

be only 6-16ths of the nominal maximum. In the Ratnagiri district, however, the greater part of which was settled before 1892, it is more common to find the rates for both *rabi* and *varkas* fixed at a certain number of times the classification values, thus producing what Mr. Hatch calls the "so-called maximum rates." Thus, the *rabi* lands of Dapoli, Khed, Guhagar and some other talukas were assessed at 2 or $1\frac{1}{2}$ times the soil classification, while in some villages of Chiplun, Mandangad petha and Guhagar the soil annas alone are taken as the rate; and similarly with *varkas* lands. After 1892, however, one Maximum rate was generally fixed for *rabi* and *varkas* combined, the assessment being worked out by its application to the classification values in the ordinary way.

Pulan.

In the case of Pulan lands the rate of assessment was ordinarily fixed at the Soil annas 01, in other words, the ordinary maximum rate was Re. 1.

KANARA.

The system of calculating assessments in the Kanara Survey is the same as that adopted in the Southern Maratha Country.

Rice.

As the system of water classification was that of "water classes" the kind of *jantri* employed was of the ordinary Deccan type (*vide* p 423). "These rice *jantris*, as elsewhere, were varied to give relief of pressure on lands which, in the opinion of the Settlement Officer, required thus to be dealt with. For example, the Kumta *jantri* of the Original Settlement gave very considerable reductions to the inferior rice lands compared with say, the Karwar *jantri*. In Karwar 16-anna soil with 6th class water had a rate of 2-1. In Kumta the same soil and water annas had a rate of 1-9. Similarly with poorer soils having good water (a much rarer combination) 4-anna soil with first class water was rated at 2-13 in Kumta and 2-4 in Karwar." *

Garden.

The principles according to which the rates of assessment were fixed for Garden lands was the same as those adopted in the assessment of Garden in the Konkan and *pátasthal* in the Deccan. "Each number was rated

* Extract of a letter from Mr Wiles, Superintendent, Land Records, Southern Division

separately by the Superintendent on a consideration of the position, the fineness of the produce and the nature of the trees composing the garden. The maximum rate was a true maximum. The Superintendent fixed, with the sanction of the Settlement Commissioner, what might be called 'sub-maximum rates' for various kinds of crops. Thus, the full maximum of, say, Rs 14 would apply only to fully planted spice gardens, pure coconut had a rate of Rs. 10, Rs 6 was given to plantain gardens, and Rs 5 to a mixed crop of vegetables and miscellaneous fruit-trees. Within each 'sub-maximum rate' the Superintendent was guided by a *jantri* which gave the rate which certain water annas should have. The *jantri* was, however, a guide only. Little attention was paid to soil annas so long as they were above 10 annas; and the Superintendent exercised full discretion as to the rate which he thought a garden could bear. What he considered a fine garden would get a rate somewhere the maximum; what he thought poor would have a low rate. No distinction was made between villages. In the case of garden products (and spices particularly) comparative distance from markets was considered of little moment. The relative acre rates which were thus determined on the condition of the garden at the time of its classification have now been fixed in perpetuity, proportionate increase or decrease being made at Revision Settlements."*

Khushki.

The *kacha dar* of Khushki lands was worked out from a *jantri* of the type used in the case of Dry crop lands in the Deccan, the distance from village being taken into account in the same way.

Pulan.

Pulan lands, being classed at the 6th Rice class, were assessed either by the ordinary Rice *jantri* at that class, or else at a special rate slightly below the rate for that class.

THE DECCAN.

The Deccan system of calculating the assessment, like the system of classification, is a good deal more complicated than that of the other surveys and, as will be seen, varies for every class of land.

* Extract of a letter from Mr. Wiles, Superintendent, Land Records, Southern Division.

(A) *Dry-crop.*

Lands of this class were divided into two main divisions, viz., the Dry-crop of the plain taluka and that of the hill talukas, the latter again being sub-divided into two sub-classes for the Satara and Nasik districts.

