

earliest times, and the result of the measures adopted since the acquisition of the province discussed.

Paragraph 49 at *infra*.

With the inferences and arguments which the Board has deduced from these results, as shown in the last named of its Proceedings and in those subsequently held on the settlement of Fusly 1254 as far as they relate to the defective and unsatisfactory nature of the earlier settlements,

3rd September 1846.

General concurrence in the Board's views.

I desire at the outset to express my general concurrence. The subsequent or later settlements, as they are founded entirely upon these, must of necessity in a great measure partake of their defects. There does not appear to be any difference of opinion as to the fact of the generally improved

state of the country. It is remarked that "both the Board and Principal Collector concur in believing that the district generally has greatly improved in wealth and prosperity, but that the revenue so far from indicating that any improvement has taken place would rather tend to the opposite conclusion, and that, too, where the progress of improvement has been the most rapid and perceptible." My own observations and inquiries fully bear out this remark, and I am strongly impressed with the belief, that not only has there been a vast improvement in the state of the country, but that it never was in such a state of prosperity as it is at present. Indications of this, which cannot be deceptive, are furnished by the immense increase in the population and agricultural stock, by the flourishing cocoanut plantations every where springing up on the coast, the extension of cultivation over the waste lands, in the difficulty of procuring land for purchase and the increase in the price paid for it, the facility with which it is let and sublet to tenants, and even by the obstinacy with which the possession of the smallest spot is contested, and the shameful manner in which every species of fraud and forgery is perpetrated to obtain or hold possession of it. The Board has, however, noticed the fact, the correctness of which there is no room left for disputing, that all this increasing prosperity has been attended with a very insignificant addition to the revenue, and that this, such as it is, is derived almost wholly from the Balaghaut talooks.

The statement given in paragraph 17 of its Proceedings of 3rd September 1846 admits of a slight correction, but the difference is so small as to be immaterial to the general question.

4. The result, as given by the Board, shows a slight decrease in the 8 Tarrow settled talooks of Rs. 4,889 and 3,195 according as the average of the first and last ten years, or the highest year of each of these periods, is taken. There is, however, in reality a small increase in both these periods, in the average of the first and last 10 years of Rs. 5,257, and between the two highest years of these periods of Rs. 7,373. The difference in the calculation has arisen from the fact of the beriz on salt-pans having been previously to Fusly 1240 credited as land revenue, whereas it has since been kept separate and no longer appears under that head. This will be apparent from a statement which I have appended to this letter, showing the actual collections in each year since Fusly 1209, distinguishing those settled by the Tarrow from those which were not so, and keeping the revenue of the Lower Coorg moganies as well as the beriz of the salt-pans separate.

Discrepancy in former statements of yearly revenue corrected.

Highest years—	
1215	1,44,607
1254 Land	14,42,875
Salt	10,569
	<u>14,53,344</u>
Increase	<u>7,373</u>

Average of 10 years—	
First, 1209 to 1218 ..	14,27,054
Last, 1245 to 1254 ..	
Land	14,21,742
Salt	10,569
	<u>14,32,311</u>
Increase	<u>5,257</u>

5. Before proceeding to offer any observations upon the fact established by the Board of the stationary revenue of Lower Canara, it will not be out of place if I shortly advert to the subject of the general resources of the district, both at the commencement of our Government and at the present time, with the view of attempting to throw some light upon the question of how the land revenue has borne upon these at the respective periods, and of enabling the Board to judge whether there existed fair and legitimate grounds for the expectation of a gradual increase in the revenue.

6. In its proceedings of the 16th November 1843 the Board has referred to a calculation made in 1807

Former estimates not accessible. Paragraph 57.

have been previously made by Mr. Read in 1802. These are

5th Report, paragraph 816.

Herewith enclosed B.

consumption and from the ascertained exports by sea and land.

Population in Fusly

1210 592,000.

1257 994,000.

The increase of population since Fusly 1210, as given by the first and last census, is 402,000, showing an increase of no less than 68 per cent. in somewhat under half a century. Such an increase, which is not far short of that which has taken place in England during the same period, is, I believe, unprecedented in any other part of the Madras Presidency, if not of India generally; but there seems no just ground for suspecting the general accuracy of the earlier census, and that which has been just completed has been framed with particular care and attention.

7. I have taken the consumption of grain by a family at

Probable Consumption.

Colonel Munro's Estimate.

2 men } 3 seers of 128 Rs.
2 women } weight = 384 Rs.
2 children } weight.

somewhat below that adopted by Colonel Munro in the ceded districts, and have assumed it to be as follows, a family consisting of 6 persons—

2 men at 1 seer per diem..	2	} 4½ seers of 78 Rs. weight = 351 Rs. weight.
2 women at ¾ seer	1½	
2 children at ½ seer.	1	

And in calculating the price I have allowed for one-fifth of the population consuming the cheaper kinds of dry grain, such as raggy, allowing the price of rice to be 30 seers per Rupee and of raggy 42 seers. In this and in every other respect the estimates and prices have, wherever there was room for doubt, been taken at a low rate, *i. e.* at a rate unfavourable for showing a large increase. The particulars of the calculation will be found in fuller detail in the statement (B.) appended to this report, but the following is an abstract:—

	Fusly 1210. Population 5,92,000		Fusly 1257. Population 9,94,000.		08 per cent. Increase.
	Quantity.	Price.	Quantity.	Price.	
	Seers.	Rs.	Seers.	Rs.	
Grain	16,20,60,000	50,93,310	27,21,07,500	85,51,950	
Deduct—					
Imported from Mysore and consumed in Canara	25,51,500	85,050	1,02,06,000	3,40,200	
Net....	15,95,08,500	50,08,260	26,19,01,500	82,11,750	
Cocoanuts	No. 3,94,00,000	6,30,400	6,63,00,000	10,60,800	
Betel-nut	Cs. 3,210	1,12,350	5,400	1,89,000	
Pepper	420	21,000	710	35,500	
Total....	....	57,72,010	....	94,97,050	
Grain, exclusive of estimated imports from above the ghauts.....	2,52,00,000	8,40,000	4,70,82,000	15,69,400	
Betel-nut by land and sea....	16,000	5,60,000	22,000	7,70,000	
Pepper do. ..	1,100	55,000	2,400	1,20,000	
Cardamoms do. ..	130	57,200	240	1,05,600	
Total Exports....	....	15,12,200	....	25,65,000	
Total....	....	72,84,210	....	1,20,62,050	
At $\frac{1}{2}$ the gross produce .....	....	18,21,052	....	30,15,512	
At $\frac{1}{4}$ ..	....	14,56,842	....	24,12,410	
At $\frac{1}{8}$ ..	....	12,14,035	....	20,10,342	
Settlement .....	....	17,28,704	....	18,75,275	
Average of first and last 10 years' settlement.....	....	17,69,903	....	18,45,595	Inclusive of Coorg.

8. In the above statement it will be observed that I have

Difference in prices affecting
the calculation.

of the case, the average prices during the first ten years having been

Average per corg of Rassi
rice from F. 1209 to 1218, Rs. 80

Do. from Fusly 1247 to
1256, Rs. 59.

assumed an uniform price of rice for both
periods under comparison. This is, how-
ever, very far from being the actual state
about 26 per cent. higher than during the
last. It was not, however, easy to make
out the statement otherwise, and my
object is principally to afford some means

of estimating the *increased production* and its value at the rates *now* prevailing. The column of increase, therefore, particularly as it refers to *quantity*, would not be affected by the prices during the earlier period, nor would the present proportion of the land assessment to the gross produce, supposing the estimate to be correct, be altered. There can be no question, at the same time, that the state of the country and the facility of collecting the public revenue would be greatly affected by the high prices formerly prevailing. If the gross produce had remained the same while the prices had fallen 26 per cent. it would have borne hard upon the landholders, and absorbed nearly the whole of their share. The statement now given would make the total value of the staple produce of Canara at present to be Rupees 1,20,62,050, and show an increase since Fusly 1210 of no less than Rs. 47,77,840, of which the Government share would have been—

	At $\frac{1}{4}$ the gross produce	Rs. 11,94,460
Proportion of assessment to gross produce.	At $\frac{1}{5}$ do.	„ 9,55,568
	At $\frac{1}{6}$ do.	„ 7,96,307

and would make the present amount of land revenue to be about one-sixth of the present gross produce of the district, inclusive of the allowance to the pagodas, and, therefore, considerably below the proportion assumed as the basis of the Nuggur Rekah.

9. If, however, a sufficient proportion of this increase at its present price be allowed as a set off to the decreased price of the supposed gross produce of Fusly 1210 it will amount to Rupees 20,36,524, and leave the difference in favour of the present time only Rs. 27,41,316, and the Government share

At $\frac{1}{4}$	Rs. 6,85,329
At $\frac{1}{5}$	„ 5,48,263
At $\frac{1}{6}$	„ 4,56,886

It is, however, perhaps too favourable to deduct the entire difference in the price of rice, for the other necessities of life, such as cloth, oil, &c., have also fallen in price, and render living generally cheaper to the ryot. In regard to the other staple

products I do not find that the difference in price is so great, or the quantity so considerable, as materially to affect the calculation.

10. Such estimates as the above are no doubt always liable to great error, and cannot be accepted as more than approximations to the truth ;

but, as formerly remarked by Mr. Ravenshaw, Canara presents, from its situation, unusual facilities for framing an estimate of this nature, and

30th April 1802. Fifth
Report, page 816.

I must repeat that in many respects the data above assumed have been purposely taken at a low rate. This will be apparent from the value of exported rice given in this calculation according to the assumed rate and the actual declared value

Exports at 30 seers per	taken from the sea customs returns.
Rupee... Rs. 19,09,600.	Nothing also, it will be observed, has
Declared value average of 3	been taken into account but staple pro-
years Rs. 22,33,094.	duce. The estimate of gross produce

for Fusly 1210, viz. Rs. 72,84,210, makes the amount of the public assessment at that time a little more than one-fourth of the produce, which it was calculated or supposed to be by Colonel Munro taking the whole district together, but at the prices then prevailing it would not have amounted to more than one-fifth.

11. The increase in the population has reduced the share of the land revenue paid by each person about 35 per cent. The assessment per head was, in Fusly 1210, Rs. 2-14-8; it is now Rs. 1-14-2.

It would be satisfactory if the bearing of the entire revenue, including those other sources which are actually collected from the people of the district, were also ascertained ; but I have no account of the extra sources of revenue as it appears in the accounts, which, however, cannot be taken, for there are many items appearing as revenue collected in the district which are not paid by the inhabitants of it, such as the sales of salt for inland consumption, export duty on cotton, &c.

12. The exports, or what may be considered the surplus produce beyond that consumed in the country, amount, it will be observed, to something under 26 lacs of Rupees, being about 7 lacs in excess of

Amount of exports as compared with land revenue.

the revenue derived from the land, but not equal to the gross revenue including other sources. I do not feel clear as to whether the inference to be drawn from this can be considered favourable or otherwise, but I imagine that the revenue bears a greater proportion to the exports than will be found to be the case in other districts which export much manufactured and raw produce, such as cotton and cloth. In Canara there are no manufactures of any kind whatever, and the whole of its external commerce consists in the export of raw produce, principally rice.

13. While I fully admit the fact that the revenue of Lower Canara has been stationary, and cannot do otherwise than agree with the Board in considering it as an unsatisfactory result that, after nearly half a century of peace and prosperity and with a population nearly doubled, the revenue should be now only what it was in the time when the district was at its lowest and most depressed state. I am not disposed to attribute it in any great degree to the system introduced by Mr. Viveash, but am persuaded that its cause is to be sought for in the great inequality in the settlement from the commencement, in the omission to take early measures for procuring information upon those points on which the future correct administration of the revenue would much depend, particularly the extent and resources of the estates, in the defective principle on which, as it appears to me, the Tarrow settlement was formed, and in the facilities which this want of information has ever since offered to the people for encroaching on the rights of Government and evading every attempt to vindicate its fair claim to a participation in the growing prosperity of the country.

