



SELECTIONS FROM THE OLD RECORDS OF
THE CHINGLEPUT DISTRICT.

CORRESPONDENCE RELATING

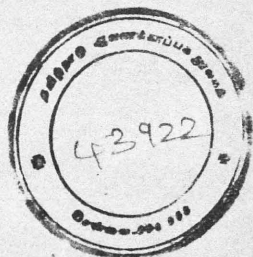
TO THE

PERMANENT SETTLEMENT OF THE LAND REVENUE

OF THE

JAGHEER

IN THE YEAR 1802.



SAIDAPET:
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1889.

TO

THE RIGHT HONORABLE

EDWARD LORD CLIVE,

GOVERNOR IN COUNCIL,

FORT SAINT GEORGE.

MY LORD,

Para 1. We have the honor to submit to the consideration of your Lordship in Council, the result of our proceedings on the materials furnished by the Collector Mr. Greenway, for the assessment of a permanent land tax on the lands situated within the Honorable Company's Jagheer.

2. Those lands being havelly or khas may be described under the definition of the Crown lands in England; the property of the soil has hitherto been vested in the Company; and all the temporary settlements which have been made of the revenues of the Jagheer, have been effected on the part of the Company as the sole landlord. This tenure founded on the polity of Asia, it has pleased your Lordship in Council to relinquish, and to substitute a mode of taxation more conformable to the wisdom of European economy by constituting individual persons to be possessors of the land in their own right, for (according to a great authority) "of all despotic Governments there is none that labours more under its own weight, than that wherein the Prince declares himself Proprietor of all the lands. Hence the neglect of agriculture arises, &c."

Division of the Jagheer into Estates.

Montesquien.

3. Your Lordship in Council has been already surprized that for this purpose the Jagheer has been divided into Estates or Zemindaries, this division has been made with particular attention to the general instructions transmitted to the Collectors in October 1799, and to circumstances of a local nature, connected with the expediency of bringing into one Estate all lands watered by the same tank; of preventing the intersection of estates by considerable rivers and of limiting them to such an extent, as may render them capable of the care of a single proprietor with the greatest degree of facility. Attention has also been paid to the advantage of connecting lands completely cultivated with portions of uncultivated land in the same estate, in order that the insufficient means of improvement in the one might be compensated in the other, by the addition of available resource.

4. We have the honor of referring your Lordship to the detailed report of the Collector for the more minute considerations which have governed his division of the lands under the application of these principles, and we submit to you our recommendation that the ultimate plan of division into sixty one estates may be adopted, according to the explanations furnished by Mr. Greenway, with reference to the state of population and to the different degrees of fertility in the several estates.

5. The amount to which it was recommended by the general instructions to limit the land tax assessable on the estates has been exceeded, in a few instances, but we believe that this mode of division is well suited to the wishes and convenience.

nience of such persons, as in our judgment are likely to become penchasers of estates in the Jagheer; the jumma of the smallest estate not being less than Pagodas 2,000, the jumma of the highest not exceeding Pagodas 8,500, and the medium jumma being about Pagodas 5,000 per annum.

6. The general instructions for the permanent settlement of the land revenue directed the Collector to show the entire resources of the country at present, with a view to the means of future improvement. In the consideration of the materials furnished in consequence by Mr. Greenway, we have proceeded with the degree of caution due to the variety of opinions; which have prevailed with respect to the value of the Jagheer; to the discussions which that subject has provoked at different periods of time and to the importance which has in consequence been attached in a particular manner to that part of the Company's possessions by the Government of Fort Saint George, and by the Honorable Court of Directors our progress has been proportionately slow, but we have been studious to analyze every cause of doubt and to resist the delusive errors of hasty persuasion. We have been anxious to make a practical application, of the liberal principles inculcated in the instructions of your Lordship in Council to the late Board of Revenue, under date the 21st June 1800, and to provide a solid foundation for the security of those rights which are about to be conferred on the subject of the Company under the new constitution of this Government, for "nothing requires more prudence than the regulation of that portion, of which the subject is deprived, and that which he is suffered to retain. If some subjects do not pay enough, the mischief is not so great, their convenience and ease turn always to the public advantage, but 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 convenience of the latter will soon make its fortune rise. The whole depends on a critical moment." Under this impression, we proceeded to investigate the grounds on which the Collector proposed to establish the public demand on the Estates of the Jagheer and your Lordship in Council will have the satisfaction of observing that Mr. Greenway has derived his information from the most copious and most authentic sources which it was practicable to command.

Montesquien.

First.—The Kaumeel Register or ancient Beriz Zebile which is supposed to have been formed at the conquest of the Carnatic by the Mahomedans and was the documents by which the Nabob regulated the value of the Jagheer specified in the schedules of 1762.

Second.—The average of 10 years gross collections before the War of 1780, an account which the circumstances of the times rendered defective.

Third.—The average of 10 years valuation of the Jagheer since the War of 1780, composed of the following documents:—

2 Years of Mr. Dighton's superintendency during Fusly 1198 and 1199.

2 Years of Mr. Clerk's and Mr. Balfour's collections during Fusly 1200 and 1201.

3 Years Teerwa of Fusly 1202, 1203 and 1204.

3 Years Teerwa of Fusly 1205, 1206 and 1207.

Fourth.—The average of the Teerwa of Fusly 1202, 1203 and 1204 taken by Mr. Place.

Fifth.—The average of the Teerwa of Fusly 1205, 1206 and 1207 taken also by that Gentleman.

Sixth.—The average of the foregoing Data.

7. Aided by these documents and the jumma of Fusly 1208 and 1209 (but unassisted) by the result of the rents of Fusly 1210, (the settlement of which year had not been made) the Collector has described the present state of each village, the causes of increase or decrease according to the foregoing documents; the re-

sources derivable from uncultivated lands; the extent of population; the advantages of the repair of tanks recently executed; and the conveniences of a ready market for the produce of the lands. Having by this process brought into a distinct point of view every circumstances connected with the actual and probable state of the lands, the Collector has rated the assessment on each village according to the amount which might in his opinion be fixed as a permanent land tax. Your Lordship in Council will observe that the jummah allotted to each village has not been calculated on the average of any single period of time taken from the before mentioned documents. We agree with the Collector that such a mode of calculation would be fallacious, with respect to the immediate determination of the revenue, but the materials, which support that assessment of the different villages, will afford valuable documents in the future sub-division of Estates.

Vide Collector's Statement No. 62 in letter of the 29th March 1802.	8. The permanent assessment proposed by the Collector for the Government lands is stated at Pagodas....				3,23,318
	from which he deducted 5 per cent. for charges.				16,165
					<hr/>
Leaving the permanent settlement on the Government lands...					3,07,153
Subordinate heads of Revenue	---	---	---	---	60,201
					<hr/>
				Total.....	3,67,354

9. This sum does not include the Merahs, fees, and ruses, of which in a subsequent passage of this letter we have proposed a commutation, we shall therefore anticipate the result of that proposition, in order to show in this place an entire view of the total resources of the Jagheer by the following comparison.

The total as above	---	---	---	---	3,67,354
Add amount of the proposed commutation of cavally fees not included in No. 62 --	---	---	---	---	34,962
Equivalent for Pescush included above to be deducted	---	---	---	---	5,479
					<hr/>
					29,483
Proposed amount of commutation of Great Pagoda Merah not includ- ed in No. 62...	---	---	---	---	10,450
					<hr/>
					4,07,287
Making the aggregate revenue from the Jagheer including commuted merahs, salt and other items of revenue, under the immediate charge of the Collector	---	---	---	---	4,07,287
From this sum, it is necessary to deduct the amount of farms and licenses included in the Collector's Statement No. 62, the amount having been transferred to the lands situated within the limits of the Supreme Court and paid into the general Treasury					9,000
					<hr/>
					3,98,287
Deduct salt and other revenue to be collected by the Collector (exclu- sively of the above 9,000 Pagodas) and exclusively of the assess- ment on lands....	---	---	---	---	13,190
					<hr/>
Total to be paid by the Proprietors of land by the Collector's first proposal	---	---	---	---	3,85,097
Deduct marahs supposed to be applicable to their respective purposes.					
Cavally marah (deducting equivalent for Peshcush)...	---	---	---	---	29,483
Pagoda marah...	---	---	---	---	10,450
Tank marah...	---	---	---	---	1,764
					<hr/>
					41,697
				Total.....	3,43,400

Brought over... 3,43,400

Add what is deducted above merely to show the total payments from the Proprietors 13,190

Making the total Revenue of Government from the Jagheer by the Collector's first proposal 3,56,590

Deduct the additional five per cent. recommended by the Collector from the Estates 16,165

Reducing the Revenue of Government to... .. 3,40,425

10. The late Board of Revenue speaking of the settlement of the Jagheer observed "there could be no doubt that the permanent revenue would considerably exceed the sums stated from the average of former years,* and would not, they supposed, be much less than the value by the teer-wa of Fusly 1205, 1206 and 1207." Viz Star Pagodas 3,66,000, but this amount included the revenue of the Home Farms previously to the separation of the lands now situated within the limits of the Supreme Court, it included also saderward, and the whole of the tank miah. That observation of the Board of Revenue appears to have influenced the Collector's mind in fixing the jum-mah, as he was referred to the Teerwas from Fusly 1202 to Fusly 1207 inclusively by the general instructions.

Report of the Board of Revenue, 3rd September 1799, Para 385.

*Vide statement B. C. annexed to their report of September 1799.

Thirteen year's average gross collections Pagodas 2,45,558.

Six years' average gross collections prior to that date 3,06,767 General Average 2,76,162.

11. In considering this important question and in adverting to the explanation the Collector had given of the unavoidable inaccuracy of the accounts, from which the conclusions of the late Board of Revenue appear to have been drawn, we were naturally led to review the ascertained receipts from the Jagheer during different seasons, in order to calculate the assessment with reference to the grounds of actual experience, and to provide for the certain realization of an unalterable revenue.

12. The jummah of the three years immediately preceding the current year afforded a forcible example of the vicissitude to which the lands of the Jagheer continue to be exposed in different seasons, notwithstanding the extensive repair of the tanks; it was therefore necessary in a general calculation to include the occasional occurrence of a draught similar to that of Fusly 1208, the probability of such a draught with its effects on the revenue of succeeding years, being admitted, it is manifest that an assessment equal to the full present value of an estate, with an addition calculated on prospective improvements, could not be fixed on any foundation of permanency; a year of draught similar to that of Fusly 1208 would, under such an assessment deprive the proprietors of some estates of a large proportion of their rental and in other estates it might anticipate the estimated profits of many years.

