. The former inhabited by Bramins and the latter by Shudras.

The first Ardicara or permanent shares are of three classes.

In the first, the inhabitants hold defined permanent shares not subject to be altered.

The second have not any defined shares, but each inhabitant possesses a certain extent* of land permanently.

In the third, although the inhabitants hold permanent shares yet their lands are liable to be changed † in a certain number of years by a kind of raffling, called *woonda chit* most of the villages are under this tenure.

The meerasseedars who hold under the above tenures exercise the use of giving the lands in gift, selling, mortgaging and transferring, &c.

In the second Pasungara or temporary shares the meerasseedars cannot sell their lands, although they possess defined shares, in some villages they are authorized to mortgage only, but the lands are subject to be changed in six or twelve years once.

The village becomes Pasungara, when new inhabitants settle in the village on the emigration or death of the former meerasseedars. There is another usage in Vellala nuttams although they are ancient meerasseedars of the village holding permanent shares yet they hold it under the term of Pasungara enjoying it under defined shares in order to prevent strangers getting meerassees in the village, that is, to prevent any meerasseedar selling or mortgaging his lands in case he is driven to the necessity of doing so.

There are other aggraharams or Nuttams enjoyed solely by one meerasseedar called Acabhoga Gramam.

When the inhabitants who hold meerassees upon the above terms, are obliged to rent their villages, they sometimes pay the rent according to the proportion of shares they hold, or put the whole Circar share together and pay it on account of the rent, and afterwards either make up the loss or take the gain according to their shares. Sometimes, half of the rent upon the proportion of the produce and the other half upon their shares.

All their cani-mauniam and other perquisites of the village are enjoyed according to their shares, or they deposit the fund with the shopkeeper in the village, and issue chits to him to pay for all charges

* Most of the villages in Tanjore country and part of the Bramin villages in Tinnevely are held under this term.

† How can you account for this under ryotwarry system?

of the village, such as charity, offerings, batta to the peons, &c. Should the charges accrue more than the fund, they make good to the shopkeeper by subscription.

The third and last term is wooloondangoody; they have neither permanent nor temporary shares, but cultivate according to their ploughs; these kinds of villages are very few, in proportion to the above two classes. They pay their rents according to the proportion of the produce or upon ploughs.

In the act of carrying on cultivation, the meerasseedars give puttacut muchilkas to the Circar for as much land as it could be cultivated during the whole year, and then retain for themselves as much land as they can cultivate with their own ploughs and allow the rest to the pyacarries,* and receive from them either swamybhogan or warra toondoo, which is a certain quantity of grain in consideration of the proprietary right of the soil they let to them.

In ardicara villages the shares of all kinds of lands are very exact such as nunjah, punjah, gramanattam backyards, &c., and even the burying grounds are divided according to their shares.

In almost all the Bramin villages, whole of the Tanjore country and in several other districts have not stock of their own to carry on cultivation, consequently they always let their land to others to cultivate; in that case they pay from one-third to two-thirds out of their shares to the tenant, besides the whole of the straw, and the tenant finds bullocks, labourers, implements of agriculture, seed, &c., or according to the conditions agreed between them. Be pleased to consider what would become of all these kinds of meerassee cultivators? and who would undertake to cultivate under them if Ryotwarry prevails? all the tenants will turn separate contributors, and the meerassedars would be left to perish with hunger as well as lose their meerassee right. This right is not a mere word, but it takes along with it their property which they have purchased or in which they are worth from five to one hundred pagodas (and in the vicinity of Madras and other stations it amounts to about from six hundred to double the amount) per cawny, and nay the honour and credit of being a meerasseedar are lost with it. To secure this right, they, of course, underwent a great trouble and loss in the changes of Government and the massacre of their ancestors, &c.

In other villages, the meerasseedars cannot be able to cultivate the whole of the arable lands of their respective villages (there are waste lands besides); in that case they are obliged to leave out such lands as they cannot cultivate, and others would come to occupy it, because they could not get tenants of their own to cultivate it, for swamybhogam or warra toondoo as I have said before. First of all they dislike strangers holding the lands under the same tenure with them, more

* Wooloor Pyacarry or Sucavassee is one who lives in the village. Porawoor Pyacarry is one who comes from the adjacent village. The literal meaning of a Sucavassee is one that leads a comfortable life.

so, with the Bramin and Vellalers, and in the next place they would by no means like strangers take their lands without some distinction for their right in the soil. This is a great mortification to them. After all, the tenants who occupied the meerassee lands in that mode would refuse to return the lands when the meerasseedars require it, under the plea that they had taken pains to make the lands productive by manual labour and by manuring it, and accordingly there arises a dispute.

Very true. You have provided a section to this effect in the Ryotwarry regulation enjoining those that are aggrieved to institute a suit in the Court. What is meant by this? You first open the way for the dispute, and then procure a remedy for it? Consider what would the batta and other charges amount to, on this occasion, and yet God knows how long it would take up to obtain a decision upon the case, and whether in his favour * or against him. In the meantime he is prevented from carrying on cultivation in the lands he is already in possession of, and by degrees loses his right altogether in the village, and reduces himself to poverty.

Besides losing the meerassee lands in this case, they are liable to be encroached upon by lower classes of people, such as Shudras and Pariars in a Bramin village, and in the same manner Pullies and Pariars in Nuttams or Vellala villages to which they are quite averse, that is, to see such lower class of people become contributors in rank with them.

Thus, as I have said before, the cultivators of this part of the world are subject to be deprived of the system of warrum or division of crops and ultimately the cani-atchy or the proprietary right in soil by the introduction of the system of ryotwarry.

Sections 23rd to 28th are partly favourable and partly not.

Section 29th authorizes the curnum † of the village to issue chits to all meerasseedars who propose to cultivate in the beginning of the year. First of all, this would excite a disquietude or rather indignation in the minds of the meerassedars, as the meerasseedar of a village is entitled by birth right to plough his lands without orders from any local authority whatever; but on the contrary he is now bound by this Section to take a chit from the curnum, whose business it was to this time to take an account of what he had already cultivated.

Secondly, it would vex them to attend at the Collector's Cutchery to complain in case of refusal to grant chit on the part of the curnum which is a very trivial matter, besides it would be troublesome to prove such things by witnesses before the Collector after losing time and expense.

* The act of gaining and losing suits in the Courts do not depend on the grounds of the suit, but upon pleadings and the deposition of the witnesses.

† You vest the Curnum with new power, consequently he will with the combination of the contributors falsify the cultivation and the rates of tax, &c.

Thirdly and lastly, I am afraid they cannot get redress in time to carry on cultivation,* as it would be too much to the Collector to hear all such trivial disputes.

Sections 30 to 36.—All that are laid down in them are very good, but too much to be attended to by the Collector, and puttahs cannot be ready to be delivered within the year, but according to form, they can be able to deliver them at any time.

They are also giving room to the head inhabitants and Circar servants to annoy † the contributors which is contrary to the object of the Regulation and to your opinion.

From 37 to 40 are very proper, you hold out redress to the grievances of the contributors in the act of discharging their rent. But I entreat you to consider the smallness of the amount, the person upon whom the contributor is to institute the suit, and the time it would generally take up; and above all, I do not think the Judges will decide it in preference to all other suits, as we have already experienced a delay of one or two years in suits of similar description.

Sections 41 to 48.—Lay down rules for seizing the body of the defaulters of *Revenue*, and at the same time authorize the distraining of the property ‡ and the selling of it, by outcry except the ploughs, implements of husbandry, cattle trained to the plough, and the seed grain, so long as any other property shall be forthcoming.

This is very hard upon poor cultivators. If you seize the house of a cultivator, which he has occupied as meerasseedar of the village, and which is connected with his meerassee lands from time immemorial, and sell it by outcry by driving his wife and children out, where would you have him to dwell and carry on his cultivation?

Surely, you could not have driven yourselves to the necessity of doing all this, seizing the body of the cultivator, § and the distraining and selling his property, which he has enjoyed as a subject of British India, from time immemorial, before his eyes, for arrears of Revenue CONTRIBUTED FOR CIRCAR SHARE, had you restored the country to its ancient usage? || But on the contrary by innovations, you are obliged to do things that are vexatious to your own cultivators.

* As every hour is precious to the cultivator as mentioned in the fifth report, page 115—

“The ryots sow and reap when but suited to their interests: they feel that every hour of extra labour, every basket of manure carried into the field, is adding to their store and to the comfort of themselves and families.”

† Fifth Report, page 115—

“Freed from the oppression of the superior ryots.” “The whole phalanx of Circar servants.”

‡ I do not see any thing of the Meerassee lands.”

§ Historical view of the Chinese Empire, page 281, Civil Laws—

IV. “Let those who cultivate the earth and breed silk worms be esteemed and respected, you will then want neither grain for your nourishment, nor clothing to cover you.”

|| Under the Aumaunie management the Circar share is in your hands, you are not obliged to demand from any body.

Our laws * not only forbid from seizing the implements of husbandman, but allow him some subsistence until his crops come to maturity though ever he be guilty of heinous crimes.

Sections 49 to 52.—They appear to be enacted to guard unauthorized collections.

Section 53.—You seem to be too hard upon the Collectors, because you know very well the system in question is too detailed and they cannot be able to finish their report upon individual Jummabundy within the course of the year, nor can you insist upon it.

Sections 54 and 55 do not require any remarks.

Section 56 prescribes rules for measuring, classing, and assessing the lands in ready money in perpetuity, to effect which, there is a great difficulty.† I shall, therefore, conclude by recapitulating the chief objections to Permanent Ryotwarry system.

ON THE PART OF THE RYOTS.

1. The meerasseedars lose their right in the soil which would cause emigration.

2. Discouragement would ensue in the minds of the cultivators as all encouragement on the part of the Circar ceases.

3. The fear of Collectors and Judges, the former for not attending to the investigation of losses occasioned by the irregularities of the seasons, and by the meerassee disputes, and the latter in giving their decisions in preference to other suits.

4. Sufferings under restraint and by destraining and selling of the property which would weaken the confidence in Government.