14. The inequality in the assessment, by which the burden of the land tax, light as it would appear to be, on the whole district has been so unequally distributed as to have been the subject of frequent notice, but I am not able to find that it has been sufficiently accounted for. It seems entirely opposed to the principle of an uniform share of the produce being paid upon all the land on which the

Inequality of assessment.

Opposed to ancient assessment.

Rekah settlement is said to have been founded, and it is difficult to account for it in any other manner than by supposing that in the lapse of time, and by the frauds of the shanbogues, favoured by each successive change of government, the

Probable causes of it. true Rekah had, in point of fact, been gradually abandoned and lost, and it seems reasonable to suppose that this had never been the case to so great an extent as immediately previous to the annexation of the province to the British dominions. The state of disorganization into which the government of the country, but particularly the revenue administration, had fallen has been depicted in sufficiently vivid colors by Sir T. Munro. He

Paragraph 20. describes the administration under the Mussulman Government to have been a series of experiments of how much revenue could be extorted from the country: the people were frequently in a state of insurrection, the principal men kept up a general correspondence from one end of the province to the other, they attempted to defeat the objects of the government by bribing its officers at every successive change of

Paragraph 3. Devans or Asophs. The use of the old registers of lands had been prohibited, and a great part of them had been lost, and the native accountants or shanbogues by whom these had been kept had all been dismissed and their places supplied by strangers.

To Board 31st May 1800, paragraph 2. These circumstances, and particularly the last mentioned, would in themselves be sufficient to show the utter derangement into which the public accounts had fallen, and the necessity for extreme caution in admitting those which were afterwards produced as genuine. The readiest resource the people appear to have to save themselves seems to have been the falsification of the accounts for the purpose of deceiving the officers of Government. It is to this cause that I principally attribute the excessive inequality in the assessment on different estates; and I think it more reasonable when we find such numerous instances of estates not paying, as noticed by Mr. Viveash, one-tenth of their produce, and very many not so much, to ascribe it rather to the success with which influential landholders, the shanbogues and their relations and friends, were enabled to con-

ceal the actual state of their farms, and lower the original assessment, than to the fact of the old Rekah having been originally so absurdly low as it is now often found. To reject this supposition seems to me to involve the only other alternative, *viz.* that the principle upon which the original assessment is said to have been fixed never had any operation in these estates.

15. A clue to the true explanation of these great inequalities

Transfer of assessment from one estate to another in the accounts of shanbogues.

is afforded in paragraph 51 of Mr. Blair's letter of the 30th July 1842. He says

"I beg to explain that the several additions to the assessment made under the former government were frequently unfairly distributed upon the estates of the poorer ryots, in order to relieve the rich and influential landholders from the burden." There can be no doubt that they were so, and not only in the case of "the additions to the assessment," but of the original assessment itself. How, indeed, could it be otherwise? The shanbogues were the sole depositories of all information respecting the revenue, they and their relations were all landholders, and every facility was afforded by the unsettled state of the country. A true account can seldom to this day be got from a shanbogue, and it would be contrary to all experience to suppose that they were more honest then, or that they would not embrace every opportunity afforded by the confusion into which affairs had fallen, and by the successive changes of Government, to reap the utmost advantage in their power. That they did

Vide Appendix C. Nos. 4, 5, 6, 10, 11 and 14.

nanner in which the accounts

Shanbogues' accounts too readily accepted at the commencement of the Company's Government.

so, is indeed so notorious as to render idle any laboured assertion of the fact. Nothing therefore surprises me more than the man-

ner in which the accounts furnished by the shanbogues appear to have been received at the commencement of our administration as genuine documents which might be relied on. The

"Shist," or original assessment of each estate, and the "Shamil," or subsequent additions, appear to have been accepted, and are to this day treated as if they were of ascertained authenticity, and might be relied on as representing the actual state of the assessment, whereas there can be little doubt that the system described by Mr. Blair, of favouring influential ryots and over-assessing the poorer, was carried

to an extent far beyond what he represents, and that the greater part of these very lightly assessed estates are the result of such frauds. In some of them, particularly those situated along the banks of rivers, the plea of extensive improvements to account for the lightness of the assessment has no doubt considerable foundation, but in many there can have been no room or means of effecting such improvements, and the plea is one of those subterfuges of which a Canarese ryot is never at a loss to avail himself, and to which the intricacy of the settlement and the absence of all efficient checks is so singularly favourable.

16. The inference which I am disposed to draw from these observations, is that we were from the very commencement building upon a rotten foundation, and that the inequality in the assessment, now so much complained of, was the necessary result of proceeding upon false data. No district perhaps ever came under the Com-

Want of adequate data and checks for regulating the settlements.

pany's Government in which some immediate measures for ascertaining the actual resources of the country were more urgently called for, owing to the confusion into which its affairs had fallen, the strong temptation to mislead which the great value of landed property offered to, and the fact of those who could alone give a correct information, *viz.* the public servants, being nearly all landholders, and having interests therefore directly opposed to those of the Government. Had Sir T. Munro remained in charge of the province there can be little doubt that he would soon have perceived the absolute necessity for creating some more secure basis on which to carry on the settlement than that of a statement of the amount of produce or of rent paid furnished by corrupt and interested district servants. He would have seen the necessity of ascertaining what proportion each estate bore to its assessment, and that it was not less necessary for the future administration of the revenue to have some record of the extent and value of the land than of the rent paid for it. This would have led to a measurement of the land by some process more or less perfect, and probably to a survey which, great as the difficulties of carrying it out might even then have been, would have been ten times less than they are now, owing to the influence which European officers have always

possessed in a newly acquired country, and the comparatively trifling opposition, if any, which would then have been offered to such a measure. In the settlement which would have followed, the comparative difficulty of equalizing the assessment would have been even still less, for he would have been unfettered by any regard for real or supposed pledges given by the changes which have been effected under decrees of our courts, by the grants of estates in proprietary right made by former Collectors, and by the sanction afforded by uninterrupted enjoyment for a long series of years.

17. Independent of direct falsifications of the ancient assessment by the shanbagues there seems

Difficulty of appreciating the actual bearing of a native system of revenue.

much reason to doubt whether the ancient assessment had, in practice, been more than a nominal operation for a period long antecedent to the acquisition of the province by the Company's Government. We are imperfectly informed also as to the real nature of the wurgs or so called "estates"

in Canara, and of many minor circumstances relating to the tenure and privileges under which they were held, but all of much importance in their indirect influence on the state of the land revenue.

Imperfect information respecting tenures, &c.

It would lead me too far to enter into any discussion of these points on the present occasion, nor would it perhaps tend to any useful purpose now to do so. I will only remark that Canara appears to me to offer a strong example of the difficulty of engrafting the regular, systematic, and *bonâ fide* proceedings of a civilized European government upon the uncertain basis of an antiquated and fluctuating native system of revenue. There are elements which enter into the latter which seem to render it difficult to adopt only a portion of it and reject the rest without compromising the rights of Government or those of the ryots, and disturbing the general working of the system.

Means by which inequalities of assessment were partially rectified under native government.

I refer principally to the measures of the former government by which the inequalities in the ancient assessment would appear to have

been practically obviated, and which rendered the nominal retention of this old assessment a matter of comparatively small importance.

Amongst these may be named the practice of indirectly obtaining a revenue from the lowly assessed estates by means of a heavy duty on

Export duty alone estimated by Sir T. Munro from 20 to 25 per cent. of the value.

the transit and export of grain, the payment of large nuzaranah for permission to sell or transfer estates, and another practice to which Sir T. Munro refers in one of his reports, of not allowing the aggregate revenue of the mogani to fall off, which in fact amounted to impos-

Fifth Report, page 803.

ing an additional assessment on the nominally lightly assessed estates, or on the increased cultivation in them, and was a provision somewhat analogous to the system still in force in the ceded districts of obliging Potails to hold what are called "Appamini" or highly assessed lands on the strength of the large enams which they enjoy. Whatever may be thought of these practices in the abstract, it is evident that they afforded a safeguard more or less efficient

Appropriation of waste land a main cause of stationary assessment and inequality.

against the diminution of the revenue, and that while the principle of a standard Shist on each estate was recognized the system rendered this recognition of less importance by furnishing a ready means of infringing it.

18. There is one point, however, in connection with this subject which seems to have so great an influence on the general revenue as well as an inequality of the assessment that I shall refer to it somewhat more in detail in the course of this report. This is with regard to the waste lands, to the large appropriation of which, on the plea of their being included within the limits of the estates, I am inclined to attribute in a great measure the fact, which has been commented on by the Board, of the little increase which has taken place in the revenue of the talooks of Lower Canara notwithstanding the great increase in the population and resources of the country, and by which it will be seen that the increase which has taken place in the cultivation has gone exclusively to enrich the private landholders.

19. The Board has noticed with sufficient detail the various measures which were adopted during

Former measures for revising the assessment noticed by the

the first 17 years for procuring more ac-

Board, and the causes to which their failure is attributed.

curate information with respect to the resources of the estates, all of which appear to have had the same unsatisfactory result, because they were founded upon the returns made by the shanbogues, or the reports of the ryots themselves, both equally untrue, and because no means of checking these or of testing their accuracy were in the hands of revenue officers, and it is also to be observed that such as they were confined to inquiries into the *rent* produce of the estates without any attempt to ascertain the *extent* of the estates. It appears to me, however, sufficiently evident that the one was no less necessary than the other if any insight into the actual bearing of the land revenue upon the resources of the country was aimed at. If the returns of rent or net produce had been known with accuracy

Statement of produce and rents alone insufficient.

they would doubtless have afforded means of judging whether the revenue paid to Government was high or low, but the same may be said of other districts besides Canara. It is because no true statement, or even an approach to accuracy, can be obtained by any other means that some measurement and classification of the land becomes necessary, so that it may be known upon what land the revenue is paid, and the probable proportion which it bears to the produce. No such information, however, was ever gained, or even attempt made to procure it, except in the Balaghaut, and it was during this state of uncertainty and real ignorance on what ever was one of the most important points in a question of land revenue settlement that the Tarrow settlement was carried into effect in all the southern talooks, the principle upon which it was framed being an average of the collections of the 17 previous years.

20. The destruction of the records of this office has prevented

Tarrow settlement made without sufficient data.

my referring to the reports of Mr. Harris for the arguments by which a settlement founded upon such a basis were advocated and supported; but sufficient information exists in other shapes to satisfy me that, even had the data upon which it was founded been accurately and faithfully ascertained, which experience had abundantly shown that they were not, they would still have been quite insufficient as a basis on which to found a permanent and unalterable land tax.

21. Setting aside for the present all consideration of what has been said above respecting the want of information as to the extent and resources of the estates which were thus to be permanently settled, I think that it cannot fail to strike any one having his attention directed to this point that, taking the circumstances and time at which the Tarrow settlement was made, an average of the previous collections would be necessarily most unfavourable to the Government. It was shown by Sir T. Munro, and not, as far as I am aware, ever disputed, that Canara never had been in such a depressed state as it was at the time it came under the government of the Company. An average of 17 years, therefore, which included those which immediately succeeded to such a state of affairs, would necessarily be nearly the lowest which could be adopted. It is not at once that a country recovers its prosperity, and even if it could be supposed that the people had at once commenced their improvements with all the industry and vigour they were capable of, still the earlier years at least would have shown but little improvement or increase in the cultivation compared with what has subsequently taken place. In point of fact no improvements in any but rice lands have been shown in more than one-half of these years, for a cocoaunt or betel garden, if planted in the first year of the Company's government, would not have come into bearing or paid revenue, the one for more than half, and the other until nearly the whole, of the 17 years on which the average was formed had expired.

