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36 pages

29.1

3577

T.B. Murdis, Collector at Dindigul to Board of Revenue: 16.3.1800

To
William Petrie Esq, President and Members of the Board of Revenue
Gentlemen

In transmitting the jumahbundy for 1209 for the provinces under my charge I trust the aggregate will prove satisfactory to your Board, and that in explanation of the means in forming it, I shall show a well grounded hope for its just realization.

2. Previous however to entering fully on this subject I beg leave to call the attention of your Board to a partial list of the balances (vide A in appendix) due to the collection, and which for reasons assigned I beg leave to strike out of my accounts.

vide letter
19.2.1799

3. In transmitting the jumahbundy for 1208 I was under the necessity of anticipating a probable failure in the revenue, from the uncommon draught that had prevailed generally in the south for many months; and on that account of requesting your Board a discretionary power for the purchase of grain, to be retailed again if necessary to the distressed inhabitants. (p 4862)

vide letter to
Govt 4.3.; Ans 16
in letter from
Secy dated 23.3

4. The recommendation of my request to the favorable consideration of Government and the consequent latitude they were pleased to confide in me, enabled me to avert the calamity of a famine in the districts under me, to confine the rapacity of the private traders, to assist with support many emigrants from the south, to provide very considerably for the eventual use of the army, and without exceeding at any one period the Company's fixed price according to the Commissaries regulations, to carry considerable sum surplus to the jumahbundy to the credit of the circar.

5. To detail the ~~same~~ measures pursued is unnecessary. Every intention of relief was fulfilled; and it was with such satisfaction that I perceive in the province increasing improvements in the midst of an adverse season, and a due realization of the revenue, under very unpromising appearances.

6. That improvements should be going on under the difficulties I have described may without an explanation, appear paradoxical to your Board. But the relief (p 4863) afforded to emigrants, the encouragement to increase cultivation, the advances of Tuccavy - and above all the covele that the jumma should remain as the last year in the Dindigul province, called forth exertions of the ryots, that operated most favorably against the severity of the season.

IGR: P/286/37: Pro 5.6.1800

29.2

Mr Hurdis, Collector Dindigul to Board of Revenue: 16.3.1800
(Extract)

7. Notwithstanding the difficulties they have to contend with independent of the famine the rents in some of places might have been increased, provided more Tuccavy had been advanced. But as that increase was in my opinion too trifling to warrant the advance from the then low state of my treasury, I thought it more proper not to make it, particularly as the decrease of the balance on the country, might be considered as a virtual increase of the revenue.

8. My report of the 15th November on the partial settlement for the Conquered countries for 1208 Fusly gave your Board reason to expect explanations in detail on every part of the jumabundy (p 4864) for the Conquered countries south of the Moyil and Cauvery for Fusly 1209. In the accompanying statement both in abstract and detail I hope not to disappoint the expectations of your Board.

vide A in appendix.

9. In the statement A I have entered that total Ain Bares of the Sultam on the countries south of the Moyil and Cauvery, and each separate head distinguishes the source from which the revenue therein entered is derived; and in the Bowle Bares for 1209 Fusly I have made the same distinction that the comparison of each head with the other may be more easily seen, and the inferences be more easily drawn and more clearly understood.

10. To enter into a comparison of each Taleek with the other is not my intention; where particular circumstances call for attention I will endeavour to explain them to your Board. To do more would diverge into a detail both unnecessary and unprofitable.

11. By remarking the total of the heads "Land Revenue of the Circar Villages according to the Sultam's (p 4865) Bares" and the total of the same head under the Bares for Fusly 1209, your Board will perceive a decrease of Conteroy Chs 40,048-2-11½ which appears to be difference of land revenue. On the then Jumma and the present, this difference about 10½ per cent appears to be a reduction of the land rent upon the established (Manseli) Teerwa. But whether this difference of rent be reduction in reality or in figures only is matter for after discussion.

12. To bring the whole of this statement in detail before your Board was impossible. I have therefore selected what I mean in future to be considered as the Casba Taleek (Darapoor) to shew the manner observed in forming the jumabundy, and afterwards to apply the detailed statements as subjects for discussion, on points conveyed in the orders of the 15th October 1799, relating to the intended permanent settlement.

13. Your Board will observe under the head land revenue in the Sultam's Bares that (p 4866) Darapoor yielded CChs 49,510-2-5 and that the same Taleek yields under the present jumma 43,895-4-4 leaving a decrease of 5,614-8-11, or about 11-0-6 per cent. The chief cause of this decrease is perhaps that the rental was over-rated on the then ability of the country and the bankrupt state of the inhabitants, from the predatory conduct of the Poligars and officers of the Sultam.

108; P/286/37; Madras Board of Revenue Proceedings (5-9.6.1800, pp 4738-5348) dated 5th June 1800. The complete report is on pp 4859-4903; Encls 4908-7; a further letter on 4908-9, Encl 4910. Board's Minute on pp 4911-7.

Another letter on disaffection in Dindigul and Salem is on pp 4917-24.

14. In statement No 1, I have shown the village jumabundy of Darapeer the land rent of which (exclusive of the Soormadayem) amounts to 42,325-0-12. The Soormadayem is 1,570-3-8. The making a village settlement alone can give a collector but little insight into the resources of a country, and can never shew him how to redress the oppression the ryots may complain of. No 2, shows, in the detail of the hamlets depending on Poodeppa of Darapeer, the number of farmers, ploughs and frams (?) in each, and the general and particular assessment of each village. No 3 is Coolar account of Shendalyempellam, an hamlet of Poodeppa, and its detail exhibits the names and numbers of (p 4867) farmers, ploughs and farms of that particular village, with the general and particular assessment on each farm. And No 4 is the Katewar (or field) account of each farm in Shendalyempellam, exhibiting each particular field as is entered in the cowle putty given to each ryot or farmer, holding directly from the collector.

15. This detail is however not the lowest. It rendies into divisions and sub-divisions of partnerships amongst the ryots almost impossible to follow up with accuracy, and of insufficient consequence to compensate the time required for investigation.

16. My reason for bringing these details before your Board is to shew, that I have endeavoured to secure the sirkar its dues by confirming property to the ryot, on specific conditions; and to secure the profits from that property to him, by the cowle that gives it to him. How the cowle bears on the ryots will be hereafter discussed.

17. I have now to call the attention of your Board to the Enams each as entered under its respective (p 4868) head generally, in the Sultaun's Bareses. The aggregate of each head on comparing it either wholly or partially with the same heads, under the settlement for Fusly 1209 will appear very much to have exceeded the assessment entered in the Bareses of the Sultaun; the reason of which is, that some of the Enamdars were favored by the sirkar servants enjoyed them wholly, while others were taxed to the extent of their means. Add to this, that the Enams attached to the pagodas, altho entered in the sirkar accounts as assumed, were in fact at the use of the pagodas, and the amount collected and so disposed of was usually written as a balance on the country.

vide Enam State-
ments B & Glossary

C

D

18. The general abstract Enam statement particularises the whole, but as it is my wish to call the attention of your Board to what may elucidate the whole, by perusal and consideration of part only I have formed a particular Dehwar (©) statement of all the Enam lands in the Talook of Darapeer, showing the appropriation of the land to its particular purpose, the abstract (©) of which corresponds (each head respectively) with (p 4869) the Enam jumabundy under the Bareses for Fusly 1209.

19. In considering the total Bareses of Darapeer as made for 1209 Fusly your Board will observe its amount to the be 50,424-1-4. This total opposed to the total under the same head in the Sultaun's Bareses, viz 55,117-7-0 leaves 4,693-5-12, or about 8½ per cent as the total decrease on the sirkar villages, for the reasons before assigned in the increased settlement of the Enam lands. The Maghams and Syer being the same in both accounts make no difference.

20. The Sultaun's orders for assumption of Enams were generally evaded, particularly those which belonged to the principal pagodas. But as all admitted that what was derived to the use of the pagodas, was so much (under those orders) taken from the sirkar revenue, and the lands enjoyed by the different possessors of Enams, classed as Deedayem, Bromadyem &c &c,

were permitted by the favor of (p 4870) the sirkar servants only, I determined on the positive reassumption of all, that investigation might take place, as to what ought to be given up, and what reserved.

21. In the execution of this task, the pagodas claimed my first attention, and the conviction of the necessity, independent of the policy of acceding to the religious opinion of the natives, and of furthering their ceremonies, induced me to regulate their pagodas with strict attention to the Sibbendy of each, that the proceeds formerly attached might be made adequate, and the remainder if any (such provision being amply made) might be held for the future orders of your Board.

22. Hence it is that the first deduction is made from the Cool Bares of GChs 11,012-0-15 for the pagodas and as each has its land and its privileges particularly appropriated, and its Sibbendy regularly appointed it is to be supposed the inhabitants will in future be satisfied, that their comforts are as much (p 4871) an object of care to the sirkar - as the collection of the revenue, and that they will avoid making these irregular assessments among themselves, which the deprivation of the means of celebrating their harmless and religious festivals, has invariably produced.

vide B in
Behwar State
ment of Dara
poor.
vide little
'a'

23. Your Board will observe under the head of Deestanus in in Darapoor GChs 399 (a), whence this sum arises will appear from the Behwar account of Darapoor, and its appropriation, from the Tusdeeks of the several pagodas. Under the head Enaus jumabundy will also be seen a sum of GChs 494-5-2 (a) as deduction for the Tusdeeks, the detail of which a deduction will appear in the Behwar Knaum account of Darapoor.

vide Tusdeek
register and
Maghama detailliar
Tusdeek,

24. Under the head Maghama your Board will see the amount GChs 66-2-0. These are contribution to the pagodas, at the Chokies in the different villages of the Tallok. The amount here entered is that belongs to such pagodas as have the regu- Maghama detailliar Tusdeek, the remainder 33-8-0 belongs (p 4872) in proportion as follows:

to Chillar Gram Devta	7-8- 6
Peria Murdoor	12-0- 0
Tengera Naud	13-9-10
	<u>33-8- 0</u>

and will with other sums, now forming a part of the Sovey jumma be the subject of notice hereafter.

25. The totals from which the deductions already brought under the notice of your Board, not properly forming, any of the regular jumabundy, the heads have respectively been preserved, distinct, and for the sake of of preserving further the distinction- the surplus, after providing for the chief pagodas as already specified, has been created into a Sovey jumma - that your Board considering what further reservation should be made - and what let go - the orders may be executed so as to preserve regularity.

26. The deductions for the pagodas have been made solely from what was under the Hindoe Government appropriated to their use. The surplus, under the head Deendyon (in Darapoor Talook) of GChs 829-3-14 (p 4873) is the revenue of that particular Talook, that ought to support the inferior village pagodas, the Gram Devtah. And I could wish with the approbation of your Board not only to let it go, but to secure the respective Devtah their particular Enaus, by a registered sunnud. As for the Tusdeek of the superior pagodas, the impolicy of depriving the villagers of the means of celebrating, the religious solemnities, custom has handed down to them, must be too obvious to need further comment from me.

27. Under the head Brimadyem (in the Darapoor Talook) is entered GChs 1,525-1-15½ as the settlement on that class of Enams. Of these some bear the marks of authentic gift from the Hindoo Government from the nature of the Enam itself, altho no sunnud whatever that former Mussulman Governments have respected has as yet been produced, and one only from the Delwy of Mysore for land in Kangyem, which however was disregarded during both Hyder's and Tippoo's Government. As excellent institutions (p 487a) I have in the explanation recommended some to revert to the use they were intended for originally, and this also for some classed under the head of "sundry Enams". But as no sunnud whatever, save the one mentioned, has as yet been produced - and as the greater part (as noted in the explanation) were generally the gift of the village people - the Gour or the amildar - I shall retain the whole in assumption until the pleasure of your Board be known on the subject.

vide detail in appendix

28. The head Yellacaud and Seerbundy is explained in the detail as to the Teerwa derived from it. The former (Yellakaurce) is land in dispute between the heads of neighbouring villages, who never could agree to which village the lands should belong; but by agreement amongst themselves; gave up the whole of the lands to the Bramins; hence it obtained a distinct place in accounts ever since. The Seerbunda is a (p 4875) regained Swastium - which the sirkar had formerly given to some Bramin - who dying heirless the property reverted to the sirkar and as such possesses this distinct head in account.