13. It was necessary also to keep in view that although in the report of the Board of Revenue, the value of the Jagheer was stated at Pagodas 3,66,000; this sum included the amount of whatever proportion of the gross revenue might be

Report of Sept. 1799 para 323.

deducted on account of the charges and profits of the future proprietors; because the profits enjoyed in other situations by Zemindars or intermediate Renters, have in the Jagheer by the system of village rents in a great measure flowed into the treasury of Government. It is requisite that the proprietor of a landed estate paying an unalterable jummah should have the means of providing against the effects of unfavorable seasons, by the application to that purpose of part of the revenue collected in favourable years, as a merchant relinquishes a portion of his profit for the insurance of his commerce. Without such a surplus the advantage to be derived from transferring to individual persons a property in land would be chimerical, and it is an indispensable provision for the continuance of the proposed system, until the gradual increase of agriculture populations, and wealth, shall have established that foundation of certainty and security for the public revenue, which is now in the contemplation of your Lordship in Council.

14. We have accordingly endeavoured to apply this test to the permanent jummah proposed by the Collector; and the result being contained in the evidence of figures, we are under the necessity of referring your Lordship in Council to the accompanying Statement No. 1 A. The columns 33 and 34 show the centage below and above the jummah of Fusly 1210, and the great inequalities of assessment in each estate, the highest centage below the jummah of Fusly 1210 being 25, and the highest above it 34 although the aggregate amount is different by only a few hundred Pagodas.

*Column 24.

15. The jummah of Fusly 1210 we consider to be that of a year more than ordinarily good, the comparison of that jummah therefore with the proposed permanent *jummah, taken as a single datum can afford no reasonable grounds of determining the extent of the permanent revenue; the further comparison of the proposed permanent assessment with the average rental of Fusly 1208, 1209 and 1210 (column 27) as exhibited in columns 37 and 38 confirms the rejection of that mode of calculation. The Collector's proposed jummah appears to be less than the average in four estates only; and the greatest centage in favour of the proprietors is $6\frac{4}{5}$ ths in the other fifty-seven estates, the proposed jummah exceeds the average in degrees varying from 1 to 43 per cent. against the proprietor; the estate of Madran-ticum in which the proposed assessment appears to be highest has probably been assessed with reference to the advantages expected from the expensive repair of the great tank; but the rate of the proposed assessment bears so little proportion to the average above stated, that we deem it advisable and accordingly recommended to your Lordship in Council that this estate should be retained as the property of the Company until an actual experiment shall be made of the benefit of those repairs.

*Column 1.

16. It is only necessary to observe further on this head that the aggregate of the Collector's *jummah exceeds that of the average jummah† by 14 per cent.; and supposing the further sum of 5 per cent. to be deducted from the aggregate stated in the Collector's 1st proposal (as suggested by himself) the proposed assessment would yet exceed the average revenue by upwards of 10 per cent. We have,

Statement No. 1 A.

*Column 1.

†Column 27.

therefore, considered both modes of assessment proposed by the Collector to afford but insufficient criteria for determining the amount of the assessment in perpetuity.

17. The measure of transferring from the Company the proprietary right of the Kavelly lands to individual persons, appears to involve consequences of so much importance with respect to the Government as well as to the new order of subjects about to be constituted, that we have judged it to be not unadvisable to elucidate the general question by an examination of respectable opinions, as well as by the comparison of authentic documents. The attention paid to this subject by Lieutenant Colonel Read, the late Collector of Baramahal, is well known and the reputation of his success in the practical administration of Revenue entitles his judgment to great respect. The condition of the lands subjected to his management in the Baramahal being similar to that of the lands in the Jagheer, the mode by which that officer proposed to dispose of the former, may be considered applicable to the immediate disposal of the latter under a permanent assessment of the land tax

18. On the question of the rate of assessment we believe that Lieutenant Colonel Read has left no document in India; but at a conference with the late Board of Revenue, he stated the principle of his intended plan of assessment to be 1st assuming the survey rent of the Baramahal to contain every assessable source of revenue, to fix the permanent land tax at 25 per cent. below that survey in all estates in which no waste arable land should be included; from which 25 per cent. the future proprietor would have to pay his charges, make advances, and reap the profit of his land; and secondly to grant a remission from the actual rates of the survey decreasing in proportion to the quantity of uncultivated arable land in each estate, so that double the quantity of uncultivated land in proportion to the extent of the land in cultivation should be considered equivalent to the whole proposed remission of 25 per cent.

19. The application of this principle to the settlement of the estates in the Jagheer is exemplified in the Statement No. 1 A from column 2 to 6 inclusively; and the result is stated in column 7. To elucidate the mode of calculating the diminishing remission, we have annexed a table AB showing the whole operation of that mode of assessment.

20. Although the aggregate assessment of the Jagheer would be less than the Collector's proposed jumamah, by upwards of 12 per cent. yet it would be very unequally distributed on the whole, and heavily on some of the estates which is shown by columns 29 and 30; but it is shown more fully by columns 35 and 36: in which the assessment according to that plan is compared with the average of the jumamah of the three last years. It is not necessary to trace the causes by which extensive regions in every province of the peninsula have been reduced to a state of waste and desolation. The fact is notorious; and impresses on our minds without further enquiry a conviction of the depression of agriculture, and of the impoverishment of the country. From this condition, it is the duty and the object of the British Government to raise the extensive dominions now subject to its authority.

21. The tracts of land which are now waste remain in that condition either from the natural sterility of the soil, or from the want of means to restore cultivation. The last obstacle may be gradually (but only gradually) removed by the returning energies of a prosperous Government: the first impediment can only be subdued by the effects of a superabundant population and of extensive wealth. This then is "the critical moment," and it remains to answer the pertinent and important question demanded in the text of that great *author.* "Shall the State begin with
 *Montesquien.
 "impoverishing the subjects to enrich itself or had it
 "better wait to be enriched by its subjects."

22. It is believed that the survey report of the Baramahal included every article capable of taxation; and consequently the proposed remission of 25 per cent. on an estate completely cultivated included every practicable calculation of the charges of stock of the expenses of collection, and of the amount of profit, leaving the permanent land tax to be fixed at the rate of 75 per cent. of the actual value of land. Such a rate of land tax is so disproportionate to the residue of the produce of land, that after defraying the charges of the estate and the expenses necessary for his support; a proprietor of land can consider but a very small portion of that residue to be referable to the profits of stock.

23. The theory of Colonel Read supposed that the land, or (what is the same thing) the produce of land is the only capital of the country; and although some exceptions exist founded on local considerations, the great extent of waste land in every district is an undoubted confirmation of the general proposition. If therefore an estate in the highest state of cultivation could only afford, after paying the land tax, the necessary charges of stock, collection, subsistence and profit to the proprietor; it follows that an estate in so bad a condition, as to include a proportion of waste land double the quantity of land in cultivation could afford nothing to the proprietor for charges of stock, collection, subsistence or profit. In this case the land tax permanently assessed on the cultivated part of the estate would exhaust the total produce of the estate calculated on the result of a rigid survey; and consequently no part of such an estate could be applicable to the purpose of giving existence to the capital, which forms the basis of the proposed mode of taxation. It consequently forms the worst species of taxation, of which the economical writers have treated not only by applying the tax to capital, but by anticipating in its operation the existence of capital, before capital is required. Such a system of taxation, if it could even be established, must necessarily operate in an inverse ratio: for it would fall with the greatest weight, where the least means existed for sustaining it; for the proposed rate of 25 per cent. is either just or unjust towards the Government and towards the Proprietor: if it is unjust, it affords no ground of calculation, if just, it is equally applicable to all lands. But by the proposed mode the severity of the tax would increase in proportion to the increasing poverty of an estate, until it reached the maximum at which the tax would consume the total produce of the cultivated land. In this event, either the

proprietor must be supposed to possess extraordinary funds not derivable from his estate, or he must apply a part of the produce of his cultivated lands to the unavoidable charges of stock, labour and subsistence.

24. The general condition of the cultivators of land in India (and particularly with respect to those of Baramahal) discourages every belief of the existence of such extraordinary funds: the actual extent of the uncultivated lands in every province, and the invariable demand for advances of money at the expense of Government for the purposes of cultivation, afford very powerful evidence of the contrary fact, and we conclude from the whole that if the principle of taxation proposed by Lieutenant Colonel Read could be adopted it could not fail of anticipating the sources of prosperity and of ultimately defeating the establishment of a permanent land tax, by causing all the estates including a portion of waste land to revert to the possession of Government.

25. Rejecting therefore these grounds of assessment, and governed by the principles stated in your Lordship's instructions of the 21st June 1800, we proceed to state the rate of assessment, which we consider to be applicable to the actual condition of the lands of the Jagheer.

26. Having the advantage of a fourth year's jummah, that of the current year Fusly 1211, we are of opinion a just criterion may be assumed from a due attention to the considerations already stated and compared with the result of the revenue produced in Fusly 1208, a year of extraordinary drought; in Fusly 1209, a year of diminished produce, affected by the calamity of the preceding year, and in Fusly 1210 which may be deemed to be an abundant year. The settlement of Fusly 1211, was formed with a few trifling modifications on the extent of the settlement for Fusly 1210.

27. Adopting these grounds of calculation which appeared to us to be the most satisfactory, we have stated the amount of the permanent jummah of each estate which we propose for your Lordship's consideration in column 19 of the accompanying Statement No. 2 B. making the aggregate assessment of the Government lands Star Pagodas 2,50,000

The Marahs commuted, column 24, also reduced, amounts to 49,419

The payments from alienated lands including Shotriems	...	...	...	...	...
and their commuted Marahs column 36	...	...	...	24,412	...
				<u>73,831</u>	...

Total to be payable by the Proprietors of land	...	...	...	3,23,831	...
To which					

Add Salt Farms and Licenses, &c., as now estimated, and to remain under the immediate charge of the Collector	...	...	...	14,637	...
				<u>3,38,468</u>	...

Making the future gross receipts from the Jagheer	...	...	...	...	...
From this deduct the commuted Marahs included, but supposed to be hereafter applicable to the Police duties, tank repairs and religious ceremonies, though a surplus may in time be expected therefrom, viz.—					

Kavally Marahs and Maniems (exclusive of the equivalent for Peshcush)	22,048
---	-----	-----	-----	-----	--------

Great Pagoda Marah...	10,457
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Tank Marah of large tanks	1,592
				<u>34,097</u>	...

Leaving the gross Permanent Revenue of Government from the Jagheer	3,04,371
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In the Comparative Abstract C annexed to No. 2 B, this amount is less than the Collector's 1st proposal by Pagodas 52,218, or 14 and a fraction per cent. and less than his second proposal, by Pagodas 36,056, or 10 and a fraction per cent.

28. The grounds on which we have rejected the amount of the assessment recommended by the Collector, we have generally explained; but for your Lordship's more particular information, we beg to refer to Statement No. 2 B from column 4 to column 7 showing the jummah of each estate for the Fusly years 1208, 1209, 1210 and 1211 respectively: column 8 the average of the 4 years and column 9 the average of the three last years excluding the year of drought; to columns 11, 12, 13 and 14 showing by centage the proportions which the permanent settlement of each estate bears to the two averages, and to the current year's jummah; and showing also the various grounds of calculation, on which our judgment is founded; these columns will consequently enable your Lordship in Council to appreciate the principles, on which we have rejected the rate of assessment proposed by the Collector; and on which we recommend the permanent jummah of the estates of the Jagheer to be fixed by your Lordship in Council at the rate stated in the 19 column of the Statement No. 2 B.

