

all information which is not, so to speak, extorted. The impression of this has been particularly forced upon me during the late Jumabundy settlement by observing what may really be done in the way of exposing abuses by an active, intelligent, and disinterested native officer such as, I am happy to say, my Naib Sherishtedar, a native of Cuddapah, has proved himself to be. In addition to his admirable qualities as an accountant and unwearied diligence he has exhibited a degree of nerve in freely exposing abuses where they have come to his knowledge which could not have been looked for from a native of the district. But even he candidly states that the odium which would attend any

Odium which would attend any native servant effectually co-operating.

serious attempt at revision, to say nothing of personal consequences to which I will not more particularly refer, would be so great that no sherishtedar would willingly incur them by taking that active share in carrying out such a measure which would be necessary to render it successful.

77. While it is clear, therefore, that this species of influence,

Connection of public servants with land cannot now be remedied.

to which the Board refers, must continue as long as the revenue offices are filled by landholders, and that it is at the same time impossible to dis sever this connection between the public service and the landed interests, because every respectable inhabitant of the province is more or less connected with the land, it seems that the remedy is to be looked for rather in resorting to the same measure of employing European agency, which has been found necessary in other parts of the country, than by prohibitions with regard to the native public servants holding or purchasing land which they have no difficulty in evading, and which often have an injurious effect by converting an open and avowed interest into a secret and concealed one.

78. In what manner the opposition to be looked for, both

Probable nature of the opposition which would be offered to a survey and revision of assessment.

from ryots and public servants, would manifest itself, it is not possible altogether to anticipate ; but it may, I think, be safely predicated that, if did not amount to positive physical resistance, other means

of a passive nature, but in reality more difficult to overcome, would be freely resorted to. These would consist in a neglect on the part of the ryots to attend and declining to point out which fields belonged to the several estates, in freely bribing the agents employed and in getting up false accusations against the few who would be inaccessible to such inducements, in throwing the lands out of cultivation during the progress of the settlement, in disputing at every step the correctness of the survey or equity of the assessment,

This has been exemplified even during the progress of the partial preliminary enquiries. See petitions.

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Board	„	186	„
„	„	365	„
„	„	432	„
„	„	694	„

by incessant appeals and petitions to the Board and thus placing the Collector in a manner on his own defence, and, above all, unless the settling officer were specially protected, by carrying every case into the courts which the regulations permitted. There are no people in the world probably who would be greater adepts at this kind

of harrassing opposition. It was fully exemplified in a former attempt to survey a portion of the Bekul Talook, which was completely defeated by resort to such means: the landholders all managed to absent themselves on some plea or other, and no one would give any information regarding his neighbour's land. This, indeed, is a point of honour amongst the ryots in Bekul, and is so successful as often to impede for months, or altogether to defeat, the execution of decrees of the courts.

79. The above are only given as specimens of the kind of impediment which might be expected to be thrown in the way of a survey, or, indeed, of any effectual measure of revision. It is not pretended that they might not be overcome by patience and perseverance; but they would consume a great deal of time, and greatly add by this means to the expense. On the other hand it can scarcely be doubted that a revision of the assessment, if the motives of

Survey and revision would be acceptable to those who are highly assessed.

the Government were fully explained, would be as acceptable to the highly assessed landholders as it would be distasteful to the others; but these have

necessarily less weight, and are for the most part poor, ignorant, and easily misled.

80. The expenses of a survey would in a great measure depend upon whether it were a comparatively rough field survey similar to that of the ceded districts, or a scientific topographical survey such as is now in progress in the neighbouring districts of Dharwar and Belgaum under the Bombay Presidency. The latter, I feel confident, would be the only kind of one which would prove satisfactory and correct. I must confess myself to be under the strong impression that a field survey and classification of the lands by the assistance of the people themselves cannot be safely undertaken or relied on, unless it be made soon after the acquisition of the country. The European officer then holds a position infinitely more favourable for such an undertaking and as different as can well be imagined from that in which he is afterwards placed. He is looked up to with respect and deference, the people have not been taught to thwart, oppose, and set him at defiance, and he inherits, it may be said, all the influence and fear of offending him which was accorded to the officers of a despotic government who preceded him. He has, in short, a simple and tractable, in place of an artful and factious, people to deal with.

81. There is probably no part of the Presidency of Madras in which this change has been so rapid and extensive as in Canara. It would almost seem as though the superior condition they enjoy had operated as a stimulus to all the evil and corrupt passions of the people. The basest acts, forgery, corruption, and perjury are daily committed for the purpose of depriving a neighbour or tenant of his rights and property or for defrauding the Government, and the Collector is almost as helpless to protect the one as to vindicate the rights of the other. He can undoubtedly exercise the powers vested in him by the regulations, but this is strictly all that he can do. The great influence and prestige of his former position has gone. An attempt to remedy a wrong or correct an abuse is simply a contest with him as it is with others in which every art of evasion, delay, misrepresentation, fraud and corruption is as freely practised in the first instance for the purpose of delaying the settlement of the case and fairly wearying him out, and when it has been at last settled it is again

renewed in the form of an appeal from every subordinate officer upwards and eventually to the court.

Peculiar causes have tended to hasten and increase this state of things in Canara. The heads of the Revenue and Judicial Departments were

for many years on bad terms with each other ; the ryots were encouraged to oppose and appeal against every act of the Collector. They were not slow in perceiving the advantages of playing off one authority against another, and have never forgotten the lesson so taught them. This disposition, which I have never seen equalled in other parts of the Presidency, would, there can be no doubt, greatly enhance the difficulties of a field survey, and when added to the prevailing corruption of the inferior district servants and many of the higher class, and the interest which nearly every servant, high or low, has in the land, it would oppose difficulties almost insuperable to the attainment of any thing like a correct result from a survey carried on the same principle as that which was made in the ceded districts. Independent of any of the factious means of opposition to which I have above alluded, the value of land in Canara is so great that it would be worth the while of the holders to bribe to an extent that no remuneration which the Government could afford to give, nor the honesty of the majority of Canarese employés, would offer any opposing motive. It is the means by which many of them have secured the undue advantages they now enjoy, both under our own and the preceding governments, and they have reaped too much benefit from it to allow any reasonable hope that it would not be again extensively brought into operation as a means of vitiating a future survey and revision.

82. For this and similar reasons I cannot think that it would be advisable to undertake any other kind of survey than one conducted on the most perfect principles, and such a one as would render the Government comparatively independent of inferior native

Conclusion that a topographical survey is the only one which would meet these difficulties.

agency, and afford a ready and permanent means of checking frauds and correcting errors which might hereafter be detected, and this, I

conceive, could alone be attained by a topographical survey executed by properly trained surveyors, and carried on under the immediate superintendence of a skilful surveying officer.

83. I need hardly observe that such a survey would be a very expensive undertaking. There are peculiarities in the climate of this coast and in the conformation of the country which would render it more than ordinarily so. It could not be carried on at the most for more than seven months in the year; and the land being for the most part broken up into small patches on different levels and in terraced fields up the slopes of the hills, would render much more minute measurement necessary than in an open plain country.

These are amongst the causes noticed by Sir T. Munro where he states that it may be proper to observe To the Board 4th May 1800, paragraph 7. "that the survey of a district in this province will cost at least four or five times as much as one of equal extent in Mysore or the Baramahl." Some record may possibly exist in the Board's office of the actual expense incurred by him in surveying a portion of the one talook of Barcoor. The expression above quoted does not appear to have intended for more than to convey a general idea of the great additional costliness of a survey in Canara. The cost of the survey of the Balaghaut talooks of Soopah and Soonda and 5 moganies of Ankola was Rs. 53,634, being about double that for a similar extent of country in Bellary or Cuddapah, not four or five times as great; but it seems to have been a very clumsily and ill-conducted affair, and certainly not such a one as it would be advisable again to undertake.

84. It by no means follows, however, that a topographical survey would be proportionably more expensive in Canara than in any other part of the country. The superiority and greater exactness of such a survey, wherever it may be carried on, would diminish the difference occasioned in a common survey by the inequality of the surface of the country; and the suspense of the operations during the rainy months would

Relative expense of a perfect survey would not be so great as in other districts.

be of less importance, as I find that in the survey now going on in Dharwar this time is well and fully employed in making up the accounts and in preparing the requisite forms and village maps. If this supposition be correct it would seem to furnish an additional argument in favour of the topographical survey, by showing that an avowedly more perfect measure, the superior advantages held out by which have been considered sufficient reason for preferring it in other parts of the country, would be attained at a less comparative cost.

85. The length to which the preceding remarks have swelled may render it convenient if I here shortly recapitulate the conclusions to which I have arrived in considering the many questions involved. They are shortly as follows :—

That too much faith appears to have been placed from the commencement in the accounts furnished by shanbagues of the state of the assessment.

That the adoption of these as a standard basis, without any means having been resorted to for ascertaining and recording the superficial extent of the lands belonging to each estate, has had the effect of confirming all previous fraudulent reductions of the assessment, and has afforded unusual facilities for subsequent encroachments on the public lands and frauds of other descriptions by which the interests of Government have suffered.

That the attempts at revision hitherto made, and which have consisted entirely of *reductions* in the public demand, have not had the desired effect of equalizing the assessment, because the nature of the accounts afforded no efficient means of check, and the agency through which they were conducted was untrustworthy ; that persons of influence were thus enabled to misrepresent the capabilities and extent of their estates, and obtain a permanent reduction of assessment which was not required, while the lands of others continued still over-assessed.

That, from the influence of these causes, the inequality of assessment is probably now greater than it has been at any former period.

That the same causes which have led to this result heretofore will attend any future attempt at revision on the same or similar

data and by the same kind of agency, and effectual revision cannot be hoped for without previously acquiring a distinct knowledge of the extent of land both cultivated and waste and its present and future capabilities, and that the only means of attaining this is by a survey; and that after this were effected any thing approaching to an equalization of assessment is incompatible with a strict adherence to the present record of "ancient assessment."

That such a revision, if it had been effected at an earlier period of our administration, would have been attended with almost un-mixed advantage; but during the long period which has since elapsed certain conditions have arisen which now cause the question of revision (by the only effectual means) to be a balance between the advantages and objections which would attend it.

That the advantages to be expected would be the attainment of an accurate knowledge of the state of landed property and of the resources of estates, the determination of boundaries and of public and private rights, the imposition of a light assessment on all the lands of the district, security against future frauds, the rectifying of former errors, and the prospect of a gradual and moderate increase in the public revenue in proportion to the increasing population and wealth of the province.

That the disadvantages or objections would consist mainly in the disturbance of rights and interests which have grown up since we have held the country, and of the relations between landlords and tenants and other parties having a mixed interest in the land, the disaffection which it might give rise to, the general difficulty of carrying it out against the opposition of all the influential classes, and the heavy expense it would occasion.