29. The Enams included under the head Celcega, are part of those that supported the village Sibbendy; and as a deduction on that account has apparently been made from the Ain jumma - these are now included in Sevoy jumma.- The whole of these various heads are not in my opinion to be considered as sirkar revenue. Though the hand of power has seized them as such - an opportunity now offers to restore part to their original use, and the controlling power of the sirkar - having understood the particular appropriation of each - will have no difficulty in keeping up and enforcing the intention of the institution.

30. In remarking on the deductions (p 4876) made for the village Sibbendy your Board may perhaps conceive the aggregate amount entered in the Sultaun's Barces, viz, GChs 1,897-9-6½ was the amount of all allowed as Celcega Mauniums. But the entry so made is an under valuation of rent. Certain Gourc paid from the Maunium lands they held - and the rent was by the sirkar servant introduced into the accounts - with the view to deceive - first by shewing it as the total value of the sirkar revenue from these lands - which of course decreased in account their real and positive value and secondly by continuing the privilege of the place, and the Maunium that former Government had assigned (to serve their own purposes) in direct opposition to the order of the Sultaun, and the system he had laid down for the management of his revenues.

31. The great disadvantage revenue is experienced on the change he introduced, arose as well from the increase of assessment and the entire (p 4877) exclusion of the former village Sibbendy from their privileges, as from the appointment of strangers to the many amildaries he established. Since the expulsion of the curmans produced accounts the offspring of ignorance probably more false than previously existed - and the destroying the authority of the Nautancars, the only immediate one with which the ryot was acquainted, not only prevented his intimate knowledge of the affairs of the village being useful to the manager as the sirkar servant but induced him (the Nautancour) to league with the ryots - as most consentant to his own individual interest in deceiving the sirkar.

32. Under these circumstances it could not be difficult for those, who had the execution of the sirkar orders to use them as means of enriching themselves. The Hootawali accounts, fabricated to deceive and virtually lower the rents, were admitted as the sirkar demand; and the difference between that amount and the gross collection, was entirely (p 4878) divided among the sirkar servants and their adherents.

33. That the difference might be more profitable to them, they purchased the experience and knowledge of the chief ryots by admitting their plea of Mameol, to certain privileges they claimed, as a participation of the spoil, they enjoyed. Hence common interest inclined all to silence, the Sultaun's innovation assisted their speculation and under existing circumstances it would have been hardly possible for any investigation he could have instituted, to have corrected this most serious and increasing evil.

34. The certainty of the ill effects to the sirkar is exemplified in the yearly decreasing rental. According to Hootawale accounts (part of which however are only in my possession) and the emigration of the lesser ryots (which yearly happened) from the different Talooks of the Sultaun - to either the Company's or Nabob's country.

35. Thus in some degree apprised of the improper conduct of the former Government to the inferior servants in revenue - and well aware that usage had established a compensation for (p 4879) service to the sirkar, from the different descriptions of village Sibbendy, I deemed it right that such privileges, considering the officers in the light of sirkar servants, should be continued to them, that their experience might be useful to the servants I had commissioned to superintend the Talooks.

36. But as the claims of all- differed according to the repeated custom of the different villages, and as some appeared very incompatible with propriety - I determined on the deduction of 5 per cent on the gross Dehwar jumma, as what would cover every fair and just right of the claimant, and as the money was to be regularly paid them as wages. I intended to impress them fully with the idea - that each received it on account of the purpose for which the Mauniums were originally granted, viz for specific service to be done in the village, assigned by the sirkar to the care of the Mautamcaure and the Sibbendy.

37. Hence it is that a deduction appears on account of Sibbendy on the Ain jumma. This however is not to be accounted as a deduction on the sirkar revenue, but (p 4880) rather as such on the gross revenue of the country, and is certainly a saving to revenue. For had the various claims to indulgence been admitted, from the information I gained from most of the parties, the revenue would probably have been near $11\frac{1}{2}$ per cent less in the Ain jumma than now.

38. And the decrease would have arisen more from the custom of the village Sibbendy having their lands on rents more favorable than the other ryots, than from what was actually an Colagee Maunium. An inference to how great an extent may partly be seen by comparing what is entered in the Sultaun's Barez as assumed Colagee Mauniums, and the rates these same lands are now rented at.

39. The deference between the former and present rate of rents for these lands, deducting the difference of five per cent for Sibbendy on the respective village, and which partially affects these lands, is so much saved to Government, exclusive of what might arise from the present rate of price of service. And the probable $11\frac{1}{2}$ per cent that those Enaumdar would have received from what they claimed by Mameol (if not more) from the gross Dehwar jumma, (p 4881) had not the present regulation obtained

This regulation also divides the proceeds to the different
vide Musarwar Sibbundy in proportion as near as possible to what the land
Roots(?) of Poed of each formerly was to the other.
spa.

40. Thus Gentlemen, I have explained the measures I adopted
in the formation of the jumrahbundy for 1209 which, the inn
my opinion, considering the state of the country is very high
I think there is every reasonable probability of completely
and satisfactorily realizing.

41. The Syr and Poligare will each form a distinct report, and
as both are unconnected with the present subject I have endeav-
oured to keep them so. Respecting the latter I have to observe
that the commands of your Board under date the 16th of December
have, in the settlement with them, been observed as strictly
as possible.

42. The commands of your Board dated 15 October and received
by me at Madras on the 16th January respecting the permanent
settlement, should ere this have been replied to could I have
given your Board any decisive answer, as to the time (p 4882)
when the information required could be communicated.

43. In a matter of so great moment to the interests of all
concerned, I should deem myself unpardonable did I neglect any
enquiry tending to the furtherance of so benevolent a system,
and as the whole of the derivable good depends, on the proper
digesting of the orders I am acting under, and the apportioning
of the jumrah according to the actual and equitable assets of
the villages or divisions, I trust your Board will excuse any
difference of opinion I may take the liberty of stating relative
to the effects I think the orders may have on the country
entrusted to my management.

44. The observations of the Hon'ble court on the permanent
settlement as applied to Bengal apply also to the sirkar land
in the Conquered districts: namely "that a permanent assessment
upon the scale of present ability of the country must contain
in its" nature a productive principle "the ascertaining of the
present ability is the work necessary to be done." How far
what has been done for the settlement of 1209 Fusly, may (p 4883)
promote the enquiry, your Board will determine from the
inference I may draw, on its application to the intended system.

(*) From Venkataras-
iah who with Amah and
Botiah the Stull Sha
mbogues under the Hy-
sore Govt and after
Hyder's usurpation.
45. Previous however to entering on this subject I shall beg
to state briefly as possible the information I have of this
Talook (Darapeor) in particular the source whence derived, (*)
is certainly what ought to produce information requisite.
And I feel that the informer whilst willing to give all he
knew, is a man whose knowledge so far as he asserts, is what
may be depended on.

46. Hence in tracing the progress of arbitrary imposition,
which assuredly originated in this country with the Mussulman
Government, we may be able, by receiving nearly as possible to
the Hindoe principles of assessment to simplify and regulate
our demands in the manner best understood by the Hindoes and
thence most likely to be of real effect in promoting the reform
intended by the permanent system.

47. In the year Dhatoo (or AD 1755) it would appear that the
first material innovation in revenue took place in this country
(this includes the present Talook of Allagomalla), (p 4884)
the jumrah of which was 70,000 Copally Chucrams; Condachar's
Bnam 4,500 and Devstamum 4,500; in tote 79,000 Copally Chucks,
which coin was at that time the currency of the country; the
Agrahrs, Colinjawaddy Coorageor and Kulumboor, were then entirely
free of rent to the Bramins possessing them.

48. During the year Bhatoo and until Pramadi (AD 1759) Beemrow managed the country. In the year Vikrama (AD 1760) Hyder called Stull Shambogues together and examined the general current coins of the country and particularly those in which the collections were made. The Veri Sarame(?) appearing most in use he directed that the jama of 79,000 Gopally Chuckrams should be 79,000 Veri Chuckrams. Bheemrao the then manager collected after that manner and sent the cash to the treasury. This act of Hyder's which actually doubled the revenue at the time did not destroy the idea of the ryots that they had property in the soil. It was felt as an act of oppression and submitted to from necessity.

49. From the year Veekrama (AD 1760) until (p 4885) Vishoo (AD 1761), the same Bares was ordered to be assessed on the country and was collected by Bheemarow. From Chitrabham (AD 1762) until Parthiva (AD 1765) Coimbatore Madiah managed the country and there was during that time no variation in the sirkar assessment whatever.

50. From the year Vyaya (AD 1766) until Sarvadhari (AD 1768) Venketaramiah the son of Gochipyah was the manager. And during his time no variation whatever was made in the sirkar assessment.

51. In Virodhi (or 1769) Beemrow the former amildar's son Pettapa managed the country, and the sirkar assessment continued the same. In Vikriti and Khara (or 1770 and 1771) Coimbatore Tennappa was manager. No alteration whatever was made in the sirkar's Bares. From Mandana (or 1772) to Manmatha (or 1775) Haliappah was manager who made no alteration whatever in the sirkar Bares.

52. Rungacharry commenced his management in the year Durmukhi (or 1776) which lasted until Sobakrutee (or 1783). The sirkar Bares remained (p 4886) the same without any variation whatever and was regularly collected.

53. Hence a strong reference may be drawn that Hyder conceived the good policy of something like a permanent settlement, since we find from the year 1760, or Vikrama until 1783, or Sobakrutee, a space of 23 years, no variation was (made) in the sirkar Bares. The amils and servants doubtless got much from the ryots. But that was owing to no law existing to which the ryots could appeal for the preservation of their property.

It was in this year 54. In the year Krodhi (or 1784) Tippoo directed that the Bares that the increase of 79,000 Verie Chuckrams should be made 79,000 Centeroy being of assessment first an increase of the rental of 25 per cent and that the Agrahars began to be very of Colerajawaddy 2,000; Hulumboor 650; Sonjeor 450; to the severely felt. amount of 3,100; and the Deodya Brumadya &c to the amount of 3,889 in toto 6,939 should be assumed and added to (p 4887) the sirkar Bares, making it 85,939. Rungacharry continued in the management all the year Krodhi and Vievvasu (or 1784 and 1785) but the Bares it is said was never collected.

55. In the years Parabhava and Flavanga (or 1786 and 1787) Boojungarow was manager, the Bares was kept the same but was not collected. This induced the Sultan in Milaka to divide the Talloks into four divisions, each under a different catchere. The same Bares was kept in the country, but was never collected.

56. In Saunya (or 1789) the same Bares was continued, viz, 85,939 but as the Sultan had suspicion that the Gondachars lands equalling 4,500 was under-rated, to afford them more he directed a survey of it, by which he increased in accounts the Bares making it 89,339 which Bares was never collected.

57. In a Sadhrasa (AD 1790) and Virodhikrit (AD 1791) the country was under the management of Mr Wynch who deputed Venkettashahia as manager. What the settlement was or collections were is not known. (p 4888)

58. In Paridhavi (or 1792) on the restoration of the country to Tippee, the former four cutcheres were divided into eight. The same Barces was kept in account on the country and was never collected. A musarrana was this year demanded and the balances on the country were increased in proportion to the presents that were made.

59. In the year Pramadicha and Ananda (or 1793 and 1794) the country was nearly desolated by the predatory conduct of the sirkar servants. The revenue was not collected and the change of system took place that threw the whole country still more in the power of the sirkar servants and it remained exposed to their indefinite exactions until the English again possessed it in April 1799.