22. But in reality no such rapid improvements either were or could have been commenced so early. Improvement only very gradual. The suspicion of the inhabitants coming under new rulers, the absence of capital and agricultural stock, and the low state of the population, would and must have prevented it in a great measure, and where they did take place there was no means of ascertaining or recording them. To me it appears, therefore, that to take the average of these first years amounted to little less than to make the revenue, when nearly at its lowest ebb, the basis of all future demands, and thus to exclude from the calculation all prospect of improvement hereafter. I do not wish to argue that

such a principle was in itself bad ; on the contrary if the Government was prepared avowedly thus to limit its demand, and to allow the ryots the full and exclusive benefit of all improvements and extension of cultivation, and to look for no addition to the public revenue from the general increase in the wealth and prosperity of the country, it would and undoubtedly has operated as a great stimulant to the industry of the people.

23. I cannot, however, ascertain that any such limitation was deliberately made. On the contrary I observe indications, even in the smallest portion of the correspondence of former years which is now accessible to me, of an intention of gradually bringing to account, as the state of the country improved, some of the deductions which the decrease in the cultivation had rendered it necessary for a long period to make from the demand. Sir T. Munro, in a letter to the Board dated in December 1800, observes "It never was my idea that any settlement should have been so permanent as to be exempted from all future change, but only that it should have been so far fixed as not to be liable to perpetual and frequent alterations, and that the right should have been reserved for Government to avail itself of the increasing resources of the country by adding to the Jumma a certain portion of the abatement at some after period when it might appear that it could be effected without detriment to the country." It was surely very necessary, before this wise reservation was abandoned and a permanent settlement effected, that the fullest information should be obtained, and surer ground occupied than any which the nature of the accounts and previous settlement presented to Mr. Harris.

24. Much has been said in favour of former averages as the ground work of a fixed settlement, and Sir T. Munro has himself observed "that there is no guide so sure as collection;" but this remark must be taken to apply to lands which have been under cultivation, and presupposes some degree of information as to its increase or decrease. Previous collections are no better test of the capabilities of an individual estate

Limitation of demand whether intended to be absolute or not.

Average collections only properly applicable to land already cultivated.

when a large portion of it has lain waste and uncultivated, and remissions have been made on this account, than they are in the case of a district under similar circumstances. To apply this remark, then, to Canara it must be recollected that the practice does not here exist, as in other districts, of a ryot only occupying the land he pays for, and throwing the waste land given up or left uncultivated into the general Ayacut Bunzer, or waste land of the village ; but whatever be the amount of waste it still continues attached to the estate, the beriz being, except in special cases, remitted. It was of importance, therefore, in fixing a permanent beriz on such an estate, not only to have some means of judging whether the estate comprised only the same quantity of land as that on which the original assessment was fixed, but also to take into consideration the deductions which had been previously made on account of waste and the remissions granted on other accounts, such as those for bad seasons, losses by fire or floods, and by long and indulgent cowls or vaidahs ; but none of these circumstances appear to have been taken into account, and the actual money collected, without reference to any of the causes of deficiency, was adopted as the test. It hence happened that a permanent reduction was accorded to a great number of estates of which the beriz was in reality very light upon the amount of land capable of cultivation, though it may have been so on that which had actually been cultivated. The Board appears not to have overlooked this point in the instructions which it issued to the Collector, the general purport of which I gather from its proceedings dated 15th September

1831, in which one of the first rules laid down seems to indicate that the average collections should only apply to estates fully cultivated.

25. It is true that the Tarrow assessment was never fixed at a lower rate than the Shist, but it had still no reference to the extent of land or cultivation, neither of which were known, and there was so much reason to suspect the Shist itself that it seems strange that it should have been adopted without ascertaining how it bore upon the estate, or putting it to some kind of test by comparing it with the extent of land. By omitting to do so, and adopting the average of collections, the beriz on large estates was often unduly

lowered, while in other cases an exorbitant Shist was confirmed as the fixed beriz on the fully cultivated estates of poor industrious ryots, from whom it had been rigidly exacted, but who ought to have had a diminution. In estates which were unoccupied at the time, and which from this circumstance perhaps required still more attention with a view to ascertain the causes which led to their being given up, no enquiry whatever appears to have been made, and a Tarrow beriz was confirmed on them which would prevent their ever being occupied.

26. Generally speaking the reductions granted at the Tarrow appear to have been made to those who were most urgent and clamorous in pressing their demands, and who had influence to second them, but, for the reasons I have stated, they appear to have had little effect in modifying or equalizing the assessment on the lands of the district generally, and to this cause may be attributed the subsequent calls for further reductions, of which the Board has seen cause to complain.

Effect of Tarrow settlement and remissions then made not to equalize the assessment.

27. I cannot learn that any material deviation from the above system took place in the recommendations which were subsequently made for a reduction in the beriz in Fusly 1243. In some of the talooks the applications for reduction were settled by a summary inquiry and agreement at the time of the Jumma bundy, and occasionally by the appointment of a punchayet who were to settle and recommend the amount of reduction required. Great pains were taken in the Balaghaut talooks and Ankola by Mr. Stokes, who then held the appointment of head assistant. An investigation was made by him into the resources of each estate, founded upon the returns made by the shanbagues of the Footmouilly, or produce, according to a system which had for some time prevailed, and if it now appears that many of the reductions which were recommended by him were not actually required it cannot be attributed to any want of zeal or ability on his part, but must be ascribed entirely, in my opinion, to the radical

Remissions recommended by Mr. Viveash on much the same information as those made at the Tarrow.

Additional pains taken in the Balaghaut ineffective for want of true data.

effect of the system of ascertaining the state of the wurgs then prevailing, to the facility which was thus afforded for frauds and misrepresentations, and to the corruption or incapacity of the native servants.

28. The system of calling for returns of the produce was first adopted by Mr. Harris in the Balaghaut and afterwards extended to the other talooks. It has been a fruitful source of abuse, although it is difficult to say what other means were available for ascertaining the resources of estates where no record of the land existed. It is curious, however, to observe that the survey accounts which existed in 1243 for the talooks of Soopah, Soonda, and Ankola were not made use of, or in any way referred to, in the revision then attempted, but the investigations were conducted solely with reference to the accounts of produce and to the average collections, as had been the case at the Tarrow settlement. I

See Board's Proceedings 3rd September 1846, paragraph 18.

* Gross produce.
† Rent produce calculated usually at $1\frac{1}{2}$ the gross produce attainable if all the land were cultivated.

‡ Actual rent produce of land under cultivation, after deducting the waste and all other losses of crops.

Error of inferring the extent of available land from the returns of produce.

will not here enter into a detailed description of these accounts of Khan Hootawully, * Raway Hootawully, † and Hazir Hootawully, ‡ of which the particulars differ in the different parts of the district. It is sufficient to observe that they are prepared by the shanbagues and, it is not too much to say, are scarcely ever correct, while they are often grossly fraudulent. They, therefore, afford but a very imperfect idea of the value of an estate, and are still more fallacious as a test to judge of its extent, particularly where, as in Canara, there is not even a Beejwary account of the extent of one of the most valuable descriptions of land, *viz.* the Cocoanut Bagayet. Yet the quantity of land appears to have been deduced or inferred from these accounts, and the consequence was a recommendation in many cases for reduction of assessment under the head of "Deficiency of land," where in point of fact there was an abundance of it. The "Raway Hootawully" is in such cases only calculated on the actual number

of trees then standing: so that, although there might be 50 acres of land capable of cultivation with such Bagayet, if only one acre were actually cultivated, the return of Raway Hootawully would show the produce of only one acre, which on these data would be assumed as the full quantity of land available.

29. It is scarcely possible to give an intelligible description of the complicated process by which the Hootawully is calculated in Canara, differing as it does in various parts of the district, and of the opening which it gives for every kind of concealment and evasion. I have, therefore, prepared a memorandum of some cases which came to my knowledge during the last Jummabundy settlement which will be found added as an appendix to this report. An attentive perusal of these will, I think, better explain the working of the system, and the great facility for frauds which has always existed, than any description which I could venture to offer. It is to be observed, however, that these cases have necessarily been selected

Beejwarry account tested by the survey accounts in the Balaghaut and Ankola.

principally from those talooks in which a survey had taken place, because it is here alone that the previous settlements and statements can be brought to any thing like a test, by comparing them with the extent of land therein recorded. They have been selected also principally from those estates known under the term Board Shifarish, *i. e.* estates in which a reduction of beriz was recommended on the ground of their being absolutely incapable of ever paying the amount entered as their old fixed beriz; and as it has been stated that the resources of these estates had been minute-

Principal Collector to Board
30th July 1842, paragraph 29.

ly examined, they appear to furnish a favourable means of judging of the value of the means which the revenue officers have had at their disposal for ascertaining the resources of such estates. In requesting the Board's attention to these, I would only wish further to remark that they are selected from a very limited class of estates, *viz.* those which not paying the full beriz were subject to a yearly examination, and that they throw no light upon any of the "Bhurty" estates, or those which have paid the full beriz, the resources and state of which may be said to be now involved in impenetrable obscurity. I do

not think it unreasonable, however, to infer from the falsifications here shown to have taken place that similar ones were in all probability practised at different periods in regard to the more valuable estates paying the full revenue assigned to them, as well as in obtaining the reductions of beriz which were recommended for estates similarly situated at the time of the Tarrow settlement.

The Board is, in my opinion, entirely borne out in its observations that on both occasions the attempt to remodel the assessment has failed from the same cause, "the imperfectness of the means employed," and that "the consequence of such a state of accounts has been to leave the rights of Government at the mercy of local interests, and to paralyze the exertions of the European officers to keep in check the native servants."

Proceedings 3rd September 1846, paragraphs 27 and 28.

30. I have stated above that the subject of waste lands is one which claims, perhaps, more attention than any other, from the importance which it bears in relation to the land revenue of this district; and it will not, I think, be without advantage if, before proceeding further, I refer somewhat more in detail to this subject, because it appears to me that some confusion has arisen from the absence of a fixed and definite understanding as to the different kinds of waste land in Canara.

Waste lands, paragraph 18.

31. On referring to former reports and proceedings I find that mention has from time to time been made of Sirkar waste land; but an expression made use of by Colonel Munro in his first report upon Canara appears to have led to a very general impression that every kind of land in the district belonged at some time or other to some estate. Thus the Board in its Proceedings of the 5th December 1844 uses the expression "there is not a foot of ground unappropriated," and is hence led to the inference that in all cases of encroachments they have been made at the expense of the lapsed estates. There is, however, no point connected with the revenue system of Canara

Received opinion respecting the absence of Government waste lands.

Board's Proceedings 15th September 1834, paragraph 37.

Paragraph 9.

which I think can be so clearly established as the existence of much public waste land which is not now or ever has been private property; and it may not be out of place here to endeavour to trace how the impression to which I here refer has arisen, and whether a broader interpretation has not been given to Colonel Munro's words than they were intended to convey. The passage in his report to which I refer is as follows:—

Colonel Munro's statement respecting waste lands may have been misunderstood.

“The only land in Canara that can in any way come under the description of Sirkar lands is unclaimed waste, to a great deal of which it is very likely claimants would appear were it once brought into cultivation. There are also some uncultivated lands, particularly in the northern districts, which may be reckoned public. These are lands which were originally unproductive, and which, from the death or absence of the owners, would have been allowed to run to waste had they not been contiguous to more productive lands whose owners, it was supposed, were able and were, therefore, compelled to cultivate them; but exclusive of this land, cultivated by compulsion and ‘unclaimed’ waste, all other is private property.”

