

# THE GRAIN TAX IN CEYLON.

EXTRACTS FROM GOVERNMENT ADMINISTRATIVE  
REPORTS FOR THE YEARS 1885, 1886,  
1887, 1888, AND 1889,

*Showing the Starvation and Hardships the People  
undergo, due to the Grain Taxes.*

Charles Spence  
BY  
SALMON,

FORMERLY ADMINISTRATOR OF THE GOVERNMENT OF THE GOLD COAST; HER  
MAJESTY'S CHIEF COMMISSIONER, SEYCHELLES ISLANDS; PRESIDENT OF  
NEVIS; AUTHOR OF "THE CROWN COLONIES OF GREAT BRITAIN," ETC.;  
FELLOW OF THE ROYAL COLONIAL INSTITUTE.



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THE Under Secretary of State for the Colonies, in answer to Sir Edward Watkin, July, 1889, said he was informed by the Governor of Ceylon that the author (Mr. Le Mesurier, the Assistant Agent of Government) of the statements respecting evictions and starvation in the matter of the arrears of Paddy Tax, could adduce no proofs, and that the statements were a gross exaggeration. At the same time it was known to the Governor that Mr. Le Mesurier did furnish (with his report) a tabulated statistical record or list which gave a history of each of the 2,899 fields sold, and shewed that 1,048 of the late owners had died, and that 382, with their families, had left the district, and that the population had decreased ten per cent. But when this list was wanted in evidence it was sought for in vain, and the Colonial Office was informed by the Governor that it had been lost!

A new list was prepared by Mr. Le Mesurier, shewing 981 deaths due to want brought about by Government evictions, in the Newara Eliya District of the Central Province, and shewing that 10,283 people were affected by these evictions. This list has not been forwarded to England because it is said to be too bulky!

As the Under-Secretary of State, in all his replies, throws doubt on the exactitude of the information on which the questions were framed, it has been deemed advisable to make a small pamphlet of extracts from official sources, showing that Mr. Le Mesurier's official statements are somewhat similar to others from about fifteen of his colleagues resident in the various provinces of the Island, which prove the destitution and distress to be common to almost the entire agricultural population, due to the operations of this Paddy Tax.

The Agent of the Uva Province reports the sale of

6,000 allotments of land in five years for grain tax; he depicts the deplorable condition of the people, and the high death rate from want. The agent in the Udu Kinda Division refers to paddy taxes being recovered for ten consecutive years on land which never once yielded a crop during the whole period.

The agent of the Western Province speaks of the short supply of rice, and quotes special cases of hardship in collecting the Paddy Tax.

In the Southern Province the agent of the Mátara division says the tax cannot be collected without difficulty and hardship, and the agent of the Hambantota division reports the sale of 78 lands for grain taxes due.

The agent for the North Central Province reports, in 1886, the highest paddy tax revenue on record, although the yield was only one-half or two-thirds an average one, due to blights. A further crop failure occurred in 1887, but the tax, nevertheless, reached Rs. 25,045.

In the Western Province the agent reports the sale of 5,634 lands for grain tax. The agent of the Kalutara district reports the seizure of 1,102 lands for grain tax. The agent of the Sabaragamuwa district reports difficulties in collecting the tax and disposing of seized lands.

The agent of the Mannar division of the Northern Province reports two-thirds failure of paddy crop, and natives rifling ants' nests for grain.

The Agent of the North-Western Province shows how the Government tenth is deducted before the seed for next crop sowing is allowed for.

The agent of the Eastern Province reports the seizure of 18,262 acres of paddy lands in the year 1886 for grain taxes due.

Chronic scarcity of food, serious failures of crop, seizures and sales of land, recovery of grain taxes to the utmost, dire distress. This is what the extracts indicate.

C. S. SALMON.

The following letter appeared in the *Manchester Guardian* for April 15th :—

THE GRAIN TAX IN CEYLON.

*To the Editor of the Manchester Guardian.*

SIR,—Starvation in Ceylon, and the dreadful distress—actual and long suffering—of the rural population due to the operation of the grain taxes have been the subject of questions in the House of Commons. The answers of the Under Secretary of State for the Colonies give as little information as possible, evade the issues involved, and cloud the whole subject by statements not to the point. To the questions put by Sir Edward Watkin 31st July, 1889, Baron Henry de Worms could give no effective reply, because it would appear that the statistical information which was absolutely necessary in order to render a reply of value was not officially in the possession of the Colonial Office at that date. But as far as Sir Edward Watkin was concerned, his questions were founded on statements and figures embodied in an official report sent to the Governor of the colony in 1886 by Mr. Le Mesurier, the assistant Government agent of the Newara Eliya district of the Central Province of the island. How came it that the Colonial Office did not possess the tabulated statistics which Mr. Le Mesurier furnished with his report in support of his grave statements in 1886? After the starvation question had been raised the Colonial Office inquired for these statistics, and the Governor reported that they had been lost. But, sir, you will observe that in his reply to Sir Edward Watkin in July, 1889, Baron Henry de Worms said that the Governor ascertained that Mr. Le Mesurier “could adduce no proofs in support of his statement, which he believed to be at least a gross exaggeration;” and yet Governor Sir Arthur Gordon knew that the proofs had been furnished by Mr. Le Mesurier, but were subsequently lost from the Record Office!

The answer to Mr. Seale-Hayne’s question, put in the House of Commons on the 27th March last, was also unsatisfactory, although Baron Henry de Worms admitted, when pressed, that the figures quoted by Mr. Seale-Hayne were correct. The fact is, the deaths due to starvation could be (approximately) officially given, but Baron Henry de Worms, instead of giving this information, refers to partial returns of the Registrar General of the island extending over years, some of which do not refer to the epoch dealt with by Mr. Le Mesurier. The statement that the population has increased in the district is a blind. Is it

not true that this increase is due to imported labourers from India for the European tea planters, but that the native agricultural population—the only people affected by the evictions—has decreased?