60. The Dehwar statement of Darapoor shows the present year's (F 1209) rental on the villages therein mentioned. It respectively states the quantity of land and measurements in each village according to the custom that has severally obtained in each, and altho the measurement differs, the Teerwas also differs in proportion. (p 4889)

61. The details of Poodeoppa thence to the Katewar statement show the average value of each hamlet, of each form and each Bulla of land composing that farm. The whole of the lands cultivable are included in the cowles at the rates specified. The division of the lands and the rates is the work of the farmers themselves.

vide Musarawar of Poodeah and A,B,C,D in succession. A Bulla equals 2 Cawnies, 13 Grouds, 1056 Feets(?)

62. By the Musarawar account of Poodeoppa it appears that the average of the village with its eleven hamlets equals C.C 1-8-2½ per Bulla, or about 27 Madras Fanams- 49 Cash per Cawny of Madras measurement, a rent assuredly too high to attempt founding the permanent system on it but still improveable to the treasury. If the Government be the landlord and tax improvement in proportion to its growth, a system of all others the most inconsistent with sound policy.

63. Continuing the same average calculated, the value of the Poonjee lands in all Darapoor, according to the present cowle, after reducing the different measurement of the different villages to one and the same (p 4890) denomination, viz, the rope 64 fathom square, equals C.Cs 1-8-6 per Bulla, or in the before made calculation in Madras measurement per Cawny 27 MF- 60 Cash; the average value of land of other Talooks is noted on the Dehwar statement.

64. I wish as much to have shown the average value of lands from the year Dhatu, in progress to present settlement but the information in detail cannot be had so exact as is necessary to render the comparison just.

65. Yet in the general comparison of the former rental of the country with the present I cannot but consider the former (or Hyder's) the better jumma to establish permanency on, than the one now existing on the country, since by drawing less from the farmers not only is greater room given for employment of capital, from the ryots own profits, in the improvement of his farms which under security of property to him by the Adawlet court he certainly would lay out, but the present fluctuating balance on the country (Tuccavy) would (p 4891) be a saving to Government, yet would not reduce the rent to less than that jumma because it has been proved by 23 years experience that the country was fully (up) to it, and that so long as it continued it was prosperous.

66. In assessing the present jumma on the country in⁴⁸ considered Government as the direct proprietor and thence made with the farmers the best bargain I was able. But in assessing the country in permanency and in establishing immediate intermediate proprietary right I conceive a great portion of the proceeds to Government

under the present system should become the property of the constituted proprietor, because under the system now existing Government is receiving the whole of that profit, which should constitute the general security for its rent in perpetuity.

67. Hence your Board may conclude, my opinion is, that the present rent should be lowered on the permanent system. I certainly think it should, because although I think the present jumma may be (p 4892) collected I feel convinced it is too high to cover all the benefits Government may expect to see resulting to all parties from it.

68. It is not however my intention in advancing this opinion to recommend reduction without investigation. As the first step towards the object in view I mean to examine the cultivation and state of the ryots with the cowls they have, that the assets of the country may be as fully known as possible. And on the result of this investigation to found my opinion of what ought to be fixed as the perpetual jumma.

69. Your Board appear to ~~mean~~ consider that the settlement should equitably formed -- by combining its present state, and probable improvement in a short period. I feel rather at a loss how to apply this order to the ryots on the sirkar lands, (of the Pollams I shall now take no notice.) The present settlement although I think too high for perpetuity, I conceive perfectly equitable on the mode observed for its formation. Supposing it to stand, the assessment on the probable improbable improvement in a

(p 4893)

2913

11
Collector of Dindigul to Board of Revenue: 16.3.1800

(p 4893) short period, is a positive increase upon probable advantages only; supposing it lowered even to Hyder's proportionate rate, still the assessment on probable improvement strikes me as impossible, since it goes to do away the benefit which might arise to the ryot from an extended cultivation in as much as it is on the probable improvement of lands now waste that the ryot in either case would expect his compensation on the present heavy assessment.

70. Your Board remark that the principal security for the due realisation of the public revenue is the lands being held answerable by sale and transfer. But this security can only be valid on lands that are so assessed permanently as to admit of means of improvement which may indemnify, a speculator in purchase, on failure. When/rent is calculated in a combination / the of what is good, and what may be better, it surely may be said to be at the highest and when at the highest no security by sale can exist for the realisation of any deficiency.

71. The Divisions containing large portion of uncultivated land ought not to be considered so profitable to (p 4894) the holders as to induce the application of the increasing assessment. The want of population is the chief reason of lands lying uncultivated, and to this may be added the want of capital. The profits of agriculture have been, and are too little known to the natives to prevail with them to speculate on probability. And it does not appear under the present improved state of agriculture in England that projectors (?) in the improvement of it have in any way shape realised those ample profits with which they have theoretically amused the public.

72. The resolution of Government to dispose of the proprietary right in the sircar lands by sale ~~amx~~ according to the manner and amount specified in para 58 I conceive to be generally very impracticable from the poverty of the description of people they expect will because the purchasers as well as from the objection these very people would have to purchase a proprietary right in what prescription had already made their own.

73. The Nautgours certainly consider the farm they cultivate as their own property and no (p 4895) Government save the Mussulman appears to have considered the soil its own, or itself at liberty to deprive the inferior subject at its will. In forming the present benevolent system this solitary precedent surely will not operate as an example to act upon. But when no written document is found what has been known as usage will be established as law. This would confirm the prescriptive right of many industrious natives to the lands they have long occupied and be the certain means of making them comprehend whence their advantages were derived.

74. The great objection to this - is that the smallness of the farms would render a failure more probable and the security of Government for realising the jussa less valid. If the rent were low - dissatisfaction dissipation and idleness would probably be the cause of failure and then would in that case be no want of purchasers, since the reason of the sale would be seen and known and the purchase would come more within the

means of the inhabitants generally than when higher and thence the security of Government would be valid. But if the (p 4896) rent were at the highest or so much under only as to admit of trifling improvement this security for the realisation of the jumma would be insecure for reasons before stated.

75. It is possible I may be exceeding the bounds intended with receipt of opinion or the orders of your Board. Yet as I wish not to disappoint expectation I trust your Board will excuse my venturing without (hasarding a conjecture as to the idea of Government on the subject) to state what I think may accrue to Government from the sales of the Divisions in the country.

76. Locality will assuredly be the chief inducement to purchase and as the rents will from usage be apportioned to the advantages of situation the purchase money will doubtless be in full proportion. I conceive no estates but such as are favored by locality will be purchased, because speculators alone, who partly know our customs will purchase. The ryots until they positively see advantages accruing to themselves will (p 4897) not part with their money.

77. Your Board consider the security promised the purchaser in the proprietary right by the Adawlet as an inducement for the inhabitants to purchase. But it probably would not be so much the proclamation of rights that would induce the inhabitants to come forward as the analogy they might draw between the right promised to them and customs somewhat similar that might have before existed.

78. It is my opinion that this comparison would be unfavorable to the scheme. They have seen the free gift Enaums assumed, and they have seen tribute increased even where the sumud of Government has either wholly excused, or limited demand. And it is probable that the more obvious reason of the proclamation, to them, would be - that the sirkar wants money - and had promised them advantages in prospect to induce them to give it. For it is not possible to make the inhabitants conceive at once the advantages of a system which neither usage nor experience has (p 4898) heretofore brought under consideration.

79. With deference to your Board would I propose the investing the present head occupants with proprietary right in such Divisions as may be settled hereafter what (?) purchase - subjecting them after investiture to the rules to be detailed for their government. This will ensure the effects of experience in promoting the new system and render the sub-divisions of land more easy and more equal.

80. I have before remarked my intention of examining the cultivation of the ryots to the cowle, as the best means (of) obtaining information of the present ability of the country and of equalising so far as practicable the quit rent.

81. In pursuing this plan the details now submitted to your Board will be of great assistance and when the rents are fixed will require very little attention. I propose not to raise the present settlement in any place and to reduce (p 4899) what may be found over-rated - this will decrease the whole - but that decrease must ultimately benefit both the country and Government.

82. I have endeavoured to shew the value of land according to the present cowles, the incorrectness of the measurement recorded is certain; and may be generally estimated at one quarter more than is entered. This I should consider an advantage to the ryots if all the land expressed in their cowles was cultivated and means of consumption certain. But that not being the case many in instance it cannot be deemed such.

83. This investigation will bring before your Board many claims to property in villages and even Hoblies from the occupants who

had an intermediate proprietary right under the Hindoo Government and such I am most confidentially informed there were. It will also show the progress of usurpation by the circar. And the (p 4900) permanent settlement resulting therefrom whilst increasing the prosperity of the country will improve the morals of the people by giving them no possible pretext for attempting to deceive or resist.

84. My cutcheres proceeds to Pillachee in which district I hope to make the first conclusion of the permanent settlement. It is particularly prepared for it as the Behwar and Hobblywar accounts will partly shew. Add to this the fields are generally named. Many of the principal farmers under the Mysore Government, before the Mussulman usurpation, yet exist, and the descendants of former head men will bring their claims.

85. I propose reporting on every district separately - but as it is a consideration of infinite magnitude to all parties, I trust your Board will not think me negligent should the investigation take longer time than present (p 4901) appearances seem to require. The first essay will be the most difficult. From the time it may take to settle Pillachee, a judgement may be formed of the rest. I can only assure your Board every exertion in my power shall be used to further the business.

86. My next report will be on the Syr with respect to which, I shall submit several alterations to the approbation to your Board. The Poligars are the last subject I shall bring before your Board - promising thus much- that it would be unsafe in the present very unprotected state of the country to attempt the innovation- so necessary to its good government.

87. The conduct of Veerapatchee is the same as when I last had the honor of bringing him to the notice of the your Board. He has emissaries at Madras who have by means of Tremal Row, (p 4902) formerly a manager of Coimbatore, and now living in Triplicane given him such sort of information as tends to keep up the determination of disobedience. I have intercepted former letters and messengers. The latter yet in confinement at Dindigul. The letters are almost too ridiculous to produce to your Board.

88. His conduct has I fear again influenced Cunnvandy, as that Poligar has of the present year's settlement paid one kist only, altho every other has been regular. My opinion of Veerapatchee your Board are in full possession of. No intercourse has passed between him and myself; he continues his force in the Rajahdany and at several posts in approach to it. Keetoo Sheregar, Keetoo Veerah, Gondam Monigar And Cadun are with him. He has strengthened the roads from the Rajahdanny into the hills and made every preparation in his power to oppose the circar. The other Poligars exclaim against his folly, but whilst condemn him, his example operates very much in disposing them to be careless of the circar's orders.

89. He has always been on terms of friendship with the Ghema Burdoo. Messages have of (p 4903) late past between them but I cannot learn their purport. I judge it to be for assistance under Luckia Naigue, who I knew has been in the Shevaganga Pollam and its dependencies ever since November last, but always too far from me, to justify an attempt to seize him.

90. Your Board have thought the strong and just measures against other Polygars would deter him from disobedience. It is however certain from information I have received by my Hircarrahs and others that he has entertained some of the peons who were in the service of Punjalum-comchee at the time of he was attacked. His son I have heard wished to come into Dindigul but was prevented by him. I cannot account for his conduct in any other manner than as the effect of desperate and disappointed ambition, but I am decidedly satisfied, that the tranquility of the country, and the general introduction of the intended benevolent system are from the system of terror and murder by which he has governed his Pollam totally incompatible with his existence.

Darapooram, 16 March 1800

T.B. Burdis, collector.

29.4

Board of Revenue Minute on Dindigul Settlement: 5.6.1800

The Board have much satisfaction in observing that the apprehensions of a failure in the revenue of Dindigul for 1208 from the badness of the season were not removed by the latitude allowed to the collector in Government orders of the 16th March 1799, but that he was thereby enabled to avert the calamity of a famine on his districts and to afford relief to many emigrants from the south, and that the encouragement afforded in advances and particularly granting a cowle that the jumma of the following year should remain the same as that of 1208 had called forth the exertions of the ryots and operated most favorably against the season.

The settlement of Dindigul for the present (Fusly) exceeds, in a small amount, that of the preceding year, viz, SPags 1,11,603-12-75, for 1208 Fusly it was SPags 1,11,211-27-20.