29. The inequalities observable in the rates of assessment afford, in our judgment, as a satisfactory proof of the equal principle adopted by us: in some estates no great difference appears between the assessment of the four years, including the year of drought or Fusly 1208; and in some few instances the jummah of the year of drought exceeds that of the other three years: this effect is owing to partial supplies of water derived from River water courses, Cushoms or springs, and Wells; by which the cultivators of their lands have been enabled to produce a crop greater than that of their neighbours; the price of grain in that year being of course high, so that the abundant crops in seasons of more general prosperity did not yield so great a profit. In cases of this description where estates are secured to a certain extent against the ordinary effect of drought, the reduction from the jummah of the current year is less than in cases where the permanent settlement is but a little below, and in some instances above the four years' average, in the latter cases the greatest deductions are generally made; with reference, however, to the other local circumstances of the estates.

30. We beg, by way of example, to refer your Lordship to the Estate Conatore No. 36 which is watered only by the Chumbrambakam tank, the *jummah proposed to be assessed permanently by the Collector on this estate, exceeded that of the year of drought or Fusly 1208 by 76 per cent, because the tank received no water in the latter year. It is also obvious on a general ground that under large tanks the effects of drought are extended to the succeeding year, inasmuch as the proportion of the first crop (which depends on the preceding store of water) bears to the whole produce in favorable years.

31. To have fixed the permanent land tax of this estate at the rate proposed by the Collector, would consequently have so far disabled the proprietor to sustain the effects of calamity, as to have caused the land to revert to the possession of the Government in a worse state probably than when it was transferred to an individual proprietor; the permanent jummah of this estate has, therefore, been stated by us at *21 $\frac{3}{16}$ per cent. below the Collector's proposed assessment, 5 $\frac{1}{2}$ above the average of the four years, 14 $\frac{1}{16}$ below the average of the three years; and 21 $\frac{3}{16}$ below the current year's jummah; with the view of exemplifying the probable effects of the assessment proposed by us in the course of 20 years, supposing three to be years of drought, three to be indifferent and fourteen to be good years, we have prepared the Statement No. 3 C by which it appears that allowance being also made for probable improvements, the proprietor's share of the produce for defraying the charges of stock, labour, subsistence, and profit will not exceed *14 per cent. per annum, but if the rate of assessment proposed be adopted, the proprietor would under the effects of the same seasons, sustain a loss nearly equal to the amount of the estimated surplus under the assessment proposed by us.

*Pagodas 8,374.

†Pagodas 1,969.

*Pagodas 6,600.

†Pagodas 6,282.

‡Pagodas 7,720.

§Pagodas 8,370.

Statement No. 3 C.

*Pagodas 19,132.

†Pagodas 15,348.

32. That we might form an idea of the probable future advantage of the

	Pagodas.
*Column 7	2,98,117
Do. 17 ...	27,607
Total ...	3,25,724
Column 19 ...	2,50,000
Surplus ...	75,000

proprietors within a reasonable time, we have supposed the waste arable lands of each estate in column 15 to be improved in the proportion stated in column 16 which on an average of the whole includes about $\frac{1}{4}$ of the waste land, column 17 shows the amount of the estimated improvement and column 18 the total centage of surplus which each proprietor would retain after paying his fixed jummah for charges and for profit. According to this calculation no proprietor of land in the Jagheer can derive an advantage from his estate, at least for many years, equal to that of the usual Zemindary proportion, viz. 33 per cent. of the gross collections. The aggregate centage of the fixed jummah of the lands in the Jagheer will only be about *23 to the gross collections.

33. Having stated the principles which have guided us in determining the

*Pagodás ...	2,02,190
† Do. ...	2,56,631
‡ Do. ...	2,63,546
§ Do. ...	2,84,008
|| Do. ...	2,98,117

amount of the land tax to be assessed on estates composed of Government lands in the Jagheer, we shall not detain your Lordship further than by a general observation that the aggregate amount of the proposed permanent jummah exceeds that of Fusly *1208 by 19 per cent., that it is less than that of Fusly †1209 by 2 per cent., that it is less than the average of the ‡four years by 5 per cent., that it is less than the average of the §three years excluding the year of drought by 11 per cent., and that it is less than the jummah of the current year or Fusly ||1211 by 16 per cent., and we trust that the examination of the materials on which we have founded our opinion with the explanations now offered, will satisfy your Lordship in Council that the ultimate amount at which we have proposed to fix the permanent land tax of the Jagheer, could not have been extended without invading those principles of taxation and of polity, the preservation of which is indispensably requisite according to your Lordship's instructions of the 21st June 1800 to the successful introduction of the constitution of Government about to be established in the Peninsula. We trust that if we have erred, our error will be advantageous to the State by securing it against the delusive but fatal mischief of sacrificing to an immediate and temporary policy all the sources of future prosperity, internal wealth, and permanent grandeur.

34. We proceed to compare the gross permanent jummah proposed by us with the gross receipts of the preceding Fusly 1210, with the average net collections of the last six years, to state the future net permanent revenue, after deducting the estimated charges of the Zillah Court and to explain the grounds on which we propose to include the different merahs as well as the favorable rents of alienated lands in the revenue to be permanently derived from the estates of the Jagheer as stated in column 37.

permanent Assessment with the gross Jumrah of Fusly 1210.

Cr.

	PAGODAS.	Fs.	Cs.	PAGODAS.	Fs.	Cs.
Rent of the Government Lands in Fusly 1210 including Cheekercottah under Amanie management ...	...	...	...	2,99,925	28	60
Shrotriem rent ...	15,017	43	20	...	...	...
Mucta ...	112	11	40	...	...	...
Nuzzer ...	68	23	0	...	...	...
*Gollacarum ... *To be abolished. ...	30	0	0	...	...	...
Rent of Messrs. Abbott and Maitland. ...	910	0	0	...	...	...
Do. of Mr. Woolf ...	100	35	37	...	...	...
Peshcush ...	5,479	35	17	...	...	...
Farms and Licenses ...	16,527	0	0	...	...	...
Canongoes Merah ...	18,279	40	19	...	...	...
Tank Merah ...	10,405	28	64	...	...	...
Charges collection recovered ...	10,181	42	7	...	...	...
Salt rented ...	1,025	...	...	...	...	...
Do. Aumanic ...	4,975	...	...	...	...	...
Canongoes Merah ...	228	...	...	...	...	...
	6,228	0	0	83,341	29	44
<i>Deduct.</i>				3,83,267	12	24
Amount of Farms and Licenses separated from the Ja- gheer being within the limits of the Supreme Court.	9,000	0	0	...	...	...
Tank Merah because excluded on the other side ...	10,405	28	64	...	...	...
Charges of collections excluded not being a regular re- ceipt ...	10,181	42	7	29,587	24	71
Star Pagodas ...	...	...	...	3,53,679	33	33

for which they are collected. They amount to Pagodas 34,097 by the proposed arrangement of the Police,

No. 2.—Statement showing the Net Revenue derived from the Jagheer on an average of the last 6 proposed Permanent Settlement deducting estimated

	PAGODAS.	Rs.	Cts.	PAGODAS.	Rs.	Cts.
<i>Net Revenue of 6 years or from Fusly 1205 to Fusly 1210 inclusively.</i>						
Remittances to the Treasury ...	17,29,947	13	10			
Advances to the Paymaster of Chingleput ...	2,000	0	0			
Do. to the Commissary General ...	37,216	3	32			
Purchase of cochineal ...	5,782	13	70			
Advances to the Import Warehouse keeper ...	3,543	29	32			
Mulberry plantations ...	911	4	20			
	17,79,400	28	4			
DEDUCT.						
<i>Dutch Settlements.</i>						
Collections of 6 years ... 24,361 19 47						
Charges collection ... 3,119 4 12						
	21,242	15	35			
<i>French Settlements.</i>						
Collection of 6 years ... 43,080 0 0						
Charges collection ... 3,876 18 62						
	39,203	17	18			
<i>Cuddalore.</i>						
Amount of collections ... 32,971 11 42						
Charges collection ... 10,936 9 23						
	22,035	2	19			
Balance of Cash on hand, 12th July.	82,480	34	72			
Cash received from the Revenue Treasury ...	9,463	32	21			
Collection of old Balances ...	5,000	0	0			
Paligars' Russooms taken from the deposit and carried into the Treas- ury at different times ...	46,187	29	47			
The amount of Farms and Licenses included above since separated from the Jagheer ...	13,078	35	16			
The amount of the Home Farm Villages transferred to the charge of the Board of Revenue for 3 years.	49,515	0	0			
	13,307	0	0			
Add the balance of Cash on hand on the 12th July 1801 ...	2,19,033	23	76	15,60,367	4	8
Net Receipts ...				34,186	28	66
Average of 6 years ...				15,94,553	32	74
				2,65,758	35	39
Balance being the difference in favor of the net receipts of Government by the proposed Permanent Settle- ment on a comparison with the last 6 years without estimating any improvement of the branches of Revenue under the immediate charge of the Collector ...				14,018	0	41
Total Star Pagodas ...				2,79,777	0	0

35. The foregoing Statement No. 1 shows that the gross jummah of Fusly

Pagodas.

*49,282

†14,018

‡No. 4 D.

Net Revenue deducting every charge and the amount disbursed in the repair of the tanks. Star Pagodas.

In 1786-87... 1,28,674

1787-88... 1,37,183

1788-89... 1,66,101

1789-90... 98,595

1790-91... 94,827

1791-92... 1,72,003

1792-93... 2,37,225

1793-94... 2,02,613

1794-95... 2,82,913

1795-96... 1,74,899

1796-97... 4,15,623

1797-98... 3,21,680

1798-99... 1,58,824

1799-1800... 1,40,078

1800-1801... 2,97,201

Total... 30,27,839

Average of 15 years... 2,01,856

Average of the last 7 years... 2,55,802

*Average of the last 6 years... 2,51,284

N.B.—From the above *average must be deducted the average annual amount of the land revenue and Abkary in the villages situated within the limits of the Supreme Court, not included in the proposed permanent settlement being Pagodas 10,470 on an average for six years while on the other hand Pagodas 20,103 has on an average been expended in the repair of tanks above the Merah collected.