Fresh lists were supplied, in 1889, by Mr. Le Mesurier, to take the place of those lost. These lists give all the particulars relating to 10,283 persons, comprising the families of peasant landholders in the Newara Eliya district sold up by Government for non-payment of grain-taxes, and gives 981 as “the number of those who died from want and destitution, and the diseases consequent thereon, after the sale of their fields.” There is much other very instructive information. Now these lists have not been sent to England with the report because, Mr. Moir says, “they are too voluminous.” I am informed from the most reliable sources that these fresh lists conclusively prove all the statements of Mr. Le Mesurier to be accurate, and, considering the grave issues at stake, they should be called for by Parliament. The *ex parte* views of Sir Arthur Gordon, whose Administration is responsible for this starvation, and the opinions and statements of his agent, Mr. Moir, cannot, under the circumstances, be deemed sufficient or conclusive. What we want now is the evidence, and let Parliament judge for itself. In a pamphlet just issued by the Cobden Club, “The Grain Tax in Ceylon,” there are given thirty-five extracts from the official reports of fifteen different Government agents, embracing every province of the island and covering the five years 1885-9, which entirely confirm the conclusions arrived at by Mr. Acting Government Agent Le Mesurier, and demonstrate the hardships of the grain taxes not only for the Newara Eliya district but over the whole island. Are the statements of all these Government officials also exaggerations? To select one (see last page of pamphlet), Mr. Fisher, the Government Agent of the Eastern Province, reporting on 1886, says that “18,262 acres of land were seized in the Eastern Province alone in that year for paddy-tax due.”—I remain, &c.,

C. S. SALMON,

National Liberal Club, 11th April, 1890.

# THE GRAIN TAX IN CEYLON.

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Extracts from the Administrative Report on the Province of Uva, for the year 1888, by Mr. F. C. Fisher, Government Agent.

Page 223 A.—“The past year has been one of severe trial to the native population of Uva. An exceptionally heavy rainfall at the close of 1887 was followed by abnormally dry seasons, resulting throughout the low-country in the complete failure of the Kurakkan and Indian Corn crops, and in partial failure of the paddy crops.

“In the lower divisions the scarcity of food was so great that the people subsisted largely, and for some months, upon jungle produce, and their condition was most deplorable. Much sickness resulted from insufficiency of food and bad water, and the death-rate for the year is one of the highest on record.”

## VII.—“WORKING OF THE GRAIN TAX ORDINANCE.”

Page 208 A.—“The Ordinance came into operation in four of the seven divisions of the Province during the year. Its introduction has not been attended by increased taxation, but great dissatisfaction prevails in the Udukinda and Yatikinda divisions, because of the re-imposition of the rate of assessment which was in force when the last commutation agreement expired. This assessment amounted to three, four and five rupees the acre.\* After the expiry of the twenty-one years' agreement, advantage was taken of the exceptionally prosperous condition of the people to quadruple the tax then payable on

\* Since this report was written, a reduction in the amounts fixed as payable by the Grain Commissioners has been authorised by the Government.

paddy land, and, owing to the marvellous success of the coffee enterprise, the tax was levied without difficulty, the reason being that every villager who possessed a few coffee bushes had the means at his disposal of paying his taxes and ran no risk of losing his lands. But, with the wane and final collapse of coffee, the high rate of assessment began to be felt, and unfortunately when a fresh agreement was entered into no remission was made to meet the altered circumstances of the people, and the natural results followed. The lands could not bear the taxes, the landowners had no resources to fall back upon, taxes fell deeply into arrears, and finally successive Assistant Agents commenced to recover the Crown dues, and in the space of about five years 6,000 allotments of land were sold off. The Grain Tax Ordinance cannot, in my opinion, be satisfactorily worked in its present shape, for it is not what it purports to be, but in effect imposes a tax upon the *land*, and not upon the *grain* grown, and makes the land liable to pay a tax whether a crop is raised or not. A crop commutation has of course these disadvantages, but as about nine-tenths of the land registered has been rendered liable to pay an annual tax, the tax, speaking generally, lies upon the land, and not upon the grain, and with the result that if a landowner experiences two bad seasons, he is either landed deeply in debt by his liability to pay the tax, or he incurs the risk of losing his land altogether. To a system of crop commutation I see no objection, and an Ordinance based on the understanding that a tax should only be levied when a harvest was reaped would be hailed with general satisfaction, provided the assessments were conducted in a rational manner and on intelligible data, which they rarely are at present."

Extracts from the Official Diary of 1888, of Mr. F. C. Fisher,  
Government Agent for the Province of Uva.

Page 229 A. October 6th.—“The complaint of the scarcity of food in the division is now very general. A large



number of men have left their homes in search of employment, and the women and children are subsisting largely upon jungle produce."

Page 230 A. November 28th.—“At Bandárawela held sale of commuted lands seized for the payment of non-payment of tax. Seventeen lots were sold at an average of Rs. 5·63 an acre—*i.e.* at about half the usual upset price for waste land.

“The fields in this division (Mahapaláta) are taxed at from Rs. 3 to Rs. 4 an acre, which implies a yield of from thirty to forty bushels an acre. I believe, on the contrary, that the actual yield ranges from fifteen to twenty bushels the acre, and all the lands are undoubtedly overtaxed.”

November 30th.—“Continued the sale of lands seized for the non-payment of tax. Twenty-three lands in the Udapálata division were sold at about Rs. 4 the acre, and twenty-eight allotments of land in the Dambawinipálata, at an average of Rs. 3·58 the acre. Twenty-two lands remain unsold, and will have to be taken over by the Crown. Nearly all the purchases were made as usual by Moors and low-country Sinhalese. When I first took charge of the Province I was led to believe, from the data supplied me, that the new assessment was a fair and equitable one, but further experience has shown me that it is based upon entirely erroneous assumptions, and that the tax imposed upon paddy lands is out of all proportion to the actual fertility of the soil.”

Extracts from the Administrative Report on the Province of Uva for 1887, by Mr. Æ. A. King, Acting Government Agent.

209 A.—“When we consider that the revenue of 1886 was adventitiously swollen to the extent of over £10,000 by the proceeds of the sale of lands bought in some years previously by the Crown for default of payment of Paddy Tax, and that no similar windfall occurred in 1887, the revenue of that year shows a decided improvement.”

*Gardens rented*, 1886, page 209 A.—“As fast as new lands are leased out, old ones are becoming the property of the tenant in terms of the indulgent conditions allowed by the Government, with the view to the encouragement of garden cultivation and the settlement of sparsely populated localities.

“The system is held in disfavour by the European planter, who regards every new native holding in the vicinity of his estate as a cover to depredations upon his produce, or to the unlicensed sale to his coolies of intoxicating drinks. The objection is, in most cases, well founded, and might in most cases be conceded to, for there is plenty of room for such holdings at a greater distance from estates.”

Extracts from the Administrative Report on the Province of Uva for 1886.

