## APPENDIX NO. 29.

Extracts from REPORTS, as to the Difficulty of recovering ARREARS OF REVENUE, by the JUDICIAL PROCESS under RYOTWAR SETTLEMENTS.

Extracts from REPORT of principal Collector of Combatoor; dated 30th Nov. 1806.

THERE is great reason to doubt, whether all the benefits of its resources can be obtained from the Ryotwar Settlement, with a separate court of judicature existing at the same time; or that the collection can be made, with that regularity and promptitude, which might be otherwise expected.

The natives, even when conscious of the justness of their debts, it is well known, are always averse from discharging them, and ever seek delay. The disposition to that delay, which is seen daily in the proprietary in other districts, must be supposed inherent, in most individuals of the lower class: and when the case is applied to so many thousand ryots now holding pottahs, my apprehensions may not appear extraordinary. To cause a delay in the collections of a whole village, it is only necessary that one ryot proceed to the zillah court, to enter complaints, however frivolous, or engage in suits, to set aside his agreements with the tehsildar and monigar to cultivate. It will be difficult, under the multiplicity of business which must engage a zillah court, that summary decisions can be granted to the parties. The operations of the monigar must, in the interim, be suspended; and it appears a very probable consequence, that the government revenue cannot be regularly collected, in the pause which those suits may occasion.

It may further be expected, that much further inconvenience will be felt, from the blunders and ignorance of the lower class of revenue servants, in regard to the Regulations; and with which, it will require some time before they can become acquainted.

In a country where there exists so great a quantity of waste land as in Coimbatoor, land, so far from being an object of request, must be tendered by the circar to the cultivating class, who consider rather that they are conferring, than receiving, a favour, in the acceptance. The Hindoo institution insisted upon the industry of their subjects, in order to add as much to the labour of the community, as the revenues of the state. The Mahomedan disposition left no alternative, for the slothful were obliged to pay, whether they cultivated or not.

Under the British government, every means of encouragement, by way of advances, persuasions, and the endeavours of the native servants, have been used, to the ultimate object of guiding their industrious labours, to the advantage of themselves, and the increase of the public revenue. Such as have been in the habit of seeing the lower class of ryots, must be sensible of the real necessity, of some hand to direct. those labours.

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The frequent release from their engagements which they have experienced, when they have suffered misfortune, has impressed the ryots with a general idea, that they may always expect it; as soon as it once comes to be considered as a right, every recourse will be had to litigation and delay, to avoid their fulfilment.

From this persuasion of being able to obtain a release from their engagements with our government, under the circumstances mentioned, many more ryots enter into them at the beginning of the season, than would be the case, were they conscious that the government dues would, without exception, be rigorously exacted. Many instaces, however, annually occur, where the security is obliged to fulfil engagements entered into under such a persuasion, merely from the subsequent fault on the part of the ryut, whose indolence leaves him, without the means of acquitting himself of them.

If the country be at once disposed of by rent or sale, the farmer, or zemindar, can have no obstacle to the payment of his kists, equal to the difficulty Aumany servants will experience in the collection: should the former fail in collecting within the stipulated period, it is generally in his power either to mortgage, or to dispose of such property as may answer the fulfilment of his agreements. It is scarcely necessary to say, that Aumany servants can have no such opportunity; and that if there be resistance to their demand, and summonses served from a separate court, the collection of the amount must be delayed, until the process [897] be gone through, from the case of a ryot paying 500 pagodas per annum.

Extract from REPORT of Collector of Dindigul and Madura, of 8th July 1807.

THE Regulations for enforcing arrears, are too intricate for a native to comprehend: and the smallest deviation from the forms, entails endless disputes and heavy penalties.

Extract from REPORT of Mr. Hodgson on Coimbator, of 10th Sept. 1807.

IF a ryot fails to pay his rent, the whole process of distraint laid down in Regulation XXVII. 1800, must be resorted to; and the same forms be gone through, with the ryot who pays a rent of six fanams, as with him who pays 1,000 pagodas. If the process is not enforced against each defaulter, as soon as he falls in arrear, the evil spreads; and those who are able, and those who are not, equally withhold their rent.