1210, exceeds the amount of the proposed gross permanent jummah by *13 $\frac{1}{2}$ per cent. but by the Statement No. 2, the Net Revenue of Government from the permanent assessment appears to exceed the average net receipts of the six last years by ‡5 per cent. We have also inserted in the ‡margin the average net receipts of money into the Treasury from the Jagheer from 1786-87 to 1800-1801 taken from the accounts of the official year, which although they show correct averages of a number of years do not exhibit the revenue of any particular year, because the collections which ought to have been completed in the preceding year, are, sometimes from the lateness of season and other causes, brought into account of the following year; a fact which is exemplified in 1796-97 the collections of which year appear to be increased by a large portion of those which were included and ought to have been received in 1795-96; while in 1799-1800 and 1800-1801 the collections appear to be comparatively small from the backwardness of the seasons and from the consequent delay of the Settlement, so that the greatest portion of the revenue of Fusly 1210 in particular was realized after the 30th April and will in proportion augment the apparent amount of the revenue in the year 1801-1802. This explanation is necessary to account for the seeming

difference between the averages taken from the complete Fusly accounts and from those of the official year.

36. No comparison can correctly be made with the earlier periods of time affected by the calamitous War of 1780; but the net revenue derivable from the proposed permanent settlement is greater than the average of the last seven years. We made the deduction from the Collector's proposed permanent jummah of the respective estates on the principles of calculation which we stated, and consequently on a previous conviction of the necessity of such reductions; we could not, therefore, anticipate what the aggregate amount of the permanent jummah might ultimately prove; but it is extremely satisfactory to observe that allowance being made for deductions which on our principles must have been granted, under any circumstances, the result of our calculations gives an immediate increase of the revenues of the Jagheer connected with the security of permanent property.

37. In our estimate of future resources from the Jagheer, we have not included the calculation of the probable amount of the interest of the sale price of the lands; nor of the improvements of the branches of revenue reserved in its own hands by Government, the Salt, Abkarry and Sayer taxes; the two former will probably be improved, and the latter may produce a considerable revenue when the affluence of the country shall hereafter enable the State to avail itself of the superfluous wealth of its subjects by establishing customs as a source of the public revenue. Dr. Smith speaking of the sale of the Crown Lands of Great Britain observes, "The Crown might immediately enjoy the Revenue which this great

“ price would redeem from Mortgage; in the course of a few years it would probably enjoy another Revenue. When the Crown Lands had become private property they would in the course of a few years become well improved and well cultivated. The population of the country would increase by augmenting the revenue and consumption of the people; but the revenue which the Crown derives from the duties of customs and excise would necessarily increase with the revenue and consumption of the people.”

38. In England the whole amount of Land tax, Tythes and poor rates, is, we believe, computed at 10 per cent. of the gross produce of the Land, or about 20 per cent. of what is considered the net ground rent clear of all charges: this low rate of demand accounts for the high price of land which occasionally exceeds 30 years' purchase; in the Jagheer, the case is reversed, for the permanent land-tax is in general above 80 per cent. of what may be considered the existing ground rent receivable by the future proprietors of land, leaving to them less than 20 per cent. for charges and profit. It is impossible, therefore, to expect that either the present or future sale price of land in the Jagheer can bear any proportion to the value of the Crown Lands in England under the operation of so great a difference in the rate of land-tax; but with the exception of this immediate pecuniary advantage, the principle of Dr. Smith's observations is applicable to the sale of the Circar or Haval lands of India—and similar advantages may in the progress of time be expected in proportion as the means of acquiring private wealth, of increasing superfluities and of increasing consumption, may be obtained by the people.

39. Under the old system of revenue different Russooms, Merahs and Maniams were allotted under different descriptions to defray the charges of certain establishments which have either been abolished or have been perverted from their original purpose: those russooms, merahs, and maniams are now included in the accounts of the public revenue but as the collection of them by the Officers of Government or by the Poligars, or by the Agents of the Great Pagodas, in the estate of a proprietor, would probably create an interference in his affairs attended with vexation and inconvenience, tending to diminish the general value of landed property. We were satisfied of the expediency of incorporating these russooms, merahs and maniams with the ordinary rent produce of land; and of adding the amount of such produce to the assessment of the estates in which the lands originally appropriated to those purposes may be situated. This commutation must be equally acceptable to the cultivators and to the proprietors of land by simplifying their relations to the Government; and is indispensably necessary to enable proprietors of land to consolidate according to the regulations the different items of their demands on the ryots; and to substitute money rents in lieu of contributions payable in kind; objects which are in our opinion, peculiarly desirable of attainment. The measure has the farther recommendation of relieving the proprietors of land from a considerable source of restraint in the effects of their own industry, for while lands held by favorable tenures should remain distinct property in the small estates of the Jagheer, the possessors of such lands being enabled to afford more advantageous terms to the lower classes of cultivators than the purchasers of the Government lands, would always command more than a due proportion of the laborers, and of the implements of husbandry on the estates. We are aware that this is an evil, which will be corrected by the operation of the interests of individual person under the new constitution of this Government; but under the important change which is about to be introduced into the condition and manners of the people it is necessary at the commencement of the system to remove the means of impoverishing the Government lands, which pay a heavy land tax, for the purpose of enriching lands held for private purposes, which contribute at present a very small portion to the general assessment.

40. The commutations which on these grounds we consider it eligible to make are:—

1st.—Of the Canongoes and Stalla Curnums, Russooms and Maniams, those offices having been abolished.

2ndly.—Of the Tank Merah of those tanks the repair of which has been reserved to the care of Government.

Commutation of Russooms
and Fees of Office.
Vide Statement No. 2 B from
column 20 to 24, inclusively.

3rdly.—Of the Fees and Lands granted in early times to the Polygars for the purposes of Police.

4thly.—Of the Merah and Mauniams of the large Pagoda.

41. The nature of the Canongoes russooms was fully and correctly stated in Mr. Place's report of the 6th October 1795, in consequence of which that office was abolished. A pension was granted to the Head Cannongoe for life and an efficient Serishtail establishment was introduced which being no longer required, we recommended that it may be abolished and that the russooms may be added to the revenue of Government.

42. As the collection of these russooms is attended with difficulty we recommend that the rate of commutation may be fixed below the amount which they yielded in Fusly 1210. The collection of them, however, will impose no additional expense on the proprietor of land; and his advantage will increase in proportion to the improvement of the estate. The aggregate amount collected from the lands coming under this description is Pagodas 17,581.*

43. The Collector has, according to the general instruction, reported that the tanks of Chumbrumbaukum in the District of Poona-mallee, of Madurantakam in the District of Curangooly and of Outramalore in the District of that name, are those only the care and repair of which it is requisite to retain in the hands of Government. Mr. Greenway has in consequence added the merahs of those tanks amounting to 1,592 Pagodas to the proposed permanent jumma of the Jagheer. The other tanks are included in different estates, and will be left to the proprietors who will receive the merah estimated in column 21, inserted in red ink and whose interest will be dependent on the repair of their respective tanks.

44. Some tanks, however, are of such magnitude as in the event of an extraordinary calamity may require the aid of Government to enable the proprietors to repair them; it was stated in the General Report of the 3rd September 1799, that such aid should occasionally be afforded in loans of money at an interest of 12 per cent. repayable at such periods of time as might be determined; the lands being considered to be the security in the same manner as for the revenue. We think it will also be useful that the present native Surveyor should be continued in the Jagheer in order that attention may be immediately given under the inspection of the Collector to the preservation of the Government works as well as to aid the Collector in the inspection of works made in consequence of loans of money from Government.

45. We concur with the Collector in opinion that a general commutation of the Pagoda Merah would be inexpedient, and that it will be both sufficient and more agreeable to the inhabitants to commute only the merahs of the larger Pagodas or such as have merah in more than in one estate, leaving the Pagodas of inferior note to the management of the inhabitants and of the proprietors of land under the free enjoyment of the endowments increasing in value with the improvement of agriculture.

46. The Zemindars will probably feel an interest in collecting the Merah of the Great Pagodas while the funds appropriated to the support of those religious institutions, will be secured from injury and applied under the inspection of the officers of Government to those objects of national superstition.

47. The exercise of such a control over the officers of the Great Pagodas has been found upon experience to be beneficial and agreeable to the people of the Jagheer. By this interference on the part of the Government in the administration of the funds of the Great Pagodas they have been restored to the proper channels from which they had been diverted through the frauds of the superintending Bramins; and those causes of animosity which frequently disturbed the minds of the dissentient sects to the extent of preventing the celebration of their most esteemed ceremonies have been removed. The augmentation of the funds and the suppression of contention by the immediate superintendence of the Collector has enabled the Government to restore the celebrated festivals of Conjeevaram; and

*In Statement No. 2 B Cols. 20 and 33.

Pagoda Merah; vide Collector's Report dated 29th March 1801, para 110 to 113 and letter to the Commissioner, 28th February 1802.

it is reasonable to expect that the body of the people will continue to respect an arrangement from which they derive so fruitful a source of gratification.

48. This arrangement is not calculated to restrain the Hindus from indulging their religious zeal in the support of the Brahmins or of the ceremonies of their Pagodas. Full latitude is open to the exercise of this zeal, as far as it may be sincerely felt the objects of private and domestic superstition will be left to the disposal of the people in communication with the Brahmins, and it is reasonable to expect that religion in the Jagheer will be strengthened by that interference of the State which restores to the people those means of gratifying superstition, idleness or curiosity of which they had been deprived by the dilapidation of the appointed funds. The preservation of the festivals at Conjeeveram, and at all the celebrated Pagodas is of importance in a political point of view, by encouraging the resort of strangers from every part of Hindustan.

49. The aggregate amount of the Church funds proposed to be commuted is Pagodas 10,450*—a Zabitch or establishment for each Pagoda should be appointed, and the nomination of Church Warden confirmed by the Collector on the part of Government.

*Statement No. 2 B, column 23 and 33.

50. The voluntary offerings to the Pagodas of Trivellore and Peddapolliam, we recommend, should continue to be received by the Collector and carried to a Head of "Pagoda Fund" for the purpose of defraying the expense of necessary repairs and of affording occasional assistance in celebration of public festivals, the amount from both does not exceed per annum Pagodas 700-0-0.

51. In considering a commutation of the rusrooms, or establishment, granted to the Poligars for the support of the Police, the attention of the Collector was directed to the orders of your Lordship in Council on that subject; and to the means of substituting an efficient plan for the present defective arrangement of that important department. In a letter of the 30th October last, the Collector has considered the subject and has proposed an arrangement which combines the commutation of the rusrooms with a substantive reform of the department of the Police.

Poligar or Cavally Establishments.

From Mr. Greenway, 30th October 1801.

52. The Collector has proposed first:—

That the present Poligars may be relieved from all Cavally duties at present performed by them.