Page 212 A.—“It may be roundly stated that 100,000 out of the entire population of 165,000 produce all their own food except salt and dry fish, to procure which they barter such produce as they can spare. In fact, the whole labour of this section of the population is devoted to the realisation of produce just sufficient for the year's food and the payment of the Paddy Tax. The area sown with paddy in 1887 may be estimated at 27,000 amunams. Taking the low estimate all round of eight-fold, we get at the total outturn of paddy, Bs. 1,040,000.”

Page 213 A.—“The evidence of Dangamuwé, late Ratémahatmayá, is as follows: ‘On the threshing floor, at harvest, the present price of paddy is 37 c. I have known people to sell their paddy when they have been hard pressed for taxes at 25 c. a bushel. In the last seven years' commutation the average price of paddy was from Rs. 1.50 to Rs. 2.’

“The average price of paddy for the (Yatipaláta) Kóralé, Udukinda Division, was fixed by the commissioner, after hearing this evidence, at Rs. 1.25 for the purposes of the

grain settlement, the commissioner remarking: 'It would not be fair to take either the price at harvest time or the highest price in the market as the standard for the purposes of the Ordinance, but something between the two. If a man is fairly industrious and fairly provident, there should be no necessity for him to part with his paddy at the threshing floor.'

MEDAPALÁTA KÓRALÉ, UDUKINDA DIVISION.

"As regards the price of paddy, the general run of the evidence and of those present is as follows: 'When there is a scarcity of paddy, it sells in the village at Rs. 1'50 a bushel.'

Page 222 A.—"The rice lands in the plains are supplied chiefly by rain-fed tanks. Here we have, now, a very scattered and poor population—poor and ill-fed because of periodic visitations of drought, which affect alike both wet and dry cultivation. . . . The area is 2,770 miles, over which, except in Wégam pattu and Meddagam pattu (Kóralés), the population is very thinly and widely sprinkled. The whole population is 47,400. The ruins of tanks, anicuts, and channels point to great agricultural activity in former times in regions which are now covered with almost impenetrable jungle."

Page 224 A.—"The people have now got thoroughly into the habit of paying their Paddy Tax within the year. Executionary measures were only necessary in a very few instances, usually where the field was one that had been sold for arrears in a previous year, and which had proved valueless to the purchasers because of irrigation difficulties.

\* \* \* \* \*

"The Crown only buys, of course, where there are no bidders. The Sinhalese villager will not allow his field to be sold for tax, except under very pressing circumstances. The work of the Grain Commissioner revealed instances in which men had paid tax for ten years without once reaping

a crop. Cases in which the owner had persevered steadily in paying quite double the tax he had paid for the same field in the previous commutation were not infrequent."

Extract from a letter from the Government Agent, Uva Province, to the Colonial Secretary, June 19th, 1886.

Page 226 A.—“In the present depressed condition of the country, all the ready money a peasant can earn is only sufficient to meet the payment of his taxes. He can properly afford no outlay in *cash* whatever.”

Extracts from the Administrative Report on the Western Province for 1887, by the Hon. F. R. Saunders, C.M.G., Government Agent.

#### FOOD SUPPLY.

Page 8 A.—“I think, that in a fairly good year, the harvest of the Colombo District gives about 800,000 bushels of paddy, or, say, 400,000 bushels of rice. When it is remembered that the population of the Colombo District, excluding all those who live within the Municipal limits of Colombo, is now nearly 300,000, and that the average monthly consumption by an adult is half a bushel of rice, it is evident how inadequate is the local yield of rice to meet the wants even of the rural population.”

#### GRAIN TAX.

Page 17 A.—“There are, however, two classes of fields in which the imposition of the tax is a little hard, and its recovery somewhat difficult.

“The one class consists of half-duty fields, in which the Crown is entitled to half share of the crop. This share is too much when recovered in money, because the Crown does not, like any other proprietor who gives his field in ‘Auda,’ bear a share of the cost of cultivation. . . . Now, however, they have to pay in cash one-half of the value of the crop, and this is very heavy on them, especially

where a cultivator manures his field with bone-dust, etc., and has to pay the whole cost of the manuring himself.

“The other class of fields are what are known as ‘tattumarū’ fields, or fields cultivated in successive years by different members of a family or by different families. . . . These are lands held in shares between five, ten, or even twenty persons, who, instead of cultivating the shares annually, cultivate the whole land in turn, once in five, ten, or twenty years. Now, whether the lands be registered in shares as in the old commutation, or in one parcel with five, ten, or twenty owners, as is now being done, the difficulty of recovering the tax will be the same, because the person who has cultivated the field this year, *and removed the crop*, will not pay the tax, and does not much care if the field be sold.”

Extract from the Report of the Hon. R. D. W. Moir, Government Agent, Central Province, “*on the alleged deaths from starvation in the Newara Eliya District*,” dated September 25th, 1889.

Page 3, para. 10.—“After the lapse of so many years, it is naturally difficult to arrive at the truth when endeavouring to learn whether the money rate, fixed in 1864, was felt to be exorbitant or not. It by no means follows that, because no complaints were made, therefore the tax was not felt to be an unfair one. But, however that may have been as regards the seven years’ term of commutation, which immediately followed the adjustment of the rates in 1864, even if doubling the tax was not felt at that time to be an oppressive measure, both from the statements which have been made to me in the course of this inquiry, and from the tenor of the official reports quoted by Mr. Le Mesurier, there can be no doubt, I think, that the enhanced rate became burdensome in the extreme as soon as the land-owners were deprived of the aid in settling their taxes and, generally, in providing for the support of their families,

which the produce of their coffee gardens afforded in 1864, and for some years after. It was not by means of the money rate alone, however, that an increase in the Grain Tax was brought about in 1864. On the reassessment of the fields the Government share in kind was also, in many cases, materially increased, the general effect being to raise the tax from £1,335 13s. (Rs. 13,356·50), under the settlement in operation from 1857 to 1863, to £3,039 17s. 10d. (Rs. 30,398·92)—an increase of 128 per cent. I concur with my assistant, therefore, in the opinion that one reason why the landowners allowed the Grain Tax to fall into arrear was that the tax was excessive.”