That, whatever may be the present determination upon this question, it is not advisable that the Government should pledge itself to hold the present assessment perpetual and unchangeable; nor that it should confirm absolutely any reductions which have hitherto been made, until it has better information of the necessity

which existed for granting them, but that it should leave itself at liberty to undertake a revision at some future period when the necessity for it may become still more apparent, or circumstances may present a more favourable opportunity.

86. Whatever determination may be eventually come to by Government respecting a survey I wish to take this opportunity to express my decided opinion, that it could not be carried into effect under the superintendence of the Collector. I believe that the increased duties which have been gradually accumulating on the hands of that officer are not sufficiently estimated; and yet so strongly is this fact constantly forced upon me that I am fully impressed with the conviction that the system of administering the civil government of a large province like this will, if I may be allowed the expression, break down before the lapse of many years from the sheer want of time to execute the duties which are daily increasing in the Revenue Department, and will render necessary either a subdivision of the district into smaller separate charges, as was the case before, or a large increase in the agency by which the business is to be carried on.

Great increase in the general business of the Revenue Department.

87. The business of every office has a natural tendency to increase; but the chief part of the increase in Canara is in matters which have scarcely any connection with the immediate administration of the public revenue. It is in the miscellaneous duties imposed on the Collector in the numerous departments under his charge, and arises not only from the great addition to the population, but in some measure from the altered character of the people, their abuse rather than use of the institution intended for their protection, and to a system of unlimited appeal by which a record of the most trivial and unimportant business has become necessary and is continually coming back to occupy the time of the Collector and Magistrate after once being disposed of. It is not a little owing also to the numerous departments

Board of Revenue, Department of Public Works, Foujdaree Adawlut, Sea Customs Collector and Reporter of External Commerce, Accountant General, Civil Auditor, Military Board, Marine Board, Superintendent of Pensions, Post Master General, Sessions Judge at Mangalore, Assistant Judge at Mangalore, Subordinate Judge at Mangalore, Sessions Judge at Honore, Bombay Government, Accountant General, Bombay, Timber Agent, Calicut, Timber Agent, Sedashighur, Pay Master of the Division, Commissariat Officer, Civil Engineer, 4 Officers superintending the construction of ghauts, 2 Sub-Collectors and Assistants, neighbouring Collectors, Magistrates and Superintendents in this Presidency, Bombay, and Mysore.

to which he is subordinate or is in continual correspondence, each pressing for additional information or petty details solely with reference to their own exigencies and without advertence to the wants of other departments, which are equally urgent and equally expect compliance with their demands. Some of these departments are noted in the margin. I would instance merely as specimens of the kind of extra work to which I here refer the quarterly lists of old arms furnished for the use of the police in the talooks which have to be compiled and translated from detailed lists obtained from every station where they are in use, and which are forwarded to the Military Board and checked with apparently the same minuteness as the arms of a regiment; the mass of detailed vouchers and accounts called for by the Civil Auditor in support of the most trifling expenditure, amongst which there were this year demanded detailed lists of every man who has received the petty reward of 2 annas for killing a dog and the same for every wild beast; copies of detailed accounts in the Department of Public Works already furnished to the Board, and even of such petty items as the torches furnished to the extra dawk runners, of the name of every cutcherry servant who has received travelling batta, with the stages, distances, and dates of each march. The accounts and statements furnished to the Board itself, the Accountant General, and Civil Auditor have increased since Fusly 1238 upwards of two hundred per cent., and other departments in large or smaller proportion.

88. Even a cursory notice of this subject may seem out of place in a revenue report, but it is not in reality so; for it is of importance to endeavour to show to the Board that, in point of fact, neither the Collector or his subordinate district officers have actually the time to enter into revenue details and examinations. A

great part of their time is consumed in miscellaneous duties which

Business of a judicial nature are nearly or altogether foreign to those performed by the Revenue of revenue officers and yet cannot be deferred. Amongst these may be named Department.

the interminable squabbles between landlords and tenants, appeals against attachments of property often resolving themselves into

Number of revenue cases decided under Reg. V. of 1822 in Fusly 1257-1618. complicated police cases involving charges and counter charges of forgery of documents affecting the land, incessant and unreasonable appeals against cases of

the above nature decided by the subordinate officers, the examination and division of lands and apportionment of the assessment on them to assist in carrying out the decrees of the courts. The acqui-

This duty alone is one sitions of four European courts for which presses most heavily and inconveniently on the time of documentary evidence and other assistance in the civil department and in the the district servants, and is continually on the increase. criminal in meeting objections raised

against unimportant proceedings of the magistracy and police. To these may be added the immense increase in the Public Works Department which has of late taken place in Canara, the repair of the roads and keeping up the ferries, the erection and repair of all civil buildings whether revenue or judicial, the charge of the Laccadive Islands, of four post offices and 400 miles of dawk road, the conservancy of forests and provision of timber for the Dockyard at Bombay, the sea customs at 25 different ports, the registry of shipping, the tobacco and salt monopolies, pensions, savings' banks, passports, talook tapals, vaccination, light-house flagstaff, and a great many other duties unconnected with the land revenue which, though many of them may appear trifling when considered individually, are often the subject of incessant correspondence, of voluminous accounts, and of periodical report, and require both time and attention to be devoted to them. The amount of business in these respects may be measured by the strength of the judicial establishments which it has been found necessary to keep up, for the same causes which tend to swell it in the one are in full operation in the other. In Canara there are two zillah courts, one Assistant Judge and one Subordinate Judge, 5 Sudder Ameens, and 11

Moonsiffs. In the Revenue Department there is an additional Sub-Collector without an establishment, which was abolished by the Reduction Committee in 1830.

89. A full share of all this kind of labour falls upon the dis-
 State of business in the trict native revenue servants, and if it be
 talooks. fairly taken into consideration it is less a
 matter of surprise that they should be able to devote so little time to
 revenue investigations as that they are able to do so much. Some
 idea may be formed of the increase of duty falling on every depart-
 ment when I state that the annual expenditure of paper in the dis-
 trict has increased within the last 10 years by no less than 165 reams ;
 and the Board will be at no loss to estimate the labour required to fill
 this with writing, and that, too, by servants who were already fully
 employed. There are in some of the talooks upwards of 300 cases
 in the revenue and police undisposed of, notwithstanding that the
 tasildars sit in their cutcherries till a late hour at night endea-
 vouring to do so ; and, further, the labour thus devolving on them,
 imperfectly as it is performed, is only got through at all by the
 wretched expedient of employing oomedwars, or of filling up the
 appointments of common peons by persons who can assist as
 gomashatah.

90. Such is in plain truth, however inadequately set forth, the
 present state of the public business in
 My Naib Sherishtedar, who was for a long time a revenue
 moonshee in Cuddapah, states
 his full conviction that the ordi-
 nary native correspondence
 and record in Canara is four
 times greater than in Cuddapah
 and probably from eight to ten
 times greater than in Bellary.
 Consequent want of leisure
 to devote to questions of land
 revenue.
 Canara, which is as discouraging as can
 well be to any one desirous of fulfilling
 his duties with efficiency. It is a con-
 tinued struggle to keep down arrears of
 current business with most inadequate
 means, but which, were the means ever
 so perfect, would be more than suffi-
 cient, if properly performed, to occupy
 his full time and undivided attention.

91. Great allowance, then, is in candour due when it is
 found that subjects of a general nature requiring patient in-
 vestigation, thought, and study have been neglected or are post-

poned, and in this will, I believe, be found one main cause of the unsatisfactory state of the revenue settlements, the want of correct information, and the abuses of which the Board has had so much cause to complain. The strictly revenue business must always have been amply sufficient to occupy the time and attention of the revenue officers; but when it is considered that, in addition to this, the Collector has had every department of the civil administration of a province little short of 300 miles long to attend to, with

Increase of population about four hundred thousand. the sole exception of the judicial, and that business in all these has been gradually increasing as the population has multiplied, and as the habits of the people have become more artificial and their morals more corrupt, with a reduced establishment and under a system of increasing centralization, and the attempt to exercise control over the minutest details from the seat of Government, it ought to create no surprise that he has not had leisure to enter on a patient investigation of revenue details, or to exercise sufficient control over a system of revenue management complicated and yet lax beyond any that I have witnessed in any part of the country.

92. Though at the risk of having it attributed to a personal and interested motive I will venture to add a few words on a subject which I cannot but think is in some measure mixed up with the future efficient revenue administration of Canara.

Late reduction of Canara from the grade of a Principal Collectorate considered injudicious.

I refer to its reduction in the grade of collectorates by which it has been placed on the same footing as the smallest and least important district in this Presidency, and that, too, by a singular coincidence at the very time that questions of the gravest importance, which in other districts have long since been settled, are being again opened for discussion, and necessarily entail a great addition of anxiety and responsibility. I do not desire to offer any opinion as to what is a fair remuneration for the duties which a Collector in such a district as Canara has to perform, or to ask whether the superintendence of so many departments in an equally extensive country is in any part of the world performed at a lower rate, but simply to express my conviction that, as additional labour and responsibility are not sought for themselves, the charge

of an office in which they must be encountered will hereafter cease to be an object of ambition, and the smaller and more easily managed, but equally well remunerated, districts will be sought for in preference. For my own part I will candidly avow that, with a salary less than I enjoyed ten years ago and looking to the harrassing and laborious duties of this office, I should consider my removal to one of the smaller and fully settled districts in the light of preferment, and is a mark of the favour of Government which I do not solicit only because my period of service is fast drawing to a close.

93. It now only remains for me to notice some of the points connected with the present revenue administration, *i. e.* as distinguished from the question of a general survey and revision of the assessment.

94. After what I have stated above respecting the uncertainty of the information we at present possess regarding nearly every class of estates, I need hardly say that I do not recommend any permanent reduction in the beriz of that class termed "Board Shifarish." The number of these, as at present shown in the accounts, is 4,163, of which 904 have been brought under that classification since it was first adopted by Mr. Viveash. Much greater care has been taken in examining these before they were permitted to be so classed than was the case in the first instance; but still, as I have before endeavoured to show, the means do not exist of determining positively whether the reductions are actually necessary or not, particularly in those parts of the country in which there has been no survey. To judge from the inquiries I have made during the last Jummaundy in the Balaghaut talooks, so many instances (some of which will be found in the appendix) in which they are not necessary have come to my knowledge that I am inclined to the opinion that not more than one-fourth of the proposed reductions are permanently requisite. There are many which cannot be immediately re-imposed, but which might nevertheless be treated as remissions to this point rather to be continued for a longer or shorter period than as absolute and final reductions of the assessment.

95. In the meantime I will observe that, though the last "Board Shifarish" reductions proposed reductions of beriz, termed the have not been interfered with. "Board Shifarish," have not been sanctioned by the Board, they have hitherto been treated as permanent reductions, only awaiting sanction, and the revenue officers have not considered themselves at liberty to cancel them without the permission of the Board. I have not, therefore, taken upon myself to do so, but I can see no object in this restriction, and I would

But might be subject to recommend that they should still be held gradual revision.

open to revision ; and wherever they may appear to be clearly the result of misinformation or positive fraud, or on other accounts unnecessary, the recommendation should be either annulled together or modified as circumstances may seem to require. In many cases the amount is so low as 2 or 3 annas, and from this circumstance alone clearly unnecessary as being of no use to the person who received the remission. They appear to have been given more with a view of allowing those who demanded remission to have a share, however small, than from any actual or apparent necessity which can now be ascertained ; but each of these remissions forms a distinct entry in the accounts which has to be gone through every year at the Jummabundy, and creates no small addition to the labour and waste of time at the settlement.