5. It would be no one man's business to attend to the general duties of the village.

ON THE PART OF THE CIRCAR.

1. No security for the Revenue of Government.

2. The knowledge of agriculture together with all manner of village accounts is lost.

3. The country would suffer gradually by discontinuing to shew encouragement to the ryots.

Now on the contrary I shall show the advantages in favour of the system of division of crops.

RYOTS.

1. The meerasseedars would continue to enjoy their right in soil for ever.

2. They will obtain encouragement in every respect.

* Halhed's compilation, page 273—

"If a man who gets his livelihood by tillage commits such crime as that his whole property become liable to confiscation, then the Magistrate leaving him such subsistence and implements of tillage, as upon computation will serve till his crop is ripe, shall confiscate all the rest of his property."

† Spirit of Laws, Vol. 1, page 310, Chapter VII—

"In the taxing of lands, it is customary to make lists or registers, in which the different classes of estates are ranged. But it is very difficult to know these differences, and still more so, to find people that are not interested in mistaking them. Here therefore are two sorts of injustice, that of the man and that of the thing. But if in general the tax be not exorbitant, and the people continue to have plenty of necessaries, these particular acts of injustice will do no harm, on the contrary, if the people are permitted to enjoy only just what is necessary for subsistence the least disproportion will be of the greatest consequence."

3. They will be respected and live comfortably as they have no sufferings by restraint, destracting and selling of property, to fear.

4. The whole community would attend to the general duties of their village.

CIRCAR.

1. No fear of security for Government Revenue as the Circar share is ever in its hands.

2. The knowledge of agriculture and accounts cannot be lost.

3. Country would continue to improve daily, and strengthen the confidence of cultivators in the Government.

PART III.

According to my opinion there is no other system better than that of division of crops, which has been the permanent one in the world, that however various may be the new ones, you are always obliged to have recourse to it, when you find the country suffer.

But I see that you are determined to introduce the Ryotwarry system, which is not at all beneficial to the cultivators and of which you will be convinced by the reasons I have laid down in the second part of my memoir.

Yet, you complain of loss by waste, fraud, and embezzlement, which does not appear to be a reason, because you will nevertheless experience fraud and embezzlement in the other and the cultivators on their part, that of waste, oppression, &c.

I shall therefore propose a mode which I hope may be acceptable to the public, but previous to which, I shall treat a little on the subject of *varum*.

The principal source in this part of the world to the state, is agriculture. Therefore it ought to draw revenue from it, by little and little, as both our legislator* and yours † have ordained on that subject.

* Jones's Institutes of Manoo, 7th Chapter, 129, "as the leech, the sucking calf, and the bee take their natural food by little and little, thus must a king draw from his dominions an annual revenue."

"139.—Let him not cut up his own root by taking no revenue, nor the root of other men by excess of covetousness, for by cutting up his own root and theirs, he makes both himself and them wretched."

† Spirit of Laws, Vol. 1, page 310—

Chapter VII of the Public Revenue.

"If some subjects do not pay enough, the mischief is not so great, their convenience and ease turn always to the public advantage, if some private people pay too much their ruin redounds to the public detriment if the Government proportions its fortune to that of individuals, the ease and conveniency of the latter will soon make its fortune rise. The whole depends on a critical moment: Shall the state begin with impoverishing the subjects to enrich itself? or had it better wait to be enriched by its subjects? it is more advisable for it to have the former, or the latter advantage, which shall it choose to begin or to end with opulence?"

A view of the Chinese Empire, page 297.

"The Emperor's revenue amounts to more than forty-one millions sterling: which might be easily increased by new impositions; but the Chinese Emperors seldom exercise this privilege. They seem to consider it the principal glory of a Prince to be sparing of the property of his subjects, and to provide for the exigencies of the State, if possible, without having recourse to so disagreeable an *expedient*."

Consequently our Legislators have ordained shares to the cultivator as follows.

A Digest of Hindoo Laws by Colebrooke, Vol. 2, page 168.

PARASARA.

"Giving a sixth part to the king, and twenty first to deities, and a thirtieth to priests, a husbandman is exempt from all sins incident to agriculture.

According to the above quotation a little more than 75 per cent. is allowed formerly to the cultivator in order to cover his expenses of agriculture and for his subsistence, viz.—

$\frac{1}{21}^{st}$	Of an hundred to the deities is	..	..	..	$4\frac{3}{4}$
$\frac{1}{30}^{th}$	Of an hundred to the priests is	..	..	..	$3\frac{5}{10}$
				Total charges	$8\frac{1}{10}$
$\frac{1}{6}^{th}$	Of an hundred to the Government	..	..	..	$16\frac{4}{5}$
				Total	$24\frac{1}{10}$
	The inhabitant's share amounts to	..	..	..	$75\frac{6}{10}$
				Total	100

Under the present rates of inhabitant's share the cultivators do not get enough to cover their charges of agriculture, and their subsistence, therefore they are obliged to seek for other occupations such as carrying bratties, straw, firewood, &c., to market towns besides driving carts and carriage bullocks for hire; not only this, the cultivators train their children for other employments such as merchants, official servants, and domestics under gentlemen in Madras* and other principal stations.

Also the cultivators cannot be able to keep their labourers or bondmen (both men and women) at work, because they (the labourers) can easily get from one and a half to four pagodas by resorting to Madras and other Garrisons and Cantonments, whereas the inhabitants only afford to pay batta in grain for six months in the beginning of the year, at four or five maracals per month, and for the remaining six

* I understand the Police master was employed in taking an account of the number of the families in Madras and its environs, should the Government send the above statement to the Court of Directors, they would think that Madras is now more populous than before, consequently they may attribute it to a more regular management of their Indian Government. But I beg to remind that the increase of population at Madras and other stations is owing to two things, viz. the first the cultivators train up their children for other occupations: the second the bondmen or labourers desert the cultivators in order to seek other employments, to which another description of people might be added that is, the immense number of Bramins and other cultivators that have been deprived of their meerassé lands and other property by public sales, on account of the arrears of rent. Therefore it must be observed that agriculture is diminished in the interior territories according to the proportion of increase of population at Madras and other stations.

months, he is to be subsisted by what he gets during the harvest, such as *poora cullam cullivasum*, &c. There is also another cause which prevents them from making their labourers or bondmen attend to their duty, that is, the Judicial system.

Previous to the introduction of the above system, the cultivators continued to correct their labourers and to keep them to their duty, which they cannot do now themselves, but without waiting with their labourers upon Police Officer, which weakens the confidence of the labourer in his master besides much time is lost in carrying on cultivation.

Moreover the cultivators before looked upon the Turfdar of ten or fifteen villages as their Judge and Police Officer, who always heard their disputes and passed his decision but when they are dissatisfied, they appealed to the Tahsildar, Collector, the Board of Revenue or the Government: all this process having been conducted without any other expense than *batta*.

But now since the Judicial system was introduced, the cultivators are annoyed by the interference of the two authorities, the Revenue and Judicial, as follows.

The number of officers on the part of the former with whom the cultivators have to communicate respecting the collection of Revenue are—

1. Turfdar.
2. Salt Aumenah.
3. Suncam Aumenah.
4. Tahsildar or Peshcar.
5. Collector or Assistant.
6. Revenue Board.
7. Governor in Council.

AGAIN.

1. Village Munsiff.
2. Tannah Peons.
3. Cutwall.
4. Salt Aumenah.
5. Suncam Aumenah.
6. Pagoda Aumenah.
7. Turfdar.
8. Tahsildar or Peshcar.
9. Collector or Assistant.

The cultivators should account for in case of trespasses to the above Police Officers.

The number of officers on the part of the latter, on whom the cultivators have to attend in cases of Criminal and Civil suits.

1. Village Munsiff.
2. District Munsiff.

3. Pundit or Sudder Aumeen.
4. Cauzee do.
5. Register.
6. Judge or Criminal Judge.
7. Provincial or Circuit Court.
8. Sudder or Fouzdary Adalet.
9. The King in Council.

Thus, the business which was conducted formerly by five heads of authorities are now increased to twenty five, to the great vexation of the inhabitants, because it costs much time both to the cultivators and their witnesses, notwithstanding they are involved in charges of batta and Court fees, and above all, the price of stamp paper, both for the use of the Court and their *private transactions*.

All the above process and charges would suit well for such a commercial country as England, where a great part or the whole community are but tradesmen and besides well circumstanced; but will by no means answer with the poor cultivators of this part of the world, notwithstanding, the constitution of Government varies in every respect between England and India.

The *teerwa* of betel and tobacco and the price of that trifling article salt falls very heavy upon the poor inhabitants. Upon betel a tax of 400 per cent. is levied, and of nearly 200 per cent. upon tobacco, while the highest tax upon the more valuable goods, does not come to above 10 per cent. and the price which is now demanded for salt at the spot, is five or six times more than it was before, which is more than what they pay for paddy and in the remote countries double the sum.

You have stopt the manufacture of salt of several salt pans, throughout the country, thinking that this coast produces more salt than is required, but you have not, I fancy, made any arrangement for the *meerasee* manufacturers of the above pans, consequently they are deprived of their *meerasee* right and reduced to poverty.

It may seem strange in considering the regulations you have framed for salt manufacture, and that of the cultivating lands, since the inhabitants are both the same.

You have consented to take both the inhabitant's share, and that of the *Circar* on the former, while you do not choose to take even the *Circar* share on the latter.

Now to return to the subject of my memoir; in England, it seems the agricultural expenses are likewise so great, that the farmers (not the land holders who are very well off by paying a little * tax to the Government) in some counties, do not derive any profit by the produce that is generally obtained, as it appears by the following passage from the 1st and 2nd Reports from the Lords Committees, page 69, viz.—

* Extract of a letter of the Collector of the Ceded Districts, 5th August 1807, para. 9—

“The land tax of England is so light, and is so small a portion of the Public Revenue, that the land lord cannot be supposed to suffer any vexation for its collection.”

"Have you formed any estimate of the expense of farming an acre, as it is carried on in your country, and of the produce that is generally obtained?"