32. It will be observed that the expression “unclaimed” waste is here twice used. It is one, however, so indefinite as scarcely to convey any meaning when it comes to be applied in practice. It could not have been Sir T. Munro's intention to convey the idea that the simple fact of waste land being “claimed” would make it private property; this would, of course, depend upon whether the claim were a valid or fictitious one. I am, therefore, disposed to believe that the word intended to be used may have been unreclaimed waste, and this would very materially alter the state of the question as relates to the Government right in waste lands, because it would, as a general rule, confine the private property in waste to such as had at some former period been under cultivation.

33. It is possible, again, that in the above passage Sir T. Munro intended to make no allusion at all to immemorial or unreclaimed waste, but referred exclusively to that which had been formerly under cultivation, and in this sense it might be conceded that a private property existed or had at some time existed in such land,

and that only such parts as had been abandoned by their former owners, and for which there were no claimants forthcoming (Koolnusht) could properly be held to be Sirkar lands. But, however this may be, there is abundant evidence still existing, both in Colonel Munro's reports and statement as well as from the practice prevailing at the present day, that the opinion which has sometimes obtained—that all lands, whether formerly cultivated but abandoned waste, or immemorial waste, had been at one time private property—was founded in some mistake which may have arisen from making use of the general term "waste" without sufficiently distinguishing the different kinds of land which come under that designation. For cases are constantly arising, even at the present day, in which applications are made for, or disputes arising respecting, the occupancy of waste lands which are admitted to be Sirkar land, and which are not alleged or supposed to be included within the boundaries of abandoned estates or Sirkar Guenie wurgs. It is properly only this description of land which, when taken up, is included under the term "Hosagami." But those descriptions of waste land which in this district are termed Koolnusht and Rekah-nusht have always been essentially Government lands—Koolnusht being land at some former time cultivated but the owners of which had become extinct, and Rekahnusht being land fit for cultivation but never before occupied, in fact "Sayet Bunzer."

34. The state of the case will be more clear, as I wish to explain it, by referring to the accompanying

Colonel Munro's historical abstract shows a large amount of Government waste land. Continuation of this up to the present time forwarded.

statement (marked C.) which has been drawn up by my Naib Sherishtedar. It is taken from, and carries on to the present time, the historical abstract of the land revenue of Canara given by Colonel Munro in his first report, but omitting some of the details. The following may be given as a short abstract of the result as it relates to waste lands.

The entire cultivable land or general Ayacut of the district stood by that account assessed under the Beddenore Government in 1660 at Star Pagodas 5,80,759 or Rupees 20,32,658.

From this was deducted, and entirely excluded from the settlements, ancient and recent waste unoccupied Rs. 6,36,147, leaving the land occupied, inclusive of Enam, assessed at Rs. 13,96,511, which land, it appears, was alone included in the subsequent settlements, and on which all the subsequent additions under the Governments of Beddenore and of Hyder and Tippoo were made.

Tippoo's assessment on these <i>occupied</i> lands at the commencement of Company's Government was	Rs. 30,40,375
Of which Colonel Munro struck out altogether as never having been collected	,, 8,84,064
Leaving the demand or assessment on the occupied lands	Rs. 21,56,311
The Bunzer Ayacut or waste land unoccupied, and previously deducted as above shown, <i>viz.</i>	Rs. 6,36,147
appears to have been disposed of as follows :—	
Brought under assessment by Hyder	11,656
Ditto by Tippoo	809
Assessed since Fusly 1209 under the Company's Government	54,951
	<u>67,416</u>

Leaving waste land never yet brought to

account	Rs.	<u>5,68,731</u>
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This is entirely independent of the sum of Star Pagodas 1,50,940, or Rs. 5,28,290, remitted by Colonel Munro at the settlement of Fusly 1209 from the gross demand of Rs. 21,56,311, which he stated to be "principally composed of waste lands of which the proprietors were extinct." The following may be given as a rough summary of the manner in which this last mentioned remission has been disposed of, although the destruction of the records of the cutcherry and the absence of any talookwar or villagewar accounts of its distribution renders much accuracy impossible.

Collections made by Polligars, and deducted from the settlement of 1209, but brought to account in subsequent years	Rs. 50,000
Moturpha and tobacco taxes transferred from land revenue demand	„ 43,000
Collections gradually brought up since Fusly 1210 by the occupation of waste estates, cowls, &c. ..	„ 5,000
Total recovered	„ 16,000
Struck out of the demand altogether by the Collectors previously to Mr. Harris's time	„ 63,000
Deducted by Mr. Harris at Tarrow settlement	„ 1,47,000
Now remaining under "Tunkey" or yearly examination, exclusive of 2 moganis of Coorg and other small heads of account	„ 1,50,000

Of this last item there may, perhaps, be land forthcoming equivalent to about Rs. 50,000; the remainder has probably been absorbed by encroachments on the waste estates, which, if added to the amount of Rekahnusht deducted in former times and not included in estates or holdings, will make the total assessment of lands unaccounted for, and now lost or absorbed, Rs. 6,68,000, or, if the 68,000 be deducted for lands actually destroyed by rivers, &c., Rs. 6,00,000.

35. It is then partly on the waste estates, but more on the Rekahnusht or waste never occupied as estates, that the large encroachments have, I conceive, been made, though it cannot be known at what period they took place. It is clear to me, not only from the historical abstract, where the unoccupied waste is so distinctly shown, but also from many passages of his reports, that Colonel Munro, in speaking of waste lands, referred only to the waste included in estates which comprised the greater part of the remission granted by him in Fusly 1209 from the gross demand of that year. In paragraph 15 of his letter to the Board, dated 31st May 1800, he speaks of the sums shown in columns 8, 44 and 72 as the standard rent of the lands *under cultivation* at the different periods indicated, and adds "a small portion of the lands *under occupancy* even under the Ranee were waste, and more under Hyder and Tippoo;" and

he goes on to say "that it never was the practice to keep an account of waste lands, and that the accounts contained a register of the number of landholders and the fixed assessment of their respective estates, the total of which formed the Jumma; but they took no notice of waste lands where there was a proprietor in existence." In another part of the same letter (paragraph 34), in recommending a reduction of the assessment, he says "It may, therefore, without the smallest danger of relinquishing too much, be admitted that the whole of *the lands in cultivation* ought not to be assessed at a higher rate than it was under the Beddenore Government." Again, he speaks of there being very few proprietors "who had not the means of cultivating the whole of their estates" in the time of the Ranee, and "though there was no means of ascertaining with accuracy what was the quantity of waste in estates, yet the whole of it was, of course, subject to full rent as if it was cultivated." In all this he clearly refers to the lands which had fallen waste out of those actually occupied and ordinarily under cultivation, or what would in the ceded districts be known under the term Shamilat Bunzer, and not to the "waste lands and reductions of rent," and "waste lands fit for cultivation" amounting to Pagodas 1,81,755 under the head of "Deficiency of Rekah," which was never included in the demand, nor indeed could have been, as it was not occupied or held by any one. In the following passages he evidently refers to the remissions made from the demand on account of waste in occupied estates at his first settlements :

S. Ps. 1,50,940.
Rs. 5,28,290.

"A part of the rent of waste lands upon occupied estates in No. 2, column 15, ought in the course of a few years to be added to the assessment. They consist both of Sirkar and private lands. In the case of Sirkar lands where a cultivator of a part of the estate does not choose to become proprietor, they cannot with justice be assessed until *they are cultivated*, and even then, as they have generally been deserted on account of over-assessment, very little more than the Shist will be obtained. In the case of private estates so much indulgence is not necessary, and I have directed the Shist to be levied from them this year, and in the two ensuing years the whole of them ought to be raised to the Beddenore assessment."

He estimates the rent of these waste lands at from 12 to 13,000 Pagodas on estates *then* under occupancy, but whether it was ever added does not appear. In a letter of instructions to the Collectors, written subsequently to his quitting the district, he says "Your settlements in future will require little time or labour, because nothing is to be done except to add to the Jumma of the preceding year the extra rent of a few estates which may have been held at an under rate, and the rent of such waste lands as may have been brought under cultivation," meaning this last no doubt the Rekahnusht newly taken up.

36. There is no possibility now of tracing what has become of this large amount of Government waste land (Rs. 6,00,000 at the low rate of the Beddenore assessment), but it is certain that, with the exception of an inconsiderable amount, it has all been appropriated. It seems to have been entirely lost sight of at the Tarrow settlement, there is no record now to show men in what talooks or villages it was situated, and the few old accounts through which this might have been, lost, burned, or made away with. Not even a villagewar account of it was taken when the Tarrow settlement was made, and the occupiers of estates have been, if I may be allowed the expression, in helping themselves to it without check or restraint ever since.

37. The theory at present asserted by the landholders of Canara, and which has been practically acted upon at least since the Tarrow settlement, is this. That their estates include not only the land which was in cultivation at the time the former settlements were made, but also tracts of waste of two descriptions—1st, the waste lands which had fallen out of cultivation in former times, and, 2nd, immemorial waste lands which never were in cultivation—both of which kinds of waste they allege that they have a right to bring under cultivation without any additional assessment. They assert that the beriz was fixed upon the entire estate, including lands of every description. Of these waste lands, as I have before stated, but cannot too often repeat, there is no account or record whatever, and even of the cultivated lands as they originally stood at the commencement of the Company's

Present theory regarding
waste lands in Canara.

Government the only record which exists, and that in but some of the talooks, is an account called the Doormoty Chitta, being a Beejwary statement furnished by the shanbogues in the second year of the Company's Government of the lands then actually under cultivation, but which is said to be only an estimate, and is not admitted as a correct or authentic record, or one which can be used practically as a check in all cases.

38. With respect to the cultivable waste, assuming that it originally formed part of the wurg or holding to which it is now claimed as belonging, and that no additions have been made to it from the lapsed estates or Sirkar waste lands, it seems necessary to consider how a permanent settlement such as the Tarrow, made upon the average collections of former years, would affect the public revenue. The original assessment or demand on the estate may be assumed to be, or ought to represent, the Government share of the produce of those lands when under cultivation ; but it has been that very large remissions were made, and continue to be to the present day on account of waste portions of estates, which remissions, where the assessment was fixed solely with reference to the *collections*, would be excluded from the average, and the rent would be *permanently* reduced by the amount of *temporary* reductions. No provision was made at the Tarrow settlement for re-imposing this assessment when the lands were again cultivated, nor was the waste land separated from the estate. It continued to be attached to it, and when again brought under cultivation may be said to be enjoyed free of all rent.

39. In the instructions of the Board for carrying out the Tarrow settlement I find reference made to a question from the Collector as to "when the assessment on concealed lands belonging to private estates should become payable," and the reply of the Board that it should commence from the date of the detection of the fraudulent concealment ; but as it does not appear whether this referred to the additions made to the cultivation within the limits claimed for the estate, or what was to be considered concealed land, or the means of distinguishing it, no reference can be drawn from this order.

40. Upon the whole I am inclined to the belief that it was the intention, in fixing the Tarrow beriz, that no account should be taken of increased cultivation within the limits of the estates, and to give the ryots the full benefit of all the lands they might so bring under cultivation, but that it was under the impression that these lands bore some kind of adequate assessment, and that neither the extent of such lands, nor the importance generally of the question, were at the time sufficiently considered or understood.