(i) *The Poona system.*

The assessment of Dry-crop lands in the plain talukas of both the Deccan and Southern Maratha Country was worked out by means of a *jantri* an example of which is given on the opposite page. This somewhat cryptic document may be explained as follows:—

(a) To take first the 4 columns at the top, opposite the figures “classes i, ii, iii and iv.” These figures represent the 4 distance scales or “*jantri* classes” (for which *vide* p. 391) and the numerals opposite to them, which are to be read *horizontally*, the distances in miles from the village site.

(b) Next to consider the vertical columns ranged under the column Nos. 1, 2, 3, 4, etc.

(i) Vertical column 1 refers to the soil classification values ranging from Re. 1-5-6 or $21\frac{1}{2}$ annas to 1 anna.

(ii) Vertical columns 2-12 refer to the assessment rates per acre according to the combination of the classification values opposite them in vertical column 1 with the distance scale vertically above them in the same column. Thus, the figures in vertical column 2 represent the *kacha dar* for land situated within $\frac{1}{4}$ mile of villages placed in *jantri* class i; those in vertical column 3 the *kacha dar* for land situated within $\frac{1}{2}$ mile of villages in class i and $\frac{1}{4}$ mile of those in class ii; and so on. It will be seen that in this *jantri* no difference is made in the rating with reference to the *jantri* class in cases where the distance is over $1\frac{1}{2}$ miles by the fact that after column 7 one and the same scale is applied to all classes of villages.

A few examples will make this clear:—

Maximum rate Rs. 3.

[illegible]

Jantri class.	Distance.	Classification value	For which side	Hence Kacha dar.
		a. p.		Rs. a. p.
ii	1 mile.	12 0	Vertical column 5 opposite 12 as. in column 1.	2 5 0
iv	$\frac{1}{4}$ „	12 0	„ „	2 5 0
i	$2\frac{1}{4}$ „	15 0	Vertical column 7 opposite 15 as. in column 1.	2 12 0
iii	$1\frac{1}{2}$ „	6 6	Vertical column 6 opposite 6 as. 6 pies in column 1.	1 3 0

So much for the interpretation of the *jantri*. It remains to explain the relation of the rates which appear therein to what may be called the "normal rates" as worked out by the simple multiplication of the classification values by the maximum rate. This is a more difficult task than in the case of the Konkan *jantri*, because of the fact that there are two disturbing factors involved, *viz.*, first that of the distance scale and secondly that of the Superintendent's ideas; and as no indication is given as to the parts played by each of these factors, it is impossible to say how much of the variation from normal is to be put down to either. Thus, the *kacha dar* given in column 2 opposite annas 14 in column 1 is Rs. 3-1. Now, as the maximum rate is Rs. 3 the normal *kacha dar* would be Rs. $\frac{14}{16} \times 3 =$ Rs. 2-10. In other words, the combined operation of the distance scale and the Superintendent's ideas gives an increase of 7 annas over the normal rate. But how much of this increase is due to the scale and how much to the Superintendent it is impossible to say. Other examples of similar variation are as follows :—

Classification annas.	Rate column.	Rate as in jantri.	Normal rate.	Difference.
		Rs. a. p.	Rs. a. p.	a. p.
20	3	3 15 0	3 12 0	+ 3 0
10	4	2 1 0	1 14 0	+ 3 0
5	2	1 2 0	0 15 0	+ 3 0
3	7	0 7 6	0 9 0	— 1 6

The *kacha dar* of Dry-crop land in the Deccan, therefore, is made up of the combined Maximum rate and Classification value varied by the effect of the distance scale and the Superintendent's ideas. As in the Konkan, in order to suit local circumstances more than one *jantri* might be framed under one and the same Maximum rate; it is necessary, therefore, in finding out what is the rate of assessment for any given classification value in any village, to consult the particular *jantri* applied by the Superintendent.

(iv) *The Dangi system of Nasik.*

Nasik and Dindori.

Kah.—Under Mr. Tytler's system the rate per acre was identical with the classification annas. Hence the acre rates for the 6 classes of soil were Re. 1-2, annas 15, 12, 9, 6 and 4 respectively. In the case of the Dindori taluka these rates still remain in force, but in the Nasik taluka the old rates were raised at Revision by 25 per cent.