Yes I can tell the Committee what it is, where I live, but, taking the county, I believe this will be found a pretty accurate average."

The witness delivers in a statement which is read and is as follows:—

"1814 Agricultural expense on a system of 6 years calculated for the county of Kent, produce of hay and straw confined to the farm, stubble, keep, and feed from straw set against thrashing and carrying the corn out; wheat 84s., beans 42s., oats 32 shillings per quarter, calculated at 5 per cent. only for investment."

		<i>Dr.</i>			<i>Cr.</i>			
		£	s.	d.				
1st Year Fallow	.. ..						
Fallow four ploughings and well dressed equal to five at 16s.	4	0	0	Turnips fed by sheep	3	0	0
Fifty carts of manure at 2s. each spread out	5	0	0	Balance loss	9	2	4½
Turnip seed sowing and hoeing	0	12	0				
Rent	1	5	0				
Parish rates	0	7	6				
Tenant's property tax	0	1	10½				
Vicarial tythes	0	6	0				
Contingent expenses; such as the bailiff, fencings, grubblings, and additional labour occasioned by unseasonable weather and other circumstances..	0	10	0				
		<hr/>						
		£12	2	4½		£12	2	4½
		<hr/>						
2nd Year Oats							
Balance from fallowing 9-2-4½ and a year's interest	9	11	6	Six quarters of oats at 32s.	9	12	0
Labour in preparing the land equal to two ploughings	1	12	0	Balance loss	6	13	4
4½ Bushels of seed oats at 36s.	1	0	3				
Sowing, raking, and weeding	0	2	0				
Mowing and binding	0	7	0				
Strings	0	1	0				
Carting, Stacking, etc.	0	8	0				
Tythes on 6 quarters per acre at 32s. per quarter	0	19	2½				
Rent, rates, and contingent expenses	2	4	4½				
		<hr/>						
		£16	5	4		£16	5	4
		<hr/>						

3rd Year beans			<i>Dr.</i>	.. .. ..			<i>Cr.</i>	
			£	s.	d.	£ s. d.			
Balance loss from oats						Four quarters of beans at			
£6-13-4 and a year's						42s.	8	8	
interest 6s. 8d. ..	7	0	0			Balance loss	6	13	
Labour in preparing the								2	
land and getting seed									
in 2½ ploughings ..	2	0	0						
Seed beans 4 B. at 6s. ..	1	4	0						
Horse and hand hoeing ..	0	16	0						
Cutting and binding ..	0	11	0						
Strings	0	1	0						
Carting, &c.	0	8	0						
Tythes on 4 quarters at									
42s.	0	16	9½						
Rent, &c., as in 2nd year	2	4	4½						
	<hr/>						<hr/>		
	£15	1	2				£15	1	2

4th Year wheat			<i>Dr.</i>	.. .. ..			<i>Cr.</i>	
			£	s.	d.	£ s. d.			
Balance from beans						Three quarters of wheat			
£6-13-2 and a year's						at 84s.	12	12	
interest	7	0	0			Balance loss	2	11	
Clearing beans stubble,								7	
&c., &c., equal to two and									
a quarter ploughings .	1	16	0						
Three bushels wheat seed									
at 11s.	1	13	0						
Rolling and weeding ..	0	2	0						
Cutting	0	15	0						
Carting, &c.	0	8	0						
Tythes on three quarters									
per acre at 84s. ..	1	5	2½						
Rent, &c., as last year ..	2	4	4½						
	<hr/>						<hr/>		
	£15	3	7				£15	3	7

5th Year clover			<i>Dr.</i>	.. .. ..			<i>Cr.</i>	
			£	s.	d.	£ s. d.			
Balance from wheat						Two and a half loads of			
£2-11-7 and a year's in-						clover	7	10	
terest 2s. 7d.	2	14	2			Balance loss	2	3	
2½ gallons clover seed								0½	
at 6s.	0	15	0						
Sowing	0	0	6						
Clearing wheat stubble ..	0	6	0						
Gypsum soot or ashes ..	1	8	0						
Twice mowing and a hay									
making	0	14	0						
Carting and stacking ..	0	16	0						
Tythes on two and a half									
loads at 3 £	0	15	0						
Rent, &c., as last year ..	2	4	4½						
	<hr/>						<hr/>		
	£9	13	0½				£9	13	0½

6th Year wheat	Dr.
	£ s. d.
Balance from clover and a year's interest ..	2 5 2½
Ploughing Ley and well dressed equal to 2 ploughings	1 12 0
Three bushels seed at 11s.	1 13 0
Sowing, weeding and rolling	0 3 6
Tythes on three quarters at 84s.	1 5 2½
Cutting	0 15 0
Carting	0 8 0
Rent, &c., as last year	2 4 4½
Gain on 6th year	2 5 8½
	<hr/>
	£12 12 0
	<hr/>
Total Gain 6 years	2 5 8½
	<hr/>
Average profit per acre	0 7 7½
Capital employed	0 15 0
	<hr/>
Loss to the farmer	0 7 4½
	<hr/>

Fusly 1227—Agricultural expenses calculated for 2 ploughments of agriculture, on an average of three years, for the village to feed plough bullocks:—

	P.	F.	C.
Price of 4 bullocks 12 pagodas, on average of 3 years	4	0	0
Seed, both nunjah and punjah 3 collums at 1 collum per pagoda	3	0	0
Hire for 2 labourers for 6 ms. at 5 mercals each per M. is 60 mercals—at 1 c. 3 MER. 4 MEA. per pagoda	3	39	0
1 boy attending cattle for do. at 1¼ mer. per M.	0	21	60
Calavasum at 10 mercals per 10 collums and 10 mers. 3 collums at 1 c. 4 MER. per pagoda	2	11	20
Batta for pongal and also marriage expenses 4 MER. 4 MEA.	0	14	50
Sarapanamy for clothing	0	20	0
Weeding, transplanting and manuring ..	0	15	30
Implements of agriculture on an average of 3 years.	1	0	60
Village charges, charity, &c.	0	22	40
	<hr/>	<hr/>	<hr/>
	16	10	20
The amount of expenses attending the mee- rassee cultivator, Nelloran, for his subsistence at 5 mercals per month 60 mercals ..	4	0	0
	<hr/>	<hr/>	<hr/>
Total ..	20	10	20
	<hr/>	<hr/>	<hr/>

		.. Cr.
	£ s. d.	
Three quarters of wheat at 84s.	12 12 0	

£12 12 0

Over the 5£ per cent.

Here I shall shew what are the agricultural expenses in this part of the country for a village as a specimen.

taking the charges attending the purchase of Bullocks and imple- of Poodovil, in the Zillah of Chingleput, produce of straw goes;

	C.	M.	M.
Valuation of inhabitants share of 11 $\frac{3}{8}$ cawnies, gross produce is ..	48	9	3

	C.	M.	M.
Inhabitant's share at 42 $\frac{3}{4}$ per cent,	21	1	0

	C.	M.	M.	Ps.	Fs.	C.
At 1 3 2 per Pagoda				16	29	60
Do. cawny maniam				0	18	50
Do. pooracullum				1	0	35
Do. coopatam				0	15	15
Backyard, cultivated with chillies				0	16	70
				<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>		
				18	35	70
Balance loss ..				1	19	30
				<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>		
Total ..				20	10	20

N.B.—Where is the fund for a cultivator for purchasing his raiment and for other necessaries of life for himself and his family ?

MEMORANDUM.—Calculated upon the gross produce of the above Village :—

Swoduntra Dittum	..	..	..	..	6 $\frac{3}{4}$ per cent.
Marahs, &c.	..	..	..	..	9 $\frac{5}{16}$
Inhabitant's share	..	..	..	..	40 $\frac{3}{8}$
Circar share	..	..	..	..	50 $\frac{1}{2}$
					—
					100
					—

By the above account, it may be seen that the cultivators do not get enough to cover the expenses of their labourers and other necessaries of life. I should therefore, with deference, beg to recommend that the Government would be pleased to allow 60 per cent. to the cultivator, in which case, the account would stand thus between him and the Government, viz.—

Gross produce (after paying the sheaf and hand fees to the servants of the village which will be 7 per cent. on the whole) say	..	..	..	..	..	100
						—
Proposed inhabitant's share (after paying the marah, &c., in the gross produce	..	..	..	..	..	60
Circar share (after paying as above)	..	..	..	..	..	40
						—
						100
						—

I shall shew you what the Collector of the Ceded Districts states on that account in the extract of his letter dated 15th August 1907, para. 3.

“The present assessment is about 45 per cent., to bring it to the proposed level, would require a remission of 25 per cent. as may be seen from the following example:—

Total gross produce say ..	100
Government share by the present assessment ..	45
Deduct 25 per cent. assessment	11 $\frac{1}{4}$
Government * share by proposed permanent assessment.	33 $\frac{3}{4}$
But he did not mention anything about the inhabitant's share, however there remains according to the above account	66 $\frac{1}{4}$

Also he did not mention here how the village servants †, &c., are to be paid.

By the above account it seems that the inhabitant gets little more than what I have proposed.

* In comparing the taxes of this country with that of England, the latter appears very low in proportion to that of India, as will be seen by the following account of the 1st and 2nd report from the Lords Committees, viz., Recapitulation of replies to circular letter applicable to one hundred acres for 42 Counties.

		<i>Total Average.</i>					
		£	s.	d.	per 70 ACRE.		
Tithes for Churches ... .. .	...	1,360	4	10	38	17	3
Rates for Poores ... .. .	...	1,601	8	8	38	19	2
Wear and Tear, Horses, repairs of Carts ... .. .	...	1,308	2	0	31	2	10
Labour ... .. .	...	6,789	3	6	161	12	11
Seed ... .. .	...	4,084	11	10	98	17	10
Manure ... .. .	...	1,232	12	0	37	7	0
Team, Ploughs, Carts and horse ...	...	5,669	7	0	134	19	8
Interest ... .. .	...	2,111	11	9	50	5	6
Total Charges ...		24,157	1	7	592	2	2
Rents to Land Lord ... .. .	...	7,152	13	0	161	12	7
Taxes to Government ... .. .	...	758	16	7	18	1	4
Total ...		32,062	1	2	763	7	7

Accordingly the average charge per acre is £5 17 4
 The rent to the Land Lord £1 12 3
 And the taxes to Government is £0 3 7
 or 20 fanams and 12 cash and per Cawny P. O F.
 26 c. 70, while the cultivators here pay from
 1 to 12 Pagodas.