Extracts from a Report by Mr. C. J. R. Le Mesurier, Assistant Government Agent for the Newara Eliya District of the Central Province, dated July 22nd, 1889, to be found in page 13 of appendix to Report of Mr. Moir, quoted above, “*on the alleged deaths from starvation in the Newara Eliya District.*”

“2. I understand, from the terms of your letter, that I am called upon to substantiate the following remarks made by me at a meeting of the Bodi-ela Association in March last.—‘*During the years 1882 to 1885, large numbers of Kandyan villagers in the Newara Eliya District were ejected from their ancestral holdings by the sale of their paddy fields for default in the payment of Paddy Tax, to lead a vagabond life and eke out a miserable existence by pilfering villages, to migrate to towns and swell the criminal population of the country, or, as was often the case, to die of sheer starvation in the jungle.*’

“3. To the best of my ability, I will now proceed to this.

“4. I have obtained lists of 981 persons who have died of want and destitution, and the diseases consequent thereon, in this District after the sale of their lands for default in the payment of their Grain Tax, and I annex these lists with a *résumé* of them, to this letter.”

ABSTRACT OF LISTS (PAGE 17, APPENDIX TO REPORT OF MR. MOIR).

	WALAPANE.				UDA HÉWAHETA.				KOTMALÉ.		Total		
	Uda- paláta.	Yati- paláta.	Meda- paláta.	Oya- paláta.	Uda Gam- poia.	Pallé Gam- poia.	Ko- hoka.	Gan- newa.	Diya- tilaka.	Ganga- paláta.		Pallé- pane.	Uda- pané.
1. Number of persons in the family of the original owners at the time of sale of their fields . . . . .	837	963	912	1088	827	1489	786	484	319	1426	340	810	10283
2. Number of those who died after the sale of their fields . . . . .	168	187	133	181	63	163	83	67	24	140	21	57	1287
3. Number of those who died of want and destitution, and the diseases consequent thereon, after the sale of their fields . . . . .	141	147	123	126	58	146	63	46	11	120	Nil.	Nil.	981
4. Number of those who left their villages after the sale of their fields . . . . .	176	161	205	145	34	108	104	54	27	109	77	122	1322
5. Number of those left destitute in the village . . . . .	264	232	254	499	159	354	131	65	74	248	89	220	2539
6. Number of fields sold in Kóralé . . . . .	297	445	224	391	297	242	127	156	106	246	73	196	2780

Further extracts from the above Report of Mr. C. J. R. Le Mesurier, Assistant Government Agent, Newara Eliya District, dated July 22nd, 1889.

Page 14.—“23. The sales—first of all movables and crops and then of the fields—began in July, 1882, and were continued from time to time through 1882, 1883, 1884, and 1885, when it was found impossible to sell any more property; and the remainder of the fields were put up for sale, and (as in 1881) were bought in for the Crown, the arrears on them amounting to Rs. 5,027.

“24. The number of fields sold to outsiders or bought in was 2,780 and the amount of the tax recovered by these sales, roughly, Rs. 6,000.

“25. Considering the people at the commencement of the sale were in bad circumstances from the failure of the coffee crops, want of water, and bad health, it was hardly to be expected that these sales of everything that belonged to them, and the rigid enforcement in all other cases of a tax that was admittedly excessive, would have no effect upon them.

“26. The effect was soon felt.

“27. In November, 1882, the Ratémahatmayá of Uda Héwáheta drew attention to it in the following words. Speaking of the order to make seizure, he says:—

*“The people of this district are getting poor day after day, as they have no coolie work as was in former days, nor have they any coffee in their gardens, and besides which most of the crops of the fields have been sold this year and the last year for default of commutation and road taxes, and also a few days ago the crop of the fields that people have cultivated for this yala season has been sold for default of road tax, and consequently the majority of people will have to leave the district this year.*

*“In former years the people were in good condition, and they had coolie work on the estates, and also they had a little coffee in their gardens, but now it is not the case. And now if*



*we were to sell the remaining crops of the fields for commutation tax, there would be a famine in the district.*—R. M. to A. G. A., 266 of Nov. 18, 1882.

“28. In January, 1883, he reported that the people of Gangapaláta were in a ‘very distressed state,’ and he sent in a list of 373 persons who were in want of ‘food and clothing,’ and stated that the people could not cultivate their fields for want of food and seed and buffaloes.—R. M. to A. G. A. 7 of Jan. 14, 1883.

“29. This was duly reported to the Hon. the Government Agent by Mr. Baumgartner, who confirmed the Ratémahatmayá’s statement and spoke of the ‘miserable and starved condition of the people, the abandonment of their fields, and their gradually increasing poverty,’ and who pointedly alluded to the fact that out of a population of 2,154, 373 were in distress for want of food and clothing.—A. G. A. to G. A., 47 of Jan. 16, 1883, and 145 of Feb. 26, 1883.

“30. On an examination of this list of 373 persons, I find that most of them had lost their fields for default of tax the previous year.

“31. It was proposed, in order to alleviate their distress, that Government should give the people loans of money and seed; but it is significant of their frame of mind that the people refused this help because they were afraid Government would sell them up afterwards if their crops failed and they could not repay the loan.

“32. This partly explains, too, why so many fields were allowed to remain uncultivated at the time, viz. that the owners did not care to cultivate them in order to make them more valuable, and therefore more saleable; indeed, their only chance of retaining possession of their fields was to allow them to remain fallow and unused.

\* \* \* \* \*

“39. On October 9th, 1884, the Ratémahatmayá sent in a list of 878 persons who were in a state of ‘starvation,’ and

A \*

on October 30th he sent in a supplementary one, showing 449 more 'in want of food.'

"40. An examination of these lists shows that the majority were persons whose fields had been sold for default of tax.

"41. This distress has similarly to be relieved by Government from time to time; and it culminated in the present relief works at Nildandahinna, where something like 200 persons, principally women and little children, have received employment and food for the last eight months.

\* \* \* \* \*

"47. Is it any wonder, therefore, that the destitution which these sales occasioned should have resulted in a large number of deaths in the families of those who lost their lands?

"48. The process was somewhat as follows:—

"49. A villager was in arrears of tax for two, three, four, five, and sometimes even six years. Perhaps his field was cultivated, often enough it was too poor to yield even the yearly tax on it, much less the arrears; and it was left uncultivated. But the man had a hut and garden, perhaps a buffalo or a chena crop, to depend on, and he managed to get along somehow.