Mal.—In the case of Mal lands also the acre rates were identical with the classification annas, and, not having been enhanced at Revision, remain at annas 7, 5, 4 and 3 for the four classes.

Pernt.

Bhadli and Mal.—In both cases the assessment was found by the ordinary method of multiplying the classification annas by the Maximum rate.

(iii) *Satara under the Kolhapur Hill Rules*

Khushki and Jirayat.—These lands were assessed by means of a Dry-crop *jantri* of the kind previously described.

Tisali and Kumri.—In the Wai taluka these lands were assessed by means of a special *jantri* of the Konkan type without regard to distance from village. In the case of the Patan, Javli and Satara talukas, for reasons given by Mr. Ozanne in the Patan first Revision Settlement Report, they were assessed by the same *jantri* as was applied to the Khushki and Jirayat land modified by the operation of the Dongar class rules (for which *vide* p. 315).

MOTASTHAL JANTRI.

Classification rates.	Maximum rates.																			
	Rs. 1-2.		Rs. 1-4.		Rs. 1-6.		Rs. 1-8.		Rs. 1-10.		Rs. 1-12.		Rs. 1-14.		Rs. 2-0.		Rs. 2-2.		Rs. 2-4.	
	Rs. a.	p.	Rs. a.	p.	Rs. a.	p.	Rs. a.	p.	Rs. a.	p.	Rs. a.	p.	Rs. a.	p.	Rs. a.	p.	Rs. a.	p.	Rs. a.	p.
1 12 0	1 17	2 3	2 6	2 10	2 13	3 1	3 4	3 8	3 11	3 15	4 2	4 6	4 9	4 13	5 0	5 4	5 8	5 11	5 15	5 19
1 11 6	1 16	2 3	2 6	2 10	2 13	3 0	3 3	3 7	3 10	3 14	4 1	4 5	4 8	4 12	4 15	4 19	4 22	4 26	4 30	4 34
1 11 1	1 14	2 2	2 5	2 9	2 12	2 15	2 18	2 22	2 25	2 29	3 3	3 7	3 10	3 13	3 17	3 20	3 24	3 27	3 31	3 35
1 10 0	1 14	2 2	2 4	2 8	2 11	2 14	2 17	2 21	2 24	2 28	3 1	3 5	3 8	3 11	3 15	3 18	3 22	3 25	3 29	3 32
1 10 6	1 13	2 0	2 4	2 7	2 10	2 13	2 16	2 20	2 23	2 27	3 0	3 4	3 7	3 10	3 14	3 17	3 21	3 24	3 28	3 31
1 9 6	1 13	2 0	2 3	2 6	2 9	2 12	2 15	2 19	2 22	2 26	3 0	3 3	3 6	3 9	3 13	3 16	3 20	3 23	3 27	3 30
1 9 0	1 12	1 15	2 2	2 5	2 8	2 11	2 14	2 18	2 21	2 25	2 28	3 1	3 4	3 7	3 10	3 14	3 17	3 21	3 24	3 28
1 8 6	1 12	1 15	2 2	2 5	2 8	2 11	2 14	2 18	2 21	2 25	2 28	3 1	3 4	3 7	3 10	3 14	3 17	3 21	3 24	3 28
1 8 0	1 11	1 14	2 1	2 4	2 7	2 10	2 13	2 17	2 20	2 24	2 27	3 0	3 3	3 6	3 9	3 13	3 16	3 20	3 23	3 27