That the Cavally fees and lands may be resumed, and commuted for a fixed sum of money to be added to the jummah of the proprietors of land; that such monies should constitute the fund for the support of the future police on an improved establishment; and that provision should be made from the fund for the maintenance of those Poligars whom the arrangement might otherwise deprive of the means of subsistence. The Poligars unable at present without the assistance of the Officers of Government to collect their undefined and oppressive rusrooms or fees, would unavoidably be exposed to greater difficulty under the proposed improvement of landed tenures in the Jagheer; on the other hand, the proprietors of land would feel the interference of the Poligars to be an infringement of their rights. The fees of the Poligars vary according to the nature of the season and to the produce of land; it is impracticable to ascertain them without a scrutiny of the crops produced in each village; and the vexation to which that mode would subject all the parties concerned, viz. the Collector, the Proprietor, the Poligar, the Curnum and the Cultivators, cannot easily be expained. We are, however, so sensible of the truth of the Collector's observations on this subject, that we have no hesitation in recommending that the proposed mode of commuting these rusrooms and fees may be confirmed by your Lordship in Council.

53. It would be as vain at this period of time as it is useless to enter into an examination of the titles of the several Poligars; it has already been declared by Government that the Poligars can only be considered to be the servants of the State, and the right of Government to reform this department can as little be questioned as the accuracy of the fact that every Indian Government has exercised that right whenever it had the power or the inclination to do so: and although the motives have not always been uniform, yet the exercise of the right is a proof of the dependent state of the Poligars.

54. Having stated the abuses existing in the department of the police, and the necessity of affording a greater security to the lives and property of the people, we proceed to submit to your Lordship in Council the arrangements, which in consequence appear to us to have become expedient and necessary.

55. Since the division of the Jagheer into estates four departments or tahseeldaries have been formed of nearly equal extent; and we consider it to be advisable to follow this arrangement in the plan of an efficient police for the Jagheer.

56. The Collector has proposed:—

1st.—That four principal officers of police be appointed, one to each division to be called “Police Sirdars,” who should have an adequate establishment of subordinate officers.

2nd.—That the expense of the police should be defrayed by Government from the resumed Cavally russiaoms.

3rd.—That four of the most respectable of the present Poligars should be selected for the office of “Police Sirdars” and that as many more of the present Poligars, as convenience will permit, should be included in this establishment.

4thly.—That the remaining Poligars whose services cannot be immediately employed should be provided for by granting their Moccassah Villages on the terms of Shotriums at a small quit-rent; and that those Poligars who have no Shotriums or Moccassah Villages should receive a pension for life from the fund.

5thly.—That all tookery Pesheush should be abolished, and that the enjoyment of their fees should be confirmed to the tookeries on the condition of affording their assistance on every requisite occasion as subordinate officers of Police, that such of the tookeries as may not possess sufficient fees for their support may receive stipends from the fund, that they should be relieved from their present responsibility for losses by theft, the usage being inconsistent with the principles of an efficient police.

57. We entirely concur in opinion with the Collector that the ready money collections heretofore made by the Poligars amounting to about Pagodas (5,000) are undefined exactions, oppressive from the mode of collecting them and separating as personal taxes. We therefore consider it to be proper that they should be discontinued, and have excluded them from the proposed arrangement of the permanent revenue. We accordingly recommend to your Lordship in Council that these fees may be formally abolished.

58. The amount of the Poligars' russiaoms added to the jummah agreeably to this mode is Pagodas ...	...	27,527-0-0
Deduct the equivalent of the Poligar Pesheush abolished ...	...	5,479-0-0
Remains for a police fund ...		22,048-0-0

POLICE ESTABLISHMENT.

Pensions to unemployed Poligars who possess no
Mocassah Villages, Pagodas. ... 750

POLICE.

1st Division.

Per Month. Per Annum.

1 Police Sirdar with subordinate establishment 291 3,501

2nd Division.

1 Police Sirdar with subordinate establishment 259 3,111

3rd Division.

1 Police Sirdar with subordinate establishment 358 4,299

4th Division.

1 Police Sirdar, with subordinate establishment 324 3,897
—14,808-0-0

Separate establishment for Cheekercotah... 816
—16,374-0-0

Remain unappropriated... 5,674-0-0

59. This unappropriated fund will provide for the payment of such increase to the proposed establishment of police, or for such other unforeseen charges as further experience may prove to be necessary; it will also provide for the allowances to be paid to those tookeries whose fees may be found to be inadequate to their support.

60. This arrangement is calculated, we believe, to restore efficiency to a neglected but important Department of the Government, under the regulations hereafter to be framed for the general police of the country. The selection made by the Collector of Sirdars or Darogahs appearing to be judicious, we shall, if approved by your Lordship, give immediate orders for carrying this part of the plan into execution.

61. The names of the Poligars on whom it is proposed to confer the Shotrum lands in remuneration of past services for the means of subsistence, and for places of residence for their families, are stated in Statement No. 180. The aggregate value of those lands annually is Pagodas 4,845 $\frac{3}{4}$, the Shotrum rent is 573 Pagodas and the surplus remaining to the Shotrumdars and their heirs is Pagodas 4,271 $\frac{3}{4}$. The names of the persons to whom pensions amounting to 750 Pagodas per annum are proposed to be granted (if they cannot be employed) are also stated; and we recommend that the Collector may be authorized to dispose these Poligars accordingly.

62. It is necessary to apprise your Lordship in Council that the habits of extravagance which the Poligars of the Jagheer are supposed to have indulged, have involved them in pecuniary difficulties which their avowed allowances added to their clandestine means of acquiring property have not been sufficient to remove; as the Poligars have generally been considered responsible for all robberies within their watching limits. They have sometimes eluded the orders of officers of the Government for the restitution of the property stolen, by merely passing their personal bonds for the value of property, which their dependents had too frequently plundered and which was at the time in their possession. Many of such bonds as well as other bonds for money actually borrowed remain yet undischarged; under these circumstances the operation of the laws about to be introduced for the adjudication of civil matters would probably be attended with consequences of extreme severity to the Poligars. The possible effect might be to throw their persons into hopeless confinement; and to deprive them and their families of those means of subsistence which it is proposed to substitute for the actual enjoyment of a prescriptive right. It is not our intention to defend the conduct or the character of the Poligars; but it is manifest that at the time of contracting the debts in question their acts were not considered to be amenable to such tribunals as are about to be established; and it appears to be consistent with the principles of natural justice that the institution of the new system of Civil Judicature should not subject the Poligars to penal restraints, from which they were sup-

posed to be free at the time of contracting their debts. We, therefore, recommend this case to the consideration of your Lordship in Council on the grounds on which the situation in this respect of the Zemindars in the Northern Circars has been already submitted to your Lordship's care, and we trust that it may be practicable by a private regulation in favor of the Poligars to exempt them from the general and immediate effect of the new laws in regard to the debts now described.

63. At the same time justice towards the creditors of the Poligars requires that every practicable facility should be given to the recovery of their debts: we propose, therefore, that a fund may be appropriated to this purpose composed of the revenues collected from the lands, russiaoms and fees of the Poligars since the Fusly year 1204 at which period of time they were sequestered by the Collector. The application of those revenues after deduction of the charges of management will form a fund for the proportionate liquidation of the debts of the Poligars, greater than could have been expected by their creditors; the Poligars are supposed to have disregarded all attention to their domestic economy and to be entirely ignorant of the actual state of their own affairs; the ascertainment of their debts will, therefore, be attended with difficulty; and we accordingly recommend that the amount of the fund above described be allotted proportionately to the discharge of such debts as may be substantiated before the adawlut of the Zillah.

64. The amount collected from the sequestered lands and russiaoms of the	
Vide No. 187 in Collector's Poligars since Fusly 1204 until Fusly 1210 inclusively,	
letter of 30th October 1801. is Pagodas	... 41,850-0-0

From which the disbursements for peshcush for payment of	
rent and for the charges as explained by the Collector have been...	21,367-0-0

Leaving a surplus for the proposed fund of Pagodas (<i>Sie</i>) ...	20,123-0-0
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65. The sum of Pagodas 12,409-27-53 in part of the above surplus has been

*No. 187.

transferred to the account of Government and must be brought back to the credit of the fund: the remainder is

in the Collector's treasury; and the proportion of each Poligar may be seen on reference to the Collector's Statement noted in the *margin.

66. The permanent settlement of the land revenue having rendered un-

Nautawars.

necessary all the subordinate officers of revenue between the Collectors and the Curnums, the general instructions

directed that those superfluous offices including that of Nautawar should be abolished. The nature of the powers exercised under the duties attached to that office furnish abundant reason for annulling it; but the individual persons now holding it have claims to indulgence, and it is our duty to submit their pretensions to your Lordship's consideration. The changes of local authorities since the Mahomedan conquest seem to have directed the attention of the ryots to men of property resident among them as more immediate objects of confidence than the leader of a conquering army, whose movements were uncertain and whose approach was not less dreadful than that of his opponent. This being the probable foundation of the office of Nautawar, the continuance of it appears to have been connected with the policy of strengthening an influence already established by the operation of unavoidable causes, the circumstances of the times and the state of the Mahomedan Government rendered it prudent to attach this influence to its interests. The advantages of the office may be supposed to have been conferred on terms favorable to the possessors and (as some of the old Sunnuds express) given "on condition of acting with fidelity for the advantage of the Circar at the time of settling the Jummahbundy." They have been considered to be honorable stations and length of possession has annexed to them the idea of property although the emoluments of an office ought under ordinary circumstances to cease with the discontinuance of the office itself, yet it will be just under the stated considerations, to grant a compensation in the case of the Nautawars adequate to the loss sustained by the immediate incumbents; at the same time, therefore, that we propose to guard against the inconvenience already experienced from the existence of the Nautawary influence and interference by the resumption of their

mauniams and high warums, we recommend that your Lordship in Council should confer on them, as an act of indulgence, the possession of their Shrotriem lands tenable under a Purwānah of Government.

67. Although the Nauttawars who were appointed under the authority of Government during Mr. Place's management of the Jagheer can not plead length of service, we yet recommend that they might be included in this arrangement in consideration of the assistance rendered by them in the lease of the lands at that period of time.

68. The principal inhabitants of Utrumalore and Salevauk have also claims to consideration: they have performed the duty of Nauttawars without the recompense, and have only enjoyed a few mauniams which under the plan proposed are to be resumed. The Collector has accordingly recommended that they may receive remuneration; and has agreeably to our directions selected small villages to be granted as Shrotriems to those persons.

69. In this attention to the claims of individual persons who have rendered useful services to the State (although the duties of this office, like all public institutions may have been some times diverted from its proper objects) it might be justifiable to extend the resentment of Government to those who have provoked punishment by an abuse of trust: we should have declined, therefore, to solicit the consideration of your Lordship in Council to the case of the late Nauttawars of Conjeeveram whom Mr. Place found it expedient to divest of their offices and advantages, but advertg to the circumstances under which they were dismissed, and to the age of some of them whose prudence may have yielded to their fears, we should hope that their faults have been expiated by the punishment already sustained and we recommend to your Lordship the restoration of their Shrotriems not on the ground of their titles but on the ground of the forbearance and dignity of the British Government graciously extended to them at the period of forming a permanent arrangement by which they would otherwise be for ever excluded.