† Extract of a letter of the Collector of the Ceded Districts, 15th August 1807, para. 12, clause 12.—

“Potails, curnums, and all other village servants shall remain as heretofore under the Collectors.”

Therefore I am given to understand that these privileges together with mauniams to be collected separately on the part of the Circar and paid to them.

I shall now proceed to elucidate on the system which I mean with all deference to the opinions of my superiors to propose as follows :—

The systems there are now a days, viz.—

1. Aummanie.
2. Zemindary or mootadarry rent.
3. Village rent to its inhabitants in grain.
4. Village rent in grain, but collected in money according to the medium prices of each year, viz., in caar season and sumba season.
5. Village rent computed for ready money.
6. Individual rent, that is, assessing the beriz of the village upon the shares of each inhabitant.
7. Fixed land rent or permanent ryotwarry.

The four former are in favour of the inhabitants and the three latter in that of the Government as I know you would not be inclined to adopt the former ones for the following reasons :—

1. Amani you complain of loss by waste, fraud, and embezzlement as I have said elsewhere.

2. You are afraid that the Zemindars would be rather petty armed * chiefs than renters.

3. The great objection that you will say that it is yet under half an aumanie management in receiving grain and selling on the part of the Circar.

4. You will say that it would fluctuate every year owing to the settlement of price for the grain in their respective seasons.

5 I do not see there are any sufficient reasons laid down against it on the part of the Circar except that it fluctuates by renting every year, which may be removed by allowing them on long leases.

And further, that the inhabitants are always subject to the oppression of the head inhabitants. This you cannot assign as a reason, because they are nevertheless subject to it under the Ryotwarry system, which you can prevent by prescribing other regulations for it.

Besides, there is another reason which the Collector of Ceded Districts states in his letter dated 15th August 1807, para. 6, "that the Ryotwar system, by retaining in the hands of the Government all unoccupied land, gives it the power of gradually augmenting the revenue without imposing any fresh burden upon the ryots as long as there is an acre of waste in the country."

If accordingly you do not like to allow the waste lands to its Inhabitants you may keep it under the Government.

* Extract of a letter of the Collector of the Ceded Districts, dated 15th August 1807, para. 5.

"That though most of the mootahs will finally resolve into Ryotwar farms, many of the greater ones will assume the character of Zemindaries or Polygar-ships ; that the country will be filled with petty armed chiefs who may hereafter combine to disturb the public tranquillity, and that the system is on the whole detrimental to the country and dangerous to Government."

The inhabitants, on their part, say that they are afraid of loss by being pressed for the kists at the time of gathering the harvest, and not being allowed remission for the losses occasioned by unusual drought and inundations, and moreover by allowing the renters or the head inhabitants alone to enjoy the profits of the rent.

6. The whole community of the village would never attend to the general duties of the village, viz.—

1st.—It would be no one's business to attend to the tank and watercourses in the rainy season.

2ndly.—There will be endless disputes respecting the irrigation of the fields as they have separate rent.

3rdly.—The village servants and others cannot be paid regularly.

4thly.—And lastly it would be no one's business to collect pyacarries to cultivate the lands which they throw away.

7. Although there are so many objections to it, yet they lose their meerassee right in soil, of which I have treated at large in the second part of my memoir.

However there may be trifling objections on the part of the Government and that of the individuals on No. 5, yet it appears to me safe both to the Government, and the inhabitants, because the former has security for its revenue, and the latter is secured in their meerassee right, and above all, the whole community would attend to the general duties of the village, which is a village rent computed in money, and which I beg most respectfully to recommend under the following modifications:—

1. The settlement should be a village rent computing the Government share of grain in ready money.

2. The rent is to last 10 years or more if practicable.

3. In forming the above rent the average of both the produce and valuation should be taken either for 10 years or 7 at least *allowing the rates of warum as I have stated before*, and the usual deduction of marahs, &c.

4. An occasional addition of warum should be allowed to the lands under wells, &c.

5. The kists must be formed in such a manner, as it may be easy for the cultivators to render punctually, that is that they may be enabled to sell their grain at a medium price, *i.e.*, where there is Caar crops the kists shall be in

December	$\frac{1}{4}$
January	$\frac{1}{5}$ th
February	$\frac{1}{6}$ th

16 or 1

and for sumba and other villages they should be in

June	$\frac{1}{8}$ th
July	$\frac{2}{16}$ th
August	$\frac{1}{4}$
Sept.	$\frac{7}{16}$ th.

16 or 1

6. In the years in which the inhabitants could not be able to sell their grain owing to the abundance of produce or cheapness of price—the Circar, instead of pressing the cultivators to pay according to the kists, should take in the grain and keep it in deposit until they can be able to dispose it at a fair price, making the inhabitants answerable for charges attending the sales, &c.

7. A remission should be granted for losses occasioned by unusual drought or inundations.

8. Never attempt to sell meerassee lands, their houses, implements of agriculture, and bullocks trained for plough, for arrears of rent, but collect it in the following years.

9. All unoccupied lands should be either given up to the cultivators (as there are less in this part of the country in proportion to the Ceded Districts, which is owing to its being thinly inhabited) to make up the losses occasioned by the usual calamities of seasons or keep with the Government and assess an additional rent as it is cleared, and add it with the public revenue which would make up the deficiency that occurs by the increase of warum, or more to the Government.

10. All other ready money taxes may remain as hitherto subject to revision.

11. The repairs of all tanks, watercourses, dams, &c., shall be made by the Circar.

12. Tuccavy should be continued to be advanced to the cultivators.

13. The marahs, mauniams, fees, &c., of the inhabitants, curnums, Cavellygars and other servants, shall be paid in the village as heretofore.

14. All sunned mauniams to be allowed by investigating their validity.

15. To see the head inhabitants who may be called upon to rent and the other inhabitants of the village execute the agreements between themselves, so that they may be answerable for the rent of the village as well as enjoying the profits * thereof according to the shares.

* As some Collectors by ignorance make the head inhabitants or persons who rent the villages answerable for the rent, as well as allowing them to enjoy the profits thereof which is inconsistent to the nature of the meerassee right.

The utility and the benefit that may be derived from adopting the above system are as follows :—

1. There is security for the revenue of Government.
2. Not much detail in the management.
3. The inhabitants have great confidence in the Government.
4. The meerassee cannot be lost.
5. Not much interference of the Circar servants.
6. The inhabitants would exercise their discretion in letting their lands to the pycarries with usual swamybhogam.
7. They can also exercise the changing of their lands in 6 or 12 years.
8. The whole community would attend to the tanks, water-courses, dams, etc., and prevent disputes about irrigation.
9. They will, by allowing them adequate shares, be enabled to pay their labourers amply, and carry on extensive cultivation and subsequently the waste lands will be cleared.

You would be pleased to enact a regulation to this effect, stating what are requisite for the guidance of the Collectors, and a clause to establish a Sheristah's Department as a check to the Dufters of several Collectors' Cutcheries under the Board of Revenue, either in Tamul or Teloogoo languages, and there is no use of Mahratta Dufters which is not prevalent in this part of the country—with sufficient number of gomustahs in order to examine all accounts sent by different Collectors, as it would be too extensive to be translated into English, and to report to the Board, and in this case, it would be easy for the Board to make report on them to the Government for their sanction, and at the same time to warn the Collectors when they may be found to have deviated from the rules laid down for their guidance.

A further clause may be enacted in order to prevent the Circar servants, head inhabitants, or renters, and curnums from oppressing the inhabitants.

APPENDIX.

No. 1.

By my stating that Audanda Chackravarthi had conferred the Canichy on Valars in Tondamandalam, one may suppose that he had the right of doing it as a king and consequently (as some European writers are of opinion *the sole proprietor of the soil*), but on the contrary, it should here be understood that he had re-peopled the country which had been over-run with jungle and re-established it to the new settlers as an unclaimed property.

But those writers * who ascribe the right of soil in India to its King, do not produce any authority for it, but one that has stated some reasons about it is Mr. Colebrooke who says in his Digest of Hindoo Laws as follows:—

Vol. 1, page 460.

“Disquisition of property in the soil.”

“This Earth, created by God became the wife of Prithu, and afterwards, by marriage and otherwise, became the property of several princes.”

XII.

“Narasimha Purana:—Thrice seven times exterminating the military tribe, Parasu Rama gave the earth to Casyapa as a gratuity for the sacrifice of a horse.”

“By conquest, the earth became the property of the holy Parasurama; by gift, the property of the sage Casyapa; and committed by him, to Chatrias for the sake of PROTECTION, became their PROTECTIVE PROPERTY successively held by powerful conquerors, and not by subjects cultivating the soil.”

The above author goes on discussing to confirm the property to the king—all which a little avail the subject in question, as it altogether must have proceeded from a misconception.

The author, first of all says that God created the earth, but does not state upon what principle the earth became the property of the princes; although he acknowledges in the same place, that it is a *protective property*, yet he denies the proprietary right of the subjects.

It is true, the text expressly says that Parasu Rama had exterminated the *Military Tribe* (or kings) and taken the earth, but it does not say that he had rooted out the proprietors of the soil (the third class) at the same time. The word Earth in the original text, may be rendered in a collective sense the Country or Kingdoms with its subjects or with the proprietors of

* Maurice's Indian Antiquities, Vol. 7, page 814—

“It must here be noticed, that the sovereign of India has been immemorially considered as the sole proprietor of the soil.”

Dow's Hindostan, Vol. 1, Preface, page XIV, “all the lands in India are considered as the property of the King, except some hereditary districts possessed by Hindoo princes,” etc.