Mr Hardis's gross settlement of the conquered countries placed under his management amounts to Centeroy Pagodas 4,34,489, from which he deducts CPAGE 11,012 on account of religious and (p 4912) C.PAGE 17,247 on account of village establishments, as well as CPAGE 23,996 the remaining balance of the Enam jumabundy which last sum he has carried to Sway jumma, requesting it may be determined what further deductions are to be made from it on account of Enams to be restored. These deductions leave a net jumma of C.PAGE 3,82,233 or S.PAGE 3,23,833.

The settlement with the Manapara Poligars being part of the assigned Peishoush transferred to his charge is SPAGE 16,656, 62 making the settled revenue of his districts for 1209 SPs 4,51,844^{g3-} to which remains to be added the amount of the balance of CPAGE 23,996 or SPs 19,996 already noticed as carried to the Sway jumma which may not be appropriated.

The late Sultaun had ordered the assumption of all Enams, but this the collector explains was generally evaded as balances to an equal amount remained on the country. He therefore completely cupied the whole in order that he might investigate what should be given up, and what (p 4913) resumed, from a conviction of the necessity, independently of the policy of acceding to the religious opinions of the natives, and of furthering their ceremonies, he has appropriated, as already observed the sum of SPAGE 11,012 to the chief pagodas, the amount formerly allowed, and proposes that the surplus Devadyem also be given up for the support of the inferior village pagodas or Grandewtah and to secure to them their particular Enam by a registered sunnud, which the Board agree to recommend may be sanctioned, and as there are other Enams the disregarded both in Hyder's and Tippoo's Government which the collector observes were appropriated to the support of excellent institutions, agreed to require statement of all these he recommends should be continued and their amount when prepared the Board agree to submit it for Government sanction.

Accompanying this report are the complete details of one Purgunnah explaining the principle adopted in the formation of his settlement. (p 4914) These statements evince that neither labor, pains or exertion have been spared to acquire the most perfect knowledge time would admit of the state of every village in the districts of his Division. As explained in para 14 of his report a more particular investigation to ascertain the accuracy of the data obtained with a view to making distinct reports on each Taleek preparatory to the introduction of the proposed system the collector appears to be employed.

By a reference to the statements accompanying Mr Hardis's

IGR: P/286/37: Pro 5.6.1800

letter of the 26th ultimo which he requests may be received in elucidation of his report, the Board have the satisfaction to observe that his gross settlement exceeds the Schedule of 1792, 118 per cent and deducting pagoda and village charges 92 per cent, but adding what is carried to Sevoy jumma it would be 104 per cent.

The statement marked "B" shows the Sultans gross rental for Fusly 1198 to have been 4,99,506-8-14 which exceeds that of the current year (p 4915) Page 65,016 , or 14½ per cent. But the same remarks occur here as stated by Captain Macleod that the amount of collections carried to the late Sultana's credit was little more than one half of the fixed Bahris of 1198. Notwithstanding which he had added thereto in 1205 about 96,453 Pagodas or 19½ per cent, but as before observed, that the increase existed only in account.

Agreed also to call Government's attention to the collector's statement of the present number of looms in these conquered districts to be about 7,500 and that he has little doubt they might if encouragement were given be doubled.

In the Board's general report of the 20th January last, para 230, they noticed having reviewed Mr Hurdie's report detailing the measures he pursued on taking possession of the new districts and in settling the balances payable to the circar for the remainder of 1208, which he effected to the amount of Rs 1,17,136 and that it should accompany his report on the settlement of 1209. (p 4916)

Agreed to submit it to Government and to express the Board's fullest approbation of Mr Hurdie's able conduct; they are aware that his standing in the service does not authorize the drawing of full commission on his net collections but they should deem it/unjust to Mr Hurdie as adverse to the interests of the Hon'ble Company did they not express a hope that it will be in Government's power to reward to an equal extent, meritorious and successful exertions from which their interests have so essentially benefitted.

The collector having requested the Board's sanction for striking out from his accounts old and desperate balances due from the Bindigul district amounting to 17,167-20-69, on the establishment of the intended permanent arrangement these will of course come under consideration with the balances in general. Agreed therefore for the present to inform him they may continue to stand in his accounts. And as from the tenor of Mr Hurdie's observations on the operation of the principles of the permanent settlement it appears (p 4917) that he has not clearly understood the spirit of the Board's instructions to furnish him with observations on his remarks which they doubt not will remove the difficulties he apprehends.

Agreed that a letter to Government be drafted according to the foregoing purport.

29.5

Madras Government to Board of Revenue On Dindigul: 21.6.1800

Read the following letter from Government.

To

William Petrie Esq, President and Members of the Board of Revenue

Gentlemen,

1. We have received your letter of the 10th instant with the able report of the collector at Dindigul on the settlement recommended by him for that province as well as for the districts recently subjected to the Company's authority.
2. We have much satisfaction in observing that the latitude allowed to the collector at an early period of the season enabled him to moderate the severity of an inclement season by the distribution of grain and to provide at the same time for the security of the public revenue by a sufficient appropriation of Tuccavy. (p 5819)
3. The mode in which the collector appears to have exercised those powers, has laid the foundation of the settlement for the present year of Fusly 1209; and while we observed that the revenues of Dindigul have not receded from the amount of the last settlement we have the pleasure of seeing that the increase of revenue in the districts recently conquered bears an adequate proportion to the increased revenues, which other portions of the territories of the late Tippee Sultaun have been found capable of yielding under the able administration of Major Munro and Capt Macleod.
4. We accordingly confirm the proposed settlement for Dindigul amounting to Pagodas 1,11,211-27-70 and as the same fallacies as those described by the collector of Dindigul, have been discovered in all the institutions of the late Tippee Sultaun with respect to the actual amount and the nominal settlement of his revenue we have no doubt that the enquiries of Mr Hurdie have ended in a just estimate of the present value of the territories placed under his (p 5820) superintendance. We therefore confirm the proposed settlement for the conquered districts amounting to Pagodas 3,23,833.
5. We also confirm the settlement proposed for the Manapara Pellams transferred to the charge of the collector at Dindigul amounting to 8Page 16,656.
6. We have invariably expressed our conviction of the justice and expediency of paying the utmost degree of attention to the religious institutions of the country; and we approve the means taken by the collector for ascertaining the authenticity of the /enti tenures by which these in the conquered districts have been holden. We confirm therefore the appropriation of 8Page 11,012 to the support of the principal pagodas; and readily consent that the amount of surplus Davadayam shall be allotted to the maintenance of the village pagodas.
7. We direct that distinct grants shall be issued for the continuance of these religious establishments and regularly registered in the records of the collectors outcherry; but you will provide that in issuing the sunned for this purpose the collector shall acknowledge (p 5821) the antiquity of the institution in order that the present resolution may appear to be no more than a confirmation of prescriptive rights.
8. With respect to the/~~XXXX~~ Enams, which may appear to have been established antecedently to the Mahomedan usurpation by the resident Gours and their Hindoe officers we shall be disposed to sacrifice the definition of the right of these tenures to

FOR: F/286/39: Pro 3.7.1800

the happiness and comfort of the people. We desire however that a list and description of these institutions may be submitted to our, early consideration.

9. In the restoration of the funds after these religious institutions, it will be necessary to provide for the economical administration of them by a vigilant attention to their interests on the part of the collector, in order to prevent those abuses which have been found by experience to attend a relaxation of the superintending power in other parts of the Company's dominions.

10. We have considered the observations (p 5822) of the collector on the restoration of the village sibbendy; and entirely concur in the expediency of that measure; but we doubt the propriety of depriving these officers of their hereditary and ancient privileges, by substituting the payment of wages in money in lieu of the distinctions and property annexed to the performance of their respective duties. By recurring to the institutions of the ancient Government we expect to conciliate the affections of the people, and at the same time to secure a better foundation for the proper discharge of those duties in the interests and attachment of the officers themselves.

11. We are extremely well satisfied with the settlement made by Mr Hurdis of the balances outstanding at the time when he received charge of the conquered districts and we authorise him to expunge from his accounts the irrecoverable balances in Dindigul amounting to 8Page 17,167-20-69 as soon as you may judge such adjustment to be expedient.

12. We have already furnished you with our orders on the subject of extending the Company's (p 5823) investment in the provinces recently subjected to their authority; and shall be happy to avail ourselves of the information transmitted by the collector whenever circumstances may render it practicable to appropriate the surplus revenues of these provinces to purposes so intimately connected with their internal prosperity.

13. We are much concerned that the restrictions provided by the law are incompatible with Mr Hurdis's receipt of the full amount of the established commission on the nett revenues under his charge. But it is not in our competency to dispense with the provisions of the act of the 33rd of the king in similar cases.

14. This question as well as the restraint established by the Revenue Regulations on the amount of commission to be drawn by collectors, having been recently brought under our notice we think it necessary to furnish you with a copy of the orders, with which the civil auditor has been in consequence furnished; and although we shall always regret the effect to be produced on the interests of meritorious individuals, we are (p 5824) under the necessity of directing that this order shall invariably be enforced.

15. We entirely approve your intention of correcting any erroneous opinions which the collector of Dindigul may have formed on the subject of the arrangements for the permanent settlement but at the same time we have great pleasure in expressing our warmest commendation of the laborious industry, the extensive enquiries, and the intimate knowledge of his duty, which are manifested in the report of Mr Hurdis.

16. The minute researches of the collector satisfy us that the settlement recommended by him will be founded on the best procurable information; and the judicious consideration given by him to the general subject induce us to place the greatest reliance on his opinions.

17. It has been the general principle of finance under the Indian Governments to exact from the landholders and cultivators of the soil a large proportion of the produce of the soil or the equivalent of that produce in money. This has been considered as the great and almost (p 5825) the exclusive source of public revenue. To this impolitic principle of finance may be chiefly ascribed all the actions of oppression and extortion committed under the Indian Governments, and under the administrations which have succeeded them, as well as the inveterate habits of disaffection, fraud, and immorality so prevalent among the people. The operation of this principle is unfavorable to population, agriculture, commerce and manufactures; and destructive of the public prosperity and happiness.

18. This principle has indeed from necessity been admitted in some degree as the basis of our revenue throughout the British possession in India; but its pernicious effects should be corrected in its application to the various districts of our extensive dominions.

19. In addition therefore to the instructions with which you have been furnished for forming the permanent settlement, we direct you to make it a primary object of consideration to fix the amount of the land revenue on terms of the greatest moderation (p 5826) with reference to the existing resources of the country. The means of augmenting the public revenue in proportion to the increase of general prosperity can never be wanting; but as an assessment disproportionate in the first instance to the actual resources of the country, is calculated to subvert the very foundations of industry and improvement, we recommend the able remarks of the collector at Dindigul on the extent of the permanent assessment to your serious attention.

We are Gentlemen, your most obedient servants,

Clive

Wm Petrie

E.W. Fallofield

Fort St George
21st June 1800.

29.6

Board of Revenue to Collector Dindigul: 15.9.1800

To
Mr Thos B. Hurdis, Collector at Dindigul

Sir

I am desired by the Board to transmit you extract of their address to Government on laying before them the settlements concluded by you for the revenue of Fusly 1209, as also your report on the arrangements made for ascertaining and realising the unrealised revenue of the late acquired territory taking for Fusly 1208, and at the same time to express their satisfaction in conveying to you the accompanying extract of a letter from the Right Hon'ble the president in council communicating his approbation thereof and of the zeal, ability and assiduity manifested by you in the discharge of your public duty.

You will observe the satisfaction of Government as well as the Board/at the measures you adopted for supporting the /'s religious institutions in the late acquired provinces, and that the appropriation of 11,012 G.Pags to the chief pagodas (7748) is approved; you are further authorised to give up for the support of the inferior pagodas the surplus Beedayem and the Board direct your particular attention to the orders of his lordship in council, for regulating and issuing distinct ~~sumnu~~ grants for these religious establishments; and that you submit a statement of those Enams you observed in your address of the 25th March were disregarded both in Hyder's and Tippee's Government, the appropriated to the support of excellent institutions, and which you would recommend to be continued, Government being disposed to sacrifice the definition of the right of these tenures to the happiness and comfort of the people.