41. With respect to the other class of waste lands claimed as being attached to estates to which I have referred, *viz.* the immemorial waste, they may be considered to form a distinct question from that of the waste lands just referred to. It is to the claim to these lands which has been incautiously admitted, or at least not opposed, that I attribute the absorption of nearly the whole Rekahnusht or Government waste land. The claim appears to have recently attracted the notice of Government, for it is apparently for information respecting these that it called for some information in its minutes of consultation dated 5th August 1845. There are

Paragraph 9.

considerable tracts of such kinds of waste land attached to a great part of the estates, some of which is cultivable and some consisting of hilly or stony ground, incapable of improvement. They are often termed "Koomeki" lands, or land allowed to assist in the cultivation, and they were intended to afford to the ryots the means of procuring leaves from the brushwood or jungles growing on them as manure for their fields, and to furnish grass as fodder for their cattle; but they do not appear originally to have differed materially from the waste lands used for similar purposes in other parts of the country, except that, in place of being common to the whole village, they were divided and enjoyed in separate portions by the individual landholders. The original terms upon which they were held then I conceive to have been essentially as an adjunct to, and in connection with, the cultivated lands, and the right to them to have been a modified right, and only to be enjoyed for the purposes for which they were held as above stated. The usufruct of them for such purposes was a necessary concession,

but I do not conceive them to have been on that account the less Government lands, but only lands which they were permitted to occupy for particular purposes.

42. If such were in general terms the nature of the tenure under which they were held, it has become entirely altered under our administration. The ryots now claim the absolute proprietary right in them the same as to their cultivated lands, and, as a necessary consequence of such a right, the liberty to bring them under cultivation without the payment of additional assessment, and even of selling or letting them, and thus separating them, if they choose, from the cultivation, and alienating them from the original purposes for which they were intended. Another effect of such a tenure is, that even where they are greatly in excess of the quantity necessary for the purposes for which they were intended, they can prevent others from taking them up on a puttah and upon a fixed assessment payable to Government, and the person occupying them pays the rent to the landlord, not to the Government, and is in every respect his tenant. It is necessary to observe, however, that the right to cultivate such lands is not admitted in theory, but it is, as a general rule, actually enjoyed in practice, from the simple cause to which I have so often alluded, that we do not know the extent of the original estates, and cannot tell, therefore, what is new cultivation and what is old, and the ready answer to all questions on the subject is that it is part of the original cultivation. I have, since I have held the office of Collector, endeavoured to set my face steadily against the admission of such claims; but lands which have been formerly brought under cultivation in this manner are beyond recovery, and it may be said generally that nearly every case in which it is attempted to restrain these encroachments involves a protracted contest, and nearly the certainty of having to defend a law suit if there be the most slender grounds for disputing the award.

43. The forest and wood land occupied for Coomri, to which
 * 31st August 1847, para- I referred in a former letter* upon the sub-
 graph 17. ject of the conservancy of the forests in

Forest and wood land claimed as private property now.

Canara, is also of the same nature as the above, and claimed much on the same grounds. It is sufficient to repeat here that the landholders claim on these, as well as other waste lands said to be included in their estates, the exclusive right of cultivating, of renting them out, or selling them and their produce, in every respect in the same manner as their old cultivated lands, upon which, according to my view, an assessment was alone fixed.

44. Some light will, I think, be thrown upon this subject, and upon the manner in which the people of Canara have been gradually and quietly making new rights for themselves, by referring to the terms in which public grants and private deeds were worded under the former governments, and are now under the Company's rule. I would beg to refer for examples of the former to the translations of deeds which accompanied my letter to the Board of the 23rd September last. From these ancient documents it will appear that estates were not in former times the undefined tracts of land, both cultivated and waste, which they now appear to be ; there was no room allowed for doubt as to what was granted, but the Government was careful in defining the exact limits of the land, for which purpose a person was specially deputed from the Huzoor " to plant boundary stones in the presence of the inhabitants of the four surrounding villages, so that no dispute may arise hereafter respecting the boundaries." The deed then usually goes on to say " You are to enjoy the said land with all the Ashtah Bhogah (eight kinds of right), viz. Nidhi, Nikshepah, Jala, Pashnana, Akshini, Agami, Sidha, and Sadyah (which are usually interpreted treasure trove, valuables, water, rock, present and future profits) together with all the Sameahs arising therefrom," &c. These are the very terms of a deed executed in 1730 by one Krishnappah Kurnic, making over lands originally granted to his ancestors by Keldi Buswappah Naik about 1704. There is no mention of jungle and waste lands of indefinite extent here. But I now request attention to the terms of a deed by which the very same land was transferred in 1837 : " You are henceforward, as full proprietor, to

enjoy the land, the site of the house, together with the *jungle*, *Bett* (uplands), *Chitley*, all Alab Nirdary, Nikshepah, Jala, Pashnana, &c." The additional terms here introduced are most significant. It is not without a purpose that they have found their way into this and similar recent deeds, and that purpose is to create a right to additional land, for which there was no authority; yet it is by such documents that the people have for nearly half a century been transferring to each other lands which did not belong to them, and the courts have been confirming by their decrees (founded on the terms of these deeds) the alienation of land which alone belonged to Government, and it is to such documents and decrees that appeal is now made whenever an attempt is made to assert its rights.

45. Under this curious and anomalous state of things the

The undefined state of landed property causes revenue questions to be disposed of by the courts.

functions of the revenue officers may be said to a great extent to have been practically transferred to the courts.

A Canarese ryot of ordinary intelligence and cunning who wishes to take up new land does not think of going to the Collector; he has a variety of much better plans by which he secures it for nothing. One very common one always appears to have been to get some neighbour to sell or mortgage it to him, and then by a fictitious suit procure the transfer to be confirmed by a decree of court. In other cases the shanbogue or monegar who examines the land is bribed to insert the spot coveted as within the estate of a particular party, and this is produced years afterwards. It would, indeed, be impossible to describe adequately the ingenious and cunning manner in which evidence is got up, not only in the revenue departments but before the police, also intended to be afterwards made use of in establishing a right to lands.

46. When it is considered that this system has been going on

Result as it affects the public revenue.

for the last 48 years it may be readily imagined to what an extent lands have thus been appropriated. This has arisen from there being no public record of the extent of any man's land to which the public officers could refer. In suits between individuals the rights of Government do not come under discussion, and the production of

an admitted sale, or mortgage deed, or other evidence of a like nature has always led to the land being decreed to one party. There has never been any application in Canara of the simple rule, that a man has only a right to as much land as he pays for, nor is there any rate or rule of assessment by which the Collector can determine whether he has more or less than he ought to have, or by which he can recover or re-assess it. It is of no avail for him to say, You have three or four times as much land as is equivalent to the assessment you pay; the simple answer is that it is within the limits of his wurg, or the production of some document or the evidence of friendly neighbours to prove that it is his, and if the claim be resisted there is the ready resource of carrying the case into the court.

47. There is another point which I think it right to notice, and that is the subject of "Moolputtahs."

"Moolputtahs" equivalent in many cases to Enam grants. The facility with which this has been admitted:

Appendix Nos. 7, 12, 19, 22.

These are grants of land upon a fixed assessment named, and where this assessment is unduly low they are essentially of the nature of Enam grants. It can, for instance, so far as the public revenue is concerned, make no difference whether land which, under the ordinary rules of assessment, would pay 100 Pagodas be granted on Moolputtah on the annual payment of 10 Pagodas, or whether it were granted under the name of Enam with a *Joree*, or quit-rent, of 10 Pagodas. In other districts, such as the ceded districts, one of the first measures for determination, on taking possession of the country, appears always to have been to lay down some rule as to what grants should be held entitled to confirmation as being made by sufficient authority and what should be rejected. In Canara no such rule has ever prevailed in respect to Moolputtahs, but, on the contrary, not only have private deeds been always admitted as the best evidence of the right to land, but every kind of grant by a public officer, by way of Moolputtah, has been accepted and decrees passed on them in the courts. Thus the Moolputtahs of Tippoo's corrupt asophs and amildars granting land at a nominal assessment, and obtained probably for some petty bribe, have met with the same respect that the most authoritative sunnud would command in another part of the country. The

effect has been not only that a nominal or inadequate assessment has been confirmed on large quantities of land, but the very circumstance of their being so readily received has led to their wholesale forgery. There are parties in Canara who, it is well known, maintain a regular manufactory of forged documents ; and I could mention the name of an influential shanbogue in Ankola from whom it is commonly said that documents of any dates and of any dynasty may be procured according to the taste of the applicant.

48. I have added in the appendix which accompanies this letter a case to which I would request

Instance referred to illustrative of previous remarks.

Marked No. 22.

will here see as plain an instance of large appropriation of public land as it is possible, perhaps, to adduce, amounting to 7 or 8 times the original holding, and increasing on this account in value from 140 Rupees to 2,300. It

Obstacles to the assessment of land fraudulently appropriated.

demonstrates, at the same time, the difficulty which the revenue officer has to contend with in vindicating the rights of Government without subjecting himself to be dragged into court, which the want of any rule of assessment and the undefined extent of estates puts it in the power of every one in every such case to do. The other points which this case seems to illustrate are—1st, The want of any true information of the resources and extent of estates when the Tarrow settlement was made, a remission of beriz (though, as it

Want of information at the Tarrow settlement and consequent unnecessary remission of beriz.

happens, an inconsiderable one) having been granted on an estate paying only Pagodas 4-6-12, the net produce of which is admitted to be equal to 95 Pagodas and probably much exceeds that amount. 2^{ndly}, The kind of documents which it has been the practice of the courts to admit as evidence of

Fraudulent and unauthentic documents admitted to the loss of Government.

proprietary right, and the manner in which the rights of Government are compromised by decrees in private suits where the public claims are not re-

presented. *3rdly*, The unequal division of the public assessment upon separate portions of estates when

Unequal division of assessment on the several portions of divided estates.

divided, an assessment of 8-6-6 having been apportioned in this case by putting 3-9-10 upon only 3 moras of land, and leaving the remainder of the land claimed, consisting of 59 moras, assessed at only 4-6-12.

Little estimation in which the orders of the revenue authorities are held.

4thly, The little weight which an order in the Revenue Department carries in Canara, and the confidence with which the people apparently look to the courts as a means of defeating it, as exemplified in the fact of a person having purchased land at the large sum of Rs. 2,300, the greater part of which had been declared not to belong to the person disposing of it.

Delay in settlement of simple questions.

5thly, The manner in which the absence of any rule for the disposal of such cases enables the people to prolong the most simple questions through a succession of years, and take them from one public officer to another, in the hope of eventually obtaining a favourable decision, and at all events in the meantime reaping the full advantage of delay.

49. The case here referred to is one which would be disposed of in Bellary or Cuddapah in ten minutes by assessing the extra cultivation; in Canara it is protracted through ten years, and it is not settled then, and cannot be, without the risk of going through the ordeal of a law suit, from which it is natural that the Collector, with the numerous and pressing claims on his attention, should shrink. He may, if he be zealous, enter into a few such contests; but there are fifty-five thousand landholders in Canara, and he cannot afford to go to law with all who may have more land than they have a right to, and they know this well. The Board has seen the number of cases in which suits have been brought against under similar circumstances within the last two years by the applications which have been made for permission to defend them.

50. Shortly, then, to recapitulate what I have above stated

Recapitulation of the causes to which the stationary land revenue may be attributed.

with respect to the real causes of the stationary amount of the land revenue in Canara, I attribute it not only to the

cause pointed out by the Board, *viz.* the fraudulent appropriation of waste lands belonging to lapsed estates, although there is no doubt that this has been carried on to a great extent, but also, *1st* and principally, to the fraudulent lowering of the assessment upon valuable estates by means of the false accounts of the shanbagues and to its imposition either upon inferior estates which could not bear it, or on land which only appeared in the accounts but had no existence at all; *2nd*, to the re-occupation of waste lands formerly cultivated but abandoned, and the assessment of which had in point of fact been gradually remitted and deducted from the beriz, although the lands were not formerly separated from the estates to which they had belonged; *3rd*, to the cultivation of waste lands never before cultivated but claimed as grazing grounds and jungles attached to the cultivated lands; *4th*, to the concealed appropriation, without any actual claim being advanced, of lands belonging to Government such as the Guzni or marsh lands situated along the rivers, particularly near the sea, and of other waste lands (Rekahnusht) never before cultivated but enjoyed by the community at large, and which in *recent* cases which came to notice are not denied to be Government waste land.