70. The division of the estates in the Statement No. 2 B, has been framed in conformity to the modification and arrangement recommended in this address with respect to the establishment of the Nauttawars; and we beg leave to refer for the details to the Collector's letters and enclosures noted in the margin.

From Collector, 3rd August
1800.

From Collector, 15th August
1800.

71. The gross annual value of the Shrotriem lands which we propose to confer on the late Nauttawars amounts to Pagodas 12,773-29-0, the proposed rent amounts to Pagodas 6,233, the surplus of Pagodas 6,540 will form the compensation to be granted to the Nauttawars, which we consider to be well bestowed not only as affording encouragement to improve the country but to reconcile this class of people to a change, which, although it is calculated for the general good, would, in its immediate operation, have been injurious to them, such an example of public justice and of moderation will appeal more directly to the feelings of the Company's subjects, and bespeak their confidence in the new constitution, of which they can yet have only an imperfect conception.

72. It appears to have been in the contemplation of the late Board of Revenue to recommend the resumption of the Shrotriem lands of the Nauttawars and to continue to them their mauniams and high warum; but we are of opinion that whatever inconvenience has arisen from the office of Nauttawar may be ascribed to the possession of their mauniams and of their disproportionate warum; that inconvenience would be augmented when the lands become private property from the frequency of authorized interference, but the rent of Shrotriem lands assumes a simple form capable of strict definition and exclusive of all interference; for the stated reasons, we prefer the grant of Shrotriem lands, which has the further recommendation of the most gracious appearance on the plan recommended by us. It has been suggested that the quit rent of the Shrotriem lands might be raised to two-thirds of the gross produce on the death of the present incumbents, and continued to their heirs at that rate. But as the difference would only amount to 2,000 Pagodas per. annum, we think it would be more consistent with the character of liberality on which the indulgence is founded that the present rate of quit rent should be fixed in perpetuity.

73. We recommend that the amount collected in part of the advantages of the Nauttawars of Conjeeveram, being Pagodas 850-9-58 and now held in deposit may be distributed in the manner recommended by the Collector, as donations to those who have performed the duties; and that the gardens be restored to their owners.

74. The Shrotriem lands in general are so connected with the Government lands that it has been deemed expedient to provide for the collection of the Shrotriem rent through the channel of the proprietor of the estate in which the Shrotriem lands are situated and to provide through the same channel for the collection of the commuted marahs. The Zemindars will, therefore, be entitled (according to usage) subject always to prosecution for the abuse of it to call in the aid of the inhabitants of the Shrotriem lands for purposes for which it has been customary to render such assistance.

75. The Statement No. 2 B contains in Cols. 26 and 27 the number of the Shrotriem villages with the amount of the favorable rents with which they are charged, including those lands herein proposed to be allowed both to the Poligars and to the Nauttawars. The marahs payable from lands situated within Shrotriem villages have been commuted on the same grounds, and for the same reasons, as those payable from lands situated within the estates now composed of Government lands: the amount of those marahs is also included in the Statement No. 2 B. The titles of all alienated lands will be subject to investigation before the Courts of Judicature, such as may be decreed invalid, will of course be subject to resumption and future disposal according to the pleasure of Government, because the alienated lands have been expressly excluded from the assets on which the amount of the permanent jumrah of the estates has been calculated.

76. In disposing of their property in the lands, Government transfers to the constituted proprietor the seigniorial rights which they exercised in their capacity of general landlord but the exercise of those rights being tempered by the extended views of the Government, considers in its political capacity of Sovereign, the inferior inhabitants derived from the care and the interests of the Government, a positive degree of security against the abuse of power. We presume that in framing the regulations for the new internal constitution of this Government, security will be provided under distinct definitions for the rights, prescriptions, immunities, and customary advantages of the lower class of people.

77. One of the most important objects of the solicitude of that class is the warum (or share of the crop) a subject which appears to have been thoroughly discussed the rates which have prevailed for the last six years ought in our judgment to be confirmed according to the Dowle of Fusly 1210 as the standard for decision in cases of dispute; being the rates on which the value of the Jagheer has been calculated in fixing the permanent jumrah. We do not recommend these rates of warum from an entire conviction of their invariable equality, but, because we think it will be highly expedient to enable the proprietors of land to enforce a fixed and known rate of division; without which the means of cavil on this point are so abundant as to be capable of involving every proprietor of land in inextinguishable disputes with his tenants; and consequently to depreciate the value of land. Possessing the power of enforcing a fixed rate of division, the proprietor will retain the option of relaxing the exercise of it, and will consequently be enabled to afford encouragement to industry and to repress the litigious spirit, which too generally distinguishes the lower order of our Indian subjects. The inhabitants will find protection in the Courts of Judicature from the oppression of the proprietor, but unless some defined rule be fixed, the proprietor would be continually harrassed by obsolete claims of prescriptive "Mamool."

78. We have also another reason for recommending the warum entered in the Dowle of Fusly 1210, we consider that it may promote the object of commuting the contribution in kind for a Money payment, which we hope will ultimately prevail notwithstanding the difficulties to be surmounted before it can be introduced. It has been observed of rents in kind "That they are always more hurtful to the

"tenant than beneficial to the landlord, they either take more or keep more out of the pocket of the former than they put into that of the latter. In every country where they take place, the tenants are poor and by valuing in the same manner such rents rather higher than common money rents, a practice which is hurtful to the whole community, might perhaps be sufficiently discouraged." We trust that time will work this desirable change and we entirely concur in the sentiments stated by the late Board of Revenue on this subject in their instructions for the Permanent Settlement of Guntoor.

79. The Dowle of Fusly 1210, formed by the Collector with the utmost degree of care on the actual produce, and containing all the deductions from the gross produce with the increased warum in the lands requiring that indulgence, is in our judgment the best rule both for the proprietors of land and for the inhabitants; we have accordingly included in the proposed conditions of sale that Dowle for the purpose of becoming the standard by which all parties are to be guided in disputes relative to deductions from the gross produce and to the division of the crops between proprietors of land and the inhabitants.

80. We have in the proposed conditions further provided that the *teerwa* on the *punjah* lands and the outer backyards shall, in cases of dispute, be regulated agreeably to the rates established in the Dowle of Fusly 1210, it having been found on the experience of four years that the general rates established by the late Collector do not afford an adequate incitement to industry.

81. We have also provided in the proposed conditions that the ready money collections shall be regulated agreeably to the Dowle of Fusly 1210, but we have been induced from the explanations contained in Mr. Place's report of the 6th June 1799 and in the report of the present Collector, para 46, to reconsider the orders on the subject of the *teerwa* or money payment to be collected on ground occupied by *topes* of fruit trees. The general assessment of one Pagoda per *Cawny* on lands occupied for that purpose, was proposed by the late Board of Revenue and adopted by Government with a view to correct the apparently high assessment on fruit trees. We fear that this change in the established custom of the country has not been attended with the beneficial consequences which were expected, for instead of relieving the possessors of fruit trees we are satisfied that the customary mode of dividing the value of the actual produce of the trees, has been converted from a proportional into a most unequal tax; for it is explained to our satisfaction that under the present regulation a *cawny* of ground containing only five trees contributes as much as a *cawny* of ground containing five hundred trees.

82. It is necessary, therefore, in our judgment to revert to the established mode of dividing the fruits in equal proportions between the cultivators and the representatives of the Government. This mode, which is well ascertained is incapable of operating injuriously on the cultivators; because they can suffer no loss from the division of a crop actually produced according to the diversity of seasons, soil and situation in the *Jagheer*. If a ready money rent at one Pagoda per *Cawny* or at any other rate should be more conformable to the wishes or interests of the cultivators than the division of the value of the actual produce, it will be easy for them to have recourse to that mode; and to adjust the terms of their agreement according to the particular circumstances which affect the bearing trees.

83. Tamarind trees are excepted from the general rate of equal division, because the trees being reared and the fruit gathered without any trouble to the cultivators, they are by long established usage entitled only to one-fourth part of the produce; the remainder being considered to be the property of the Government.

84. We have, therefore, made the usual division one of the conditions of sale, and have introduced another condition in conformity to the recommendation of the former and present Collector that the produce of the cocoanut trees planted by the inhabitants in the streets of the villages shall be exempt from taxation unless when toddy shall be drawn from them for the purpose of drinking; in this event the produce of the trees, will of course be subject to the general excise established on that article.]

85. We have already recommended that the estate of Madurantakam (No. 8) should for a time at least be retained in the hands of Government, in order that the Collector may ascertain the extent to which it is capable of improvement; and that he may endeavour to introduce a money rent on the cultivation of each ryot by way of example to the people of the Jagheer for the reasons assigned by the Collector: we also recommend that the Conjeeveram estate shall be retained until the arrangements necessary for regulating the town shall have been completed, when it may become practicable to dispose of this estate, we are of opinion the town should not be included in it; but that the quit rents of the houses, &c. should be separately collected by the Collector.

86. In order that the greatest facility may be afforded to the proprietors in paying their kists by adopting them to the seasons of realizing the produce of the land, we have proposed to fix

The 1st kist on the 15th December equal to	---	...	...	$\frac{1}{18}$
The 2nd kist on the 15th February equal to	...	...	...	$\frac{6}{18}$
The 3rd kist on the 15th April equal to	...	...	...	$\frac{8}{18}$
The 4th kist on the 15th June equal to	...	---	---	$\frac{9}{18}$

87. We have also stated in the condition of sale that the boundaries of Cantonments, the Company's buildings and their gardens in the several estates of No. 8 Karanguly, 17 Cavantandlum, 28 Chingleput, 35 Pullaveram, 39 Perumbauk, 44 Poonamallee, Tirumushee, Tripassore and Kyar will be marked out by the Collector.

88. We have considered it to be expedient to deviate from the general conditions of sale in regard to the period of payment which it will be necessary to adopt when estates are hereafter sold to liquidate arrears, and propose, with your Lordship's sanction, that the deposit of 15 per cent. be immediately made, but that a period of two months be allowed to make good the remainder of the purchase money, which we recommend may be received either in cash or Company's Paper at the discount of the day.

89. In closing this report on the Permanent Settlement of the Jagheer, we deem it to be incumbent on us to request the attention of your Lordship in Council to the very able and intelligent report of the Collector, Mr. Greenway, to the perspicuity of arrangement, to the information it contains and to the voluminous documents which have been digested and prepared by that Gentleman, who has amply proved his peculiar fitness for the important charge, the duties of which he was selected to execute.

90. We feel ourselves equally bound to acknowledge the assistance we have received from our personal communications with the Collector, during our consideration of the Settlement of the Jagheer, as well as the aid derived from our Secretary which have materially contributed to assist us in bringing the final Settlement of the Jagheer under the consideration of your Lordship in Council.