96. With respect to any arrangements which can be made in the revenue settlement pending the determination of Government on the question of a survey, I do not feel sanguine that any great improvement can be made without a measurement of the land ; it must be acknowledged that any attempts at revision will continue to be the most complete groping in the dark which it has hitherto been, and the revenue officers be still exposed to deception. There are some points, however, in which the progress of error may be checked in future, although what has already happened may not be remedied thereby. Amongst these one of the most important is some authoritative declaration respecting the rights to waste land.

Declaration regarding the right to waste lands much required.

I have in a preceding part of this report stated my views at some length upon this subject, and I only here add that I can see no objection to the intro-

duction of some rule similar to what prevails in other districts, *viz.* that the lands which a ryot can claim should to a certain degree be measured by the assessment he pays, and that where he has already in his possession land fully equivalent to this assessment his claim to more should not be admitted without imposing an additional assessment on it. The application of this simple and, as appears to me, equitable rule would do more in checking litigation and fraud than almost any which could be devised in the absence of a regular survey. It might also, I think, be extended with advantage to cases where there has been a large apparent increase in the cultivation upon which no assessment is paid.

97. I would also beg to suggest for the consideration of the Board the propriety of setting aside the ancient beriz as it stands recorded upon estates at present unoccupied by any one.

There seems no object in adhering to what appears the arbitrary Retention of ancient beriz or false assessment recorded by the on waste estates injurious. shanbagues on land with which the present interests of no one are bound up or can be brought in jeopardy. At present it is considered necessary to adhere to the ancient beriz however absurdly low or high it may be. This is disadvantageous in two ways. In the former case, as cultivation is advancing, a man may take up an estate upon an assessment entirely inadequate merely because it stands so recorded in the old accounts, whilst in the other he is prevented from taking up land because a beriz appears assessed on it which it can never pay. There can be no object in perpetuating these inequalities, and it would be much better to give such lands upon a fair and moderate assessment without reference to accounts which are not trustworthy and very probably furnish no true account of what they profess to do.

98. For much the same reasons it appears to me that there is Large waste estates might no advantage in maintaining the *integrity* also be subdivided. of waste estates. At present, however extensive the lands recorded as having once belonged to an estate may be, they cannot be separated. A man must take either all or none, and hence has arisen the practice, in the Balaghaut in particular, of allowing large estates to be taken up by persons who have

no ability to cultivate the whole of them; they only pay, however, for what is actually brought under cultivation, a remission being made for that which remains waste. They thus retain a lien on a large quantity of land which they pay nothing for, and prevent others from taking it up except as their tenants. I can see no good reason why all waste land, whether it ever constituted a separate holding or not, should not in Canara as in other districts be thrown into the general Ayacut Bunzer of the village, and given to applicants in small and convenient spots upon a fair and equitable assessment, only taking care that the good land be not separated in unfair proportions from the inferior. So strong is my impression, however, of the frauds which are committed, and which the revenue officers have no means of guarding against, that I would not propose that any assessment fixed on the land should be considered absolutely permanent or irrevocable, but would insert in the puttah a general reservation for its future revision.

99. Endeavours have been lately made to ascertain the actual
 Measurement of lands when extent of land when newly taken up, and
 taken up should be recorded. it would, in my opinion, be desirable to
 grant no new land upon such a fallacious record as the estimated
 Beejwary extent. In all such cases the superficial measurement
 in acres and goontahs should be previously ascertained by actual
 measurement and distinctly recorded in the puttah.

100. Some definite rule is also required respecting a class of
 estates of which I do not find that any
 Proprietary estates when mention has hitherto been made. These
 abandoned should be considered are what are termed Mooly or proprietary
 the property of Government. estates which have been given up but
 not entered as Sirkar Guenie estates. The only estates entered
 under this class are such as were so recorded in the accounts at
 the commencement of the Company's Government. There is thus
 a distinction without a difference between the two, arising merely
 out of the mode of recording them in the accounts. All land, I
 consider, which the proprietors have given up or abandoned, and
 for which they cease to pay the public assessment, necessarily reverts
 to Government, and can be made over to any one else who is will-
 ing to take it up and pay the assessment on it. Instances, however,

have recently occurred of estates long abandoned by their former owners which had been taken up by new comers, who have gone to considerable expense and trouble in bringing them into order, and when this has taken place the former holders step forward and sue for the recovery of the land on the ground of his being the ancient proprietor. In some instances this has been awarded to him, principally, I imagine, in reference to a right casually mentioned by Sir T. Munro to have existed in ancient times by which proprietors

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could come back and reclaim their former holdings. This right is not at all well established, even as an old theoretical one; but it is manifest that it is quite incompatible with our system of revenue administration that a man should be able to give up his land, and cease to pay any assessment for it, and yet retain the right of ousting any one else who may take it after it has been brought into a profitable condition by the labour and expense of the new holder. The giving up of land and ceasing to pay the assessment ought, *ipso facto*, to constitute a relinquishment of the ownership, as it does every where else, and such estates ought, therefore, to be subject to the same rules as those which were abandoned before the Company's rule commenced (*viz.* the Sirkar Guenie estates), and to be at the disposal of Government like other waste lands.

101. It was my wish to have offered some observations respecting the Balaghaut districts which have many circumstances peculiar to themselves which do not conveniently come under consideration in treating of Canara generally, particularly with reference to the survey which has there taken place; but I must defer doing so until a more convenient occasion, and when I have more leisure than I can now command. There is little, however, in the remarks which I have ventured to offer in this report on the system generally which is not applicable to the Balaghaut, although there are other points specially referring to those districts which require notice.

102. If there be any thing contained in this report, as I fear there may be, tending to the inference that I am an advocate for a high assessment, I am desirous, before concluding, of most earnest-

Separate points requiring notice hereafter in relation to the Balaghaut talooks.

ly disclaiming it. No one who has served in so many of the districts of this Presidency, as I have, can on coming to Canara fail to observe and appreciate the blessings of a light assessment and an indulgent settlement. Though it may appear a paradox it may, nevertheless, I think, be assumed that the very ignorance which I have endeavoured to show has ever existed, and still continues, in regard to the resources of the country, has in no small degree contributed to the rapid increase of its prosperity which is now so apparent, for no one can doubt that the energies of the people are more likely to be stimulated by the prospect of enjoying the full and entire profits of their exertions than where these have to be shared with the Government, in however moderate a proportion. As little can it be doubted that, with the ideas which prevailed 30 or 40 years ago as to the share of the produce which the Government might fairly exact, no such liberal settlement as would now be deemed politic and just would at that time have been accorded, and the consequence would have been that the advancement of cultivation and general improvement would have been retarded. This, indeed, is apparent from the rates which are now in force regarding the appointment of the estimated produce in newly occupied lands, by which one-third of the gross produce is assumed as the Government share and by the high rate put upon all new land taken up for garden cultivation. Could these rates really have been exacted I am under the fullest persuasion that little increase in cultivation would actually have taken place; and we might have the example in Canara, as in other parts of the country, of thousands of our labouring population leaving their homes to seek employment in foreign countries, in place of finding an ample demand for their labour at home, as they now do in Canara.

103. Whatever arrangements there might be adopted should not be with a view of increasing the general rate of assessment, but be directed mainly against previous and future frauds and the hitherto almost unrestrained encroachments of wealthy landlords, Bramins, merchants and others, who are not the really laborious or productive class, but who by the various means I have attempted to detail have contrived to lower their former rents, and to appropriate,

as they still continue to do, the surplus rent of nearly all the newly occupied lands which are taken up and brought into cultivation by persons holding under them as tenants, instead of directly under the Government. By this the condition of the actual cultivator, would not seem to be improved, while the Government is defrauded of its legitimate share. It is only thus that, in my opinion, the fact can be accounted for, that, with an increased population of four hundred thousand persons in a country almost exclusively agricultural, the increase in the land revenue has been no more than Rupees 1,46,500.

This is between Fusly 1210 and 1257. The increase in the average of the first and last 10 years is Rupees 75,692.

104. It must be admitted, however, that while such correction of former abuses appears the only means of, in any measure, equalizing the assessment, it would be expedient to apply it with great leniency and indulgence. I am informed that it is upon the principle of overlooking past abuses that the general revenue survey in the lower provinces of Bengal is now being carried on, and that without a previous and distinct understanding upon this point it would have been almost impossible to effect it. A survey in Canara conducted on the same principle would probably be attended with all the advantages which have been anticipated from its adoption in that part of the Honorable Company's territories.

I have the honour to be,

Sir,

Your most obedient Servant,

(Signed) T. L. BLANE.

APPENDIX C.

Being notes regarding certain Estates in Canara illustrative of the preceding Report, and of the operation of the system of Land Revenue Settlement.

No. 1.

Achwah village, Nagoor mogani, Ankola talook, Mooly wurg No. 1, comprising the entire village, owner Chandayanah Hebbara, a man of large property and influence.

Ancient assessment Pagodas 834-5-11.

The following is the statement of produce, &c., in Fusly 1243 upon which the recommendation for a permanent remission of assessment was founded:—

Rewaz Hootawully, or attainable rent produce, calculated at $\frac{1}{2}$ the gross produce on cultivable land ..	Ps. 672
Hazir Hootawully, or actual rent produce derived from the lands actually under cultivation, calculated in the same manner	„ 437

Particulars of land—

Rice land 400 candies.

Cocoanut trees, 4,130.

Soopari trees, 30,734.

Average collections of 17 years from 1209 to 1225 ..	„ 436
Do. 15 do. 1226 „ 1241 ..	„ 440
Collections of Fusly 1242	„ 418

With reference to these returns it appeared to the Head Assistant Collector that the ancient assessment was greatly in excess of the actual rent produce and, indeed, of the entire rent produce if fully cultivated. He, therefore, recommended that

Pagodas 384-5-11 should be permanently struck off as "deficiency of land," and the assessment in future be fixed at Pagodas 450, and this has been suspended ever since.

In consequence of the representation of one Vittul Joisee in Fusly 1257 (last year), who offered to take the estate for the full beriz, it was ordered by the Head Assistant Collector to be examined by a monegar and shanbogue. The following was given by them as the result:—

Rice Land.	Candies.	Rewaz Hootawully. Ps.	Hazir Hootawully. Ps.
Cultivated.....	477		
Uncultivated	47		
	524.....	456	432
Cocoanut trees No.....	8,511.....	320	147
Soopari trees.....	1,41,255.....	447	230
Other trees, mango, &c.	12	12	
Pepper, jungle.....	31	31	
Coomri, cut and cultivated by 100 persons.	25	25	
		<u>1,291</u>	<u>877</u>

This return shows the full rent produce to be about double the former return, and an excess of 124 candies in rice land alone. The soopari trees have increased from 30,734 to 141,255, and the cocoanut trees from 4,130 to 8,511.