Under the combined operation of these and other causes it will be seen that there has always been, and still continues to be, a large quantity of waste land alleged to be private property, and that the extension of cultivation has been carried on in these lands, the profits of which have gone entirely to the landholders without any participation in them by Government, while it has had to bear all the loss arising from permanent and temporary remissions granted on account of the over-assessment of other estates and from the destruction and deterioration of the lands of poorer ryots.

51. I have been the more particular in endeavouring to explain the actual state of the case with respect to waste lands, because it appears to be a point upon which information sufficiently explicit has not hitherto been afforded. It seems to me, indeed, doubtful whether the Board and Government ever have been made acquainted with the great extent of waste land claimed as private

property. In the 13th paragraph of the Board's Proceedings of the 16th November 1843 it observes, "Repeated mention is made of ancient waste brought under cultivation (Hosagami). What, then, has become of the additions? Either the supposed increase in population and cultivation has not taken place, or, if it has, the corresponding addition to the revenue has not been accounted for." What I have above stated will, I believe, furnish sufficient answer to this question. The increase has assuredly not been accounted for to Government, the extension of cultivation having taken place principally in what is claimed as private waste, with which, according to the theory at present prevailing, the Government has no concern.

52. From the above passage it would almost seem that the Board was of opinion that all waste land brought under cultivation ought properly to be assessed. In paragraph 31 of the same Proceedings the Board explain the term "Hosagami" to be the re-occupation of the lands of ryots who have deserted or become extinct; but it is necessary to bear in mind that it does not include such lands where they are registered as distinct estates, however long they may have been abandoned and left waste. Such waste land when re-occupied is not entered as Hosagami, but as an "estate" again brought under cultivation. Hosagami is, therefore, exclusively confined to Koolnusht or Rekahnusht, *i. e.* Government waste land as distinguished from Government waste estates, and these may serve to explain in some measure the small amount of Hosagami cultivation shown in the accounts as noticed by the Board in the paragraph of its Proceedings above quoted. It must, however, have been very much larger had all waste lands of this description been brought to account, but for a long series of years they were looked upon as of so little importance that it did not signify by whom they were held. It was considered so much gained if any rent, however small, could be obtained for waste; and offers made for the exclusive privilege of grazing cattle or cutting the grass were readily accepted, the land being in process of time converted into valuable cultivation either by the holders themselves or by tenants who took it from them at considerable rents.

Hosagami defined; the causes of its small amount.

53. Before any attempt could be made with the least prospect of success to recover any portion of this

Necessity for some fixed rule upon the preceding questions.

waste land, or bring it under assessment, it would be necessary that a distinct declaration should be made on the part of Government as to what its intentions, with respect to the occupation of waste lands of the different kinds I have above referred to, were. I do not think that this has been so specifically laid down as to free the question from all doubt, although there are grounds for urging, as the people do, that, at all events since the Tarrow was introduced, they have been at liberty to bring all the waste situated within the limits of their wurgs into cultivation free of any additional assessment whatever. There is a distinct declaration to this effect embodied in the puttahs granted by the former Collectors conferring the proprietary right in lapsed estates by which the ryot is authorized to "improve the estate and bring the waste land into cultivation ;" but I may here add that there is also another clause in most of these puttahs which appears to have by some means or other kept out of notice, and which reserves the right of increasing the beriz on any permanent settlement being made. This is a point of no little importance when it is considered that the low beriz at which these estates were granted does not appear originally to have been intended to have had that permanency which has since been assigned to it, but to have been designed as a temporary encouragement to persons to take up and bring into cultivation the abandoned estates.

54. In the old proprietary estates it is under the existing system equally out of the power of the Collector to recover such waste lands as have

The same uncertainty respecting waste in old proprietary estates as in those recently granted or in Sirkar Guenie estates.

already been occupied. The cultivation may have been avowedly increased, the beriz out of all proportion light upon the estate, the old accounts may show that the ryot has now far more land under cultivation than he had before,—every thing, in short, may combine to favor the inference that there have been extensive encroachments, and still the ability to re-assess it is as far off as ever. The answer always is, that it is a part of the old cultivation, or, if

evidently new, that it is waste belonging to the estate brought again into cultivation, that the beriz of the estate always was low, and that the old account (Doormoty Chitta) was merely prepared on estimate, and cannot be accepted of itself as affording sufficient ground to authorize any addition to the standard beriz of the estate.

55. In considering the question, then, of a revision of the beriz which has been frequently referred to both by the Board and Government as a means of rectifying the present inequalities in the assessment in Canara, it appears necessary, as the first step to such a measure, to dispose of the question of a fixed beriz of ancient assessment upon undefined tracts of cultivated and waste land as distinguished from the principle upon which the ancient land tax of Canara is said to have been grounded, *viz.* the payment of a fixed and uniform share of the supposed produce, or its equivalent, to the Government. The whole difficulty in which the question is now involved appears to me to have arisen from the abandonment of the latter principle as the foundation of the assessment. A revision of the beriz with the object of equalizing the assessment can only be effected in two ways,—either by reducing the assessment on the highly taxed lands to a level with those which are lowly assessed, or by lowering it on the one and increasing it on the other. The first of these two modes of effecting the object it is scarcely necessary to discuss, because it would involve a direct and very heavy loss of revenue, and is evidently not the kind of revision contemplated. The Board, indeed, expressly states that the “inequalities should be adjusted by a revision of the beriz, not by a sacrifice of revenue.” With respect, then, to increasing the beriz upon the lightly assessed estates, it will be sufficiently apparent that it is the estates which are classed as Bhurty, or paying the full amount of the “ancient assessment” which would be principally subject to an increase in their assessment. Whether this ancient beriz was at first ascertained upon sufficiently trustworthy data is not now the question. I have not hesitated to state my opinion

Preliminary steps necessary for a revision of the assessment.

Equalization of the assessment.

Proceedings 16th November 1843, paragraph 36.

that it was not ; but it has been adopted as the limit to the public demand on those estates, and it must be determined before any other step can be taken by way of revision, whether the Government considers itself at liberty now to abandon this limitation or not. If it considers that it is pledged to restrict its demand to this ancient beriz, then the inequality of assessment must of necessity continue ; the beriz of an estate, however low, provided it be equivalent to the ancient beriz, could not be raised, and it must continue to be lowly assessed in comparison with the others. If, on the other hand, the Government be not pledged to limit its demand to the ancient beriz on the aggregate estate but be at liberty to revert to the original principle on which the Rekah was founded and, after having ascertained by such means as it finds necessary what the actual produce and capabilities of the estate are, to impose as an assessment a given proportion of the produce so ascertained, the adoption of this principle will in itself constitute a relinquishment of the ancient recorded beriz as a standard limit to the demand.

56. I am desirous of stating this alternative in clear and precise terms, because, although the measure of "equalizing the assessment" has been repeatedly referred to as a necessary measure, the retention of the ancient beriz as a maximum appears to have been considered as not incompatible with it. The Board in one of its last recorded Proceedings upon this subject, in speaking of a general survey, observes that "if free from interference with the old maximum assessment, except in cases of proved fraud, it would be a very desirable measure to the people themselves."

57. With respect to the condition here referred to, of proving the fraud, much would depend upon what was admitted as proof. I have in paragraph 54 stated the difficulty, nay the impossibility, of procuring direct proof of the misappropriation of lands. The only proof available, therefore, would be inferential, viz. the possession of land greatly in excess of the quantity upon which the assessment which the holder now pays would have been payable according to the principle upon which the Beddenore assess-

Equalization of beriz incompatible with ancient beriz as recorded in the accounts.

Question as to what should be considered proof of misappropriation of land.

ment is said to have been calculated. This would in effect be to adopt the principle, that a given amount of assessment represented a given quantity of land, and to set out with the assumption that all held in excess of this had been at some time, or by some means which it was not the business of the Government to inquire or prove, fraudulently obtained. It would, in short, be to leave the onus of the proof, which the Board speaks of, not upon the Government but upon the holder of the estate, and would in point of fact lead to an entire re-assessment of the lands.

58. It is not at present necessary to discuss the propriety or fairness of such a principle, or of the numerous objections which would be urged against it; my object being only to state my full conviction that it is the only means now left of dealing with the question of encroachments. The

Encroachments on Government land;—difficulty of detecting and proving them.

Board has fully appreciated the nature of these encroachments and of the various fraudulent means by which the assessment has been lowered. I would particularly refer to its Proceedings of the 3rd September 1846, and it has with justice attributed it “entirely to radical errors in the revenue system of the

Paragraphs 28 to 33.

district occasioned by the absence of correct registers of the land and to the defective character of the accounts generally.” Still there appears, notwithstanding this admitted want of a correct basis on which to found an inquiry, to be a general impression that by some process of examination, seconded by proper exertions on the part of the local officers, it would be practicable to detect the encroachments, and identify the lands which have been fraudulently appropriated from the lapsed estates. Thus the Government in its consultation of the 12th January 1843 observes that it would be the duty of the Collector to “explain in what manner he had ascertained the area

Area of estates supposed by Government to have been ascertained.

of the different estates and the means which have been adopted for detecting the land not forthcoming (or Koolnushts), which there seems reason to fear has been occasioned rather by the fraudulent appropriation of waste land than the erroneous registry of over-measurement.” And the Board, in

Proceedings 16th November
1843, paragraph 33.

remarking upon an observation of Mr. Blair on this subject, states its opinion that it is not apparent why means should not be devised and successfully "applied for the detection of frauds which all the public officers who have presided over the district concur in believing to have been extensively practised. There is undoubtedly a means by which this might be effected; but it consists only, in my judgment, in that pointed out by Mr. Blair when he says that "nothing short of an entire survey of the whole district and a minute local scrutiny could give a chance of discovering them." I will go even further than Mr. Blair in stating that the *identification* of the *particular lands* which have been appropriated would not even be effected by this means. A survey would only show with accuracy and in every case what is now frequently coming to notice, and is in numerous instances, as pointed out by the Board, notorious that large numbers of individual estates are extremely lightly assessed; and this would afford a fair ground for suspecting that this light assessment was occasioned by the appropriation of the waste lands of neighbouring estates, particularly where the land which ought to belong to these data is not forthcoming, but it would not enable the Collector to fix upon any particular part of the estate as that which had been appropriated. It is to this I conclude which Mr. Blair refers when he states that Mr. Harris could find no satisfactory evidence on which to re-assess these lands, by which he probably meant that he could not fix on any particular lands as liable to assessment, although it appears to me that the evidence might have been sufficient for raising the assessment on the estate in the aggregate as long as that measure remained open to him for adoption, and if he was not restricted by the maximum of ancient assessment.