We have the honor to be,
MY LORD,

Your most obedient,
humble servants,

(Signed.) WM. PETRIC,
" THEO. COCKBURN,
" I. WEBBE.

(A true Copy.)

J. HODGSON,
Secretary to the Commission.

Fort. St. George, 9th April 1802,

TO

THE PRESIDENT AND MEMBERS
OF THE SPECIAL COMMISSION.

Gentlemen,

I am directed by the Right Honorable the Governor in Council to transmit to you the Minutes of His Lordship in Council of this date, on your proceedings on the report of the Collector in the Jagheer, for the settlement of a permanent land revenue in the Honorable Company's Jagheer and I am further directed by His Lordship in Council to desire that instructions may be immediately issued to the Collector to carry the arrangements approved by the Governor in Council into effect.

I have the honor to be,

Gentlemen,

Your most obedient humble servant,

J, HODGSON,

Secretary to Government.

Fort St. George, 30th April 1802.

~~CONFIDENTIAL~~

at the time of the investigation

of the case, it was found that

the information was obtained from

the source of the information

was reliable and accurate

and the information was

obtained from the source

of the information

was reliable and accurate

and the information was

obtained from the source

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was reliable and accurate

and the information was

obtained from the source

of the information

was reliable and accurate

Extract from the Minutes of Consultation in the Revenue Department, dated 30th April 1802.

Read letter from the Special Commission for settling the Permanent Land revenue in the territories under this Presidency, with their Proceedings on the materials furnished by the Collector in the Jagheer for the assessment of a permanent land tax on the lands situated within the Honorable Company's Jagheer.

MINUTES THEREON.

The division which has been made of the lands of the Jagheer into estates for the purpose of disposing of those lands in perpetuity to individual landholders appears to have been formed with the utmost attention to local considerations and to the Orders of the Board of Revenue of October 1799, the Board are satisfied both from the explanations of the Collector and of the Special Commission that the distribution which has been made of these lands into estates and the principles which have governed that distribution, have embraced every consideration of importance to the future improvement of the lands to the security of the assessment and to the convenience of the purchasers.

The Board are sensible that the importance which has been attached to the Jagheer lands by the Honorable the Court of Directors and the various opinions on record of the value of these lands, must have required a deliberate consideration of that question in determining the amount of the land-rent in perpetuity on the estates of the Jagheer; the copious and authentic information which the Collector laid before the Commission on this question and the industry which the Commission have bestowed on the examination of these documents is satisfactory evidence to the Board that the maturest consideration has been given to this subject.

The Board have observed that the Collector himself rejected a mode of assessment calculated solely on the average of past receipts that he collected, with patient labour, information on the actual state of the resources of each village; and by a comparison of these resources with the past average receipts was enabled to shew the highest value of each village, the amount at which the Collector on these data has rated the permanent assessment of the Jagheer lands, the Commission have remarked, must have been made with reference to the instructions of October 1799, and to the opinions recorded and referred to in these instructions.

Although under the influence of these opinions of high authority, the Collector did not make those allowances that have subsequently been deemed necessary, yet the inaccuracy of the accounts on which the above opinions were founded, do not appear to have escaped his discrimination and his able exposition of these inaccuracies has led the Commission to review the actual receipts from the Jagheer during different periods of management, and to include the settlement of the Fusly years 1210 and 1211 which had been formed subsequent to the transmission by the Collector of the report on the Permanent Assessment of the Jagheer.

The conclusive arguments stated by the Commission on the necessity of taking into their calculation of the future amount of the permanent revenue, the occasional occurrence of a drought similar to that in the year of Fusly 1208 "have satisfied the Board that an assessment on the lands of the Jagheer equal to the full present value with an addition calculated on prospective improvements" could not be fixed on any foundation of permanency; the example produced of the estate of Coona-toor No. 36 is corroborative evidence of the truth of these arguments.

The variation in the jummah during the four last years and the inequalities existing in that jummah in particular villages, evinces the extent of local informa-

tion required to reconcile these inequalities; the information which the Commission have derived from the report of the Collector and from personal communication with that Officer, has satisfied the Board that the lands of the Jagheer, notwithstanding the extensive repair of the tanks, are still liable to the effects of vicissitudes in the season, as well as that the circumstances of variation in the soil and situation, have been particularly attended to in determining the amount of the permanent jummah.

The arguments of the Commission on the mode of taxation proposed by Lieutenant Colonel Read and the evidence adduced in support of those arguments by the application of that plan to the estates of the Jagheer as elucidated in the Statement No 1 A, render it absolutely inexpedient for the Board to go into any further consideration of this plan of assessment so obviously inapplicable to the existing state of the lands in India and so injurious to the improvement of those lands.

Para 17 to 25. Plan of assessment proposed by Colonel Read; fallacy of it shewn; reference to detailed statements and application of the principle to the estates of the Jagheer; final rejection of the plan.

The Board are satisfied from the information stated in these paras and from the labour bestowed by the Commissioners on the preparation of the explanatory Statements which have accompanied its Proceedings, that the Commissioners have founded their opinion of the amount of the permanent revenue to be fixed on the lands of the Jagheer in perpetuity on the result of the fullest consideration which can be given to the subject; the grounds on which the judgment of the Commission has been founded and the calculations contained in the Statements referred to, demonstrate the care and ability with which the permanent assessment of the Jagheer has been determined by the Commission.

Para 26 to 39. Considerations that induced the Commission to fix the amount of the permanent jummah at the sums stated in these paras; reference to the statements and percentage above and below former years given; comparison made of the past and future revenue; result in favor of the latter; expected increase in the revenue remaining in the hands of Government not calculated on.

The principles which have governed that determination were inculcated by the Board in their Orders of June 1800; the examination of the materials before them and the investigations of the Commission, contain the most satisfactory evidence that the amount of the permanent land tax of the Jagheer has been fixed on the soundest principles of equity and moderation with reference to the rights of Government and to the comfort of the people.

The Board have observed, with no ordinary satisfaction, that the result of the proceedings of the Special Commission has been so favorable to the pecuniary interests of the Company as given by the Comparative Statements Nos. 1 and 2, a result that it would appear the Commission could not foresee, being guided in their consideration of the question of the amount of the future revenue by the principles laid down by the Board; the Commission appear to have made the reduction from the Collector's proposed jummah on a previous conviction of the necessity of such reduction and with a reference to what the amount of the jummah might ultimately prove.

The Board can have little hesitation after the conviction they have recorded that the permanent jummah has been determined with judgment and moderation; and having before them evidence that this jummah exceeds by 5 per cent. the net receipts from the Jagheer for the last six years, in conveying to the Commission their entire approbation of their Proceedings and in adopting their recommendation for the amount of the permanent assessment to be fixed in perpetuity on the Lands of the Jagheer.

In the communication of these sentiments the Board have the satisfaction to reflect that they are enabled by the result of the labours of the Special Commission, to fix the permanent land revenue of the Jagheer and to establish the Zillah Court of Adawlut, not only without any diminution of the net revenue, hitherto drawn from that province, but with a confidence of future improvement in those branches of revenue that will remain under the immediate management of the officers of Government.

The Board are fully sensible from the detailed explanations of the Commissioners that the collection of the Russooms and Marahs of the office of Canongoe, Pagoda establishment and of the Cavelly establishment, by the immediate agents of Government is liable to create an interference incompatible with the consideration of value and of comfort intended to be united with the proprietary right in the soil ; because the proprietors of land would thereby continue subject to the fluctuating demands of Government, which have been found to be inconvenient and vexatious in their operations.

The commutation of these Russooms and Marahs while it relieves the proprietors of land from a considerable source of vexation simplifies their relations to the Government and ensures to it a fixed, though limited, annual income from these russooms equal to the past receipts. The Board, therefore, adopt the recommendation of the Commission and authorize the commutation which has been proposed of these Marahs and Russooms.

For these reasons the Board approve the commutation of the tank marah, and the addition which has been made to the permanent jummah of the marah of such of the large tanks as from their size it has been thought necessary to retain under the care of the officers of Government, and authorize the employment of the native superintendent of tanks to be continued on his present allowances.

The Board concur with the Commissioners that it will be inexpedient to commute the Marahs of the small Pagodas within each estate. It will be sufficient to prevent the inconvenience already described that the Marahs of the principal Pagodas are commuted. It is satisfactory to the Board to learn that this commutation is calculated to restore the funds of these Pagodas to their original institution and that the management of these funds by the officers of Government will be grateful to the body of the people.

The want of efficiency in the department of police and the necessity of reform are facts that have been long acknowledged. The orders of the Board so long ago as the 11th of May 1799 required the Collector to give this subject his serious consideration and to propose a plan that should combine the utmost security to persons and property with those considerations of a political nature connected with the transit of foreigners and travellers through the country.

The plan proposed by the Collector and recommended by the Commissioners appears to be well adopted to secure both these objects, and the right of Government to reform this department in the manner most beneficial to the interests of the State being now fully understood, it is not necessary for the Board to go into a consideration of this question of right. The Commission have suggested the means of providing for the present incumbents on the Cavelly establishments either by employment in the new constitution of this department, or by pensions to be paid out of the police fund.

The Board accordingly approve and authorise the establishment of a police upon the basis of the plan recommended by the Collector and supported by the recommendation of the Commission.

The commutation of Cavelly fees forms a part of that plan and for the stated reasons, meets the approbation of the Board.

Under the explanations afforded by the Commission of the nature of the Condayem or collections made in ready money by the Poligars, and forming a part of the Cavelly fees; the Board can have no hesitation in abolishing the collection of the items coming under the head of "Condayem."

The information detailed by the Commissioners in these paras while it fully dem-

Para 62 to 65. Involved state of the Poligars; their extravagance; heavy debts; distress the operation of the new laws will bring on them; private regulation in their favor suggested.

monstrates the necessity of a reform in the department of the police by the exposition of the great relaxation which had crept into it, at the same time evinces the attention with which the Commission have considered the situation of the present incumbents. The private regulation in favor of the present Poligars appears to be necessary under the actual situation of those persons; and it is

resolved that such a regulation shall be prepared agreeably to the recommendation of the Commission.

Ordered that instructions be sent to the Collector to carry to the credit of the Poligar Fund, the sum of Pagodas 12,409-27-53, transferred from that fund to the account of Government for the purpose of providing the means of liquidating the private debts of the Poligars under the regulation to be hereafter framed.

The subject of the Nauttawars is familiar to the Board. The nature of the

Para 66 to 73. Nauttawar's office recommended to be abolished as no longer necessary; resumption of the emoluments of warum and mannum recommended;—reason; grant of their shotrium lands suggested to be made; recompense to certain head inhabitants recommended.

office and its connection with the administration of the revenue has been discussed at length on the records of Government. A reference to this discussion must demonstrate that the office can no longer be useful. The superior advantages which the Nauttawars have acquired by the enjoyment of high warum and of mannum, and the ground of interference which they are calculated to afford with the rights of a proprietor, render it expedient that the motives of such an influence should be removed together with the office. The Board, therefore, authorize

the abolition of the office of Nauttawar and the resumption of the emoluments attached to the performance of the duties of that office.