"50. Suddenly he was called upon to pay up his arrears, and no mercy was shown him—first his movables were seized, his store of food, his cattle, his tools, his bed, his gun, his pots and pans, the materials of his hut, his fruit-trees, or the crop of his field or chena, if they were under cultivation—in fact, anything that the seizing officer could lay hands on. And when this was found insufficient to pay the arrears, his last remaining property—his field—was sold, and he and his family were turned adrift. He wandered about the village, getting food as best he could from his relations and neighbours, or from what he could pick up in the jungle, and now and then working as a coolie for a meal. His relations and neighbours being badly off, and having little enough for themselves were not able to do much for him; and so before

long he became so enfeebled and emaciated by want of food and proper shelter and clothing, that fever or diarrhoea, dropsy or consumption, or some kindred disease fastened on him; and his constitution being unable to withstand the shock, he soon dropped off, and his death and others like it furnish with the foregoing 'an ample justification of the remarks to which you have called my attention.'

Extract from the Administrative Report on the Central Province for 1886, by the Hon. W. E. T. Sharpe, Government Agent.

#### FOOD SUPPLY.

Page 22 A.—“The price of paddy, as of all native products, was low throughout the year. Paddy may be valued at one rupee a bushel. The harvests were fairly good, and food abundant; but, for want of regular occupation, the class accustomed to earn wages on estates was poorly off. On the other hand, this class is increasing in numbers throughout the country, the want of money to pay their tithe and road-tax inducing an increasing number of villagers in the vicinity of European plantations to seek employment thereon. Several planters have brought to my notice this interesting fact, which, we may hope, will prove a safeguard against failure of labour when the sudden increase in the cultivation of tea begins to tell, as it must very soon, on our labour supply from India. Sinhalese labourers are easily managed and give no trouble, if paid weekly wages and allowed to return at the close of each day to their homes outside the estate.”

Extract from the Administrative Report on the Kandy Division of the Central Province for 1886, by the Hon. W. E. T. Sharpe, Government Agent for the Central Province.

Page 27 A.—“The following statement shows for Kandy proper the number of sales held for arrears of

tithe, and the extent. All were bought in by the Crown, which has been our policy for some time, as it allows of the owner in default redeeming the land within a reasonable time; and there were 79 lands redeemed, as against 68 lots sold, in 1886":—

Division.	Number of fields sold for arrears of tithe in 1886.	Extent.			Number bought in for the Crown.	Number of fields previously bought by the Crown which were redeemed by the owners in 1886.
		A.	P.	K.		
Udunuwara .....	2	0	2	5	2	—
Lower Dumbara .....	—	—	—	—	—	7
Uda Dumbara .....	21	5	1	9	21	65
Udawalāta .....	39	7	1	1	39	3
Uda Bulatgama .....	6	1	2	6	6	4
	68	15	0	1	68	79

Extracts from the Administrative Report on the Matalé District of the Central Province for 1886, by Mr. H. L. Moysey, Assistant Government Agent.

#### CONDITION OF THE PEOPLE.

Page 32 A.—“The year under review was on the whole a prosperous one for the people. They had sufficient food, and were, as a rule, healthy. At the same time, in certain parts of the district, chiefly in the extreme north and the extreme east, the people get but little rice to eat, and have to depend chiefly upon kurakkan and other dry grain, and upon the various vegetables which are grown in the chenas. Very little imported rice is eaten by the natives of the country, but estate coolies and labourers in the employ of Government usually eat Indian rice.

“I have said the people were generally healthy; but in parts of the district where there is little paddy procurable, and where the water is scarce and bad, there are always many cases of that loathsome disease called parangi. There is a special parangi ward in the Dambulla Hospital,

and every attention is paid to the people who go there ; but I believe it is seldom, if ever, that a cure is effected, and it is impossible to turn the hospital ward into a house for incurables. The people, however, do not understand this, and I have sometimes had complaints made to me of men being discharged from hospital without cure."

Page 30 A.—“For, I believe, the first time in the history of Mátalé, the whole of the commuted tax on paddy was collected within the year. . . .

“There were but few lands sold for non-payment of tax, and these were all uncultivated lands, and their sale caused no hardship. Thirty-seven pieces in all were sold, and of them seven were bought by the Crown in the absence of bidders. None of the land so acquired has been sold again.”

Extract from the Administrative Report on the Newara Eliya District of the Central Province for 1885, by Mr. G. A. Baumgartner, Assistant Government Agent.

#### AGRICULTURE AND FOOD SUPPLY.

Page 42 A.—“Paddy fields and chenas gave satisfactory crops, except in a few localities where they suffered from drought. This was especially the case in the villages below Maturata and in Gangapaláta. There was great destitution and real want of food among the greater part of the people of these villages, and rice had to be distributed, in addition to the granting of relief works on minor roads. I visited the villages in question at the time the distress was greatest, and found abundant proof of the want of food in the emaciated forms of the people, especially the women and children. Inquiries were made into the circumstances of each case where relief was applied for, and the accounts given were usually of one type. They showed that the family had up till recent years been possessed of lands, which in one way or another afforded a

maintenance, and that these lands had gradually been lost through debt to private creditors or the Crown, and that the impoverished owners had made no great effort to find other means of support, but continued on in their old huts in a precarious manner, and often on the verge of starvation.

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“Many of the people of Walapané remain in what may be called a state of destitution, their only food being kurakkan in scanty quantity.

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“Owing to the abandonment of fields, and the impossibility of recovering the tax due for them, fields paying a yearly tax of upwards of Rs. 1,200 had in 1885 to be taken over by the Crown. The time will, I believe, arrive when further fields will succumb to the same process, unless some remedy be found.”

Extracts from the Administrative Report on the Newara Eliya District of the Central Province, for 1866, by Mr. C. J. R. Le Mesurier, Assistant Government Agent.

Page 34 A.—“The native population of the district may be briefly divided in (1) the village, (2) the bazaar, and (3) the estate population.

“The estate population depends, of course, almost entirely on imported rice, the bazaars on country-grown and imported produce, and the villagers almost entirely on what they grow themselves.

“As to the first two it may be said that they have ample for their needs.

“So far as the villagers are concerned, in Kotmalé rice is almost the staple article of food, and there is very little chena cultivation. The amount grown in 1886 was in most cases sufficient for the people; and they are, as a rule, healthy and strong in consequence. In the Udagampaha and Pullegampaha, Gannéwe, and Kohoka kóráles of Uda

Hewahetá rice and kurakkan were produced in fairly sufficient quantities : but in Gangapaláta, where rice is scarce, and the people have to rely on a precarious chena cultivation of kurakkan and Indian corn, there was frequently great destitution, and the villagers had sometimes to depend on leaves and jungle roots for a means of subsistence.