Spirit of Laws, Vol. 1, page 334, Chapter VI, of Agriculture in warm climate—

“Agriculture is the principal labour of man. The more the climate inclines him to show this labour, the more the religion and laws of the country ought to excite him to it. Thus the Indian Laws which give the lands to the prince, and destroy the spirit of property among the subjects increase the bad effects of climate, that is their natural indolence.”

Extract of a letter from the Collector of Ceded Districts, dated 15th August 1807, para. 2—

“But nothing can be plainer than that private landed property has never existed in India, excepting in the Malabar Coast.”

the soil, of which the Rajahs or Kings whom he had exterminated were in possession, with their *protective right*.

His giving the earth to Casyapa as a gratuity for the sacrifice of a horse is also a circumstance particularly to be considered in discussing this point, that Parasu Rama had given that part of the *protecting right* which he had conquered with the subjects or proprietors of soil to him and no more.

Casyapa might enjoy the earth or that part of the protecting right which he had received from Parasu Rama if he had power to defend it, but for want of it, he committed it to the Oshatrias or kings.

How can then it be said that it is not held by subjects or proprietors of soil in all the above changes of Government.

I should therefore positively say, that the cultivators have been at all times, and still are, in possession of the right of soil, and in other words they did possess it at the time the Rajahs were in possession of their kingdoms previous to *Parasu Rama's* invasion, as well during the time he and Casyapa were in possession, as at that very moment the latter had come to it under the protection of the king and do ever afterwards.

The above author further says in page 461 that "Here reasoning must be adduced. For example, the following it must of necessity be affirmed that the cultivator has not an absolute property in the land, otherwise the cultivator would take the *sixth part of the produce of unclaimed land*, which has been obtained as such by another."

In answer to the above I shall state here, one-sixth is the tribute due to the king as protective right, whereas the cultivator is entitled to more than, that is five-sixths, if he had been the proprietor of the soil, and the case in question is an "unclaimed land," to which there were no proprietors, they being either dead, deserted or desolated and where there is no owner to demand his right and consequently it came under the disposal of the king.

I shall now state how the king became entitled for the protective right and how the subject or cultivator, the proprietor of the soil.

When God first created the four * tribes of people on earth, he pointed out their several occupations, with which it is indisputable that their rights to what are severally assigned them were inseparably included.

The principal duty of the *Chatria* or king, in this, is to defend and secure the ryots, so, the official right is conferred on him.

* Halhed's compilation of Hindoo Laws Preface, page XCIX—

"Bramha first settled the occupation of each of these four tribes, as that the occupation of the Brahmin should be to read the Bieds, (Vedas) and other Sasters, and to teach the sasters, and to perform the Jugg (Yag) and worship, and to cause the performance of the Poojah, i.e., the worship of Dewatah, and of the Jugg (Yag) by others, and to perform and accept the Dan (an explanation of the terms Jugg (Yag) and Dan is to be found in the Chapter of Inheritable property): among these occupations already described, three are for their subsistence and support, and three for the exercise of piety; as for instance to cause the performance of the Poojah and Jugg (Yag) of others, and to instruct pupils, from whom some premium is received, and to accept the Dan: These three occupations are to be the source of subsistence to the Brahmin; and the three other occupations are for the exercise of his piety.

The occupations of the *Chatria* are to learn the sciences, to perform the Poojah and Jugg (Yag) and to perform the Dan, and, arming himself with the implements of war, to defend and secure the ryots, and for his subsistence the *Chatria* shall serve in the defence of the ryots. The other three occupations are for exercise of piety to the *Chetria*.

To the *Bice* (Vaisiahs) also it was enjoined to learn the sciences, and to perform the Dan and the Jugg (Yag); and besides this, to him was permitted commerce and the tending of cattle, and agriculture, the acquisition of science, and the performance of the Dan and Jugg (Yag), are for the advancement of his eternal happiness; and commerce, and the attending of cattle and agriculture, are for his livelihood.

* Right of office is established on this tribe. "The tribe of *suder*, shall be servants * to the Brahmin, the *Chatria*, and the *Bice* (Vaisiahs)."

With regard to the Bice, (Vaisiahs) the agriculture, with proprietary right of occupancy, or of soil, is vested in him, but not to the *Chatria*, because the scriptures do not say any thing about the land in favour of him, except his receiving a *tribute* from the ryots, as protecting right. In our scriptures it is mentioned, the share the king is entitled to, is called *carum* or *tribute* or a payment made in acknowledgment of dependance; but it is not termed *sawmybhogam*, under which the ryot gets his share, by letting his *meerassee*-land to others to cultivate, and which is a compound word in Sanscrit from *swami*, owner-ship, lordship or proprietorship, and *bhogam* that which is enjoyed as a recompense.

I shall bring another proof from our scriptures, for the kings receiving this protecting right, as follows.

Jone's Institutes of Manu, Chapter 7th, page 177.

144.—The highest duty of a military man, is the “*defence of his people and the king who receives the consideration just mentioned, is bound to discharge* that duty,*” which plainly shews that the tribute the king receives is not *swamy-bhogam* or on account of proprietary right of soil, but as protecting right.

And it is also stated in the text, † that the king receives his protecting share along with the deities and priests but no distinction is mentioned in it. Therefore it seems the ryot gives the abovementioned portions of his property of agriculture for the two former for their protecting him from sins, and for the latter for protecting him from enemies.

It is not ordained that the ryot alone should pay one-sixth of the produce of land by his manual labour, but also the learned Bramins and *Rishis*, who are to pay one-sixth from what they gather in the jungle, such as yava grain, roots and fruits, and even, of the fruits of their piety; ‡ what right can the king have with them? if he had any, it should be the protecting right.

Generally, considering the king is to protect people in two things, one is *saloo* or agriculture and § the other *moola* or commerce || these two are

* Halbed's compilation of Hindoo Laws A, page CXIX—

“If a plunderer should attack the magistrate's kingdom and grievously molest the people, the magistrate shall most surely punish him, if he does not, he is unworthy of the magistracy, and a magistrate, who without protecting and taking care of his subjects, collects the accustomed tribute from them, will go to hell.”

† “Colebrooke's Digest of Hindoo Laws, Vol. 1, page 466, Vrihaspate—Giving a sixth part to the king, and twenty-first part to the deities, and a thirtieth part to priests, a man offends not by applying himself to agriculture.”

‡ Colebrooke's Digest of Hindoo Laws, page 467—

“The divine Calidasa:—The wealth of princes collected from the four orders of their subjects is perishable: but pious men give us sixth part of the fruits of their piety; fruits which will never perish.”

§ The symbol or ensign of agriculture or cultivator is plough.

|| The symbol or ensign of commerce or merchant is bull or ass.

The above two symbols are used by the two classes of the subjects of a realm which also serves to put stop any dispute amongst them or between them and the king, that is in case of a dispute happening with the king, when he with-holds the protecting duty the subjects, i.e., both the agricultural and commercial classes take the measure of killing an ass (A) by causing a plough stalk to be erected in a public place, which forbids the transaction of all manner of business, agriculture and commerce, and the king is induced to redress their complaints &c.; one of this kind had happened in Mr. Thomas Pitts' time in Madras.

A Hamilton's Gazetteer, page 589—

“When two parties in a village have a dispute, one of them very frequently have recourse to an expedient by which they both suffer; and this is the killing of a jackass in the streets, which would ensure the immediate desolation of the place, where no Hindo would sojourn another night, unless by compulsion. Even the adversaries of the party who killed the ass would think themselves bound in honour to fly. The natives* have also recourse to this remedy when they fancy themselves oppressed by Government in matters relating to caste.”

* This office is vested on Dashoy (or head of the castes) a person of Telugu tribe.

assigned to Bice. For collecting tribute in the above articles the following rules are laid down.

Jones's Institutes of Manú, 7th Chapter, pages 175, 130, "of cattle, of gems, of gold and silver, added each year to the capital stock, a fiftieth part may be taken by the king; of grain, an eighth part, a sixth, or a twelfth according to the difference of the soil and labour necessary to cultivate it."

131.—He may also take a sixth part of the clear annual increase of trees, flesh, meat, honey, clarified butter, perfumes, medical substances, liquids, flowers, roots, and fruit.

132.—“Of gathered leaves, potherbs, grass, utensils made with leather, or cane, earthen pots, and all things made of stone.”

By the above texts there is no distinction shewn between collecting tribute on agriculture and tax on goods, hence it plainly shews that he has the protecting right in both.

The title of the King, Mahe-paty, Bhoo-paty, Prudhwi-paty *i.e.* the Lord of the earth, signifies Lord of the people on earth, and not Lord of an empty earth, the word earth meaning figuratively mankind.

Rajah is a general name for the King, the literal meaning is, he, who pleases the people, that is, who protects them, and not more than what King means in English, the Supreme Governor, and we only look upon our Rajahs for what you require of your King on a Coronation oath according to Blackstone's Commentaries, Vol. 1, page 235.

The Arch Bishop or Bishop shall say, will you solemnly promise and swear to govern the people of this Kingdom of England, and the dominions thereto belonging &c.

Page 235.

“However, in what form soever it be conceived, this is most indisputably a fundamental and original express contract; *though doubtless the duty of protection is impliedly as much incumbent on the Sovereign before Coronation as after.*”

Accordingly the revenue that he takes from the subjects as I have invariably maintained, is on account of protecting them, in other words, on account of serving the subjects, which shews plainly by the passages from the Book of Spirit * of Laws and Blackstone's † Commentaries.

No. 2.

The Zemindary of Chikercotah (Sreeharicota) No. 61 in the Zillah of Chingleput, came to my lot, not as a proprietor, but as a manager, to a minor named *Moodum Casheva Naick*, which had been granted to his Father *Moodum Saamy Naick*, as a gift, or without purchase money by Government, for the services he had rendered it, while he was employed as a Collector of Quit Rent of Madras, under the superintendence of the Board of Revenue.

* Vol. 1, page 305, Chapter 1 of the Public Revenues—

“The Public Revenues are a portion that each subject gives of his property, is order to secure or enjoy the remainder.”

† Vol. 1, page 281, Chapter 8.