This return of produce, however, is still probably far from the actual truth, as would appear from the following calculation, assuming the Becjwary extent now given to be correct. The village is not one of those which has been surveyed, and the account cannot, therefore, be compared.

The candy, according to the local rates of this village, is equal to 20 coodoos or 200 seers of 24 Rupees' weight, and, therefore, equal to 47 Company's seers of 84 Rupees. On an average it takes 40 Company's seers (1 seer per goontah) to sow 1 acre.

The candy in this village may, therefore, be reckoned equal to 1 acre and 17 goontahs. 524 candies would then be equal to acres 746. The average gross produce of an acre of rice land may be taken, allowing a very low rate at 240 Company's seers of rice, which at 30 seers per Rupee gives 8 Rs. per acre, or for 746 acres a gross produce of Rs. 5,968

Deduct for expenses of cultivation one-half, or „ 2,984

Remains probable rent produce of rice land Rs. 2,984

Cocoanut trees :—

3 trees are reckoned to occupy a goontah, or 120 to an acre.
8,500 trees would then give acres 71.

The rate at which new cocoanut garden land is assessed by the rules now in force is at 4 Hyderi annas per tree on the calculation of $\frac{1}{3}$ of the gross produce going to the Sirkar, $\frac{1}{3}$ to the ryot, and $\frac{1}{3}$ to the landlord. This makes 8 H. annas per tree rent produce or per acre Rs. 24, but this is much too high. Take it, therefore, at only 18 Rupees per acre rent produce.

71 acres will then give rent produce Rs. 1,278. Soopari, at 35 trees per goontah, or 1,400 per acre, 1,41,255 trees will occupy acres 101.

The rate of assessment now prevailing for soopari garden is 1 Hyderi anna per tree, which, reckoning the assessment to be half the rent produce, would give for 1,41,000 trees rent produce Rs. 7,050. But this also is too high. Taking it, however, at only one-half this, the rent produce would be Rs. 3,525. According to this very moderate computation of the rent produce it would stand thus :—

Rice lands	Rs. 2,984
Cocoanut garden	„ 1,278
Soopari garden	„ 3,525
Coomri, pepper, &c.	„ 274
	<hr/>
	Rs. 8,061

or Pagodas 2,015, being Pagodas 722 in excess of the estimate of full rent produce made at the last examination and 1,343 more than that made in Fusly 1242. A fair and very low assessment on this estate calculated on the assumed extent in acres would be—

Rice land, acres 746, at 2 Rs. per acre	Rs. 1,492
Garden land, cocoanut, and soopari, 172 acres, at 10 ..	1,720
Coonri, pepper, jungle, &c.....	110
	Rs. 3,322

or Pagodas 830½, which is as nearly as possible the ancient beriz.

Note.—This estate has since been ordered to be regularly surveyed for the purpose of testing this calculation, and from the progress as yet made it is supposed that the general out-turn will be found much greater.

No. 2.

Goodihully village, Ankola mogani, Ankola talook, Mooly No. 12, registered in the name of Neelkuntappah, the Peshkar of Bunnawasi, a relation of the notorious Pootappah and Madappah.

This estate was waste land at the commencement of the Company's Government. It was taken up in Fusly 1213, and an assessment fixed on it of Pagodas 24-2-4 which was divided into Shist 19-7-3, Shamil 4-5-1, though no such distinctions existed for Rekahnusht waste.

In Fusly 1222 it was granted on Moolputtah by the Collector, Mr. Read, to Madappah, then a servant in the Honore Court, in the reduced beriz of Pagodas 11-5-0, being stated in the puttah to be 75 moras Beejwary.

On Madappah being sentenced in the court for a long series of corrupt practices all his lands were ordered to be sold, and this estate was bought in by a relation, the talook mobnshee Sadaroba, in the name of a Bramin at Gokurn, Shenkanarain, who afterwards in Fusly 1226 made it over to him, and he entered it in the name of his nephew, the above named Neelkuntappah. Both Sadaroba and Neelkuntappah were gomashtahs in the talook until Fusly 1255.

Considerable quantities of land were at various times taken in, and in 1232 the survey accounts showed the extent of land to be—

Rice land 114 candies Beejwary—

	Aces.	g.
Cultivated	126	2
Uncultivated	4	38
	131	0

being 39 candies in excess of the Moolputtah. In Fusly 1248 the account of produce, &c., rendered to the Head Assistant Collector was

Rewaz Hootawully, or attainable rent produce on rice land	Ps.	34	2	0
Coomri	„	1	6	4
	„	35	8	4
Hazir Hootawully	„	16	0	0
Average collections of 17 years from F. 1209 to 1225	„	19	3	14
Do. do. of 15 do 1226 to 1240	„	10	4	10
Collections in 1242	„	9	5	0

Upon these data it was recommended to strike off Pagodas 12-7-4 from the full beriz, leaving the permanent beriz at Pagodas 11-5-0, the amount at which it was granted on Moolputtah, although the Moolputtahs all contain the stipulation that the assessment on which the estate is granted is only to hold till a permanent beriz is fixed. No account appears to have been taken of the additional land (39 candies) appropriated.

The beriz thus fixed amounts to only As. 5-5 per acre.

As the estate is in a remote part of the country a fair assessment would be at the rate of Rs. 1-8 per acre, or, for 131 acres, Rs. 196=Ps. 49.

No. 3.

Ahmud Ali village, Kudwad mogani, Ankola talook, Guenie No. 10, held by Bab Mulyah,—has relation in the cutcherry.

This estate was first cultivated in Fusly 1210; it is entered in the chittas as 43 candies, and the beriz 13-8-2 divided (fraudulently)

into Shist 9-1-1—Shamil 4-2-1. It was subsequently given up and taken again in Fusly 1230 by Vencup Mulyah, the talook shroff, who entered it in the name of his brother, Bab Mulyah. In the survey accounts the extent of land is given at—

	Acres.	g.
Rice land 113 candies Beejwary	84	36
	Acres.	g.
Cultivated	48	28
Uncultivated	36	8

The Beejwary measurement is here 70 candies in excess of the former record.

The influence of the talook shroff appears to have been sufficient to keep down the beriz, and it varied between Fuslies 1230 and 1242 from H. 2-5 to H. 6-5. In 1243 it was recommended for a reduction of beriz by the Head Assistant Collector on the following data :—

Rewaz Hootawully, or attainable rent produce.. H. 15 8 0
 Hazir Hootawully „ 17 0 0
 the owner stating the additional 2 H. to be the result of each exertion on his part.

Average collections of 17 years from 1209 to
 1225 H. 2 6 6
 Average collections of 15 years from 1226 to 1240. „ 4 4 9
 Collections in Fusly 1242 „ 6 5 0

The portion of the beriz entered as Shamil was, therefore, recommended to be struck off, and the permanent beriz fixed at H. 9-1-1. The Board Shifarish is entered as “deficiency of land.”

The falsity of the above estimate of produce from 84 acres of rice land must be evident.

The cultivation in this year, Fusly 1257, is 81 acres 18 goon-tahs; an assessment of only 1 Rupee 8 annas per acre would amount to Rs. 128, or H. 32.

No. 4.

Woolgy village, Cudra mogani, Ankola talook, wurg Mooly No. 29, belonging to Appajee Shenvi (father of the notorious

"Pootappah," sherishtedar of the Mangalore Court, and nadcur-num of the mogani).

Survey extent of land—		Acres.	g.	
Rice land	77	0	} 80-12, besides 8 acres since appropriated.	
Garden	3	12		
Ancient beriz Shist....	H. 40	9	15	} H. 60 0 8
Do. Shamil .. ,	19	0	9	
Present settlement	, 44	9	8	
Board Shifarish	, 15	1	0	Recommended on ac-
count of "deficiency of land."				

Statement given in Fusly 1243 on which the recommendation of Board Shifarish was founded.

Extent of land—

Rice land 84 candies.

Bagayet, producing 100 cocoanuts.

Gueni Rewaz Hootawully Rs. 54 4

Hazir Hootawully , 54 4 (the land being fully cultivated).

Average collections of 17 years, F. 1209 to 1225.. H. 21 2 9

Do. do. of 15 years F. 1226 to 1240.. , 31 0 15

Collections in 1242.... , 41 0 0

In the survey accounts the rice land is recorded as 115 candies exclusive of the 8 acres since appropriated. In the statement given in 1243 it is only set down at 84 candies.

The cocoanut trees on 3 acres 12 goontahs of Bagayet are entered in the survey accounts as 146. The produce (100 cocoanuts) given in 1243 would be that of a single tree in good bearing.

This estate includes the beriz on two estates which was added under the following circumstances:—

The estate adjoining to it (No. 1), assessed at 15-1, had been entered as Koolnusht until Fusly 1241, when information was given that it had in reality been included within the limits of the wurg No. 29, and was enjoyed by Ganapah Shenvi, the brother of Appajee Shenvi, and the beriz (H. 15-1) was ordered by Mr. Cameron, the Principal Collector, at the settlement of 1242 to be added to that wurg. In the very next year it was recommended to be struck off as Board Shifarish, and the wurgdar now refuses to pay even for

the 8 acres in excess of the survey extent of land, alleging that this is part of the land for which Mr. Cameron ordered 15 H. to be added to his estate.

The beriz ought then to be either ancient

beriz on No. 29	H.	44	9	8
Do. No. 1	,,	15	1	0
		<u>60</u>	<u>0</u>	<u>8</u>

or the ancient beriz No. 29 with the additional assessment on 8 acres excess of land. The former of these would be extremely moderate, *viz.* H. 60-8 on 88 acres of rice and garden land, or Rs. 2-12 per acre.

No. 5

Kunusgerry village, Seveshwar mogani, Ankōla talook, Mooly No. 36; and Chittacooli village, Mooly No. 57.—These two estates adjoin, and are held by the same man as No. 4, *viz.* Appajee Shenvi, the former nadcurnum.

Their survey extent is as follows:—

	Acres	g.
No. 36, Rice land	121	13
„ 57, Rice land	51	28
„ „ Bagayet	4	6
	<u>55</u>	<u>34</u>
Total land in both estates	<u>177</u>	<u>7</u>

The beriz recorded as the ancient beriz at the commencement of the Company's Government was—

No. 36 Shist..H.	1	5	6
Shamil „	0	7	10
	<u>2</u>	<u>3</u>	<u>0</u>
Deduct kut-kootar	1	0	0
	<u>1</u>	<u>3</u>	<u>0</u>
No. 57 Shist..H.	1	9	3
Shamil „	0	6	7
	<u>2</u>	<u>5</u>	<u>10</u>
Total on both estates....	<u>3</u>	<u>8</u>	<u>10</u>

It was subsequently, however, ascertained on the seizure of certain papers and accounts that the beriz has been under Tippoo's government H. 150. In Fusly 1212 Pootappah, the son of Appajee Shenvi, was hoozoor moonshee, and he got the two estates granted on Moolputtah to his father for the recorded ancient beriz of H. 3-8-10, on the plea that they were small spots of ground in the vicinity of his house, and the family has ever since enjoyed 177 acres of fine rice land at an assessment of Rs. 15-12-0, about As. 1-6 per acre. The rent produce is said to vary from 800 to 1,500 Rs. per annum, and a fair and very moderate assessment would be at an average of 2 Rs. per acre, or Rs. 350.