59. Much of the misapprehension which exists upon this point seems to have arisen from the impression that a record of lands belonging to lapsed estates actually existed, but such is not really the case. The only fact recorded is of a certain assessment said to have at some time been payable on these estates, but there is no mention of the lands on which it was paid; and one doubt which arises at the very outset is, whether this entry is a *bonâ fide* one, whether

the lands ever did exist which could yield this beriz, or whether it is one of those instances in which the assessment of some influential party was collusively transferred to an estate which never paid it. Not only is there no means by which these lands could possibly be recognized now by any exertions of the public servants, in a vast number of cases they could not be pointed out by the owners themselves. One estate or wurg is not, as the name would imply, a compact extent of land in which the fields all adjoin each other, and which has boundaries which might easily be defined. The different parts of each estate are often separated by the fields of several others, and all mixed up with each other in the most complete confusion. They are not always in the same village, and in many

cases even there are portions of the same wurg situated in different talooks; none, in short, but the owners or his immediate

neighbours can often point them out. A singular instance of the difficulty of identifying lands was brought to my notice some months ago by one of the Sub-Collectors. It was the complaint of a man to recover possession of certain land which had been mortgaged by his ancestors to the Chouter (petty Rajah) of Moodbidry. He wished to pay off the mortgage and regain possession. The Chouter did not deny that the land was his, and was willing still to continue to pay a rent for it, but he stated that it was impossible to restore the land itself, for no one knew where it was, and he defied even the claimant himself to point out the fields of which the mortgaged estate consisted: so completely had they become mixed up with his own lands. If such difficulty, then, exists amongst the people themselves in recognizing lands, it may readily be imagined how insuperable would be the obstacles opposed to any attempt on behalf of the Government, where, so far from having the assistance of the ryots to aid them, they would throw every kind of obstacles in the way for the purpose of defeating the object of the investigation.

60. Moreover, a Beejwary measurement of land being that which exists in Canara is in itself, even where a record of it exists, so extremely indefinite that it affords the readiest means of throwing obstacles in the way of a

Difficulty much increased by the complex nature of Beejwary measurements or records of land.

public officer and raising objections to his proceedings wherever he is called upon to act upon its details. It is sufficiently definite to serve the purpose of the people in transactions amongst themselves, and, at the same time, sufficiently indefinite to enable them, aided by the courts of law, to oppose the revenue officers. There is no standard measurement by which the superficial extent of a mora or candy can be determined. It not only varies in nearly every mogani in the country, but varies also for the different classes of land. There are three or four modes of calculating it in each talook by which the mora under the different denominations of Kimchia Mora, Ajul Mora, Stul Mora, Beej Mora, Sunna Mora, &c., vary from 60, 56, 54, 50, 40 to 30 seers. In some villages the extent of land is calculated by Coiloos of 5 seers each, and in others by a measure called a Poodoopadi of 30 seers; in the Honore Talook it is calculated by a measure called a Hussigee, and in the Balaghaut talooks by the large and small candy, the latter being 12 *cutch*a seers of 24 Rupees' weight or three *pucka* seers of 72 Rupees' and the former being equal to twenty of the latter. The seer, again, by which these moras are reckoned, is equally uncertain, varying from 96 down to 72 Rupees' weight. These various measurements afford ample room for dispute and doubt as to the actual *extent* of a ryot's land, and when they are taken in conjunction with the complicated local village rates by which the rent produce is calculated, and the Hazir Hootawully, Guenie Hootawully, and Rawaz Hootawully, some calculated in seed and some in rice, ascertained, the whole subject becomes involved in such a maze of obscurity that any attempt at revision, by which the objections of the landholders, purposely raised and persisted in, shall be satisfied becomes all but hopeless.

61. It is surely, therefore, an error to suppose, as the Board has done, that the Collector has an equal facility in Canara as in other districts for revising and controlling the settlement during the short season which the nature of the climate allows to be devoted to the Jumwabundy. Had the system been devised for the very purpose of eluding and defeating scrutiny on the part of the Government officers it could scarcely have been more effectual for that object. One is almost tempted to suspect that a system has been

Complex system of Beejwary accounts favourable to frauds.

adopted for each village something akin to that which Sir T. Munro stated to have prevailed in the whole district in Tippoo's time, by which the demands and balances, old and new, were purposely so mixed up and confused in the accounts sent to him that it was impossible to unravel them, and the district servants thereby enabled to carry on their frauds without fear of detection.

62. This leads me to a consideration of the several plans which have been noticed by the Board as having at different times been suggested by way of remedy for the defects in the present system of administering the land revenue of Canara, and for furnishing more accurate information respecting its actual resources. It is to these points that the Government, in its minutes of consultation under date 2nd January 1847, has desired that I should give my deliberate and best consideration.

16th November 1843, paragraph 64.

Proposal for recording the state of lands in litigation; difficulties of applying it as a general measure.

63. The first plan discussed by the Board is that which was originally referred to by Sir T. Munro in his report dated the 9th November 1800, *viz.* a registry of all sales and transfers of lands that become the subject of litigation, and it appears to have been again mentioned with approbation by the two Commissioners who have at different times reported on the affairs of this district, Messrs. Thackeray and Stokes. It will not be necessary to discuss this plan at any length, nor is it one which the Board has brought forward as fit now to be adopted. To commence it now would, the Board observes, be to postpone reform to an indefinite period. The plan is one which I cannot think would ever have afforded sufficient information upon which to frame a general and detailed settlement. It is true, as remarked by the Board, that, had it been prosecuted with care, a large mass of information would have been accumulated for the last 40 years; but, although it would have thrown great light upon the general resources of the country, and the average produce of the district might, according

Paragraph 65, Proceedings
16th November 1843.

to the opinion of Sir T. Munro, have been judged of from such examples as it would have furnished, yet it would be scarcely definite enough to have been at all a sure guide on which to make an individual settlement of estates, nor would the information even in particular instances gained 30 or 40 years ago have been always applicable to the present state of the estate. Moreover, it is sufficiently evident that it would have been especially applicable only to those estates which had come under investigation by being the subjects of litigation and registry, and even in these it would have failed to throw much light upon the points of chief difficulty, *viz.* the actual boundaries of estates and the question of waste land. As soon as the object of it came to be known, it could scarcely be doubted that it would have led to the adoption of some means of defeating it by secret and under-hand agreement between the parties, which are even now not uncommon where a man is desirous, for some fraudulent purpose, of concealing the real resources of his estate. It would, as stated by Mr. Thackeray, have had considerable effect in checking litigation; but, on the other hand, it would have given rise to fictitious suits, and to the registry of false deeds, basis, and mortgages for the purpose of establishing a low record of the worth of lands, and thus keeping down the beriz or obtaining a remission. There is nothing, I may observe, which it is so necessary to guard against as admitting the records of the civil courts as a guide in the Revenue Department where the rights of Government may be compromised. There is no one to represent or defend the public interests in the court, and it is not unusual to get up an amicable suit and obtain a decree or the registry of a compromise which is afterwards produced as a decisive proof of rights which had, perhaps, no real foundation, or were at best but of doubtful validity.

64. The second plan referred to by the Board is a revision of the Beejwary accounts, as suggested in a memorandum furnished by the late head sherishtedar. The objections to it, however, which have suggested themselves to the Board are, in my opinion, sufficiently strong to justify its rejection without further inquiry; and after what I have above stated respecting the

Plan for revision of the Beejwary accounts rejected by the Board on sufficient grounds.

Paragraph 60.

indefinite character of a Béejwary measurement, the great complexity of a settlement founded on this system, and the little value it possesses as record or check for the use of Government, it is scarcely necessary for me to express my full concurrence in the opinion adopted by the Board of the futility of any attempt at revision on such an imperfect plan. To take the specifications of the Beejwary from the present or past accounts, the falsehood of which is the very point which requires correction, would only be to perpetuate and confirm the errors which they contain ; and the time has long gone by, if it ever existed indeed in Canara, when either the representation of the wurgdars themselves or the examination of neighbouring wurgdars could be trusted in matters in which their own interests are concerned. Whether a work of such magnitude be or not absolutely beyond the powers of the shanbagues may, perhaps, admit of some arguments, and the opinion of Mr. Stokes upon this point is entitled to great weight, though opposed, as it appears, to that of the late sherishtedar ; but I have no hesitation in saying that present and past experience abundantly demonstrates that, even if it could be executed by the shanbagues, it would be utterly untrustworthy when completed.

65. But there is a modified plan of surveying the lapsed estates

Plan for surveying lapsed estates suggested by Mr. Blair, but considered impracticable. Reasons assigned for this opinion.

To the Board, paragraph 45.

or Sirkar Guenie wurgs which was suggested by Mr. Blair, and appears to have been favourably received by the Board, though more in the light of an expedient, which it thinks might be further applied to two other classes of estates, viz. those under investigation (Tunkey) and those recommended for permanent reduction. Though not inclined to admit it as a measure at all equivalent to a general survey, the Board seems nevertheless to consider that, so far as it goes, no reasonable objection to its adoption can be urged.

66. The advocacy accorded by the late Principal Collector to what the Board so justly styled a patchwork measurement of detached estates renders it incumbent upon me to state in the most unqualified manner that, after having well considered both the results to

be expected from it as well as the means of carrying it out, I see many and strong objections to its adoption. It appears only necessary to anticipate the progress of such a survey to form some idea of the difficulties which would arise before half-a-dozen estates had been surveyed. I have before observed that the estates are not compact tracts of land, but consist of detached fields mixed up with other different estates, and often at considerable distances from each other. Unless, then, the Government were prepared to adopt without inquiry the boundaries pointed out by the neighbouring landlords, and thus at once to concede and confirm to them all the encroachments which have been so much complained of, as well as new ones which they would attempt to establish on such an occasion, the concurrence of every dispute regarding the boundaries between a Sirkar Guenie wurg and those of a Bhurty Mooly would, under the measurement of the latter, be necessary also, and at this stage it would soon become necessary to lay down some rules as a test by which the quantities of cultivated and waste lands in Bhurty should be tried. By the necessity which would thus be forced upon the surveyor of extending the measurement to the neighbouring Bhurty wurgs also, unless, as I have before stated, every question was to be conceded to the proprietors of them, the survey would naturally become extended, not by regular and systematic progress but in detached spots without order and without method. It would, moreover, entail much of the expense of a regular survey without any of its advantages, for it would fail to exhibit the resources of any one entire district, or of the proprietary estates, which are really those regarding which we have the least information, and which most require investigation if any revision of the assessment be contemplated. It would afford no chance of paying even a portion of its expenses, for it would be in effect to incur the charge of surveying all the most unprofitable land in the district, and to leave all the valuable land unexamined; nay more, it would afford immediate occasion to the occupiers of the Sirkar Guenie wurgs for pressing their demand for a reduction of their rents without showing any means by which this reduction might be made up, and would thus lead to a diminution in the revenue in addition to the expense of the survey itself.

All the machinery of a survey would require to be organized and persons to be trained for conducting it, the same for a partial as for a general survey, and it would to a considerable extent give a loose to all the intrigue, bribery, and corruption which a measure so closely affecting the interests of the landholders, where land is of such value as in Canara, would not under any circumstances fail to produce.

67. But the strongest objection which I see to it is the embarrassment it might lead to hereafter. It would in a manner put the seal of confirmation upon all encroachments by proprietary wurgdars, and thus render any subsequent general measure of survey and revision of the assessment still more difficult, for a boundary once defined and confirmed by authority cannot apply to only the estate; it equally defines and recognizes the extent of land comprised in the estate on each side of it. The marking out and recording of the boundaries of the Sirkar Guenie wurgs would thus amount in each case to a tacit recognition of the proprietary right of the neighbouring wurgdar to all beyond it. In this view of its effects I cannot look upon an imperfect and partial survey as otherwise than directly prejudicial to the interests of Government. There is much reason to believe that it has had this effect in the northern districts of Ankola and the Balaghaut, where no investigation of the actual extent of estates formed part of the plan of the survey. But the land as it was measured was entered in the accounts as belonging to the different estates according to the dictation of the ryots themselves, and now often when a case comes to light in which extensive encroachments may be reasonably suspected, an appeal to the entries in the survey accounts is considered as settling the question beyond dispute.