I am obliged to undertake the management of the above estate, as I am a son-in law to the late *Moodum Sawmy Naick*, who left behind him the present minor aged three years, in the year 1804.

I shall here describe the state and extent of the above Zemindary as follows. It is situated on the other side of Pulicat, thirty miles north to Madras, between the Sea and the Pulicat lake, extending from north to south about thirty-five miles and in breadth from two to ten miles.

All the margin of the sea coast is quick sand, overrun with jungle, and the cultivating ground is just on the opposite side on the margin of the lake, in a narrow line; the above lands are watered by *cashems* or *dorowos* drawn by picotahs, by putting dams along the lake to prevent salt water overflowing the fields. There is no punjah land like other countries but the high ground of quick sand already described. The other two villages belonging to the above Zemindary are islands situated in the middle of the lake.

From the year 1805 to this day being fifteen years, I have taken pains to manage the above Zemindary under the *aumanie* system, by continuing to allow *warum* and other lawful dues to the inhabitants and others, according to the *Dowle* of Fusly 1210 as authorized by the condition of sale dated 7th May 1802, and have always conducted myself to the approbation of all the Collectors that have been at the above Zillah during the above period.

I have taken care to advance *warakum* to the inhabitants, twice a year, that is, first for the *caar* cultivation, and secondly for *sumba*, both for purchasing seed and bullocks.

I have allowed all the dues to the inhabitants and others, immediately on the crops being reaped and thrashed, but never delayed it longer than the usual time allowed for that purpose, together with all *swaduntrums* and *mauniams* both *turrabuddy* and *sunned* without interfering with the usages of the inhabitants appertaining to their right in soil, etc.

I have taken upon myself to sell the Circar share, without asking the inhabitants to take any part of it, except such part of punjah grain the *natcheny*, which is always delivered over to the inhabitants according to *togum*, and received from them most of the Circar share of that particular crop in grain, such part only in money which they may have appropriated for their own use.

I shall state here the reason of *natcheny* being delivered over to the inhabitants according to *togum*, which is a curious mode under the *aumanie* management of division of crops.

In this village the inhabitants have their houses built with a certain extent of ground, hedged around, which they had cleared from jungle, and in which they manure by driving the sheep within the compound, when the season arrives for transplanting *natcheny*, and water it by employing all their family from children of seven years old by bringing water in the pots from the wells (because the water that is drawn by picotahs cannot run over the ground as it is quick sand) twice a day, that is, from four o'clock to eight in the morning and again from that hour in the evening.

In this manner they continue to work in it from January to April being four months together.

When the crops come to maturity, it cannot come at once, as he has transplanted it by little and little, for fear of not being able to preserve the young plants all at once.

The Circar therefore in order to save the trouble of employing watching peons over each individual, when the crops come to maturity, take an estimation and deliver them over to the cultivators, for the purpose of cutting and thrashing them at their convenience, besides there being no hard ground to thrash the crops on, the cultivators do it on dungry cloth or gunny for which crops, each cultivator gets 65 per cent. and for *caar* 55 per cent. and *sumba* 50 per cent. and even this is not enough to pay his expenses, he is therefore obliged to go to the jungle when his agriculture permits him, and cut and sell firewood to the merchants and by that means supply his wants.

I shall, as a specimen of *aumanie* management, having carefully attended to that of the said Zemindary to the good of the minor and to merit the good opinion of my employers (the several Collectors and the Court of Wards), here lay down a statement of the produce together with charges, the payment of permanent rent, and the surplus for the whole time of my management which is fifteen years.

By which you will find the surplus or gain in favour of the minor, after paying all charges, to the amount of Pagodas 7,308-42-0 besides, there are assets to the amount of Pagodas 7,204-6-9 in the Zemindary which, when collected, will add to the amount of surplus. Then the total surplus will be Pagodas 14,513-3-9.

STATEMENT shewing the *Jumma, Wassul, and Bauky* and the amount of Receipts, Surplus, for the minor Zemindary of Checkercotah,

Number of Fuslies.	JUMMAH.			WASSUL.			BAUKY.			Total amount of Receipts of each Fusly.		
	For each Fusly.			For each Fusly.			For each Fusly outstanding to 12th July 1819.					
	PS.	FS.	C.	PS.	FS.	C.	PS.	FS.	C.	PS.	FS.	C.
Old Balances ...	6,689	30	30	6,689	30	30	...	...	...	...	...	...
Fusly 1214	8,873	30	33	8,873	30	33	...	...	...	7,367	43	10
1215	7,032	3	65	6,756	33	45	275	15	20	7,403	8	9
1216	4,581	23	26	4,581	23	26	...	...	...	6,891	28	40
1217	5,314	10	42	5,314	10	42	...	...	...	4,158	23	36
1218	5,933	33	74	5,933	33	74	...	...	...	6,044	37	52
1219	6,002	7	27	6,002	7	27	...	...	...	7,266	38	63
1220	5,902	36	47	5,902	36	47	...	...	...	5,659	3	28
1221	6,100	8	17	6,073	34	37	26	18	60	5,566	27	78
1222	8,620	14	77	8,497	10	47	123	4	30	6,690	41	59
1223	7,495	23	64	7,431	31	49	63	37	15	8,007	17	34
1224	7,590	37	74	7,528	37	14	62	0	60	6,746	28	12
1225	7,428	41	5	7,191	22	45	237	18	40	9,934	7	9
1226	7,980	42	74	7,491	18	29	489	24	45	8,521	32	27
1227	7,223	20	59	5,739	5	49	1,484	15	10	8,216	16	65
1228	7,087	25	17	2,645	18	48	4,442	6	49	6,859	3	70
Total ...	1,09,857	31	11	1,02,653	25	2	7,204	6	9	1,05,334	43	32

Charges, Collection, and Payments made on account of Permanent Rent and the from Fusly 1214 to Fusly 1228 being 15 years.

Charges Collec- tions including Repairs, &c.			Amount paid on account of permanent Rent in each Fusly.			Total Charges.			Surplus.			REMARKS.
ps.	fs.	c.	ps.	fs.	c.	ps.	fs.	c.	ps.	fs.	c.	
...	
1,686	40	71	321	0	0	1,407	40	71	4,373	13	24	
1,096	5	39	6,804	23	15	7,900	28	54	2,086	20	62	
909	17	12	4,113	14	12	5,022	31	24	534	39	18	
949	43	70	3,855	1	61	4,805	0	51	...	...	...
935	17	65	2,983	15	12	3,918	32	77	...	...	...
742	9	5	6,992	43	24	7,735	7	29	...	...	...
910	6	32	5,259	31	41	6,169	37	73	...	...	...
867	27	5	5,765	20	61	6,633	2	66	...	...	...
804	40	33	5,704	14	57	6,509	10	10	...	...	...
839	19	17	7,139	43	47	7,979	17	64	...	...	...
1,006	26	72	5,719	36	45	6,726	18	37	...	...	...
845	39	37	6,949	15	64	7,795	10	21	2,032	20	59	
1,139	1	28	4,755	3	44	5,894	4	72	2,639	3	32	
998	41	50	4,566	23	40	5,565	20	10	2,636	17	69	
912	6	0	5,974	6	54	6,886	12	54	73	11	15	
14,044	27	56	76,904	24	17	90,949	6	73	14,385	36	39	
Particulars of the last Col: Surplus.												
The amount received by the late Zemindar previous to his death									4,373	13	24	
The amount of allowance paid for the subsistence of the minor's family									2,630	15	0	
The amount advanced for tucavvy									73	11	15	
									7,076	39	39	
The amount of net surplus in the Collector's Treasury to 12th July 1819									7,308	42	0	
Total									14,385	36	39	

No. 3.

I beg to relate, how, our ancestors were interested in the affairs of the Honourable Company, when their Government was in its infancy, in this part of India, which, I hope, will not be thought improper in this place.

In the early part of Seventeenth Century, when the Company's Agents were obliged to remove their Factory from Armagal, the Company's Agents at Calcutta, requested the assistance of one of our ancestors, named *Berry Timmapa*, an inhabitant of Palacole a Dutch Factory near *Maddipollam*, in using his influence with the native princes in this coast in order to establish a Factory.

Accordingly, he came out to this part of the country, and procured them permission from one *Damerla** *Vencatapa Naick*, to build a Factory at *Madras* (the circumstances that gave rise to this denomination as well as that of *Chennapatnam* for this town I shall hereafter explain) but, it being found necessary, that the sanction of the ruling prince of the Dynasty of *Royaloo*, should be obtained for it previously, the said *Berry Timmapa*, accordingly procured a *Shasanam* or grant, from *Streerunga Royaloo*, who then reigned at *Chendragerry*, for three villages, namely *Egmore*, *Tondavadoo*, and *Poodupauk*, when, *Damerla Vencatapa Naick*, or his Agents at *Poonamallie*, insisted upon building the town in the name of his father *Chennama Naick*, as he was in the immediate possession of the place, the dynasty of *Royaloo* being at that time in a declining state.

Berry Timmapa, assisted in building a town,† (which was accordingly called *Chennapatnam*) in the north side of the factory, and, in inviting people from different parts of the country, by the aid of a *coule* from the Company's Agents to settle there, by allotting lands for both right and left hand castes separately. He also caused two Pagodas, one of *Vistnoo*, and the other, *Shiva*, to be built there, calling the former *Chenna Casava Permal*,‡ and the latter *Chenna Malleswara*, both after the same name, nearly one hundred and eighty years ago, or, according to the *Hamilton's Gazetteer*, and that of the *Fragments of Orme's Hindostan*, it is in the year 1639.

The gentleman, who was agent at that time *Mr. Day*, undertook to erect a factory, on the spot, where there was a fisherman's *Coopam*, the head man of which, was a Christian named *Madarasen*, who, having thrown some obstacle, in allowing the piece of ground he was in possession of, which was his plantain garden, *Berry Timmapa* had, by his influence, obtained that spot, promising him, that he would cause the factory, which was about to be erected, to be called after his name, as *Madarasenpatam* or commonly called *Madraspatam*.