1 7 6	1 10	1 13	2 0	2 3	2 6	2 9	2 12	2 16	2 19	2 23	2 26	3 0	3 3	3 6	3 9	3 13	3 16	3 20	3 23	3 27
1 7 0	1 10	1 13	2 0	2 3	2 6	2 9	2 12	2 16	2 19	2 23	2 26	3 0	3 3	3 6	3 9	3 13	3 16	3 20	3 23	3 27
1 6 6	1 9	1 12	1 15	2 2	2 5	2 8	2 11	2 15	2 18	2 22	2 25	2 29	3 2	3 5	3 8	3 11	3 15	3 18	3 22	3 25
1 6 0	1 9	1 11	1 14	2 1	2 4	2 7	2 10	2 14	2 17	2 21	2 24	2 28	3 1	3 4	3 7	3 10	3 14	3 17	3 21	3 24
1 5 6	1 8	1 11	1 14	2 0	2 3	2 6	2 9	2 13	2 16	2 20	2 23	2 27	3 0	3 3	3 6	3 9	3 13	3 16	3 20	3 23
1 5 0	1 8	1 10	1 13	1 15	2 2	2 5	2 8	2 12	2 15	2 19	2 22	2 26	2 29	3 2	3 5	3 8	3 11	3 15	3 18	3 22
1 4 6	1 7	1 10	1 12	1 15	2 1	2 4	2 7	2 11	2 14	2 18	2 21	2 25	2 28	3 1	3 4	3 7	3 10	3 14	3 17	3 21
1 4 0	1 6	1 9	1 11	1 14	2 0	2 3	2 6	2 10	2 13	2 17	2 20	2 24	2 27	3 0	3 3	3 6	3 9	3 13	3 16	3 20
1 3 6	1 6	1 8	1 11	1 13	2 0	2 2	2 5	2 9	2 12	2 16	2 19	2 23	2 26	3 0	3 3	3 6	3 9	3 13	3 16	3 20
1 3 0	1 5	1 8	1 10	1 12	1 15	2 1	2 4	2 8	2 11	2 15	2 18	2 22	2 25	2 29	3 2	3 5	3 8	3 11	3 15	3 18
1 2 6	1 5	1 7	1 9	1 12	1 14	2 0	2 3	2 7	2 10	2 14	2 17	2 21	2 24	2 28	3 1	3 4	3 7	3 10	3 14	3 17
1 2 0	1 4	1 6	1 8	1 11	1 13	1 15	2 1	2 4	2 7	2 11	2 14	2 18	2 21	2 25	2 28	3 1	3 4	3 7	3 10	3 14
1 1 6	1 4	1 6	1 8	1 10	1 12	1 14	2 0	2 3	2 6	2 10	2 13	2 17	2 20	2 24	2 27	3 0	3 3	3 6	3 9	3 13
1 1 0	1 3	1 5	1 7	1 9	1 11	1 13	1 15	2 0	2 3	2 6	2 10	2 13	2 17	2 20	2 24	2 27	3 0	3 3	3 6	3 9
1 0 6	1 3	1 5	1 7	1 9	1 11	1 13	1 15	2 0	2 3	2 6	2 10	2 13	2 17	2 20	2 24	2 27	3 0	3 3	3 6	3 9
1 0 0	1 2	1 4	1 6	1 8	1 10	1 12	1 14	1 16	2 0	2 3	2 6	2 10	2 13	2 17	2 20	2 24	2 27	3 0	3 3	3 6
0 15 6	1 1	1 3	1 5	1 7	1 9	1 11	1 13	1 15	1 17	2 0	2 3	2 6	2 10	2 13	2 17	2 20	2 24	2 27	3 0	3 3
0 15 0	1 1	1 3	1 4	1 6	1 8	1 10	1 12	1 14	1 16	1 18	2 0	2 3	2 6	2 10	2 13	2 17	2 20	2 24	2 27	3 0
0 14 6	1 0	1 2	1 4	1 6	1 8	1 10	1 12	1 14	1 16	1 18	2 0	2 3	2 6	2 10	2 13	2 17	2 20	2 24	2 27	3 0
0 14 0	1 0	1 2	1 3	1 5	1 7	1 9	1 11	1 13	1 15	1 17	2 0	2 3	2 6	2 10	2 13	2 17	2 20	2 24	2 27	3 0
0 13 6	0 15	1 1	1 2	1 4	1 6	1 8	1 10	1 12	1 14	1 16	1 18	2 0	2 3	2 6	2 10	2 13	2 17	2 20	2 24	2 27