At the period, however, of conferring such extensive benefit on the body of the people as they will receive from the establishment of a system of permanent revenue and of Judicature, the Board are disposed favorably to consider the claims of the present incumbents in the office of Nauttawar. They concur with the Commission that it will be just, under the stated circumstances, to continue to the Nauttawars their Shotrium lands; because they have been considered to be honorable stations and length of possession has annexed to them idea of property.

The head inhabitants of Utramalore and Salivauk having performed, for these last four years, the duties of Nauttawars, the Board authorize the grant of the small villages in Shotrium proposed by the Collector, as a compensation for their services.

The Board readily concur in those motives of lenity and forbearance that have induced the Commission to recommend the restoration of the shotrium lands to the late Nauttawars of Conjeeveram whom Mr. Place found it expedient to dismiss from their offices. The long deprivation of the distinction and advantages of their station which these persons have experienced, the youth of the surviving individuals lead the Board to waive the consideration of the conduct that brought on them the punishment they have undergone, and to direct that they be restored to the enjoyment of their shotrium lands. The Board trust that this act will be considered as an act of grace and not restitution of right.

The Board authorize the distribution proposed to be made by the Collector of the amount of the emoluments in deposit of the advantages of the Nauttawars of Conjeeveram to the head inhabitants of that district who have performed the duties of Nauttawar since the dismissal of the former incumbents.

The Board are satisfied from the explanations of the Commission of the expediency of providing for the collection of the rent of the

Para 74 and 75. Alienated lands recommended to be included in the estates; and the collection of the rent and commuted ransoms to be made through the proprietor.

shotrium lands through the medium of the proprietors and of receiving through the same channel the commuted amount of the ransoms and marahs of the alienated lands; because without this provision the proprietor of an estate would be deprived of the assistance which it has been customary for the possessors of these

lands to yield and would render it necessary for the officers of Government to be employed in the collection of these rents to the injury of the interests of the proprietor.

[The discussions which the subject of the warum of the inhabitants of the Jagheer have provoked at different periods of time, the different rates which have been sanctioned at various times make it highly expedient that a fixed and known rate of division should be declared as the rule of decision in all cases of future dispute. The operation of the regulation requiring the acceptance and delivery of Pattahs mutually by the proprietor and the ryot will hereafter deter-

mine the rights of all parties, but until this regulation shall be enforced the precaution suggested by the Commissioners to prevent the revival of complaints founded on mamool that the rates of division of the crops entered in the Dowl of Fusly 1210 should be declared to be the standard of division in cases of dispute appears to the Board to be necessary. They accordingly authorize the Commissioners to declare those rates sanctioned and established by the authority of Government.

The Commissioners having satisfied themselves that the rates of Teerwa entered in the Dowl of Fusly 1210 on Punjab lands and on backyards should be adopted as the standard in cases of dispute; the Board authorize that rate to be declared the standard accordingly.

The explanations afforded by the Commissioners on the disproportion of the assessment on topes of fruit trees as regulated by the late Board of Revenue to the actual value of the produce, have satisfied the Board of necessity of recurring to the usual rate of division of the produce. The Board accordingly direct that the rate of division recommended by the Commission be declared to be established by the authority of Government.

The Board concur in the recommendation of the Commission and accordingly direct that the cocoanut trees which have been planted by the inhabitants in the streets of their villages before their houses shall be declared exempt from all demand unless toddy be drawn therefrom.

The reasons which the Commission have assigned for retaining the estates of Madurantakum and Conjeeveram as Government estates are satisfactory to the Board. They accordingly direct that these estates be not disposed of by public sale.

Para 86 to 88. Nothing particular.

The Board concur fully in the sentiments of approbation expressed by the Commissioners of the laborious industry and indefatigable zeal of the Collector; the abilities displayed by Mr. Greenway in the discussion of the important question of the settlement of a permanent land revenue in the Jagheer, and the valuable information collected by that gentleman to facilitate the means of introducing it on a basis of reasonable security have been conformable to the expectations of Mr. Greenway's assiduity and to the impression of the maturity of his judgment when the Board committed to the charge of so young a man the important duties of Collector in the Jagheer.

Resolved that the Special Commission be directed to publish the following advertisement giving notice of the intended sale of the estates in the Jagheer on the 31st of May next.

ADVERTISEMENT.

1 The Right Honorable the Governor in Council having determined the amount of the Jummah to be permanently assessed on the estates into which the lands of the Jagheer have been divided, has authorized the commencement of the sale of those estates in conformity to the advertisement published on the 18th March 1802.

2. Notice is, therefore, hereby given that the said sale will commence by auction on Monday the 31st day of May next at the Collector's Cutcherry at the village of Coonoor in the Taluk of Trivatore and will continue until the whole of the estates shall be sold.

3. Persons desirous of becoming purchasers of land will be at liberty to depute authorized agents or Vakeels for that purpose and all purchases made by such authorized Vakeels shall be held to be valid in the same manner as if the purchases had been made by the principals.

4. But it is required that such authorized Vakeels shall state at the time of purchase the names of their constituents on behalf of whom such purchases may be made.

5. The intention of this condition being to prevent fraudulent collusion. Notice is further given that in the event of any purchase being made under a fictitious name, the deposit money made on account of such purchase will be liable to be forfeited to the Government and the estate to be resold.

6. It will not be allowable for any European to be directly or indirectly concerned in the purchase of land; and in the event of any estate being purchased in participation with an European, it will at all times hereafter be liable to forfeiture to the Government together with the deposit money.

7. A Sunnud-i-Milkeut Istemrar or deed of permanent property has been lodged at the Cutcherry of the Collector and at the office of the Special Commission, describing the obligations to be incurred and the rights to be obtained by purchasers of land under this advertisement. All persons are, therefore, referred to that instrument for particular explanation; and such persons as may become purchasers of estates under the permanent assessment of the land revenue will be entitled to receive a Sunnud-i-Milkeut Istemrar for their respective estates under the seal of the Company and the signature of the Governor in Council.

8. The amount of the Jummah assessed on the estates in perpetuity may also be known on application at the Cutcherry of the Collector in the Jagheer and at the office of the Special Commission in Fort St. George.

9. Fifteen per cent. of the purchase money will be required to be paid immediately and payment of the remainder in one month from the day of sale, in default whereof the estate will be resold at the risk of the first purchaser.

10. Payment of the purchase money will be received in Company's paper of any description at the discount of the day.

11. The purchasers of estates will be put in possession on paying down the purchase money or on giving security for the payment of it within the time prescribed.

12. Finally the Governor in Council reserves to the Honorable Company the revenue due from the lands of the Jagheer for the current year of Fusly 1211 or until the 12th day of July next; and purchasers of estates, although they may have obtained possession in conformity to the 10th clause of this advertisement, shall not be entitled to the revenue due previously to the said 12th day of July, unless specific arrangements for that purpose shall be concluded between such purchasers and the Collector.

Fort St. George, 30th April 1802. Office of the Special Commission for carrying into execution the settlement of the permanent land revenue.

By order of the Commissioners.

Resolved that copy of these Minutes be furnished to the Commission for their information and guidance.

(A true Extract.)

J. HODGSON,

Secretary to Government.

TO THE COLLECTOR IN THE JAGHEER.

SIR,

Para 1. The Special Commission having gone into an examination of your report of the 29th March 1801 on the Permanent Settlement of the land revenue of the Jagheer, transmitted their Proceedings thereon to the consideration of the Right Honorable the Governor in Council.

2. The Right Honorable the Governor in Council having communicated to the Special Commission the Resolution of his Lordship in Council on these Proceedings; I am directed by the Commission to transmit to you for your guidance a copy of the recommendation of the Commission on this subject, with a copy of the order of the Governor in Council thereon.

3. The amount of the land-tax fixed in perpetuity on the lands in the Jagheer under the authority of the Governor in Council and the amount of commuted Ruseoms and Marahs added to the land-tax, is detailed from Columns 19 to 37 inclusively, of the Statement No. 2 B. You will, therefore, consider this amount as the future permanent land-tax of the Jagheer.

4. The Commission having already furnished you with directions to give public notice that the estates into which the lands of the Jagheer have been distributed, will be sold by public auction on the 31st Instant; I am now instructed to authorize you to proceed to the sale of the lands on that day, and to transmit to you the conditions under which the sale is to be made.

5. You will observe that it is the intention of the Governor in Council that the estates No. 8 and No. 23 shall not be disposed of. The Commission, therefore, desire that the estates of Madurantakum and of Conjeeveram may, in conformity to the order of Government, be retained under your authority.

6. The Governor in Council having adopted the recommendation of the Commission for continuing their Shotrium lands to the Nauttawars, for granting the villages selected by you on Shotrium tenure to the Head Inhabitants of Salivauk and Utramalore who have performed the duties of Nauttawars for restoring the resumed Shotriums to the ejected Nauttawars of the District of Conjeeveram and for distributing the amount now in deposit of collections made from the sequestered emoluments of those persons as a compensation, to the Inhabitants who performed the duties of Nauttawar in the late leases of the Jagheer; you will carry these arrangements into effect accordingly.

7. The Governor in Council having approved the plan proposed by you for the future administration of the Police of the Jagheer, I am directed to desire that you will take the necessary measures beforehand to carry that arrangement into effect on the commencement of the Fasli year 1212. The importance attached by Government to the efficiency of this department is known to you; and the Commission desire that your arrangement may be prepared with reference to that importance.

8. You will prepare and submit without delay to the consideration of the Special Commission the form of a Sunnud of office to be granted to the Police Sirdars; and the form of a Shotrium Purwanah to be granted to the Nauttawars for their Shotrium lands, and to the Poligars for their Mocassa Villages on Shotrium tenure. In the meantime the Commission authorizes you to put these persons respectively in possession of the Villages granted to them by the Governor in Council.

9. The Commission, under the authority of the Governor in Council, directs you to transfer to the account of "Poligar Russooms in deposit" the sum of Pagodas 12,409-27-53 taken from that fund and paid into the Treasury of Government, and directs you to hold the amount of this fund in deposit for the purpose explained by the Commission in its recommendation to the Governor in Council.

10. The Governor in Council authorizes you to continue in employment on his present allowance the Native Surveyor of Tanks.

11. In all other matters not particularly noticed by me, you will be guided by the Proceedings of the Commission and the orders of the Right Honorable the Governor in Council thereon.

12. The Commission direct me to refer you to their report to Government for the sense they entertain of the manner in which you have performed the arduous task assigned to you, and are happy that Government have coincided in the sentiments of approbation expressed by them.

I am,

Sir,

Your most obedient Servant,

J. HODGSON,

Secretary to the Commission.

Fort Saint George, 7th May 1802.