68. The above considerations have led to the fullest persuasion on my part that any attempt at a revision of the assessment founded upon the old system, and the records which now exist, would lead to much confusion and expense, and to the certainty of ultimate disappointment. The great object of Government appears ever to have been to effect a settlement which it should be able to pronounce permanent and fixed, and the reason

for its having withheld its sanction from the settlements before effected has been a well-founded suspicion of the accuracy of the information upon which they were based. The first and greatest desideratum, then, is to obtain a full knowledge of all the different points upon which the success and permanency of a land revenue settlement must depend, and to attempt this upon the antiquated system of Beejwary measurement is, in my judgment, to attempt an impossibility. The only practicable means

Board's Proceedings 16th November 1843, paragraph 69.

is that pointed out by the Board, *viz.* a survey founded on an entire measurement of the lands, and until this can be undertaken it appears to me far preferable to abstain from any innovation which, however carefully it might be pursued, would assuredly lead to as much doubt and suspicion on the part of the people as the most perfect survey, and to the same efforts to thwart it by every species of corruption and intrigue on the part of those who really would or might suppose they would be losers by the measure. It is no light evil either that every such attempt at a settlement leads to the hope and expectation on the part of the people that it is to be a permanent and final measure, and to disappointment and discontent when they find this expectation deceived. Such has been the effect of the Tarrow settlement, which has rendered a settlement on a more perfect system now more difficult of execution for the reason pointed out by Mr. Blair, that the people have been led to expect that it was final, and on this faith to enter into all the complicated arrangements to which the possession of landed property gives rise in Canara to perhaps full as great an extent as it does in England.

69. An accurate survey, even considered by itself and without reference to a revision of the land revenue, would be a measure of the greatest utility and benefit. It is probably, indeed, one which will be forced upon the Government before the lapse of many years, if it be only as a record of private rights which have never been adequately defined, and are daily becoming more complicated and difficult of adjustment. One of the most intelligent and well in-

Advantages of a survey even without reference to the public settlement.

formed of the public servants in my cutcherry, and himself a large landholder, has stated to me his belief that a survey would diminish the litigation now going on by one-half. "An equal and moderate assessment has more effect in preventing litigation and crimes than all our civil and criminal regulations. When the lands are regularly surveyed and registered the numerous suits which occur when this is not the case regarding their boundaries and possession are prevented. If we employ inexperienced Collectors, if our assessment is not only unequal but in many places excessive, if we have no detailed accounts of the land, litigation will increase every day, and all our courts will be inadequate to the adjustment of them. Nothing can so effectually lighten and diminish the business of the courts as a good settlement of the revenue."—*Minute of Sir T. Munro, 22nd January 1821.* But when its effect in defining public as well as private rights is considered, and the mass of useful information which it would furnish is taken into account, it must be admitted to be a measure well worthy of being undertaken even at a considerable expense.

70. It is not, however, as a distinct measure that it is now to be considered. It is in connection with the land revenue that it has been brought forward by the Board, and avowedly as the means of effecting "a more equitable and fair settlement" of the public demand. In this view it is impossible to look upon it as otherwise than one of the most important subjects which can come under the consideration of Government in relation to this large district. It would be in vain, however, and worse than useless for me to attempt to blink the fact, that no such revision or equalization of the assessment could be effected without abandoning the system which has hitherto formed the basis of all previous settlements, *viz.* a standard maximum of assessment upon estates, the limits and resources of which have never been hitherto ascertained or defined, and this standard maximum or ancient beriz, as it has been called, derived only from the accounts of interested district servants, which are

Importance of a survey with reference to the land revenue settlement.

But settlement cannot be effectually revised and the "ancient beriz" at the same time retained.

now admitted on nearly all hands never to have been deserving of credit. It would be necessary, in short, to re-assess the land upon some equitable and uniform principle, and with that liberality and consideration which Government and the Board have always felt and acknowledged were necessary to secure the valuable private property in the land which has not now to be created but has been in existence for centuries, and has gradually been acquiring stability ever since the Company's acquisition of the country under the operation of an indulgent system of revenue administration and the establishment of regular judicial tribunals.

71. Mr. Blair has expressed an opinion that the effects of

Paragraph 42, 30th July 1842.

Mr. Blair's objections to a survey as disturbing the ancient principle of assessment.

such a measure as a survey "would be to overturn the ancient principle on which the land revenue of Canara was fixed." I cannot, I confess, see that this objection rests on a valid foundation.

To me it appears that it would rather be to revert to or restore that ancient principle. It could be no part of the ancient principle of fixing the rent that the lands of one estate should be surreptitiously transferred to another, and that by this and other fraudulent means some should be saddled with an assessment so high that it is impossible that it can be paid, while others are assessed only at a nominal rent. Mr. Blair observes that the assessment was fixed "not on actual measurement, but from the estimated quantity of seed sown

The ancient principle of assessment has already been overturned. *

in each field, the aggregate assessment on fields forming the Jumma on each estate." Granting this, and that the assessment so fixed was supposed and intended to be a given portion of the produce of these fields, it is necessary to assume as a fact that the result aimed at was attained with some tolerable degree of accuracy, for otherwise the principle of assessment would, in point of fact, have been no principle at all. The case, then, appears to stand thus:—We find that the Jumma on the estates does *not* represent "the aggregate assessment on the fields" of which it is composed according to the principle on which it is said to have

been ascertained, and that, whereas the principle was that one-sixth or one-fourth, according to the period we take, of the produce of the fields or estates should go to the Sirkar, the Sirkar now takes from some three-fourths of the produce and from others not one-twentieth part. The principle, therefore, is *already* overturned. We cannot trace how this has taken place, but we suspect that it has been in gradual operation; that it is the result of frauds, encroachments, and false accounts which we have too readily accepted as true ones; and that, in short, the aggregate Jumma of the estates is not what it pretends to be, *viz.* a true record of the Sirkar's share of each field; while the plea of improvements, often urged and admissible to a certain extent and in some cases, is yet wholly insufficient to account for the great inequality now existing. The question, then, arises, whether any measure which the Government might adopt for equalizing its demand by reverting to the first principle of taking an uniform proportion of the produce of the land can fairly be deemed an abandonment of a principle which has practically ceased to exist and which it seeks to re-establish. The history of Canara shows that such revisions of the assessment have at former periods been thought necessary, and imperfect and rude attempts have been made to effect them under different native sovereigns; and I can discover no circumstance which appears to bar the abstract right of the Company's Government to undertake a similar measure if it deems it necessary and advisable.

72. Whatever objections, then, may be urged against a survey and a revision of the assessment, they must, I think, rest upon other grounds than those of the abandonment of an ancient recognized principle. It may be impolitic, from considerations of a general nature, from the disturbance it would create in the existing relations of landed property, the loss it would entail upon those who have invested their capital in land, the disappointment of reasonable expectations that former settlements would be permanent, and the discontent which might be occasioned by such a change, the extreme difficulty of carrying it out against the opposition of all the influential classes, and from the heavy expense which it would entail; but it cannot, in my view, be looked upon as a material infringement of the ancient principle of taxation. All these objec-

tions have been forcibly urged by Mr. Blair, and are many of them of great weight, and unquestionably deserving of that serious and attentive consideration which they will no doubt receive from Government before any final determination is come to on the subject.

73. In the 55th paragraph of his last report to the Board Mr.

21st October 1845.

Whether the Government is pledged to the permanency of the Tarrow settlement. Necessity for settling this question in the first instance.

Blair has observed that the settlement of Mr. Harris has been guaranteed to the people by every pledge that Government can give, "and that its very name was a guarantee for its fixity." I do not, however, find that this is admitted by the Board; on the contrary it observes that "the Government is in no way pledged to the present state of things." The whole question of a revision of the assessment, however, may be said to turn upon the decision of this point at the outset, for, if such a pledge be admitted to have been made, the same faith will be kept by Government as in other parts of the country where the interest at stake has been greater, and it will only remain, as in these cases, a subject for regret that freedom of action should be precluded by pledges formerly made upon defective information. This is not a point, however, upon which it would be either necessary or becoming for me to offer any opinion; nor, if it were, have I the means of forming a judgment on the subject, in consequence of the correspondence which took place at the time Mr. Harris's settlement was made having been destroyed, and no longer remaining for reference on the records of the office.

74. But, although no specific pledge may have been given,

Objections to a survey and revision of assessment which have arisen out of the length of time during which it has been deferred.

neither the Board or Government will, I apprehend, be inclined to withhold a due consideration of expectations which the people may have been led to entertain of the various exchanges of property and other transactions which have taken place in reliance upon the permanency of the Tarrow settlement, and of the disappointment which would be occasioned thereby when they found them not destined

to be realized. Upon this subject I think I should be wanting in my duty if I were to shrink from avowing my concurrence with Mr. Blair's opinion, that such a revision of the assessment as would alone be adequate to the end in view, the equalization of the assessment,

Not acceptable to the ryots. would give rise to great discontent, and, perhaps, to a renewal of the disturbances which have more than once taken place in Canara. The possible occurrence of such opposition would not, however, in my judgment form a sufficient ground for abstaining from carrying out a measure which might, on a full view of all its bearings, be considered in the abstract politic and just.

75. When the great value of landed property, the tenures under which it is held, and the complicated relations existing between landlords, tenants, and mortgagees, as well as the large prices which have been paid for their estates by many of the present holders, are taken into consideration, it cannot be denied that any general revision of the assessment would cause a considerable revolution in the state of landed property. It may even be doubted whether it would not become necessary to insure protection by legislative enactment to those who have entered into agreements and incurred liabilities under the existing state of things. For instance a very great number of estates are held upon mortgage, the annual surplus profits being taken as interest on the debt and for the gradual discharge of the principal sum. In some of these the mortgage is for a term of years, and the lands made over to the mortgagee for a time calculated as sufficient to pay off the amount borrowed. In some the mortgager continues in possession of his own land, but with power to the creditor to foreclose the mortgage at a stated time if the debt be not paid, and in others the owner holds his own land as tenant under the mortgagee or by a still further complication as sub-renter under the mortgagee's tenant. Again, lands are every day given upon long or permanent leases called Mool Guenie, the rent being fixed and unalterable. The most binding written engagements are taken in all these transactions; and amongst a people so hatefully litigious as the Canarese there can be little doubt that the disturbance which would ensue in the relations between the different parties to

these transactions would create great confusion, give rise to almost interminable lawsuits, and fall most severely upon some of the parties, as in the case of a landlord who had granted his land on permanent fixed lease, who, whatever alteration might be made in his own assessment, would be precluded from raising the rents of his tenants to meet the additional demand on the part of Government.

76. It would not, then, be prudent to build upon any hopes

Consent of the landholders not to be calculated on.

Paragraph 70, 16th November 1843.

Powerful influence of public servants would be exerted against it.

that a survey and revision of the assessment would be acceptable to the people, that is, to the influential part of them. The Board has, in noticing this difficulty, observed "that it is not to be expected that such parties would cheerfully submit to have their advantages diminished by such a process; and, as the owners of the most profitable estates are almost all men of wealth or connected with the public service, it is to be expected that the whole weight of their influence would be exerted to thwart and nullify the results to be expected from a faithful survey." This kind of influence would be still more effective against any measure of revision short of a survey. It is a point, in fact, upon which it is scarcely possible to lay too much stress. It appears to have been the real cause of failure in all former attempts at inquiry, and would, there can be no doubt, attend any future attempt at revision of the assessment, *i.e.* a revision which was intended to consist of more than making *reduc-*

Difficulties of the European officers owing to the native public servants being landholders.

tions in the public demand. It may be said that, with very few exceptions, every public servant in the district, from the head sherishtedar to the lowest peon, is in some way or other interested in the land, either directly as owner or through his relations. In any measure, therefore, which is likely to diminish their profits the Collector stands in a position of the most complete isolation: the sympathies and interests of those through whose agency he can alone act are powerfully enlisted against him, and, without any overt act of fraud, they can be rendered equally effective by passive inactivity, indirect connivance, and by withholding