0 13 0	0 15	1 0	1 2	1 3	1 5	1 7	1 9	1 11	1 13	1 15	1 17	2 0	2 3	2 6	2 10	2 13	2 17	2 20	2 24	2 27
0 12 6	0 14	1 0	1 1	1 3	1 4	1 6	1 8	1 10	1 12	1 14	1 16	1 18	2 0	2 3	2 6	2 10	2 13	2 17	2 20	2 24
0 12 0	0 13	0 15	1 0	1 2	1 3	1 5	1 7	1 9	1 11	1 13	1 15	1 17	2 0	2 3	2 6	2 10	2 13	2 17	2 20	2 24
0 11 6	0 13	0 14	1 0	1 1	1 3	1 4	1 6	1 8	1 10	1 12	1 14	1 16	1 18	2 0	2 3	2 6	2 10	2 13	2 17	2 20
0 11 0	0 12	0 14	1 0	1 1	1 3	1 4	1 6	1 8	1 10	1 12	1 14	1 16	1 18	2 0	2 3	2 6	2 10	2 13	2 17	2 20
0 10 6	0 12	0 13	0 14	1 0	1 1	1 3	1 4	1 6	1 8	1 10	1 12	1 14	1 16	1 18	2 0	2 3	2 6	2 10	2 13	2 20
0 10 0	0 11	0 12	0 13	0 14	1 0	1 1	1 3	1 4	1 6	1 8	1 10	1 12	1 14	1 16	1 18	2 0	2 3	2 6	2 10	2 20
0 9 6	0 11	0 12	0 13	0 14	1 0	1 1	1 3	1 4	1 6	1 8	1 10	1 12	1 14	1 16	1 18	2 0	2 3	2 6	2 10	2 20
0 9 0	0 10	0 11	0 12	0 13	0 14	1 0	1 1	1 3	1 4	1 6	1 8	1 10	1 12	1 14	1 16	1 18	2 0	2 3	2 6	2 20
0 8 6	0 10	0 11	0 12	0 13	0 14	1 0	1 1	1 3	1 4	1 6	1 8	1 10	1 12	1 14	1 16	1 18	2 0	2 3	2 6	2 20
0 8 0	0 9	0 10	0 11	0 12	0 13	0 14	1 0	1 1	1 3	1 4	1 6	1 8	1 10	1 12	1 14	1 16	1 18	2 0	2 3	2 20
0 7 6	0 9	0 10	0 11	0 12	0 13	0 14	1 0	1 1	1 3	1 4	1 6	1 8	1 10	1 12	1 14	1 16	1 18	2 0	2 3	2 20
0 7 0	0 8	0 9	0 10	0 11	0 12	0 13	0 14	1 0	1 1	1 3	1 4	1 6	1 8	1 10	1 12	1 14	1 16	1 18	2 0	2 20
0 6 6	0 8	0 9	0 10	0 11	0 12	0 13	0 14	1 0	1 1	1 3	1 4	1 6	1 8	1 10	1 12	1 14	1 16	1 18	2 0	2 20
0 6 0	0 7	0 8	0 9	0 10	0 11	0 12	0 13	0 14	1 0	1 1	1 3	1 4	1 6	1 8	1 10	1 12	1 14	1 16	1 18	2 20
0 5 6	0 7	0 8	0 9	0 10	0 11	0 12	0 13	0 14	1 0	1 1	1 3	1 4	1 6	1 8	1 10	1 12	1 14	1 16	1 18	2 20
0 5 0	0 6	0 7	0 8	0 9	0 10	0 11	0 12	0 13	0 14	1 0	1 1	1 3	1 4	1 6	1 8	1 10	1 12	1 14	1 16	2 20
0 4 6	0 6	0 7	0 8	0 9	0 10	0 11	0 12	0 13	0 14	1 0	1 1	1 3	1 4	1 6	1 8	1 10	1 12	1 14	1 16	2 20
0 4 0	0 5	0 6	0 7	0 8	0 9	0 10	0 11	0 12	0 13	0 14	1 0	1 1	1 3	1 4	1 6	1 8	1 10	1 12	1 14	2 20
0 3 6	0 4	0 5	0 6	0 7	0 8	0 9	0 10	0 11	0 12	0 13	0 14	1 0	1 1	1 3	1 4	1 6	1 8	1 10	1 12	2 20
0 3 0	0 4	0 5	0 6	0 7	0 8	0 9	0 10	0 11	0 12	0 13	0 14	1 0	1 1	1 3	1 4	1 6	1 8	1 10	1 12	2 20
0 2 6	0 3	0 4	0 5	0 6	0 7	0 8	0 9	0 10	0 11	0 12	0 13	0 14	1 0	1 1	1 3	1 4	1 6	1 8	1 10	2 20