“The same thing is true in many parts of Walapané, where the soil is poor, the rainfall insufficient, and the production of rice, kurakkan, Indian corn, and other chena products by no means sufficient to maintain a healthy and robust population.”

#### GRAIN TAX.

Page 37 A.—“The new Grain Tax Ordinance has not been introduced as yet into the district, but I am able to give some startling figures as the result of the policy of selling up the unfortunate villagers for their arrears of commutation tax during the four years preceding 1886.

“I find that out of a total of 18,848 fields in the district, 2,889 have been sold for default, that is to say, over 15 per cent. of the fields have forcibly changed hands in four years.

“Of the fields sold, 1,900 are now cultivated, and 989—that is, about 8 per cent. of the number in constant cultivation at the last commutation (12,148)—have been abandoned.

“In the case of the fields sold, 1,048 of the late owners are dead, and 382 with their families have left the district.

“In 1881 the population of the villages in which sales have been held was 34,216 ; it is now, as near as can be ascertained, 30,693, a decrease of over 10 per cent.

“Of the fields sold, 1,001 have been purchased by resident Kandyans, 1,260 have been purchased by low-country men and Moors, and 628 by the Crown.

“The cause of the great default in payment of commutation was two-fold—first, it was due to the over-assessment of the production of the fields ; second, it was due to the high rates enforced per bushel.

“*First.*—So far as I can ascertain, the over-assessment was due to the wish of the assessors to disturb the then existing arrangements as little as possible, and as the country was, as it had been before, in a prosperous state, and money was plentiful, the tax was not then felt to be onerous. It is further said by those in the district who are competent to form an opinion, that the yield now is not what it was twenty years ago. This can be easily understood. The fields have been for the most part worked every year, and sometimes twice a year, in the same old soil-exhausting method that the Sinhalese for generations have adhered to, and it can hardly be expected that the fields can yield now what they did fifteen to twenty years ago.

“*Second.*—The rates per bushel were excessive as compared with the market price of paddy in the district at harvest time, that is, the time when the tax should be and could be paid. And to illustrate this, I may state that at the present moment, that is, at the maha harvest, paddy sells at Wallapané and Uda Hewáheta for from 50 to 75 cents per bushel; whereas the commutation rate is Rs. 1 in Wallapané, and Rs. 1'30 in Uda Hewáheta. Thus, what with over-assessment of the yield and over-valuation of the produce, it can be imagined how hardly the rates must have pressed on the people when money was scarce, even in a good season, and how grinding they must have been when their crops were short or failed altogether. It has always been my firm belief that it would have been better for the district to have made a clean sweep of the arrears and to have started afresh, than to have adopted a course which has had for its result a decrease in the land revenue; that is, from the fields bought in by the Crown, a diminution in the area under paddy cultivation; a decrease in the village population; the introduction of a host of low-country men (and many of very questionable reputation) into Kandyan villages, and a large increase in the vagabond population of the district.”



Extract from the Official Diary of Mr. C. J. R. Le Mesurier, Assistant Government Agent, Newara Eliya District of the Central Province, attached to his Report for 1886.

“*April 5.*—A number of the respectable inhabitants of the district came to me at Tawalantenne, to complain of the lawlessness of the villages along the Pussellawa-Rambodan road, and the large number of thieves and vagabonds in them, and to ask for more police headmen. They attribute much of the present state of things to the sales of paddy lands for default of commutation tax—of which there have been a great number at Kotmalé—whereby so many persons have lost all their property, and have been driven to beg and steal to get a livelihood.”

Extract from the Administrative Report on the Central Province for 1887, by the Hon. W. E. T. Sharpe, Government Agent.

Page 75 A.—“It would be, I contend, premature to adopt Mr. Le Mesurier’s proposal and to reverse the policy of recent legislation, by relieving the land of the liability, and throwing it, as of old, on the produce only.”

Extracts from the Administrative Report on the Newara Eliya District of the Central Province for 1887, by Mr. C. J. R. Le Mesurier, Assistant Government Agent.

Page 83 A.—“The great argument in favour of the continuance of the tax on paddy is, that it has existed from time immemorial, and that the people understand and submit to it; but it must be remembered that in times past the tax was not a tax on the land, but on the produce of the land. It was collected in a particular manner, either in kind or by farming the Crown share; and however unjust and oppressive the renting system was, it never drove the people from their villages and left them to wander forth as thieves and vagabonds over the face of the country.

“It was, unfortunately, the apparent success of the commutation system in the Central Province that led to the introduction of the Grain Tax Ordinance; but the people were then in the very hey-day of prosperity; the country was rich, and money was plentiful, and they had good coffee crops; and it was not until this prosperity had passed away that the weight of the Paddy Tax, when the crops failed, began to be felt.

“The Sinhalese are an improvident race. Few save up money one year to pay for the taxes of the next. They depend on their crops for their ready money, and when these fail they cannot meet their liabilities and their lands are sold.”

“No doubt, the annual commutation system, and the power to recover tax by the sale of the land, facilitate the recovery of the revenue; but it would be better that the revenue should suffer than the people; and if experience has shown that the Grain Tax Ordinance can only be worked by rapid changes in the ownership of land, it had better be modified, or swept away altogether.

“The greatest inducement a native can have to be honest and hard-working is the possession of a paddy field—that is to say, a certain honest means of livelihood. But if this property is liable to sudden confiscation for default of the payment of tax on it, paddy cultivation becomes a precarious industry, and men, naturally, seek more profitable, if less honourable, modes of subsistence.”

Extract from the Administrative Report on the Southern Province for 1887, by Mr. E. Elliott, Acting Government Agent.

Page 138 A.—“The total rice consumed annually in the province may be approximately taken at from one and a half to one and three-quarter million of bushels by a population of about 450,000 people.

“In Mátara the food supply is supplemented by fine grain sown on chenas, equivalent, the Assistant Government Agent concurs, to another bushel a head, besides a considerable quantity of vegetables and other garden products.”

Extract from the Administrative Report on the Mátara District of the Southern Province for 1887 (page 151 A), by Mr. H. P. Baumgartner, Assistant Government Agent.

“The probable yield [of paddy] may, I think, be taken at twelve-fold, on the extent twice cultivated, and eight-fold on the extent once cultivated.