In respect to the old and desperate balances due from the Dindigul district, amounting to 17,167-20-69 on the establishment of the permanent arrangement these will of course come under consideration; for the present the Board delay complying with your request that they may be struck off (p 7749) out of your accounts.

The Board further direct your attention to the observation of Government relating to the Colages Maniums and on the policy of adhering to the ancient mode of recompensing the services of the village Sibbendy instead of substituting money payments.

As you expressed yourself aware of the disadvantages which arose from the change of introduced by the late Tippee Sultan, the Board conclude it to be your intention to adopt the mode in use in the Baramahl where the value of Maniums were inserted in the jumabundy and set off as a charge against the revenue to show the total charges payable by Government; yet the lands were not actually resumed; and they are satisfied, that continuing them, regulated however in extent, in the proportion you suggest, is preferable, as tending to encourage local attachment which is particularly desirable in this class of (p 7750) people; and that it may be clearly understood the Maniums are assigned for specific services to be performed. Sumnu stating their duties as ciroar servants and the precise extent of the land granted, declaring it held at the pleasure of Government should be issued and duly registered.

In your 65th para you seem to consider Hyder's jumma of Daraporam adverted to in the 48 para viz, 79,000 Veri Chuckrums, or G.Pags 63,999 as a better standard upon which to establish permanency, than that now existing G.Page 82,529, the amount of the land settlement for 1209. (Tippee's Gross Beris appears to have been G.Pags 1,25,783 but deducting the Sipelne and Shroff tax, the Syr and Magamah the net was 99,772) and this

IGR: P/286/42:

because, by drawing less from the farmers you not only give greater room for employment of capital from the ryots own profits in the improvement of his farm, which under security of property to him by the Adault, he certainly would lay out, (p 7751) but also render unnecessary the floating balance of Tuccavy &c.

In assessing the present jumma on the country you observe you considered Government as the direct proprietors and thence made with the farmers the best bargain you was able, but in assessing the country in perpetuity permanency and in establishing intermediate proprietary right you conceive a greater proportion of the proceeds of Government under the present system should become the property of the constituted proprietor, because under the system now existing Government receive the whole of the profit which should constitute the general security for its rent in perpetuity.

Hence you say the Board may conclude your opinion is that the present rent should be lowered on the permanent system, because although you think the present jumma may be collected you feel convinced it is too high to cover all the benefits Government may expect to see resulting to all (p 7752) parties from it, but that it is not your intention in advancing this opinion to recommend reduction without investigation. As the first step towards the object in view you mean to examine the cultivation and state of the ryots with the cowles they have that the assets of the country may be as fully known as possible, and on the result of this his investigation to found your opinion of what ought to be fixed as a perpetual jumma.

You further observe the Board appear to consider that the settlement of the country should be equitably formed by combining its present state and probable improvement in a short period; that you feel rather at a loss how to apply this order to the ryots on the circar lands; the present settlement although you think it too high for perpetuity, you conceive perfectly equitable on the mode observed for its formation &c: that is to say considering Government (p 7753) the direct proprietor of the soil.

The resolutions of Government to dispose of the proprietary right in the sirkar lands by sale you conceive to be generally impracticable from the poverty of the description of the people they expect will become the purchasers, as well as from the objection those very people may have to purchase a proprietary right in what ~~presumptive~~ prescription had already made their own; that the Nautgours certainly consider the farm they cultivate as their own property, and no Government save the Musselman appears to have considered the soil its own or itself at liberty to deprive the inferior subject at its will: that in forming the present benevolent system this solitary precedent surely will not operate as an example to act upon, but where no written document is found, what has been known as usage will be established as law. This you observe would confirm the prescriptive right of many industrious natives to lands they (p 7754) have long occupied and be the certain means of making them comprehend whence their advantages were derived.

It is unnecessary to discuss the question of the proprietary right in the soil. The British Government succeeded to the exercise of that right, but sensible of the evils resulting from it to the country and the state, it has wisely determined, as explained in the general instructions, to transfer it to native proprietors and to fix a permanent jumma on the estates thus constituted; but in doing so, it is not meant to violate the rights or privileges of any class or description of inhabitants. On the contrary as therein also explained, the complete preservation of these, forms the fundamental principle of the system.

20

The Board are perfectly aware that the permanent security for any jumah depends on the property of the (p 7755) country, which is only to be promoted by fixing a moderate assessment. The observations of Government which accompany this letter will evince how anxious they are that a just medium should be adopted, considering that a moderate land tax carries with it a productive principle, and that if the exigence of the state should hereafter require additional resources, they can without injury be derived from taxes on consumption: the administration of the r yr being separate from the land revenue and retained ~~as~~ the inherent /as right of Government, to be modified, abolished or re-established at its pleasure.

Experience has proved the impracticability of forming a permanent settlement with the cultivating ryots who possesses no resources whence to make good his engagements in a bad season, but his field and the little stock for carrying on his future cultivation, which if compelled to dispose of, he has (p 7756) no other alternative but to become the laborer of some fortunate farmer. Thus the revenue would be subject to the same fluctuation as at present, and the system would require an almost extensive establishment of circar servants scattered thro the country, which it is an object to provide against.

No addition that could reasonably be made to the ryots Warran could guard against the consequence of bad seasons and other misfortunes. There the necessity of establishing a middle order of proprietors or semindars, as proposed - and all descriptions of persons will be eligible to offer estates. The proprietor will be entitled to the dues which are now collected from the lands by Government. The ryot will at the same time be protected in his privileges. His profit will be extended in proportion, as he extends his cultivation, and (p 7757) after paying the circar share thereof to the proprietor, the courts of justice will secure to him what is his just right.

If the present land tax paid by the r ryot be in your opinion too high to afford sufficient encouragement to agriculture - whether the monied value of a given extent, or the Warran, where the produce is divided in kind between him and the circar - it may be advisable to reduce it. But as it will in fact continue to be collected by the proprietor as at present, the ryots having no additional responsibility, it may be inferred from your 69th para that it is not in general too high. And if as the Board understand the average gross money produce of a Bulla of Punjab in Pallachee (the district where the tax is highest) be estimated at C. Page 7-4-10 $\frac{1}{2}$, and the assessment is only C. Page 2-9-5 per Bulla which leaves to the ryot C. Page 4-5-5 out of which he has to pay Marah and charges, not however probably exceeding (p 7758) 15 per cent, there seems no reason to believe the assessment heavy even supposing the measurement of the lands correct, which is well known, to be greatly in favour of the ryots. Neither the grain produce, nor the price on which this estimate is formed appear immoderate, considering the supposed fertility of the soil of that country: the average being equal to about 570 pucca seers per Madras Cawney, and the average price of the various grains about 21 Pagodas per Madras Garce. But the investigation you are now engaged in will enable you to form a sufficiently correct opinion on this subject, and if in the course of it, any rights appear to be established, such, as described in your 83rd para, you will of course submit them and the procofs - and it will be determined whether the parties ought to be considered dependent or independent Talookdars or proprietors.

You will also in forming the (p 7759) estates consider what it may be reasonable to relinquish to the future proprietor, to constitute the general security for the rent to be fixed in perpetuity. To render the lands an actual security, they must of course be made a desirable property. And if as you suggest

Hyder's assessment should be deemed most applicable to this object, supposing no reduction of the circar share at present paid by the under-tenantry, the proprietor would enjoy 29% as his share out of which it is true he must pay expenses of collection but then he would besides have the benefit to accrue from progressive improvements, and the cultivation of waste lands.

On reference however to the Talookwar Tusta (?) of your Division of the Conquered countries, it would appear the portion of arable Tursee (?) is very small. The Board observe that the proportion of Enams to the net circar Nunja (p 7760) is 10- 11/16, the Tursee, only 6-9/16 per cent; the proportion of the Enams to the net circar Punjee is 22- 5/16, the Tursee only 2- 1/32 (?) per cent. No doubt a proprietor would find a considerable part of the land recorded as Enam, not held by a legal title and considering the reported oppressive management which has for many years prevailed, they doubt not you will find in the course of your investigation, that there (is) a much greater extent of Tursee than is inserted in the statements.

In directing that the assessment should be fixed on the estates considering their present state, and probable improvement, in a short period, it was not meant to embrace to any extent distant advantages to arise out of an increased population &c. But that there might be some situations which had suffered immediate local deterioration, where the settlement in perpetuity would not (p 7761) be justly established the first, or even the second year, and therefore that it might be advisable to add a Bussud not however in any case beyond the third year - and as the Bussud would be stated in the sale pottahs and the jumma of the third year be declared that to be paid in perpetuity, it would afford, equal certainty of the settlement being permanent.

The Board of course wish this part of their instructions to be executed with discretion, being more anxious to obtain a fair revenue, combining its security with the prosperity of the country, than credit derived from an unreasonably high swelled jumma which would destroy the objects in view - the good of the state and permanent happiness of the people. Equality of assessment is also very desirable, and you will no doubt give every attention to effect it as far as practicable. Hyder's assessment (p 7762) for example may be very equitable on estates little improveable and where there is but a small extent of Tursee. But estates possessing the means of extensive improvement within a short period, as well as extensive arable wastes would certainly warrant a reasonable Bussud.

The Board in their instructions have offered their reasons for giving a preference to estates of a given size as affording a greater probability of security for the payment of the revenue, at the same time they are sensible the local circumstances of the inhabitants must in some degree guide the collector in forming them. But by varying the lots from 1 to 10,000 Pagodas jumma they remarked they would be adopted to the circumstances of all classes of inhabitants above the cultivating ryots, and when one is not competent it is most probable that one or more will join to make the purchase. (p 7763)

When the period arrives for advertising the estates for sale (which the Board doubt not you will hasten as much as in your power) the proposed proclamation of Government explanatory of its favorable intentions towards the people having been by you previously promulgated and particularly explained to all classes, they hope purchasers will come forward, as they have no doubt from your treatment of them the inhabitants will be satisfied they may rely with confidence on the faith of the Company's Government: the the Board are sensible experience alone can prove to them all the advantages they may reasonably expect to derive from the change of system.

I am Sir, your obedient servant,

Fort St George, 15 Sept 1800.

J.B.Travers, secretary.

29.7

Revenue Letter from Madras: 9.10.1800
(Extract)

56. We have derived much satisfaction from the perusal of an able report of the collector at Dindigul, and are happy to observe that the latitude we had allowed to Mr Hurdie at an early period of the year, enabled him to moderate the severity of an inclement season, by the distribution of grain, and to provide at the same time for the security of the public revenue by a sufficient appropriation of advances for cultivation.

57. The judicious mode in which the collector appeared to have exercised ~~the~~ the powers laid the foundation of the settlement of the present year; and while we observed the revenues of Dindigul had not receded from the amount of the last settlement, we had the pleasure of seeing, that the increase of revenue (p 17) in the districts recently conquered, bore an adequate proportion to the increased resources which other portions of the territories of the late Tippee Sultan have been found capable of yielding.

58. We readily confirmed the proposed settlement of Dindigul, amounting to Page 1,11,211 and as the same fallaciousness as those ascribed by the collector, have been discovered in all the other institutions of the late Tippee Sultan, with respect to the actual amount and the nominal settlement of his revenue, we were of opinion that the researches of the collector had ended in a just estimate of the present value of the territories placed under Mr Hurdie's superintendance. We therefore confirmed the proposed settlement of the conquered districts amounting to Page 3,23,833 being an increase of 92% on Tippee's schedule of 1792.

Revenue Letter from Madras: 15.10.1801
(Extract)

Cons 31.7.1801

40. We have much satisfaction in reporting to (p 29) your hon'ble court that the settlement formed by Mr Hurdie for the whole of the districts under his charge has been fully equal to the expectations we had formed from the zealous exertions of that gentleman. The settlement being Page 4,69,587 exceeds the previous settlement of Fusly 1209, as reported in the 58 and 59 paras of our letter of the 9th October last by the sum of 17,744 Page. The realisation of the revenue under the circumstances of disaffection and rebellion among the Polligars, our particular approbation, which we have accordingly directed to be expressed to Mr Hurdie.