B.—MOTASTHAL.

I.—*In the Deccan.**Previous to 1877.*

In Poona, Ahmadnagar, Sholapur and Nasik.—As has previously been explained, under this system of classification *motasthal* land was treated as a superior Dry-crop. The assessment of such land was, therefore, found by the application of the ordinary Dry-crop *jantri*.

In Satara.—In Satara a special *jantri* was employed of the Konkan type.

After 1877.

With a few minor exceptions the system of assessment used by Colonel Anderson was the following:—

1st and 2nd class wells.

A special *motasthal jantri* of the Konkan type was applied, an example of which, as attached to Colonel Anderson's classification rules, is given on the opposite page.

3rd class wells.

New Wells.—Lands under such wells were assessed by the Dry-crop *jantri* at the highest Dry-crop rate thereunder, i. e., as though situated within $\frac{1}{4}$ mile of the village site, whatever the actual distance of the field.

Old Wells.—Land under these wells was assessed by the same *jantri* as was applied in the case of 1st and 2nd class wells. The actual assessments arrived at were, it is hardly necessary to point out, considerably less than those of 1st and 2nd class wells, for the classification annas of the latter were composed of the soil annas increased by those which were added under the A and B tables in the case of Old wells, and under A table only in that of New wells.

II.—*The Southern Maratha Country.**Belgaum.*

1st class wells were assessed at double the Dry-crop rate as found by the ordinary Dry-crop *jantri* at their actual distance from the village site.

2nd class wells were assessed at $1\frac{1}{2}$ times the Dry-crop rate found in the same way.

3rd class wells.—Land under both Old and New wells was assessed at the ordinary Dry-crop rate.

In all three cases the soil annas were of course increased by the addition of Position Class.

Dharwar.

1st and 2nd class wells were assessed as above.

3rd class wells.

Old wells.—Land under Old wells was assessed by means of the Dry-crop *jantri* as though within $\frac{1}{4}$ mile of the village site, whatever the actual distance of the field.

New wells.—As explained in the chapter on classification, no increase for position was made in the case of such lands in Dharwar and they were, therefore, assessed as ordinary Dry-crop

Bijapur.

In Bijapur the system of assessment employed varied according to the classification system, that of the Belgaum district being used for those talukas in which the Belgaum system of classification was employed, and that of the Deccan, *i. e.*, the A and B table system, in the remainder.

PATASTHAL.

The system of assessment adopted in the case of *pātasthal* differed in two chief ways from that of the other classes of land. In the first place, the maximum *pātasthal* rates which, as Mr. Fletcher explains, was placed upon “the best soil irrigable throughout the year,” were fixed, not as in that of other classes of land on the whole group of villages, but upon the individual *pāt* according to the condition of the water-supply, the state of the *bandhara* and other general considerations. Thus there might be, and often are, two or more *pāts* within the same village with different maximum rates, *e. g.*, in the case of the village of Khamkheda in the Kalvan taluka of Nasik, where there are 3 *pāts*, all assessed at different maximum rates, one at Rs. 17, the second at Rs. 10 and the third at Rs. 8. This difference is due to the fact that in the first case irrigation is from the Girna river

*Pâtasthal Rate Scale, combining soil and water, for villages under a
Maximum Dry-crop rate of Re. 1-4-0.*