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“The imported rice may, I think, at a bushel a head . . . . giving a total consumption of rice per head of about  $3\frac{3}{4}$  bushels.”

Extracts from the Administrative Report on the Mátara Division of the Southern Province for 1886, by Mr. H. P. Baumgartner, Acting-Assistant Government Agent.

#### AGRICULTURE AND FOOD SUPPLY.

Page 91 A.—“The apprehension that has been expressed with regard to the possibility, or probability, of converting our cultivators into a criminal class by the severance of their only tie to respectability, in the sale of their little share of landed property, is, I think, as far as this district is concerned, in most cases uncalled for. Those whose lands have been sold generally continue as cultivators under other proprietors, or sometimes under the new proprietor of their own land, more especially when the purchaser is, as is too often the case, a Moorman. The arguments for and against the present method of collecting the tax are much too lengthy to be dealt with here, and I have, therefore, not said more than seems to me to be necessary to indicate some support to my statement that the tax cannot at present be collected without difficulty and some hardship.”

## GRAIN TAX.

Page 52 A.—“The Grain Tax Ordinance and the new system it has involved for the last five years continue to form the subject of constant complaint. The majority of paddy taxpayers object to payment being required in money instead of in kind, and also object to the non-acceptance of shares of tax, whereby an unscrupulous shareholder by his own wilful default can procure the enforced sale of land of which he may wish to become sole proprietor. These are objections from a taxpayer’s point of view, and are not without foundation.

“The number of lands which were sold on account of default in payment of tax was 248, as compared with 317 sold in 1886. Of these, 51 were bought in for the Crown, as compared with 75 similarly bought in during 1886, and none were bought back or redeemed, while three were redeemed in 1886. From these figures I can only repeat what I said last year, that the tax is not recoverable without difficulty and some hardship on the smaller and poorer proprietors.

“The large proportion of lands sold for default, which have had to be bought in for the Crown, is an unsatisfactory feature in the working of the Ordinance, and it must be taken to show that the tax due on such fields has either been over-assessed, and they are not worth the annual payment demanded, or that the proprietors have made a mistake in electing annual instead of crop commutation.”

Extract from the Administrative Report on the Hambantota District of the Southern Province for 1887, by Mr. C. A. Murray, Assistant Government Agent.

Page 161 A.—“78 lands sold for default of payment of Grain Tax (46 bought in by Crown, 9 redeemed by owners, 33 purchased by outsiders).”

Extract from the Administrative Report on the North Central Province for 1886, by Mr. R. W. Jevers, Acting Government Agent.

Page 7 A.—“It is worthy of remark, that notwithstanding an unfavourable year for agriculture, the revenue of 1886 was the highest on record, and exceeds that of 1885, the next highest, by Rs. 5,5117'9. . . .

“The rice crops were so severally damaged by an almost unprecedented attack of flies and beetles that, although of excellent quality and sown over a very extensive area, not more than one-half or two-thirds of the customary yield was obtained.”

Extract from the Administrative Report on the North Central Province for 1887, by Mr. R. W. Jevers, Government Agent.

#### REVENUE.

Pages 196-197 A.—“It will be seen from the statements annexed that the year under review was so unfavourable to agriculture that both the revenue and the people suffered. In my Report of 1886 I remarked that, owing to the failure of the north-east monsoon in the end of that year, no maha harvest could be expected in 1887. It was hoped that the south-west monsoon in April-May would give a yala harvest. This, however, was very partial, and only some of the upper tanks of each chain filled. The chena crops were lost, and the people had only the accumulations of previous years and the water of storage tanks to save them from famine. But the October rains fell in sufficient quantity and the people subsequently realised an excellent chena crop.

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“It will be seen that notwithstanding the failure of the rains, not only were relief works unnecessary, but a sum of

Rs. 25,045·25 was realised by the Crown share of the rice crop."

Extract from the Administrative Report on the Western Province for 1886, by Mr. P. A. Templer.

Page 133 A.—“The extent of land (calculated in acres) which has been sold in default of tax in the Western Province since the Ordinance came into operation has been estimated :—5,634 lands at 4,031 acres, of which the Crown bought in 1,981 acres. Amount realised, Rs. 12,576 for a tax of about half that sum.”

Extracts from the Administrative Report on the Kalutara District of the Western Province for 1886.

Page 135 A.—“What they [the people] dislike is being obliged to pay their tax in money rather than in kind ; they dislike having to pay before they have reaped their crop if they have a crop to reap, and they dislike having to pay, however small a sum, if they have no crop. There is further the complaint, common, I fancy, to most districts, that the assessment is too high.”

Page 175 A.—“1,102 lands were seized and advertised for sale ; that is, all lands on which tax had not been paid by the beginning of November. The tax due on 858 of these was paid prior to sale. . . . The amount recovered as costs of seizure was, I am glad to say, comparatively small, amounting to only Rs. 650·96, as against Rs. 1662·9 in 1885. The majority of landowners have quite as much as they can do to pay the tax itself ; and, providing they pay in time to admit the closing of the account by the end of the year, I would not enforce the clause of the Ordinance as to the recovery of costs too strictly.”

Extract from the Administrative Report on the Sabaragamuwa District of the Western Province for 1887, by Mr. Herbert Wace, Acting Assistant Government Agent.

VI.—“WORKING OF THE GRAIN TAX ORDINANCE.”

Page 33 A.—“There was no difficulty in recovering the Grain Tax in Sabaragamuwa during last year, but had I pressed for the recovery of the tax in the villages of the Meda and Kadawatu koralés, there would have been great distress caused, and a large number of lands must have been sold.”

Extract from the Administrative Report on the Sabaragamuwa District of the Western Province for 1886, by Mr. Wace, Acting Assistant Government Agent.

Page 160 A.—“I have found it extremely difficult to dispose of lands purchased by the Crown, to their previous owners. They are lands which cannot be regularly cultivated, and which the owner will not resume as long as he has to pay an annual commutation upon them.”

Extract from the Administrative Report on the Mannár District, Northern Province, for 1887, by Mr. W. J. S. Boake, Assistant Government Agent.

Page 123 A.—“Two-thirds of the rice crop perished.”

Extract from the Administrative Report on the Vavuniya-Vilánkulam District of the Northern Province for 1887, by Mr. E. T. Noyes, Acting Assistant Government Agent.

FOOD SUPPLY.

Page 121 A.—“Owing to the failure of the paddy crops there was a great scarcity of food in the latter part of the year, and the people lived from August to the end of December on the rice brought from Jaffna and the coast. . .