Cons 14.8.1801

ICR: Board's Collections: vol 143 (No 2499)
Vols 143-7 (Nos 2499-2504) are on Dindigul. Most of the material in these vols is concerned with unrest and rebellion.

29.8

Government to Board of Revenue on Madura, Dindigul : 11.12.1802
(Extract)

12. The rules & established by Mr Hurdis for regulating the deductions from the gross produce on account of Swatuntrum, and the diminution of the deductions from 20 per cent to 12½ percent by the rejecting unauthorised demands to participate the Swatuntrum, are & satisfactory to the Governor in council : his lordship in council likewise approves the collector's reasons for the continuance of the established for Fusly 1211.

13. The Governor in council attaches so much importance to the preservation of the rate of division which shall be found to have been established on long usage, and therefore familiar to the habits of the people, that I am particularly instructed to desire that you will make it a general rule of conduct to prevent the diminution of the ryots share without the/with previous authority of your Boards but it is not his (p 14379) lordship's intention to prevent the examination of the rates of Waurum which may have been clandestinely obtained by particular persons or classes of ryots, to the injury of the revenue. It will therefore be the duty of collectors to bring all cases of unauthorised Waurum to your notice, that such rates may be & corrected by the authority of the Governor in council.

vide letter
28 January

14. This suggestion arises from the opinions stated by the collector in the 9th para of his report on Madura for Fusly 1211; and the sentiments stated by (Mr) Hurdis on this subject appear to render necessary a modification of the existing rates of determining the Waurum in lands held by Amary management, and in lands where the Government share of the crop may be commuted for a ready money rent. His lordship in council accordingly desires that the collector may (p 14380) be directed to pursue the investigation of this subject, and to explain his opinion more fully for the information of the Governor in council.

15. On the ground above stated the Governor in council does not consider the increase of the Cuttagotta, by the collector, to have been sufficiently explained. Either the Cuttagotta, as he found it in Madura, was authorized by prescription, or it was improperly obtained during the relaxation of the late Government. Previously therefore to the actual augmentation of the Cuttagotta, the collector ought to have stated a definition of the nature of it. For if it was a tenure of prescription right, no grounds have been stated to support an alteration of it; and if it was improperly obtained, the rate ought not to have been increased, but radically corrected. With a view therefore to the better understanding (p 14381) of this part of the settlement, I am directed to desire that the collector may be instructed to investigate the nature, extent, and some duration of the Cuttagotta in Madura, not only any doubts entertained by his lordship with respect to the abuses which the collector has discovered in this respect, and in which your concurrence in the augmentation of the Cuttagotta is founded; but in order that this part of the revenue may hereafter be regulated on ascertained and fixed principles.

16. The subject of the Dewastannu lands & is of great importance to the happiness of the people, and the attention paid to the interests of the pagodas by the immediate officers of the Government, has been attended with the most beneficial consequence to the religious establishments in different parts of the peninsula. The Governor in council (p 14382) therefore

IOR: P/287/20: Madras Board of Revenue Proceedings (20-30.12.1802; pp 13986-14447): Proceedings 30.12.1802: Pages 14372-407: pages 14372-88 deal with Madura and Dindigul. The letter is signed by J. Hodgson, secretary Revenue Department.

is desirous that the ceremonies and festivals of the temples of Madura should be reestablished by the appropriation of the former funds for their support. His lordship in council considers it therefore to be consistent with the principle and with justice towards the institution, that the whole of the church lands should be appropriated to the support of the pagodas. His lordship in council desires accordingly that the collector may be instructed to proclaim the restoration of the lands resumed from the pagodas by the late Government.

17. The mode of administering the revenues of these lands form a distinct question; and the extensive abuses which were found to prevail with respect to these with which the pagodas of Dindigul were endowed induced his lordship in council to think (p 14383) it advisable, and accordingly to direct that the lands and affairs of the pagodas and of Madura may be conducted in the same manner as those of Dindigul, under the immediate care of the collector.

18. The observations of Mr Hurdis that the alienation of the lands appropriated to the Aracurtla of the pagodas, and of the lands attached to the officiating servants of the pagodas from the original intention of the grants, appeared to the Governor in council to be extremely proper, and his lordship in council has been to observe that the investigation of these /happy improper alienations has been commenced by the collector.

19. The malversations which have been discovered in consequence of similar investigations, render the Governor in council desirous to receive the report of the collector (p 14384) on these alienations; and his lordship in council desires that the report of Mr Hurdis should describe the nature of the grant of the lands now held by the officiating Bramins of the temples of Madura, in order to ascertain whether these lands were not originally granted for the Purtrams of the pagodas, and afterwards surreptitiously transferred or appropriated by the Bramins without proper authority: in the meantime, the Governor in council grants his authority for the disbursements of Rs 12,000 in Fusly 1211 on account of the pagodas of Madura.

20. The report of the collector does not describe with sufficient accuracy the nature of the Jevadan (?) lands to enable his lordship in council to decide on the justice or propriety of resuming them, but the confidence he had in Mr Hurdis's conduct induces the Governor in council to confirm that resumption, until he shall have explained the object of (p 14385) those

29.9

Collector of Dindigul to Board of Revenue on Madura Enaums:

Read the following letter from the collector in Dindigul:

The President and Members of the Board of Revenue
Gentlemen

I have the honour of laying before your Board, statement of of the sundry lands Enaum in the province of Madura, with such information as I have been able to obtain on the subject. Their involved state and the wish of all concerned to conceal the necessary information, by embarrassing the conclusion of a general statement, have occasioned a considerable delay in the transmission.

2. The general abstract statement exhibits at one view the Peeroopee villages and land Enaum in these villages (or free gift villages) and the land Enaum therein, and the land Enaum in the sirkar villages. (p 709)

3. The total alienation of lands from the sirkar as well as revenue is here shown, and the several heads specified in detail, give in the aggregate value, alienations to the amount of C. Chukrams 51,762- 5- $\frac{1}{2}$ and if be added thereto, the deduction on account of Sibbendy, Chuttrums, Ardauniums, amounting to C. Chs 5,951- 5- 2 $\frac{1}{2}$ whence deduct the difference in price of grain, at 1 Fanam per Collum equal to Chks 5- 6 f- 14 $\frac{1}{2}$ as, leave 5,945- 8- 4 $\frac{1}{2}$ which sum added to the former aggregate amount gives CChs 57,708- Ps 3- As 4 $\frac{1}{2}$ as the total alienated revenue, being on the last year's Jumabundy about 41 $\frac{1}{2}$ per cent.

vide col 52,61

(e)

vide note in general abstract statement No 1.

vide No 2

4. The Talookwar statement of the Peeroopee villages in its total refers to the first line wholly of the general abstract statement. It shows the number of villages in each Talook attached to the Arkuttai Sibbendy of the pagodas &c which pay the Peeroopee.

5. The total value of these estates appears on the jumma lookwar statement CChs 17,922- Ps 3- As 6 $\frac{1}{2}$ and its customary (p 710) appropriation appears in the following columns (e) to the Enaundars and to the Hufta Dgestaunus &c pagodas. The amount entered under the head of Gauzee, as the Cauzy's portion of his village, which pays a tribute to the sirkar, is entered more as what he was permitted to receive, than as what he is entitled to, as the sunnud under which he holds his village, is free of all tribute whatever. The amount entered as due to the sirkar, ought under the sunnud to be remitted the Cauzy. The Collier Cavel in this Enaum is the property of the sirkar under an assumption made many years since, and is to be brought exclusively to the credit of the sirkar.

vide statement No 3.

6. In the detailed abstract of sundry Enaum lands in the Sibbendy and Arkuttai villages; your Board will please to perceive the especial Enaums and the total lands assigned to them. The total of this statement composes the 2nd line of the general abstract. The Talookwar details accompany this statement, and the respective similar Enaums (p 711) of each Talook in their aggregate quantity and value, form its particular totals and the grand total, as entered in the general abstract.

vide col 16

vide statement No 6.

7. The Peeroopee here entered, is the assessment made by the Enaundars of the villages, on those who hold the respective lesser Enaums under them. The remarks in reference to the statement of Enaums in the sirkar villages, explain the several duties attached to each Enaumdar.

vide Statement No 4.

8. The next statement for the consideration of your Board is the Talookwar statement of the Sutha Enaum (or free gift) villages,

IOR: P/287/24; Proceedings 20.1.1803; pp 708-34, Statement 735

Talookwar State-
ment col 25

Vide Dehwar Sta-
tement from col
26 to 36 inclusi-

ve.

col 33, vide
statement E
sent Jan 28,
Remark P.

Col 34, vide
St E, Remark T.
Para 5.

vide St No 5.

vide para 7.

vide No 6.

including those already noticed to your Board, as sunnud Enaum villages (save Voragonoor the Causee's village entered in the list of those paying Peeroopoo). The value of these villages is detailed in the Dhewar statement in explanation equalling the amount of GChs 2,180-Rs 5- As 3. The particular appropriation of which (p 712) also appears in the Dehwar statement and which does not require any particular remark for the notice of your Board, save, that the person last in possession of the Enaum called Naupervershee, dying heirless, the Enaum is appropriated /so is now resumable by the sirkar, as is the Collier Enaum, formerly given by Nusseer ul Mulk to prevent the predatory conduct of Cuttacurpen and Rasapen of Belleer and the Collier Cawel for the same reasons as for those applying to the same description of land in the Peeroopoo villages.

9. The detailed abstract of the sundry Enaum lands in the Sutha Enaum tax villages, answers to the fifth line of the general abstract statement; in this, there is not any particular for the attention of your Board: The Peeroopoo entered being the jumma of the Enaumdars of the villages on the lesser holder under them as before noted.

10. In the detailed abstract statement of the sundry Enaum lands in the Ain sirkar villages of the Madura province, the total of (p 713) which forms the seventh line of the general abstract, I have by notes endeavoured to explain the different tenures, and so far as could be collected, the reasons of it. To this statement, I have taken the liberty of your referring your Board for the explanation of the terms used, and which I hope will be satisfactory.

11. From the nature of the tenure of many of them, the term of Enaum cannot be with propriety be applied, since upon them in common with the greater part (as appears by the previous statements) of the alienations of this country, the operation of Mahomed Useff Cawn's assessment of Peeroopoo has had effect. This has in many instances been progressively increased by renters and amildars. That, which in the first instance was the Nusser, was by each succeeding renter added to the account as a prescriptive tribute, and a fresh nusser received in addition.

12. To decide on the legality of the titles of the individual Enaumdars, would be a (p 714) task of difficulty. Should it therefore be the intention of your Board to assume any part of them, it may perhaps be right, first to form a general decision as to what tenures alone respect shall be paid. In this case it may be proper to class them under such tenures as are held by prescription from time immemorial, and under such as are held by specific deeds of gift from the Hindoo government, tolerated by the Mussulman, or specifically granted by the Mussulman government itself, to the respective possessors.

13. To men amongst whom usage is considered to constitute a right, almost as sacred as sunnuds or Sannums, and upon which so great a proportion of property depends, the entire rejection of this supposed right, will prove a serious hardship.

14. To draw a line also will be equally difficult. That many have been surreptitiously obtained and continued after their resumption, by the sirkar, would have been just and right, there is little room to doubt. But as it cannot well be (p 715) determined how far the retrospect should take place, it may be necessary perhaps, first to apply the remedy by a general decision on the validity of the different tenures, as above classed, when such as shall be proved to have been justly resumable by the sirkar, may be resumed, and necessary measures be adopted for security in future.

15. I have not been able to obtain information of any deeds of gift, for the small Enams (now held) from the Hindoo government. That such have been, there is reason to believe but they have perished in the successive distractions of this country; and as the incumbents had been suffered subsequently to enjoy them, they had hitherto regarded it needless to get a renewal as well perhaps also, from the possibility of being refused, as from the loss of time and great expence in procuring them from the Musseer.