Some time after, *Berry Timmapa* had procured a *Perwanah*, from the *Nizam* of *Golaconda* or *Hydrabad*, for Land Custom, by deputing his dependent, *casah Veerana*, and *Sunkoo Ram Chetty*, and *Tumby Chetty*, the former of *Comaty* caste and the latter *Berry Chetty*.

It will be ridiculous nowadays, if I was to say that *Berry Timmapa* had held a seat in Council, and a salute of five guns was fired, whenever he paid a visit, to the Agent or Governor on *Pongal* days, and 6 yards of superfine scarlet was presented him on that occasion. Besides, the honorary coat and cane, of the President, was deposited with *Berry Timmapa* in his house, and carried on every Quarter Sessions and New Year's Day, to wear, as a testimony of which, I shall here annex, a copy, of a letter written by *Mr. Thos. Pitt*, in the name of *Berry Timmapa*, nephew (son of

* *Damerla* one of the villages of *Conjevaram* District.

† A part of this town with the houses of our ancestors were demolished at the time the French were in possession of *Madras*.

‡ *Damerlawar*, in consequence of the *Russooms*, they paid in those days to the above pagodas, which are in their ancestors' name, continue to pay a certain sum annually to this day.

Pedda Vencatadry, first Brother to *B. Timmapa*) to *B. Timmapa* No. 1, dated 19th July 1698, the original is with the family yet.

To his son-in-law, *Kittunarrain*,* the Governor, was pleased to grant a *cowle*, for, the eminent services he had rendered to the Company, at different times, as well as assisting at that time, to procure investment, at Masulipatam and Muddipollum, in the year 1700, exempting all manner of customs except the ordinary ones for two lives—see the annexed *cowle* No. 2.

The Descendants of *B. Timmapa* of *Percawar* caste, had the honour of being called middle caste at that time, because, they were the founders of the City of Madraspatam, and they were allowed to go upon conveyance, and conduct all ceremonies, in both right and left hand caste streets, in proof of which, I shall annex, a copy of an award or agreement, No. 3, between right and left hand castes signed in the presence of the above said middle caste, and deposited with them, (in the hands of Goda Ancana) dated 28th October 1728.

The descendants, of *B. Timmapa*, or his grand-son by *Chinna Vencatadry* his second brother, held the rent, of paddy fields, and salt pans, one of the oldest possessions of the Company, in the year 1742, for a term of five years. I shall also annex the *cowls* of it, No. 4, by which you will perceive, that the rent of the farm, was held in the family, from a long time since that, that is from the year 1684.

There is a *shasana*, or copper plate, granted by Chicka Roya Timmia, the prince of Poonganoor now in Cuddapa Zillah, conferring a Dasavandum, in the name of Berry Pedda Vencatadry (Timmapa's first brother), Berry Chinna Vencatadry (Timmapa's second brother), Berry Vencatanaranapa (Timmapa's eldest son), and Casah Veeranah. his dependent or agent, (whom he had deputed to Hydrabad before) for erecting a tank, named *Chennapatnam Cherwoo*, in the year Shaliwagana 1598, or Nala year, answering to A. D. 1676, nearly 144 years ago, the fruits of which dasavandam, is enjoyed by his descendants to this day. A copy of the above copper plate No. 5 I shall annex here.

The meerassee, or right of office, of packing up the Company's bales, in the export warehouse, is held by Timmapa, and continued in the family ever since, and there are also two of our caste people employed in it, to this day not only here, but in all the Company's factories, north to this, as far as Ganjam; it is held by our caste people Percawar.

The descendants of Timmapa, still possess some rank, and honour, at Madras, however obscure it is now, that is, previons to the commencement of the annual festival, at the *Vistnoo* and *Shiva* Pagodas of Madras, the Pagoda Bramins, together with all the servants and musicians of the pagoda, attend on the descendants of Timmapa, (Berry Vencatadry Naick who is now living), obtain his permission, by receiving cocoanut from his hands, to perform the festival, as they are founders of the pagoda, and churchwardens; the churchwarden-ship was in the family, for a long time, and afterwards, it was decreed, that it should be held by the Governor's Dubashes for the time being.

Although the churchwarden-ship, was held by different people, the Pagoda Bramins, continue, from time immemorial, while the daily ceremonies are conducting, praying in the name of Berry Timmapa, immediately after praying for the Honourable Company, and, distribute parwattam or honourary cloth, round the head trimala or garland of flower. teertam the holy water, shadakopam, &c., to the descendants of Timmapa to this day.

A single day's festival is celebrated to this day, in honour of Timmapa, in the pagoda of Trivatore annually, in the muntapam built by him.

I shall, for the better understanding of the relations of Timmapa, quoted in several places, in the preceding pages annex a genealogical tree No. 6.

* He was Dubash to Sir W. Longhonne, the first Governor of Madras.

No. 1.

COPY of a letter from THOS. PITT, Esq., Governor of Fort Saint George, to BERRY TIMMAPA, dated 19th July 1698.

BERRY TIMMAPA,

The good services of your family to the Right Honourable Company, cannot but recommend you, to all that wish well to their interest, and in hopes, that you will tread in the steps of your predecessors, I send you this assurance, that you shall have all the protection I am capable of giving you, or that you yourself can desire, and, as I hope you will deserve it, you shall be kindly received by.

Your Friend,
(Signed) THOS. PITT.

FORT SAINT GEORGE, }
July 19, 1698. }

No. 2.

A Cowle given by THOS. PITT, Esq., Governor of Fort Saint George, &c., Council for affairs of the Right Honourable East India Company, to KITTU NARRAIN.

We, taking into our consideration, the many good services, formerly done by Kittu Narrain, for the Right Honourable Company, and his readiness, at our desire, to proceed at this time to Meschlepatam, and Maddapollam, to give his assistance in settling their affairs there, for which he desires no other gratification than to be excused from paying any other duty more than the five per cent. custom as the Aramenians and Portieguetz are. We therefore for the reasons before mentioned, do exempt the said Kittu Narrain and his son Timmapa during their two lives, from paying otherwise than before mentioned, and order that no more custom be collected of them, than five per cent. Given under our hands and the seal of the Right Honourable Company, this twelfth day of July Anno Domini One thousand Seven Hundred.

(Signed) THOS. PITT.
FRANCIS ELLIS.
THOS. WRIGHT.
M. EMPSON.
THOS. MARSHALL.
JOHN MEVERILL.
JNT. FOQUETT.

CHA. BUGDEN,
Secretary.

SEAL.

No. 3.

KNOW all men by these presents, that we the right and left hand castes, do hereby reciprocally covenant and agree, that whereas the latter, having built a pagoda named Catchaliswar, in a garden formerly belonging to Collaway Chetty, and advancing the building, as far as Durma Sevasaur Diluecawn street in the Mootial Pettah, the right hand caste complained thereof, to the Honourable James Macrac, President and Governor of Fort Saint George, and we the left hand caste were forbidden the use of said pagoda. Therefore by the mutual the right hand and left hand castes, do hereby covenant and agree ourselves and successors for ever, the right hand caste, have free

liberty to celebrate their procession, the second day of the feast, by Nayra Ball Chetty, &c., and the left hand caste have the same liberty in their manner to celebrate the remaining days of said festivals, upon which conditions, we the right hand caste, do hereby agree that the left hand caste may purchase and buy two conecopelies houses, opposite to the pagoda gate; that by pulling them down, a passage or communication may be made betwixt the pagoda and their street; that thereby the left hand caste may have the conveniency of celebrating their processions, in both their streets adjacent; and we do likewise agree that we the left hand caste do celebrate our processions in said street no further to the south, and to the extent of Moota maars the master carpenters garden to the north, and both castes do hereby consent and agree that the right hand do enjoy a free and undisturbed liberty to marry, etc., as formerly, and for the better observance to each other, the contents of this our agreement, we do hereby consent and ordain, that the party failing in the performance of this our mutual and voluntary act, or any part thereof, do pay as penalty to the Honourable Company, the sum of twelve thousand pagodas, and to confirm this our act and deed, we do nominate and appoint the several middle castes, as witnesses thereto viz. Compaly Vencana and mint Tirmarsay, Visvambarria, son of Gangaram, and amerauze Taguir, *Gooda Anconah*, Conagoory Peteraize, Coja Petrus, and Coja Serkees, Assen Cawn, and Mahomud Ameen, who have the free use and liberty to celebrate their festivals and marriages as formerly.—In witness whereof we have hereunto mutually set our hands and seals, in Fort Saint George this 28th day of October 1728.

LEFT HAND.

Signed, Sealed, and delivered in the presence of us the middle Caste.
Compaly Vencana.
Mint Tirmarsyah.
Vissumbarria, son of Gungaram.
Amerassataukawak.
Gooda Ancana.
Conogoony Peddanaigue.
Mahomud Ameen.
Hossawn Cawn.
Coja Petruse.
Coja Sarkis.

Tomby Chetty.....
Tagapa Chetty.
Ramadyallic.
Mudu Lingum.
Diveroy Chetty.
Runga Marr Tomby Chetty.
Tagapa Carpenter.
Nerya Butiller.
Tomby Chetty.
Nella Veerapah Chetty.
Callapa Chetty.
Nina Chetty.
Tripassoor Marr Chetty.
Polim Ninah Chetty.
Subramain Chetty.
.....
Chumbady Addia.
Vadayanadu.

RIGHT HAND.

Nayra Ball Chetty.
Sulla Muda.
Sunca Muda Rama.
Poncala Kisna.
Meyla Somodree.
Tri Mine Chinnatomby.
Numbra Mallu.
Putta Rungw.
Jundra Chintala.
Vencatassia.

.....
James Macrac.
Robert Symonds.
John Roach.
Randal Fowke.
Samuel Hyde.
Augustas Burten.
Charles Peers.

GEORGE TORRIANS,
Secretary.

(A true copy of the original.)

GEORGE TORRIANS,
Secretary.

No. 4.

THIS INDENTURE, made this twenty-fourth day of May, one thousand seven hundred and forty-two, between Richard Benyon, Esq., President and Governor, &c., Council of Fort Saint George for and in behalf of the United Company of Merchants of England trading to the East Indies, on the one part, and Berry Timapa, and Gaunapa Moodelaire, on the other part witnesseth.