Unfortunately, the failure of the crops had not only a temporary effect, as, owing to the want of seed paddy, only a small extent was sown in the autumn for the kalapokam crop of 1888. Advances of seed were offered to the cultivators, but, except in one division, these were refused, owing, it appears from Mr. Fowler's diary, to a fear that they would have to pay an exorbitant rate for the loan."

Extract from the Administrative Report on the Mannár District of the Northern Province for 1885, by Mr. W. J. S. Boake, Assistant Government Agent.

Page 120 A.—“Even in the worst seasons food is obtainable from the jungles, and the people rifle the stores of grain to be found in the ant-hills, which sometimes contain as much as two measures of grain—hard and scanty fare—but they prefer it to the better food obtainable by working on relief works ; at least, so I find it recorded in the past.”

Extract from the Administrative Report on the North-Western Province for 1887, by Mr. P. A. Templer.

Page 177 A.—“*Paddy rented*, unfortunately, does not give so good a result, the falling off under this head being Rs. 37,207. This is due to failure of seasonable rain.

PADDY.

Extent sown.	Bushels sown.	Crops in Bushels.	Population.
64,363 ...	160,906 ...	1,431,750 ...	216,709
	Government share, 1-10th...	143,175 bushels.	
	Balance ...	1,288,575	
	Deduct 1-10 seed ...	128,857	
	Balance for consumption	2 ) 1,159,718	
	Clean rice ...	579,859 bushels.	



Extract from the Administrative Report on the Eastern Province for 1887, by Mr. A. Bailey, Government Agent.

FOOD SUPPLY OF THE PEOPLE.

Page 165 A.—“The harvests were not so good last year as in 1886, and country-grown rice, which forms the principal food of the people, was not plentiful, though there does not appear there was any scarcity of food.”

Extract from the Administrative Report on the Trincomalee District of the Eastern Province, for 1887, by Mr. C. A. Murray, Assistant Government Agent.

Page 171 A.—“The inhabitants along the coast live on rice locally grown. The supply, however, is not always to be relied on, as the crops depend on rain; and when this fails, scarcity of food is more or less felt. The drought of the year under review caused a total failure of crop in the villages to the north, and if it had not been for the fine crop under Tamblegam, where the villagers were able to earn wages in kind by helping at the harvest, the distress would have been much felt.”

Extract from the Administrative Report on the Eastern Province for 1886, by Mr. F. C. Fisher, Acting Government Agent.

Page 187 A.—“The extent of land assessed in the Batticaloa District is 65,773 acres; of this extent about two-thirds, or 41,626 acres, have to pay an annual rate, and about one-third, or 24,147 acres, is assessed to pay a crop commutation amounting in all to Rs. 92,034.35; less than one-half of the whole cultivated area is irrigated, and the cultivation of the rest is attended with considerable uncertainty. The commutation received on account of the last year amounted to Rs. 74,876.2, and there remains outstanding a further sum of Rs. 2,555.61 to be recovered, making the total of

revenue due for the year Rs. 77,431'63. This represents an increase of Rs. 27'90 per cent. on the average revenue collected during the previous 14 years, which was Rs. 60,540. The remissions made on account of uncultivated lands, and for partial or entire failure of crop, was Rs. 14,602'66. Great difficulty was experienced in collecting the tax, and 18,262 acres were placed under seizure to enforce payment of the sums due. So far only 600 acres have been actually transferred to mortgagees and others, and 1,500 acres remain under seizure as no purchasers have come forward. These lands will probably have to be bought in by the Crown in satisfaction of the debts outstanding."

Extracts from the Official Diary of Mr. F. C. Fisher, Acting Government Agent, Eastern Province, for 1866, page 189 A, of the Administrative Report for 1886.

November 12th.—“Drove out in the morning to Patti-ruppu, 18 miles, to commence sale of lands seized for non-payment of commutation in the Eruvil and Póraitivu divisions. The people were very loud in their complaints of the present high rate of assessment, but I persuaded most of the land-owners to pay the amount due, and gave the defaulters time to the 27th to pay at the Kuchchéri. The Vanniya informed me that most of the crop commutation lands were lying waste, the owners intending to escape the payment of tax by not cultivating.”

November 15th.—“The Karaiváku Vanniya sends me a list of the lands seized, and advertised for sale in the Eruvil, Póraitivu, and Karaiváku pattus:—Total, 5,029 acres.”

November 16th.—“... I examined the list of lands seized in the Mintavur divisions: 74 lands, 801 acres in extent, had been seized.”

Page 190 A, November 17th.—“The number of lands seized in the Akkaraipattu division is very large, and the

people showed great dissatisfaction, and complained bitterly of the manner in which their land tax had been raised. They say that they plunged headlong into debt in the famine time (1878), and that they have not yet been able to clear themselves, and they are quite unable to meet their liabilities without further involving themselves. I explained the provisions of the Ordinance to them, and told them that they must pay the tax due, or run the risk of losing their lands. I gave them to December 1st to pay, and refrained from selling any of the lands advertised. The Vanniya gave me his statement of lands seized in his division.—Total, 4,924 acres.”

November 20th.—“Mr. Carey called and complained of the assessment of his land. He had been called upon to pay Rs. 94 per annum on 60 acres of land, which he rented last year for Rs. 112.”

November 23rd.—“The Vanniya of Sammanturai sends me a list of lands seized in his division, for the non-payment of commutation.—Total, 3,241 acres.”

November 25th.—“The sale of lands seized for the non-payment of commutation tax in the Manmunai division was fixed for to-day. The Vanniya and a large number of cultivators were present. I advised the landowners to pay up, reserving some cases for further consideration. The defaulters were allowed until December 15th to pay, and I have postponed the sale of lands to that date; 3,397 acres are under seizure in this division alone.”

December 17th.—“Held sale of lands for non-payment of commutation in the Akkarai pattu and Nintavur division. A few lots were purchased by the mortgagees for merely nominal sums, but by far the greater number of lands are reserved for further sale, no bidders coming forward. It will probably be necessary for the Crown to resume possession of these lands, as no purchasers are likely to come forward.”

December 18th.—“The Eravur Vanniya sends in the

list of lands for non-payment of commutation in his division.  
—Total, 1671a. 3r. 28p. . . . This completes the list of lands seized, and in all we have had 18,262 acres of land under seizure for non-payment of the tax due.”