No. 6

Asnoti village, Seweshwar mogani, Ankola talook, Mooly No. 10, Pandorung Dhar Shenvi, Raganath Luthmun Shenvi.

The "ancient assessment" previously to the Company's rate on this wurg is stated by the present shanbagues to have been by report 150 Pagodas, but it was altogether excluded from the accounts.

In Fusly 1218 it was entered in the Jummabundy accounts as Hosagami, or new cultivation, and an assessment put on it of H. 18-8-8, which, for some unexplained reason, but probably with the view of still further reducing it hereafter, was divided into

Shist	H. 15 3 14
Shamil	„ 3 4 10

For 21 years, or from Fusly 1213 to Fusly 1234, it paid only from $3\frac{1}{2}$ to 16 Hoons, and it is entered in an estimate of the Tarrow settlement of this talook for a fixed beriz of H. 17-9-14, or full Shist and $\frac{3}{4}$ Shamil. It has since paid the full assessment of H. 18-8-8.

This estate contains by the survey accounts acres 119-1, and is remarkably fine land. Its present assessment is 11 annas per acre. It was sold in Fusly 1245 for H. 943-7-8, or Rs. 3,775. The sum reported to have been formerly assessed on it, viz. H. 150, would be Rs. 5 per acre, which for such good land would be moderate and fair.

No. 7.

Kudwad village, Kudwad mogani, Ankola talook, Guenie No. 24, granted on Moolputtah in Fusly 1225 to Ankali, a dancing girl in Ankola. Ancient beriz recorded at—

Shist	H. 5	9	10
Shamil	„ 3	7	10

H. 9 7 4

In the Moolputtah granted by Mr. Read it is stated to contain 70 candies of rice land, and is granted at the reduced assessment of Hoons 3.

By the Punash accounts this wurg contains acres 145.26, and is estimated at 8 candies of land.

The candy in this mogani is about equal to 1 acre. The quantity of land was, therefore, either falsely entered when the Moolputtah was given, or the excess has since been appropriated. It is at present rented at Pagodas 100, or Rupees 400, one-half of which, or Rs. 200, would be a moderate assessment.

No. 8.

Tulguddah village, Ankola mogani, Ankola talook, Mooly No. 1, comprising the whole village entered in the name of Narnappah, at present sherishtedar of the Honore talook.

Ancient assessment, Shist	H. 18	8	9
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Do. Shamil.....	„ 9	9	6
-----------------	-----	---	---

„ 28 7 15

Added in F. 1212 for Rekahnusht

land taken in	„ 5	2	5
---------------------	-----	---	---

Total assessment.... H. 34 0 4

This wurg at the commencement of the Company's government was entered in the name of Lingappah, whose son, Soobah Row, was then a gomashtah in the talook, and it was transferred in 1231 to the name of Narnappah.

The estate was *rented* in Fusly 1209 (the first year of the Company's government) for H. 20-2-8, but the owners contrived to reduce it for many years subsequently as low as 8 H.

By the survey accounts it contains—

	Aces.	g.
Rice land.....	190	29
Bagayet	0	8
Huckle or dry land	26	11
	<hr/>	<hr/>
	217	8

The rice land is estimated in these accounts at 260 candies Beejwary.

In Fusly 1248 Soobah Row, who then held the office of tasil-dar of Cundapoor, petitioned the Sub-Collector for a reduction of assessment, and gave in an account showing the rice land to be 161 candies (or 100 less than in survey accounts), the Rewaz Hootawully or attainable rent produce H. 53-9-8, and the Hazir Hootawully

On rice land, cultivated	H.	11	6	8
On Coomri cut by 21 persons	„	4	2	8
		<hr/>	<hr/>	<hr/>
	„	15	9	0

In consequence of which the Sub-Collector proposed to reduce the assessment to the amount of recorded “Shist,” or to 18-8-9, and entered the Shamil (9-9-7) as well as the additional assessment formerly imposed on account of Rekahnusht appropriated (5-2-5) as Board Shifarish. This reduces the assessment to 6 annas per acre on the rice cultivation, exclusive of Huckle and Coomri. The returns of rent produce have evidently been false throughout. The cultivation is entered in the present year (F. 1257) at 161 acres and the rent produce at 54 H.

No. 9.

Betcolli village, Sygunhully mogani, Ankola talook, Mooly No. 1 (consisting of the whole village) held now by Sayarobah Bapojee by purchase.

Ancient beriz Shist.....	H.	302	7	13	} H. 309 1 11
Do. Shamil	„	6	3	14	

This wurg was granted under the Beejapoor Government as an enam to Desai Munju Bapajee to the extent of 250 Hoons, and was resumed by Hyder Ali. The owners, however, as admitted by Lutchmun Naib, the representative of the old family, contrived to keep down the beriz to about 220 Hoons, and it continued in their possession until Fusly 1228, when the family quarrelled amongst themselves, the estate fell in arrears, and half of it was sold by the Collector, and purchased by the present owner for Rs. 600. The other half was subsequently sold by decree of court, and purchased by the same man for Rs. 400. The low price was owing to collusion. The present owner, who is a wealthy soukar, also continued by a resort to the usual means to keep down the beriz. The highest collection up to Fusly 1244 was 230 Hoons.

The extent of land by the survey accounts is

	Acres.	g.
Rice land 407 candies.....	372	30
Cocoanut garden land, 932 trees		
—other trees 142	9	32
Huckle	7	17
Salt-pans	2	34
	<u>392</u>	<u>33</u>

It was nearly all cultivated even at this time.

In Fusly 1243 an examination was made by a monegar of the produce, when it was returned as follows:—

Rice land, 353 candies.

Rewaz Hootawully or estimated rent pro-

duce 1,490 candies..... H. 298 0 12

Cocoanut garden, 256 trees, at $\frac{1}{2}$ fanam per

tree „ 12 8 0

Other trees „ 4 0 0

Coomri, &c. „ 4 3 12

„ 319 2 8

Hazir Hootawully or present rent produce. „ 227 6 10

Observe that in this return the Beejwary extent is reduced from 407 candies (as per survey accounts) to 353, or 54 candies less, and the number of cocoanut trees from 932 to 256, the rent produce of nearly 10 acres of Bagayet being estimated at 12 Hoons. At this time the former owners petitioned that there was great concealment of produce, &c., and offered to take the estate at the full beriz.

In the following year, Fusly 1244, an order was passed by the Sub-Collector rejecting this offer for various reasons, stating that from the returns of rent produce and of former collections the estate was evidently over-assessed, and directing 89-1-11 to be struck off as Board Shifarish, leaving the present beriz at 206 Hoons, exclusive of salt-pan beriz also remitted according to custom.

This estate is near the coast, and consists of very fine land. The ancient beriz was extremely low. A fair and moderate assessment would be—

Rice land :

1st sort,	52 acres,	at 5 Rs. per acre....	Rs. 260
2nd „	37 „	4 „	„ 148
3rd „	284 „	3 „	„ 852
			<hr/>
	378		„ 1,260
Bagayet	10 „	8 „	„ 80
Huckle, free			
Coomri not known		
			<hr/>
			Rs. 1,340
			Hoons.... 335

Note.—In a suit regarding this estate before the Honore Court an amin was sent to estimate the produce, and returned it at 450 Hoons Hazir Hootawully, which is also said to be under the mark, though double the return in Fusly 1243.

P.S.—See account of actual survey made of this estate.

No. 10.

Kyganad village, Kudrah mogani, Ankola talook, Guenie No. 7, entered in the name of Vittobah Shenvi, father of the present tasildar of Mangalore, consists of the entire Muzrah of Devukar. This estate was formerly a pagoda enam, and was resumed by Hyder. The former beriz is stated to have been Rahtee Hoons 128, Hyderi Hoons 98-6, and it was collected both by Hyder and Tippoo; but the owners were the village shanbagues, and at the commencement of the Company's government they entered the beriz of the estate at 24 Hoons, notwithstanding which they kept down the collections as low in some years as 8 Hoons.

Average collections 17 years, from Fusly 1209 to 1225, 14-6-3. In Fusly 1246 an examination was made of the produce at the request of the owner, who was then tasildar of the talook, and a punchayet consisting of servants under him and his own brother was appointed to conduct it.

The return given by them was as follows:—

Rice land 166 candies Beejwary.

Rewaz Hootawully 180 candies.....H. 36 8

Hazir Hootawully „ 23 3

i. e. making the attainable produce only slightly more than the seed sown.

On the strength of this return an order was given by the Sub-Collector in Fusly 1247, reducing the beriz (of 24 H.) 7 Hoons, which was entered as Board Shifarish, leaving the proposed permanent beriz 17 Hoons, which has since been collected.

The survey accounts show this estate to consist	Acres.	g.
of Rice land, 147 candies.....	192	4
Bagayet	0	6
	<u>192</u>	<u>10</u>

The present cultivation is given at acres 177-10, and the mogani shanbogue states the rent paid this year by the tenants to be H. 122-7-13, besides 10 acres of concealed cultivation.

The estate is situated in the jungles, and would only bear a light assessment, something as follows :—

1st sort land, 3 acres, at Rs. $2\frac{1}{2}$ per acre ..	Rs. 7	8	0
2nd „ 73 „ 2 „ .. „	146	0	0
3rd „ 116 „ $1\frac{1}{2}$ „ .. „	174	0	0
	<hr/>		
	Rs. 327	8	0

or Hoons 81-8-12 besides the concealed cultivation.

In another wurg belonging to the same parties (Guenie No. 5, Kudwad village, Kudwad mogani), but entered in the name of Doogajee, the tasildar's servant, and consisting of 16 acres first-rate land assessed at 3-5. Doogajee was brought forward and a Board Shifarish remission allowed in Fusly 1243 of 2 Hoons, under the head of "Deficiency of land," leaving the beriz H. 1-5.

No. 11.

Kyganad village, Kudrah mogani, Ankola talook, Guenie No. 12, registered in the name of Mahummed Boodun, a dependant of Murtabah Row, former nadcurnum of the mogani, a man of great influence and of very intriguing character.

This wurg was uncultivated up to Fusly 1217. In 1218 it was taken up by Murtabah Row's father, Sedashavah Row, but in the name of Mahummed Boodun. It was entered as follows :—

Transferred from Neelah Naik (no particulars of land).