16. Some Sasanams (Hindoo deeds) have been produced granted from the Hindoo (p 716) government; but they are for lands long lost by the gradual encroachment of the Musculman power, and are now such as cannot be considered as valid.

17. Of the sunnuds and Enayetnams granted by the Musculman power at various times, the number is very trifling, and not exceeding forty or fifty. The chief of them are from Mahomed Ali Cawn, his brother Maphos Cawn, his son Ameerul Omrah. Some few of them are from a former Killadar of Madura, named Abrar Cawn, and others whose right of disposal, I have not been able to ascertain. They appear however to have been suffered to continue with the possessors upon paying their respective shares of Peerespee, more, I am of opinion from corruption and the want of enquiry, than from any admission of the propriety of their claims.

18. It has not appeared that a single sunnud of any description has been signed by (p 717) the late Nabob Omdut ul Omrah, though one or two Perwannahs appear to have been granted by Musseer ul Mulk, of a very late date, about Fusly 1208 (A.D. 1797-8).

19. Not any general assumption appears to have taken place; but repeated partial sequestrations have been made, by the amildars, for the purpose of extorting money from the possessors, the receipt of which, was usually followed by the surrendering of the assumption.

20. In order to elude the justice of complaint in such cases, the amildars contrived to make the sirkar a sharer in the spell by generally carrying a part to the head of "Ardy Kudsen" or "Irrepayable Debts" frequent in the sirkar accounts of the late government.

vide line No 1. 21. In the head Tusdeek Decostanum is inserted the sum Gully Chuckrams 1,536- 2- 6. This head is generally mentioned in contra distinction, to that of the Hufta Decostan, which are the chief (p 718) pagodas, the the latter enjoy some trifling advantages from the lands classified under the former head. The list of the Tusdeek Decostanum pagodas, is entered on the statement.

vide line from No 2 to 8 or from B to H inclusive. 22. The amount appropriated to the Chillra (lesser) Decostanum of the village idols, and to the heads of Brummadayem, requires no particular remark. The explanation of the duties of the holders of the latter, are mentioned in the remarks entered on the statement.

vide from line 9 to 19 inclusive -ive 23. The village Sibbendy Mauniums amounting to Gully Chs 9,992-4-7 being on the last year's settlement, about CChs 7-7s 2½ per cent, claim the attention of your Board, as being an increase on the general rate of these indulgences by nearly one third. But as a prescriptive right was attached to them, I did not think it necessary to curtail it, previously to its being submitted to your Board.

from No 20 to 56 inclusive 24. The remaining alienation of sundry Enams explanation of which are entered (p 719) on the statement are included in the head of Chillra Enams. They were originally institutions of

religion, charity, and public benefit the of late years considered more as private property than as a conditional tenure.

25. Amongst these Enams, your Board will perceive the Pauthy Cavel amounting to a very large sum. The proper direction of this species of Enam, claimed and possessed my earliest notice. The success of the measures, I had adopted with the Dindigul Poligars, in respect to their Cavellics, pointed out, what was proper to be done; and I rigidly exacted from the Cavelcaurs of this district, every matter I had under the Dindigul regulations, caused the Dindigul Cavelcaurs to perform.

26. The obligations received the Madura Cavelcaurs, rendered them responsible for every loss happening in their Cavel bounds, and placed their power, under the direction of the sirkar. (p 720) The result has been productive of the greatest benefits whilst protecting the roads from petty depredation, it has destroyed the influence of the Cavelcaurs, who were the dread of every description of people, from the war many very great atrocities committed by them.

27. The claimants on this sum are as follows:

Of Tinnevely

	G.	Chs	Rs	As
Shampateer	2,102-	3-	2½	
Pavally	944-	8-	3	
Sundloor	627-	3-	10	
Parloor	1,699-	4-	3½	
Munnarcotta	287-	4-	4	
Celarputty	475-	5-	11½	
Shevagherry	77-	0-	6	
Basalaputty	85-	4-	2	
Autingeera	41-	8-	4	
Yelamoody	343-	3-	8	
	<u>6,584-</u>	<u>5-</u>	<u>6½</u>	

(p 721)

Of Madura

Valiaputty	142-	4-	3½
Peliamcollam	53-	4-	8
Veliaccondum	142-	9-	9
Serepaulay	46-	3-	8½
Kalcolia	359-	8-	15½
Nadocotta	306-	6-	10
Keelcotta	208-	0-	2½
Woodapanaignoor	128-	7-	10
Dodapanaignoor	197-	3-	15½
	<u>1,585-</u>	<u>9-</u>	<u>3</u>

Of Dindigul

Amnaignoor	582-	8-	5
Sundloor	43-	2-	11½
	<u>626-</u>	<u>1-</u>	<u>½</u>

Of Ramnad

Sataputty	19-	8-	0
Shevagunga	9-	1-	8
	<u>28-</u>	<u>9-</u>	<u>8</u>

8,925- 4-15 (p 722)

vide col 34 in
gen statement

28. The several sums composing the amount Cavelly have been duly collected, and are, with the exception of 84 Gully Chuckrams previously collected by the Tahsildars of Shampateer and Palamad, in the Dindigul treasury. The ultimate amount due respectively to each Poligar would have been paid to him. But the claims on the Cavelly of each are as yet not fully ascertained. Those satisfied; the surplus, if any remain according to usage, should revert to the Cavelcaur, unless your Board see any reason for preventing it.

vide A, Col 11,
col 43 in Gen Abst
Col 42, 55, 62,
93 referred to
in Gen Abst Sta-
tement Col 37.

29. In a subsequent statement which has a partial application to those already remarked on; I have drawn out an account particular of the villages, lands and revenue, attached by sunnud and prescription to mosques &c, showing the total alienation and the net revenue. According to this account including all the villages, as well as the sundry spots of land, granted for the purpose of Mussulmen ceremonies &c and (p 723) conveying, I hope, all the information required on the subject.

30. The tenure of these lands is particularly noticed, whether by prescription or by particular deeds of gift, as well as the Peeroopee paid by them, and the residue for the Enaumdars.

vide col 86
Statement A

31. Some mosques will be observed to derive the whole of their resources from the head Stullaputtada. These are such as have not any other ground attached to them than the compound belonging to the building, in which by permitting persons to erect and keep temporary shops, and make gardens, they derive a rent trifling, and extremely precarious.

32. From various causes, chiefly neglect, under want of the means of cultivation in the Enaumdars the lands have run to waste and little satisfactory information can be had, regarding the regular amount derived heretofore to the (p 724) mosques, even from those lands that have been in cultivation. The natural indolence of the Mussulman, prevents his own application to the culture of any land, himself, being content to share the crop with the ryets, who in collusion with the curman, contrived to defraud the Enaumdars of his just dues.

Letter 9 Nov
1801.

33. The proceeds were consumed in the maintenance of the Enaundar and his friends, lighting the mosques &c, but in some instances they were too inconsiderate and inadequate to the regular performance of these. The charity of the Yemais granted by Mahomed Ali Gawn, and continued by the late Nabob, enabled them hitherto in conjunction with other previous donations, to perform their ceremonies with regularity. But since the Yemais has been limited by order of the Board, to a few only who are objects of personal distress they have been obliged to the gifts of the benevolent or to borrow upon the prospect of being confirmed in (p 725) the indulgencies they possessed under the Mussulman Government.

vide A statement

34. The more immediate explanations regarding this subject, are entered in the remarks annexed to each respectively and to which I beg leave to refer your Board for further information.

vide No 6, line
24 Gen Abst col 38

35. Connected with these are the Enaums of the Causees and Fakeers, who generally have some small mosque or mausoleum, which they attend; the not provided for in the tenure of the Enaums (some of which are by sunnud) the amount appropriated to both after paying Peeroopee, is Gully Chuckrams 432- 2-13 $\frac{1}{2}$, and is their only certain means of livelihood. The Enaums of this sort in the Peeroopee village equal 25- 5-11 $\frac{1}{2}$, are under the same situation as those in the sirkar villages.

vide B

36. Statement B and its enclosures contain a list of the whole Enaums and Peeroopee (p 726) villages of every description, including those villages now possessed by Poligars, and of these the total alienated by sale, mortgage and assumption are noticed, showing the number of villages now remaining in the possession of the original holders, out of the original number granted, assumed and otherwise obtained.

vide B

37. Though I have noticed the whole of the misappropriation, the particular investigation has been pointed to those of the church, and the similarity of the circumstances under which these lands have separately been transferred, precludes necessity of making any particular remarks upon each head respectively.

29.10

Mr Burdis, Collector Dindigul to Board of Revenue on Madura: 27.1.1802
(Extract)

(p 7269) time showing the little observance that has paid to the tenure by which lands are said to have been held, when rapacity and oppression have been loosed against it. Nor do I conceive that in raising the rent I have infringed established customs, since in the experience I have had, I never yet found a specious understanding of either villages or lands, that had not its origin in the corruption of the managers rather than in beneficence to the holders.

vide Statement
A

22. I have mentioned generally the rate observed in making the settlement which has applied to every head of revenue in the Taleekwar detail and which settlement I have not any reason to doubt of being able to collect.

23. The Hufta Devastanum villages included in the jummabundy were assumed by Usef Cawn from the churches of Madura. These lands were before his time allotted to the Perterum of the idoly the ceremonies of their religion and the repairing and beautifying their churches.

vide Dehwar Sta-
tement E (?)

24. In the explanation of the statement (p 7270) of the Sibbendy villages of the pagoda I have shown that the Mussulman Government had in the assumption of these villages attempted to provide from the tribute paid by those attached to the Sibbendy for the Perterum &c for which these lands were originally allotted and that progressively the tribute increased to near the amount 6000 C.Chuckrums at which in the 2nd year of Usef Cawn's management this Perterum &c were fixed.

25. The object in this could not be mistaken, the Government were determined on possessing these villages; but were at a loss to provide for compensation. The first measure of assumption caused great resistance and altho many years have passed since the sequestration, the quality of assessment from the Sibbendy villages for the Perterum, never has been made, and the sum necessary to make up the amount 6000 C.Chuckrums for Perterum, the claim of the church to the lands in question.

in 1175 Fusly

26. That the claim does not exist and with reason appears from the sumuds of the late (p 7271) Wallajah who granted the church the 6000 C.Chuckrums from the sirkar and directs that the Sibbendy pay their usual tribute which then was 3220-4-14 and the Mamool Nusser from the church of 800 C.Chuckrums. These orders however have been disobeyed and neglected and the insufficiency of means for Perterum, and for the Sibbendy to relinquish their attendance and duty.

vide Statement
B

27. In order to shew the appropriation of the Hufta Devastanum villages to each particular church I have drawn out the account particular of what the revenues of the Perterum &c of each church would be on the present jummabundy if the endowments had not been assumed by the sirkar.

28. I would have sent the Dehwar details corresponding but I have not time to translate them, and as they are not very material I trust they will be dispensed with until leisure affords the opportunity.

IOR: P/287/B: Proceedings 15.7.1802: pp 7261-300, Encls A&B, C-H pp 7301-7 (B and E: pagodas)
Vol is for 15.7.1802 (pp 6849-7585) and has several reports.

29. In the consideration of this subject in order to restore to the Hindoos what may be competent to the use of the pagodas I am much at a loss. That the (p 7272) villages under the head Hufta Devastanum did belong to the pagodas and that they were enjoyed by the pagodas is unquestionable. That in consequence of the seditious spirit of the south these lands were seized by the then Government for assistance and never restored is also true. This has established an imperfect right to these lands in the late Government which perhaps may appear more strong by the sort of commutation made by Usuf Cawn for these villages in the payment of 12,000 Chukrams the first year after the usurpation of them, and the sum of 6,000 Chukrams regularly afterwards.

in Fusly 1175

(?)

(should be 1210)

30. The cession of the country by the Mussulman to the British Government has induced investigation to rectify the abuses that every where prevailed and which when taken in the most favorable light, exhibit only an empire of anarchy soothed by the insidious councils of premeditated deceit.