That the said President, and Council, for and in consideration of the early rent hereinafter specified and agreed, to be paid by the said Berry Timapa, and Gaunapa Moodelaire, or either of them, have granted, and let to farm, unto the said Berry Timapa and Gaunapa Moodelaire, for the full term of five years, to commence from the twenty-second day of this instant May, all and every part and parcel of those lands belonging to the aforesaid United Company, commonly known by the name of the Company's Paddy Fields, and Salt-pans, to have, and to hold, the said lands with all the salt-pans arable and pasture grounds, and all other appurtenances thereunto belonging, in the same manner as they were let to farm in the year 1684 to Berry Chinnny Vencatadry and allengal (excepting only one large garden which was sold at outcry to Chucka Serrapa) and the said Berry Timapa and Gaunapa Moodelaire, do for themselves, or either of them, or for the Heirs, Executors, Administrators and Assignees of both, or either of them hereby covenant, and agree, and with the President and Council aforesaid, that they or one of them or the Heirs, Executors, Administrators, or Assignees of both or either of them, shall annually and every year, until the full end and expiration of five years, to be accounted as aforesaid, pay or cause to be paid into the said Company's Cash, on or before the twenty-second day of May every year, the sum of seven hundred and ten Pagodas, current of this place, being the rent hereby stipulated and agreed, to be by them paid for the same.

And the said Berry Timapa, and Gaunapa Moodelaire for themselves, or either of them, or the Heirs, Executors, Administrators, or Assignees, of both, or either of them, do hereby further covenant and agree, to sell to the said President and Council or their successors, so often as they shall have occasion for the use of the Company, as much salt, as they shall want, and to deliver the same on board ship, clear of all charges whatsoever, at the rate of three pagodas per garce, and that they will sell to the Butteca renters and other retailers of salt at the rate of four pagodas per garce, at the same time obliging the said Butteca renters and retailers, to sell it out again to the inhabitants at five pagodas per garce.

And it is hereby further stipulated, and agreed, by the said Berry Timapa, and Gaunapa Moodelaire, that they will well and sufficiently repair and mend the highways, roads, lanes, pits, hedges, fences, inclosures, &c., belonging to the said grounds, during the said term of five years, and also at the end and expiration thereof, they will deliver up the same without any waste or devastation into the hands of the said President and Council or their successors, and further, that in case the said Berry Timapa and Gaunapa Moodelaire, shall before the expiration of the said term of five years, make default in, or neglect to perform, any of the conditions on their part above stipulated and agreed, it shall and may be lawful for the President and Council aforesaid, or for the President and Council of this place for the time being, at any time within and during the said term of five years, upon sufficient proof of such default or neglect, to resume the said grounds and this indenture.

In witness whereof, the said President and Council, have set their hands, and caused the Company's Great seal to be affixed to one part of

this indenture, and the said Berry Timapa and Gaunapa Moodelaire have set their hands and seals, to the other part the day and year first above written.

RICHARD BENYON,
RUNDAL FOWKE,
RO. MOORE,
W. MENSON,
THOS. EYRE,
.....
WM. JOHNSON.

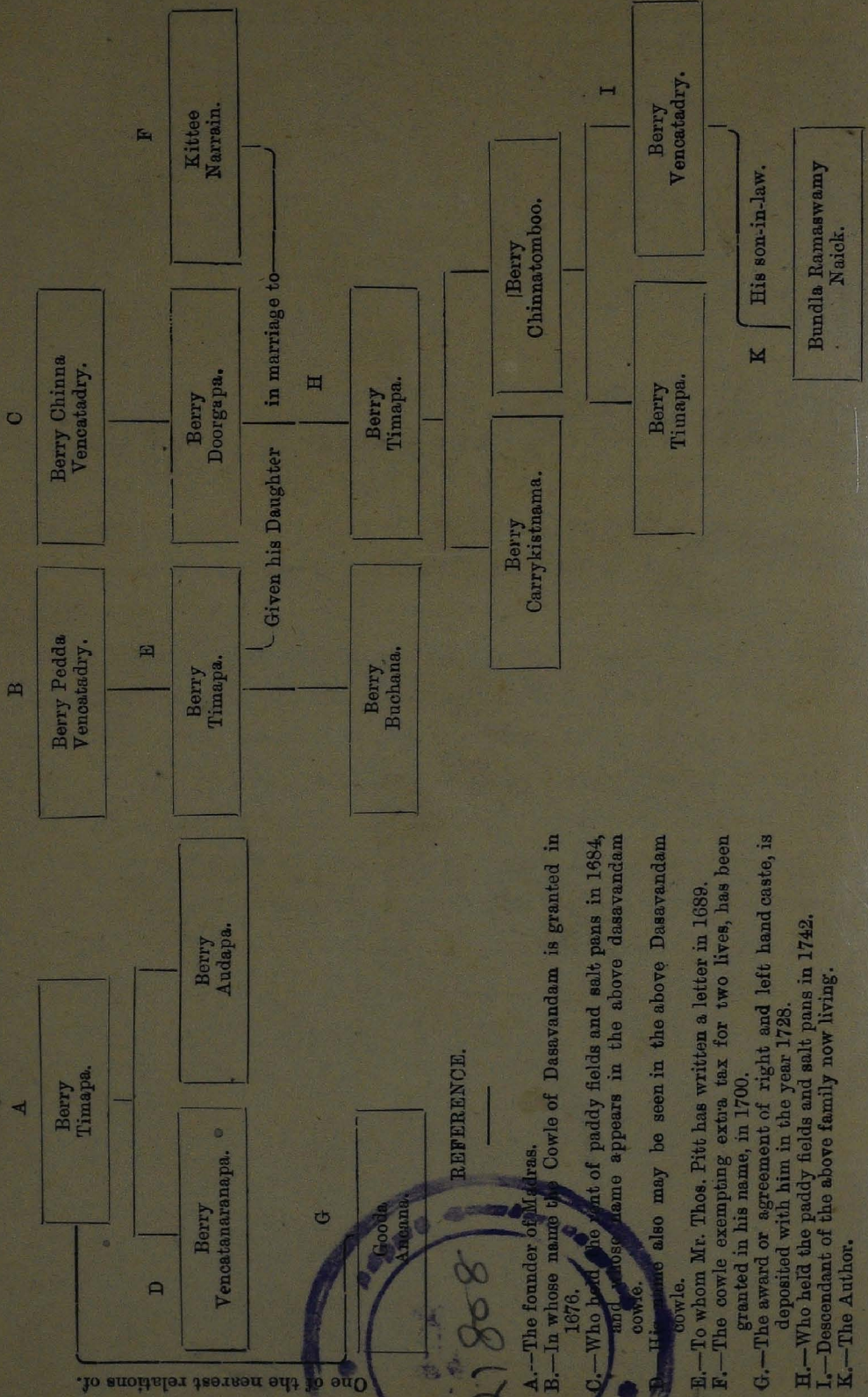
No. 5.

ఆ రా మా.

స్వస్తి విజయాభ్యుదయ శాలివాహన శకవర్షంబులు ౧౮౬౮ అగునెటి నళ సంవత్సర శ్రావణశు ౧౨ లు ఆమతు సుగుటారి చికరాయ తంఘయ గవునివారు ఖాసా పీఠంను భరిపెద్ద వెంకటాద్రి చిన్న వెంకటాద్రి వెంకటనారాయణప్పగార్కి వ్రాయించి యిచ్చిన నూతన. చెరువు దేశవందనపు పటాశాసనం మాయెలుబడ్డి చెల్లె ఆఫలబల్లె శీమలాగా నడిచె సోమలిరిగి పింట్లస్తానూ జిత్రైపులవంకను నూతనంగా వ్రయప్రయాసపడి చెరువు కట్టిస్తావున్నారు గన్న అండ్కు మీకు కవులుయిచ్చిన వివరం ఆ చెరువు కింద ప్రథమఫల మారంభంగాను అచ్చు దెలిసమడికి సరివాలు దసవధం నిన్క యంశేశినగర్కి సఘము మీకు చెరువుకట్టు దసవధం సఘము నిన్కయము చేశినాము గనక నగరికి సఘముకాక మీ దసవధము సగాన్కు వచ్చినఫలం మీ పుత్రపౌత్ర పారం పర్యంతముగాను ఆచంద్రాకాస్తాయిగాను అనుభవించ్చుకుని మాకవులునచ్చి చెరువు విస్తారంగా కట్టించ్చుకుని మీనేపున కాలక్రమచాత ఆ చెరువసీళ్లు కాల్యలుతెచ్చి యే వాలాన అచ్చుతీర్చించ్చిన ఆ మడ్కి కాపు నెద్యపాలుకాక నగరికి వచ్చిన కోరుఫలం లోను నగర్కి సగమున్న మీకు చెరువుకట్టు దసవధం సగమున్న సరివాలు దశభంధం నిన్కయంచేశి నడిపిస్తావున్నాము గన్న మాకవులునచ్చి మీ దసవధం అనుభవించ్చుకుని సుఖాన పుండ్రుమని యిచ్చిన దసవధంపట్టకాసనం.

చికరాయలు.

GENEALOGICAL TREE OF BERRY TIMAPA OF PERCAVAR CASTE.



One of the nearest relations of.

REFERENCE.

- A.—The founder of Madras.
- B.—In whose name the Cowle of Dasavandam is granted in 1684.
- C.—Who held the rent of paddy fields and salt pans in 1684, and whose name appears in the above dasavandam cowle.
- D.—His name also may be seen in the above Dasavandam cowle.
- E.—To whom Mr. Thos. Pitt has written a letter in 1689.
- F.—The cowle exempting extra tax for two lives, has been granted in his name, in 1700.
- G.—The award or agreement of right and left hand caste, is deposited with him in the year 1728.
- H.—Who held the paddy fields and salt pans in 1742.
- I.—Descendant of the above family now living.
- K.—The Author.

X72. 211