Shist	Ps. 5	4	4
Shamil	„ 1	3	12
	<hr/>		
		6	8 0

Koolnusht waste, cultivated—

Shist	Ps. 6	8	1
Shamil	„ 2	7	1
	<hr/>		
		9	5 2
	<hr/>		
Pagodas...	16	3	2

The extent of land, as per survey accounts made in Fusly 1231, is

	Aeres. g.
Rice land—Cultivated in that year	107 36
Uncultivated	7 37
	<hr/>
	115 13

Notwithstanding this large extent of cultivation the Hootawully was in some years returned as low as 6 Pagodas, and the collection made on this varied from $3\frac{1}{2}$ to 6 Pagodas.

In Fusly 1243 a demand was made for reduction of rent as Board Shifarish and the following returns furnished :—

Rewaz Hootawully or attainable rent produce	Ps. 12	6	0
Hazir do	„	6	0 0
Average collections of 17 years from Fusly 1209 to 1225 „	6	6	13
Do. do. 15 do. 1226 to 1240 „	3	4	5
Collections in Fusly 1242	„	4	0 0

Upon which data it was assumed that the estate was incapable of paying the full beriz, and a reduction of the recorded “Shamil” was made to the amount of Ps. 4-0-13, which was entered as “deficiency of land.”

The present beriz now paid is Ps. 12-2-5.

It is said that the ancient beriz was formerly Pagodas 100-0-0 which was struck out of accounts as Koolnusht. The estate is situated in a jungle part of the country, but at the low rate of only Rs. 1-8 an acre would yield an assessment of Rs. 173, or Ps. 43-2-8.

No. 12.

Goher village, Kudrah mogani, Ankola talook, Mooly No. 1, containing the entire village entered in the name of Sedashavah Row, and belongs to the same man as No. 11, viz. Murtabah Row.

Ancient beriz, Shist	Ps. 44	0	7
Shamil	„	7	7 7
		<hr/>	
		51	7 14

Surveyed in Fusly 1231.

Extent of land as per Survey—

	Acres.	g.
Rice land—Cultivated	116	35
Uncultivated	71	4
	<u>187</u>	<u>39</u>
Bagayet cultivated	3	10
	<u>191</u>	<u>9</u>

The collections up to Fusly 1238 varied from 20 to 30 Pagodas, when the owner produced a document purporting to be an order addressed in 1798 to his ancestor by an amildar stating that he had been ordered by the Asoph, who had been ordered by Tippoo Sultan, to reduce the beriz of the village to Pagodas 25. Upon the strength of this document, which has no pretension to be a regular sunnud, and is probably a forgery, altogether Pagodas 26-7-14 were struck off the beriz and entered in the accounts as Moolputtah kumri. The particulars of the present cultivation of this estate are not known, but there is "Coomri" attached to it, which in Fusly 1257 (the present year) has paid Pagodas 29-2-8, being 4-2-8 in excess of the beriz on the whole of the regular cultivation, which is, therefore, held entirely rent free.

No. 13.

Example of an arrangement for reducing the beriz enam estate.
Kinnar village, Kudwad mogani, Ankola talook, Mooly No. 65, registered in the name of Mulloo Neel Naik.

Ancient beriz, Shist.	H.	69	7	5
Shamil	„	18	6	9
		<u>H. 88</u>	<u>3</u>	<u>14</u>

Survey extent of land—

	Acres.	g.
Rice land, 121 candies Beejwary	78	22
Bagayet containing 672 cocoanut trees—		
other trees 62	10	23

Total 89 5

In Fusly 1243 a reduction was made by the Head Assistant Collector of H. 28-8-14 under the following heads:—

Deficiency of land H. 25 8 14
 Carried away by river..... „ 3 0 0
 and on the following data:—

Average collections of 17 years from 1209 to 1225. Ps. 40 0 11

Do. 15 do. 1226 to 1240. „ 55 2 5

Collections in Fusly 1242..... „ 52 0 0

Rewaz Guenie Hootawully or attainable rent produce „ 90 1 3

viz. Rice land, 131 candies Ps. 88 1 0

Bagayet, 55 trees, producing

500 cocoanut „ 2 0 3

the number of trees being diminished from 672 to 55, and the produce of 10 acres of Bagayet entered at H. 2-3-0.

Hazir Hootawully, or present produce, in 1243 H. 79-7-8.

The owner, however, was not contented with this reduction of his assessment, and adopted the following plan of reducing it still further by dividing the estate on the plea of having to give a portion to a relation, and having sold another portion, and by dividing the beriz on these three in unequal proportion.

The divisions and amount of assessment fixed were as follows:—

No. 65, portion retained by himself—

	Acres.	g.	Right Berjwary Candies.	Berjwary entered as	Rewaz Hootawully Pagodas.
Rice land.....	35	30	61	58	32 7 0
Bagayet	10	23			2 0 3
	<u>46</u>	<u>13</u>			<u>34 7 3</u>

The beriz fixed on this portion was not according to the extent of land, but on the Rewaz Hootawully given above as follows:—

Share of gross beriz (of Pagodas 88) in the proportion of

Rewaz Hootawully 34-7-3 to 90 H. 34 0 8

Deduct share of Board Shifarish „ 11 1 4

H. 22 9 4

Remains assessment on No. 35 containing acres 46-13.
No. 82 to Yessoo Timmu Naik, a relation.

	Acres.	Correct Beejwary Candies.	Beejwary entered.	Rewaz Hootawully Pagodas.
Rice land	20	30	43	36 4 0
Share of beriz in proportion to Hootawully, as above				35 7 1
Deduct share of Board Shifarish				11 6 12
Remains assessment on No. 22, containing 20 acres				<u>24 0 5</u>

No. 83, alleged to be sold to Shabba Bappai—

	Acres.	g.	Correct Beejwary Candies.	Candies entered.	Rewaz Hootawully Pagodas.
Rice land	22	32	30	30	19
Share of beriz in proportion of Hootawully Ps.					18 6 5
Deduct proportion of Board Shifarish ,					6 0 14
Remains assessment on No. 83, containing acres 22-32					<u>Ps. 12 5 7</u>

The object of the owner was to retain Nos. 65 and 83 on a diminished beriz, and get rid of No. 82 with more than its fair share of the beriz.

The division and sale were altogether fictitious, and to avoid suspicion the owner continued to discharge the assessment of all three estates regularly for 12 years, but in the names of the persons to whom they were entered as transferred, and as it was regularly paid the revenue servants made no inquiry.

In Fusly 1255, however, he brought Yessoo Timmu Naik to the Jummabundy, and made him tender the resignation of his estate, which was accepted by the Head Assistant Collector. The result of which was that the owner retained acres 69-5 (including all the profitable land) out of acres 89, upon which he was to pay H. 35-4-11 out of an original beriz of 88 Pagodas.

This also passed at the Jumwabundy of 1257 before the Collector, but was subsequently brought to light from secret information, when the owner acknowledged the fraud, and at once agreed to take back the estate at the present aggregate assessment.

The chief points worthy of observation in this case are the utter unfairness and inutility as a Government record of the Beejwary and Hootawully accounts, and the ingenuity and perseverance with which a plan for defrauding the Government is laid and systematically pursued through a long series of years to its final accomplishment.

If the transfer of land had been carried out through the agency of the courts, the fraud, though detected, could not have been remedied.

The ancient beriz on this estate was very light, the estate being for the most part very good, and situated on the sea coast.

No. 14.

Hulgi village, Cudrah mogani, Ankola talook, Estate No. 65, held by Narain Hubboo, potail of the village, and formerly desai, a man of great local influence.

This wurg at present consists of a number of separate wurgs. joined together as follows :—

In Fusly 1209 it was entered at the

Shist	H.	38	8	9	
Shamil	„	4	8	5	
					H. 43 6 14
Another wurg, Shist.	„	3	7	12	
Shamil	„	1	3	1	
					„ 5 0 13

which were joined together in 1211 making wurg of 48 7 11 but the former beriz is reported by those well informed to have been actually 350 Canteroy Hoons, equal to 269 Hyderi Hoons.

Subsequent additions in Fusly 1211 for Kool-

nusht taken in 34 4 4 .

Brought over.....	H. 83	1	15
Which though no such distinctions exist, for Kool-nusht land was divided as Shist 26-1-12, Shamil 8-2-8,			
Fusly 1213, for waste land appropriated	„	1	5 9
Also distinguished as Shist.....	1	1	9
Shamil.....	0	4	0
Fusly 1215 do. do. do.	„	3	7 4
Also distinguished as Shist.....	2	5	9
Shamil	1	1	11
Fusly 1217 do. do. do.	„	0	0 14
<hr/>			
Total in Fusly 1217....	„	88	5 10
Deduct separate from the estate	„	5	6 13
<hr/>			
Remains	„	82	8 13
Fusly 1225 added on information of large appropriation of waste land	„	39	3 10
<hr/>			
Total as the estate stood in Fusly 1242....	„	122	2 7

The collections, however, were kept down much below the above beriz by the influence of the owner.

Average collections of 17 years from			
1209 to 1226	H. 56	1	13
Do. do of 15 years from			
1226 to 1240 ..	„	90	7 15
Collections in 1242, the year preceding the recommendation for a permanent reduction			
	„	103	0 0

The account of produce in Fusly 1242, on which the recommendation for Board Shifarish reduction was founded, was as follows :—

Rice land 257 candies	H. 242	0	0
Bagayet producing 300 cocoanuts	„	1	2 0
Miscellaneous	„	0	1 4
<hr/>			
	„	243	3 4
Hazir Hootawully	„	239	5 4

On consideration of which returns the Head Assistant Collector proposed to strike off the Shamil (H. 14-5) and entered it as Board Shifarish under the head "Deficiency of land," leaving the proposed assessment H. 107-7-7.

With reference to the plea of deficiency of land, on turning to the survey accounts, it appears recorded as follows:—

	Acres.	g.
Rice land, 318 candies	300	35
Bagayet containing 147 cocoanut trees and 169 other trees	14	15
Huckle or dry cultivation	7	6
Total	322	16

The Beejwary extent in the account furnished to the Head Assistant in Fusly 1242 was reduced by 61 candies, and the attainable rent produce of 14 acres 15 goontahs of garden land entered at 300 cocoanuts valued at H. 1-2.

A very moderate assessment on this estate, and much below that paid by others in the same village, would be—

Rice land, 1st sort, 233 acres at Rs. 4 per acre	Rs. 932
Do. 2nd sort 51 do. 3 do. „	155
Do. 3rd sort 16 do. 2 do. „	32
	„ 1,129
Bagayet 14 acres at Rs. 8	„ 112
Huckle, unassessed	Rs. 1,241
or Hyderi Pagodas....	310 2 8

Memorandum.—There is said to be a considerable quantity of land appropriated since the survey, besides the above.

No. 15.

Aligerry village, Ankola mogani, Ankola talook, Mooly No. 2, Goono Kristna Naik.