(no 31 in vol)

32. To provide for the daily duties of the pagodas is absolutely necessary and politic to secure (p 7273) the execution of these duties is indispensable, and in reference to the immediately preceding possessors of the country there are two specific allotments of money for that purpose; namely the 12,000 Chukrams granted in Fusly 1167 by Usuf Cawn and the reduced provision of 6,000 Chukrams by Walajah in 1175.

33. It is certain the latter sum is very inadequate to the just and proper performance of their ceremonies and fully impressed with the conviction of its inequality, I beg with deference to recommend that 12,000 Chs be paid under regulation hereafter to be made, from the proceeds of the Devastanum lands to the church by the sirkar; each pagoda to enjoy its proportion of that sum on a proportionate calculate made from their former several and respective means and that the remainder of Devastanum land revenue after the deduction be forever the property solely and exclusively of the sirkar.

34. Whilst I am relating to your (p 7274) Board the progressive usurpation of the church lands by the Mussulman Government and its managers and the apparent injustice to the hierarchy of the Hindoos, it becomes necessary to note that of the church lands attached as well to the officers of the idol as to the Aracurtals, many have been sold by the church Bramins to foreigners and many mortgages. The total disposed of in this way amount to nearly half of the lands. I am investigating this business and shall as soon as completed forward the lists to your Board.

35. It is to prevent this self appropriation that I propose the interference of the sirkar and its control over their revenues which if granted as I have taken the liberty to suggest, and attended to with due circumspection will be adequate to all the acts of religion their idols require, and restrain the habitual vices of the church Bramins.

36. The ~~particular~~ particular head of the (p 7275) Talookwar detail is the Sevedum or land given up to peons for service. As the service of these peons was totally unnecessary I resumed the lands and added them to the jumma.

vide State
ment E

37. The Pootsopo or village paying a fixed tribute are noted in the Deval-war statement and as the tenure of each is mentioned in the remarks it will depend on the consideration of your Board whether the sunnuds shall be considered perpetual to the family so long as the stipulated rent be paid or whether any and what alteration shall be made in them.

vide State-
ment C

38. This having generally brought before your Board the jumabundy for Fusly 1211 I beg to submit a statement comparative for Fusly 1210 as taken from the accounts of the Nabob's managers and the one now settled for Fusly 1211.

39. In the total for Fusly 1210 as entered in the annexed statement, viz, 1,16,119-9-6½ your Board will note a difference, decrease in comparison with the statement sent with my assistant's report in October. This (p 7276) difference amounts to 5,145-3-7 and is thus accounted for.

40. Under the Nabob's management the Pulaputra of the villages was improperly excuded from them and generally and without detail annexed to the Syr. This amounted to GChs 1895-4-1½

The further amount of rent, a garden possessed by the Killadar not entered (because not known) in the former account sent

	359-8-5
Total GChs	2255-2-6½

41. These sums being now a part of the village rent in the current Fusly are for the sake of just comparison now added to the last year's jumma in their proper places. The accounts then are as follows:

Ain Jumma as sent the Board October	1,21,265-2-14½
Add foregoing amount not included in	
Ain Jumma of 1210	2,255-2-6½
Total Jumma of Fusly 1210	1,23,520-5-5 (p 7277)

42. From the jumma the following deductions for the sake of just comparison are now to be made; viz:

The amount of Syr formerly included in the village rents improperly but now placed in the Syr.	793-1-7
The Poorsope and Culler Cawel fees on the Sibbendy villages of the Hufts Devastanum because not entered in the current jumma	6,607-4-6½
Total to be Deducted	7,400-5-13½

vide Statement
C

43. Deducting then for the reasons assigned the preceding amount from the corrected Ain jumma of Fusly 1210, GChs 1,23,520-5-5, is 1,16,119-9-6½ as entered in the present account submitted for comparison.

vide col 'f'
in C

44. The heads increase and decrease sufficiently shew the amount revenue more than last year. Had the price of grain been as last year the net (p 7278) increase would have been 29,665-2-11½ or about 25½ per cent above last year's jumma. But with its reduction the net increase is 21,771-3-6½, or about 18½ per cent.

45. The increase on account of the reduced price of grain is explained in the statement, and the reduced price itself is I fear rather above the proper standard than under it. Any increase above it in the Talooks is always the effect of monopoly which as well to guard against, as give the means of food to all around, I have fixed according to prevent appearances at what will be the average rate of the season.

vide Statement
D

46. That the explanation may be more plain in comparison with the last year or 1210 Fusly jumma and that its reference may be perfect with the statement of demand, collection and balance sent in Mr assistant collector Garrew's (letter) 26th October, I have drawn out a statement shewing the increase and decrease by arrangement on the different Talooks of Madura in comparison of the last or Fusly 1210 with the current (p 7279) Fusly 1211. The heads are sufficiently distinct and the references of the columns to be noted to the paragraphs explanatory require none other comment.

47. In treating on the subject of the church Mautiums I am aware of the very dangerous ground I have to tread and the peculiar ground enmity I am likely to excite by stating which unless they may be overlooked under plea of prescription will go near to undermine if not destroy the greater part the right pretend(ed) to.

vide Statement
B

48. In calling the attention of your Board to the Devalwar of villages attached to the Sibbendy and Aracurtla of the Hufta Devastanum I mean it to exhibit the whole of the proceeds to the Sibbendy of the Hufta Devastanum pagedas from those villages that are attached at this moment and the tribute (Peeroope) that has by innovation since Usef Cawn's time usually accrued from them to the sirkar. (p 7280)

49. This tribute is in fact a mere matter of account as the total amount is always returned to the pagedas as means for the daily Perterum or provision of the God and for the Veshasha Cutia or expence of the God's going out.

50. This amount therefore Ochs 5,506-7-12, I have not entered in the jumbundy nor do I mean to do more than superintend the disbursement of it until I am favored with the orders of your Board. This sum is short of what Mameel has established. The amount which ought to be paid to the pagedas from the sirkar after receiving the Peeroope being 6,000 Chukkrums.

51. The village referred to in this statement attached to the Hufta Devastanum were said to be solely for the maintenance of the Sibbendy and Aracurtla in their various avocations. The assumption of them wholly the Mussulman dared not attempt but as a subterfuge imposed on them a capricious and progressive tribute which increased (p 7281) to what it now is for a partial discharge of the expence attending their daily duties whilst the villages especially attached for the Perterum (now entered in the Ain jumma) were kept in strict assumption.

vide Statement
B

52. These measures however met with opposition and Usef Cawn was obliged to grant for the daily expence or Perterum a sum of 12,000 Ohs which he did for one year (in Essepvara or Fusly 1167). This sum arose from the villages especially attached for the Perterum. What was surplus to it on the settlement of those villages, he retained.

53. This account began in 1167 Fusly, and the Peeroope from the Sibbendy and Aracurtla villages was made 3,220-4-14 Ohs. In the Curta Government no Peeroope ever existed but the above fixed tribute so continued until Fusly 1174. The Perterum from the year 1168 until the final possession by the Company was fixed at 6,000 Chukkrums confirmed by Wallajah in Fusly 1175 with an additional thousand for the Allagherry feast in the (p 7282) month Chittra.

54. In the Fusly 1175 the Peeroope on the Sibbendy and Aracurtla was increased 962-9-12. It thus remained until Fusly 1183. In Fusly 1184 another increase of 210-4-3 was made. This also continued with the previous increase until Fusly 1192. In 1192 a third increase of 20 Chukkrums was made. This remained until 1196. In 1197 a fourth increase of 1,052-8-15 was made by Ramaewany, the then amildar. This remained until Fusly 1,208. In Fusly 1209 a fifth increase of 40 Chukkrums was added making a total of 5,506-7-12 and in 1210 Fusly it thus stood.

55. The amount 9-8-14 is also a Peeroope from the Talook Devastanum of two villages of Mauda-colum but if it was received a charge of 12 Chukkrums would be against the sirkar gift of 6,000 Chukkrums for a daily supply of rice for the God.

56. The amount Peeroope 349-1-13 $\frac{1}{2}$ arises from the villages of

Perceemboor attached to the pagodas named. The return gift for Perterum and Vishasha Cutta (p 7283) is 345 Chukkrums: Thus for the reasons mentioned I have not entered in the jummabundy.

vide 'a' & 'b'
in Statement B

57. The amount Chs 101-8-0 is what has always been paid to the sizar without return. This sum is entered in the jummabundy as what is derived to the sizar by a prescriptive right not known by whom the imposition was made.

vide c, d, e, f
in Statement B

58. The establishment of cheultries which next comes under consideration and which was made with the view of accommodation to travellers has since the time of Usef Gawn been appropriated by the present incumbents as their own private property. The rapacity of the former managers had winked at this assumption so long as it was profitable to them but the discovery of their aggression instead of causing retributive justice to the sufferers enriched progressively the renters treasury by fixing as a tribute all that has been discovered by previous compulsion and the holders of the property formerly public are by the yearly receipt of the rent specified in quiet possession (p 7284) of their impudent usurpations.

vide g, h, i, j, k, l,
m, n, o, p, q, r, s, t,
u, in Statement B

59. The remaining alienations are sufficiently commented on in the statement for elucidation and the Pooroopa attached to each included in the jummabundy.

vide Statement
F

60. In the statement particulars of the servants of the pagodas and donors of the Aracurtia which explains distinctly those heads which make the totals of the Pooroopa and Ennam villages, are entered the number of villages especially allotted to the individual offices of the Sibbendy and the Aracurtia of the Hufta Devastanus since the time of Usef Gawn with the tribute respectively paid by the servants of the idol from the villages and lands given for their support the offices are detailed in the statement.

61. The next principal head is the Aracurtia or fixed Maunium granted for the purpose (p 7285) of daily offerings and prayers to the diety for the departed donors or rather the continuance of the same mode of worship the donor observed in his life time as the prayer is always as if from the donor himself.

62. Of the Aracurtia thus entered I wish to distinguish those granted under the Carnatic Government previous to the time of Usef Gawn and those that have since been surreptitiously obtained from the false pride and dishonesty of the servants of the different managers.

63. Those established under the Carnatic Government w were Trinal Naig's Neotamah the mother of Vija Chocanada Naig the last Rajah of Trichenopoly Venchalakistnama Naig a commandant of the Trichenopoly Rajah whose Aracurtia was a service land given to him by the Rajah which he gave to the pagoda.

64. Warada Naigum Pilla Trinal Naiguo's house steward who purchased the village he made over to the pagoda Munnarupion the Vakeel of the (p 7286) Trichenopoly

29.11

Board of Revenue to Government on Madras : 29.10.1802

(p 12340) in the latter, where custom has not established any shodundrum the division is equal.

18. In like manner the Ponjee lands are divided into two descriptions - namely Teerva and Cattagoets. As to the former Mr Hurdie has continued the rate fixed by Mamool, but with respect to the latter, which primarily signified a rent fixed in permanency, he has discovered so many abuses, as exemplified in the villages of Maudacollam and Averniapuram, that he has thought himself justified and with great reason as we think in raising the rent.

19. It appears that the villages belonging to the pagodas, known by the name of Devastana lands, were sequestered to answer the exigencies of the Nabob's Government, and a money payment (p 12341) made to the pagodas in lieu of them, amounting originally to C.Chs 12,000, but latterly reduced to 6,000 C.Chs. This sum was confirmed by the Nabob Wallaja, but as the collector states it to be very inadequate to the just and proper performance of the ceremonies, we beg leave to submit to your lordship the collector's recommendation, should it be determined to retain the pagoda lands in the hands of the sirkar, that the original sum be continued; The collector has not entered the amount necessary for conducting the daily ceremonies, C.Chs 5506- 7-12 in the jumma-bundy, which we approve, as it does not even amount to the sum assigned by Wallaja for the maintenance of the religious establishments.

20. As the service of military peons will no longer be required the collector (p 12342) has

IOR: F/287/17: Madras Board of Revenue Proceedings (pp 12311-925; 28.10. to 4.11.1802); Pro 28.10.1802: pp 12332-46