"Ancient beriz," Shist.....	H. 14	1	14	} H. 16	8	6
Shamil	„	2	6			

In 1243 a permanent remission of H. 2-0-6 was recommended as Board Shifarish, and on the ground of deficiency of land upon the following data :—

Rewaz Hootawully	H.	17	4	8
Hazir Hootawully	„	15	2	0
Average collections of 17 years from 1209 to 1225 ..	„	14	5	6
Do. do. of 15 do. 1226 to 1240 ..	„	14	1	7

The same estimate of produce is still retained in the revenue accounts, and was recorded not two months ago at the Jumma-bundy. Since this the estate has been ordered to be sold by decree of court, and the shanbogues called on for an estimate of its value according to custom. The following estimate has been sent to the court by the same shanbogues :—

Rewaz Hootawully	H.	37	6	1
Hazir Hootawully	„	34	0	7

being somewhat more than double the produce entered in this annual return.

Survey extent.	Acres.	g.
Rice land	16	25
Bagayet	0	36
Huckle or dry land	7	9
	<u>24</u>	<u>30</u>

No. 16.

Instance of fraudulent Reduction of Ancient Beriz.

Codgee Byle village, Caroor mogani, Soonda talook, wurg Mooly No. 1, registered in the name of Rama Hegada and Sumbatgah Hegada.

These persons were formerly very wealthy and influential.

There is an entry in the survey accounts setting forth that the “ancient beriz” on the estate was formerly Rahtee Hoons 238-5 equal to Bahaudry Hoons 183-3-12. In “Sooboootoo” year (1792), during the war, some forcible collections were made by Tippoo’s order from the ryots, to make up the sums payable to the British Government by the treaty, and a temporary remission after-

wards allowed for this, which was permanently deducted from the beriz at the commencement of the British Government, and the ancient beriz then entered as—

Shist.....	H.	32	8	8			
Shamil	„	25	4	14			
					68	3	6
Added in Fusly 1225 for concealed cultivation.		3	8	7			
					Hoons..	72	1 13

at which it has stood ever since.

By the survey accounts it contains—

	Acre.	g.	Acre.	g.
Rice land, 1st sort	45	12		
Do. 2nd sort	15	32		
Do. 3rd sort	19	23		
			80	27
Bagayet soopari garden, 36,209 trees ..			33	33
			114	20

The estimate assessment to be fixed on which, made in Fusly 1235, was..... Ps. 165 2 15

The average collections of 17 years were „ 69 9 14

No. 17.

Moondeki village, Hullihal mogani, Soopah talook, wurg Guenie No. 8, present owner Jeevappah, a wealthy soukar and potail of the village.

This was new cultivation in Fusly 1223. It was then taken up by Neelappa, and entered as consisting of 13 coodoos of rice land assessed at 7-2-3. 13 coodoos according to the village custom ought to be equal to about 15 acres 24 goontahs by the following calculation :—

24 shahi pice =	1 seer.		
12 seers =	1 pylee.		
16 pylees =	1 coodoo = 48	Company's seers of 84 Rs.	
	weight.		
20 coodoos .. =	1 candy.		

As it takes 1 seer to sow 1 goontah, a coodoo of land sowing 48 seers would be equal to 1 acre 8 goontahs. The assessment of H. 7-2-3 in 15 acres 24 goontahs is Rs. 1-14 per acre.

From Fusly 1223 to 1233 he only paid an average of 3-7-7, and in the following year was found by the survey to have 125 acres instead of 15, of which 90 acres was cultivated.

No addition was made to the beriz till 1238, when the Sub-Collector added H. 7-7-13, making the beriz 15 H.

Upon the false under-estimate of the Hootawully being H. 128-7-8, according even to this the assessment was below $\frac{1}{8}$; 15 H. was collected in Fuslies 1238 and 1239.

In Fusly 1240 during the Nugger disturbances the houses of the tenants were burned and the land left waste, for which 14 Hoon were remitted—1 Hoon only being collected.

In the following year (1241) the cultivation was fully restored, but the Jumwabundy was only raised to H. 1-2-8, and in 1242 to H. 2-2-8.

In Fusly 1243 the return of produce was given at H. 35-5-12 Rewaz Hootawully, and Hazir Hootawully 26-5-4, upon which data the Head Assistant Collector ordered the increase to the beriz made in 1238 by the Sub-Collector to be entirely struck off the accounts, and the original "ancient beriz" only collected, which has ever since been done.

On an examination of the estate made by my orders during the late Jumwabundy the actual cultivation is ascertained to be—

	Acres.	g.
Rice land.....	76	19
Dry land	18	6
	<hr/>	<hr/>
	94	25

I have, therefore, directed the addition formerly made to be again re-imposed, which is still only 10 annas per acre.

A fair assessment on the *cultivated land alone* as paid by others in the same village—

Rice land, 1st sort, 10 acres at 2-8 per acre	Rs. 25
Do. 2nd do. 23 do. 2 do.	.. ,, 46
Do. 3rd do. 44 do. 1-8 do.	.. ,, 66
Huckle or dry land 18 do. 0-8 do.	.. ,, 9

Rupees.... 146
or Pagodas 36-2-8

No. 18.

(*Instance of Assessment fraudulently entered under Koolnusht.*)

Tinney village, Soopah mogani, Soopah talook, Mooly No. 2, registered in the name of Vencappah, desai.

This estate is reported to have been formerly assessed Rahtee Pagodas 200, Bahaudry Pagodas 153-8-6, but to have been reduced at the commencement of the Company's Government by the shan-bogues to Pagodas 29-0-5, at which it now stands.

The remainder of the assessment was entered under Koolnusht, or assessment on deserted estates. This appears to be the case from the accounts of the village in which there is an entry of 138-2-7 Koolnusht, but of which no particulars are given, and the land is not now forthcoming; as also from the quantity of land enjoyed in proportion to the small beriz now paid on it.

The account of land as per survey made in 1234 is as follows:—

	Aces.	g.	Aces.	g.
Rice land, of which was cultivated in that year	146	6		
Uncultivated	94	26		
				240 32
Huckle or dry land—				
Cultivated	14	17		
Uncultivated	13	14		
				27 31
				<hr/> 268 23

No. 19

Codi village, Moogar mogani, Cundapoor talook, wurg No. 1, registered in the name of Nurna Mullayah, but granted in Moolputtah to Nurnappah Naik.

Old Shist granted as enam to the Vencut

Ramadeo pagoda Ps. 90 0 0

Of this resumed by Hyder 50

Remained as enam payable to the pagoda

up to Fusly 1211 40

Shamil 7 4 7

97 4 7

At the settlement of 1209 Major Munro granted the estate in Moolputtah to Nurnappah Naik on payment of Pagodas 50, *i. e.* the Shist which had been *zupted* by Hyder. The remaining Shist (40 Pagodas) was still payable as enam to the pagoda, making the payment to which the wurgdar was liable Pagodas 90.

He was to hold it on these terms till a regular beriz was fixed on the land.

In Fusly 1212 till the pagoda enams being resumed, and ready money allowances assigned instead, the 40 pagodas' enam in this estate became payable to Government making the beriz Pagodas 90.

In consequence, however, as is said of the land remaining out of cultivation, the collections never rose to this. The average collection of 17 years at the Tarrow settlement was Pagodas 50-2-8, and the Tarrow beriz was fixed in 1225 by Mr. Harris at the Jen Shist (90) deducting the Shamil 7-4-7, a vaidah of 5 years being given in Fusly 1229 to bring it up to this full beriz. He paid instalments for two years, but at the Jumwabundy of Fusly 1231 Nurnappah Naik produced the puttah given by Major Munro granting him the estate for 50 H., and as no mention appears to have been made by the cutcherry servants of the 40 Pagodas which had since that time been brought to account, an order was entered in the chitta reducing the beriz from 90 to 50, but adding the old Shamil and thus making the beriz 57-4-7. (On this occasion there must have been collusion on the part of the cutcherry servants, who could not fail to see from the chittas the real state of the case.)

The reduction of H. 32-5-9 was continued up to Fusly 1243, when it was entered as Board Shifarish, *i. e.* beriz recommended to be struck off, the estate being unable to pay it.

Apparently for the purpose of covering these frauds the Rewaz Hootawully, or rent produce of this estate, is entered in the shanbagues' accounts as..... Ps. 68

And loss of produce „ 2

Ps. 66

Thus making it appear that the wurgdar, while he only obtains 66 Pagodas' rent, has to pay 57 to the Sirkar.

In Fusly 1246 the estate was ordered by me to be examined, and the shanbogue of another village was sent for the purpose. The wurgdar objected to his examining the estate, but agreed to give a fair return of the produce, which was as follows:—

Rice, cultivated, paying agrain rent of 47 moras at 2 Rs. H. 23

Uncultivated, fit to pay rent of 29.

Bagayet 2,035 cocoanut trees at $\frac{1}{2}$ fanam a tree... „ 101

H. 124

Not being satisfied with the return given by the owner, it was ordered to be measured with the chain, and a proper estimate made of the produce.

The result is as below:—

	Acres.
Total extent of land.....	170
Deduct Parampoke.....	32
	<u>138</u>
Remains fit for cultivation	
Particulars—	
Rice, cultivated.....	27
Uncultivated	9
	<u>36</u>
Bagayet, cultivated	86
Uncultivated.....	18
	<u>104</u>

The number of cocoanut trees being 4,101, not 2,035, as given by the owner.

The probable rent produce, then, would be as follows:— H.

Rice land at average of 1 Pagoda an acre	25
4,101 trees at $\frac{1}{2}$ fanam each	205
<hr/>	
Produce of land actually under cultivation	230
Add—Rice land 9 acres at 1 } Waste, but fit.....	9
Bagayet 18 acres } for cultivation.....	45
<hr/>	

Total capability of the estate as relates to
cultivation 234

The beriz on which at $\frac{1}{4}$ the gross produce
would be..... 71

But the principal part of the village of Gungawully, the shipping port at Cundapoor, is included in this wurg, and he receives in addition the ground rent of 217 houses, the rent of which cannot be ascertained, but taken at the low rate of 2 Rs. per house per annum would be ... 108

Total Hoons.... 392

The above person is a wealthy influential merchant, but there is another small estate (No. 2) situated under similar circumstances. It was also an enam land granted to the same pagoda. Its ancient assessment was Shist Ps. 30.

Particulars :—

Resumed by Hyder..... H.	12	5	12
Remained to the pagoda			
up to Fusly 1212.... „	17	4	4
Shamil	3	3	0
	<hr/>		
	33	3	0
Average collections of 17 years	25	5	4
Tarrow fixed at Shist	30	0	0

He received 3 years' cowl to bring up the estate to this full Tarrow beriz, which he has paid regularly ever since.

The particulars of the land in this estate are —

	Acres.
Rice land, cultivated	12
Uncultivated	1
	<hr/>
	13
Bagayet—	
Cultivated	12
	<hr/>
591 trees	25

and rent of 35 houses.

If the other estate paid at the same rate per acre independent of the large amount of house-rent he would have to pay H. 165 in place of 57.

If he paid at the low rate of only 2 Rs. per acre for rice land and 4 Rs. for Bagayet his rent would amount to Rs. 121, and he would have all the house rent.

The points deserving of notice in relation to this wurg are, the whole site of a town having been included in the limits of the estate in the puttah granted by Major Munro, no doubt by the misrepresentation of native servants, and, secondly, the manner in which he has succeeded in keeping down the beriz, while the only other estate in the same village was assessed at the full amount.

The real key to all this appears to be that Somagah, the head sherishtedar, was a neighbour and friend of his and helped him to deceive the revenue officers. He has estates in other parts of the district on which he pays 1,500 Hoons, and is said to have 200 or 300 Hoons on these estates recommended as "Board Shifarish."

No. 20.

(Instance of unnecessary Reduction of Assessment at the Tarrow Settlement.)

Hullihosoor village, Coloor Ootar mogani, Cundapoor talook, wurg Mooly No. 1, consisting of the entire village, registered in the name of Rama Mayah, and held at present by Vencup Mayah and Krishna Mayah.

Ancient beriz, Shist	H. 154	9	0	} H. 183	3	13
Shamil	„ 28	4	13			

This was reduced at the Tarrow settlement to the present beriz, Hoons 141-5-7, on the ground of its being according to Major Munro's puttah, which puttah on reference to it appears to be only one granted for a single year and not a "Moolputtah."

Since Fusly 1235 the Beejwary extent and produce have been entered as follows :—

		Rewaz Hootawully.		
Rice land, Stull moras 232	Ps.	141	0	10
Bagayet, no extent recorded	„	2	2	8
		<hr/>		
		„	143	3 2
Hazir Hootawully	„	127	8	12
Average collections of 17 years	„	135	5	8

In consequence of a dispute between the landlord and tenants, in which there was a charge of forgery, the landlord's papers were seized, amongst which there were old accounts, showing the rents received from the tenants in the very year (1235) in which the rent produce had been entered at 127 Pagodas to be 223-1-4 exclusive of all cultivations by the owners themselves.

An examination and survey of the extent of land has since been made by my orders, and the following is the result :—

Extent of land.	Acres. g.	
Rice land, 1st sort	80	27
„ 2nd „	112	23
„ 3rd „	18	26
	<hr/>	
	211	36
Bagayet	1	6
	<hr/>	
	213	2
Cultivated	195	10
Uncultivated	17	32

There is, besides, the Coomri and waste land extending for miles, and probably containing many thousands of acres which may be hereafter brought under cultivation, which is all *claimed* as his property by the wurgdar.

A fair and moderate assessment on the above surveyed extent of land, but exclusive of the waste, would be—

Rice land, 1st sort, acres 80-27	at Rs. 4 per acre	Rs. 322 12 0
Do. 2nd do. 112-23	do. 3 do. „	337 12 0
Do. 3rd do. 18-26	do. 2 do. „	37 4 0
Bagayet.	1 -6 do. 8 do. „	9 4 0
		<hr/>
		Rupees.... 807 0 0
		or Pagodas.... 201 7 8

Upon this estate a permanent reduction of beriz was made of Pagodas 41-8-6.

No. 21.

(*Instance of unnecessary Reduction of Beriz at Tarrow Settlement.*)

Radoo village, Caup mogani, Oodepee talook, Mooly No. 46, registered in the name of Mudye Hegada.

Ancient assessment—

Shist	H.	51	6	4
Shamil	„	14	6	14
		<hr/>	66	3 2

Average collections of 17 years from 1209 to 1225, H. 64 4 5 at which the beriz now payable was fixed.

The estate has been recently surveyed and examined and the following result obtained:—

Extent of land.	Acres. g.	Acres. g.
Rice land, cultivated	44 14	
Uncultivated	2 31	
		<hr/>
		47 5
Cocoanut garden land—		
Cultivated.....		25 30
Waste land and Parampoke		13 5
		<hr/>
		86 0

Produce—

Rents agreed for by tenants in money and grain.

Rice land and Bagayet Ps. 220 2 5

Deduct—

For cocoanut trees not yet producing. 34 9 0

Uncultivated rice land 1 9 12

Rent profits to Mool Guenie tenants

and purchases of small spots .. 5 7 6
————— 42 6 2Remains net landlord's profits enjoyed by the
landlord in Fusly 1257..... Ps. 177 6 3One-half as a Government assessment of
Pagodas 220-2-5 would be „ 110 1 2

No. 22.

Mangalore talook, Hari Kullah mogani, Bunger Kolor village,
Mooly wurg No. 18, registered in the name of Jhan Beezee.

This wurg is entered in the chittas of Fusly 1209 as assessed at

Shist..... H. 3 8 8

Shamil .. „ 4 7 14

„ 8 6 6

and in the Doormoty Chitta of the following year the land is
entered as follows:—

Beejwary Moodah.

Guenie Hootawully.

Mogur (Muzzel) 7½ 32

Bett..... 2 6

9½ Price, H. 12-6-10. 38 moodahs of rice.

Add—

Produce of dry grains for 2nd crop—

Wardeed, 2 moodahs

Cooltee, 6 moodahs 8

46

Bagayet, cocoanuts, productive	285
Unproductive	74
Mango	7

In Fusly 1211 the wurg was divided and a portion transferred to Seth Janoonappah, *viz.*

Moodahs.	(The apportioned beriz on which was	Shist .. H.	2	1	0
Mogur 2	{	Shamil. „	1	8	10
Bett .. 1					
3		H.	3	9	10

leaving as the old wurg No. 18 exclusive of the Bagayet

Beej. Moodahs.		Beriz.			
Mogur	5½	Shist.. ..	1	7	8
Bett	1	Shamil	2	9	4
	6½		4	6	12

In 1226 at the Tarrow settlement 6 annas were deducted from this beriz, leaving the Tarrow beriz 4-6-6.

In 1814 the wurgdar Shaw Beeree had mortgaged a portion of this estate to one Luka Naik, yielding a net annual rent produce of 212 Rs. for 680 Rs., and a suit arose out of this transaction which came before the zillah court in 1819, and subsequently by appeal before the provincial court, during the course of which two old documents were produced—

1. Purporting to be an ancient grant by the Bungar, or petty chieftain, about 90 years ago.

2. A sale deed by one Mathes Naik to Shaw Beeree in which the purchase money is stated at 35 Hoons, or Rupees 140.

In these two documents certain boundaries were stated, and a Razeenamah having been tendered the provincial court accepted it, and directed the terms of it to be enforced, which was accordingly done by the judicial officers in A. D. 1835.

In 1837 a complaint came before the magistrate with regard to the right to certain grass land, and after various inquiries and reports by the tasildar the Sub-Collector, Mr. Maltby, went personally to inspect the land, and then wrote an order stating that the

land in dispute, as well as some other which had been cultivated, appeared to be Sirkar land, and directed it to be measured. The result was reported as follows :—

Land within an old embankment.

	Beej. Moodahs.	Acres.	g.
Old cultivation	11½	8	9
Cultivated within 6 years	6¾	5	12
Prepared for rice cultivation	2	1	16
Grass land under dispute fit for rice cultivation	5	4	6
Back yard to house, &c	1	0	32
	—26¼—	19	35

Besides 367 cocoanut and other trees.

Outside the old embankment.

Cultivated between 3 and 10 years ..	3½	2	27
Waste land fit for rice cultivation	1½	1	1
Grass land fit for cultivation	31½	27	24
	—36½—	31	12

Total in and outside the old embankment, and claimed on the strength of the documents which had been filed before the court	62¾	51	7
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Thus an estate originally comprising 6½ moodahs had grown into one. . . 62¼

Mr. Maltby's decision upon this was, that the land in dispute, *i.e.* the land beyond the old embankment, was Government waste land, and the tasildar was ordered to take offers for it as Hosagami. No mention was made of the excess of land within the old embankment, which was all allowed to the wurgdar. An offer was made by one Shaker Ali to take the waste land on an assessment of H. 25-2-8 and reported by the tasildar. The order was that it would be settled at the Jumma bundy, but in the meantime the grass on the disputed lands should be sold on public account. The wurgdar continued to press his claim to the whole of the land before

various officers who had charge of the division, and a variety of orders were from time to time issued which prevented the offer of Shaker Ali being accepted. This lasted for 7 years, during which time the grass was sold on Government account, and realized considerably more than the entire assessment of the estate; but in September 1846, Mr. Reade, the acting Sub-Collector, again personally inspected the spot, and, apparently with reference only to the old documents above mentioned, pronounced the whole of the land to belong to the wurgdar, and wrote to the Collector reporting this, and requesting that all the money which has been realized on the grass might be refunded. This was objected to on the ground that he ought not to have upset the decision of a former Sub-Collector, and upon the suspicious appearance of the old documents on which the whole claim rested. A particular report of his reasons was, therefore, called for, which was never furnished owing to his transfer to another division.

In the meantime, notwithstanding the decision of Mr. Maltby, that the largest portion of the land was Government land, the estate was sold to a wealthy Christian merchant in Mangalore, Juan Salvador Coelho, for Rupees 2,300, and the sale deed registered in the court. In this deed "the whole of the land with the Bagayet, Guzin, waste land, house, &c.," according to the provincial court's decree, is named, with the exception of 2 moodahs left for the support of a female relation of the former wurgdar.

Upon the purchaser applying to the tasildar to have the wurg transferred to his name the tasildar referred him to Mr. Maltby's order, declaring a large portion of the land claimed not to belong to it. The wurgdar rejoined by referring to the decree of the court, and reiterated his demand. The case is still under dispute, and in the meantime the purchaser enjoys the whole of the land, with the exception of the grass land.

The rent produce of the land *already* under cultivation is estimated at 48 Pagodas by the shanbogue, which is clearly false, as it was mortgaged in 1814 for 53 Hoons yearly; and the shanbogue,

notwithstanding that the estate has been the subject of inquiry for the last 12 years, has recently, on being called on for a statement, omitted 10 per cent. of the land, the capabilities of which he estimates at 95 Hoons. They are probably, therefore, much greater.

And now, with reference to the documents upon which the acceptance of the Razeenamah by the provincial court was founded and by which land more than *eight times* the original extent of the holding was made over to the claimant, it appears on examination that the first is only a pretended copy of a Moolputtah granting land to a certain pagoda in the village of Poracoody, whereas the land in question is in the village of Bungeer Kolor, and was produced by a Moplah, Shaw Beeree, who purchased the land from a native Christian, Mathes Naik, who produced it as a grant to himself. No one appears to have inquired whether the Bungeer had any authority to make such a grant, or how, if he had land granted to a pagoda, it could have come into the possession of a Native Christian, or how a document referring to land in one village could prove any right to land in another village. The provincial court appears to have newly looked to the Razeenamah tendered by the parties, and confirmed it. The revenue authorities were not consulted, nor, if they had been, is it probable that there would have been any different result under the lax system which has always prevailed in Canara, where there are no rates of assessment, nor any public record of the extent of each man's holding.