Soil classification Bhag annas	1st class Rs. 6-0-0.	2nd class Rs. 5-4-0	3rd class. Rs. 4-4-0.	4th class Rs. 3-4-0.	5th class. Rs. 2-4-0.	6th class. Rs. 1-12-0.
	Water lasting until the end of May.	Water lasting until the end of April	Water lasting until the 15th of March.	Water lasting until the 1st of February	Water lasting until the 1st of December	Water lasting until the 1st of November.
1	2	3	4	5	6	7
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
16 to 141 ... { S .	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0
... { W. .	4 12 0	4 0 0	3 0 0	2 0 0	1 0 0	0 8 0
14 to 121 { S. .	1 1 6	1 1 6	1 1 6	1 1 6	1 1 6	1 1 6
... { W. .	5 12 0	5 0 0	4 0 0	3 1 0	2 2 0	1 9 0
12 to 111 ... { S. .	0 15 0	0 15 0	0 15 0	0 15 0	0 15 0	0 15 0
... { W. .	5 8 0	1 12 0	3 12 0	2 14 0	1 15 0	1 6 0
11 to 101 . { S. .	0 13 6	0 13 6	0 13 6	0 13 6	0 13 6	0 13 6
... { W. .	5 4 0	4 8 0	3 8 0	2 12 0	1 13 0	1 4 0
10 to 91 .. { S. .	0 12 6	0 12 6	0 12 6	0 12 6	0 12 6	0 12 6
... { W. .	5 0 0	4 4 0	3 4 0	2 10 0	1 12 0	1 2 0
9 to 81 .. { S. .	0 11 0	0 11 0	0 11 0	0 11 0	0 11 0	0 11 0
... { W. .	4 10 0	4 0 0	3 0 0	2 6 0	1 10 0	1 0 0
8 to 71 . { S. .	0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	0 10 0
... { W. .	4 4 0	3 12 0	2 12 0	2 2 0	1 8 0	0 15 0
7 to 61 ... { S. .	0 8 6	0 8 6	0 8 6	0 8 6	0 8 6	0 8 6
... { W. .	3 14 0	3 6 0	2 8 0	1 14 0	1 6 0	0 13 0
6 to 51 ... { S. .	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6
... { W. .	3 8 0	3 0 0	2 4 0	1 10 0	1 3 0	0 11 0
5 to 41 . { S. .	0 6 0	0 6 0	0 6 0	0 6 0	0 6 0	0 6 0
... { W. .	3 0 0	2 10 0	2 0 0	1 6 0	1 0 0	0 9 0
4 to 31 ... { S. .	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0
... { W. .	2 8 0	2 2 0	1 10 0	1 2 0	0 13 0	0 8 0
3 annas and under . { S. .	0 3 6	0 3 6	0 3 6	0 3 6	0 3 6	0 3 6
... { W. .	2 0 0	1 10 0	1 4 0	0 14 0	0 10 0	0 6 0
	1 12 6	1 6 6	1 0 6	0 10 6	0 6 6	0 2 6

The figures in bold type shew soil and water separately, while the other figures shew the combined rate.

by a *pakka bandhara* with a large and constant supply of water, while in the two other cases it is from a *nala* by *kacha dams*, the difference in the rates being due to the fact that the Rs. 10 rate is placed upon old and the Rs. 8 rate upon new *pâtasthal*.

In the second place, the maximum rate having once been fixed, the rates for the other fields under the *pât* were determined, not as in the case of other classes of land mechanically by the application to the classification values of a pre-determined *jantri*, but by the Settlement Officer himself after a consideration of the circumstances affecting each. Such circumstances would be the duration and certainty of the water-supply, the distance of the field from the dam, the area irrigable, and so on. At the same time, in order "to save making the same calculations over and over again, and to help maintain uniformity of rating in similar fields," *pâtasthal jantris* were drawn up by the Superintendents for their own use, and, as giving the standard of assessment, are important documents.

Such a *jantri* drawn up by Mr. Whitcombe is given on the opposite page, and the principles upon which he went in framing it are explained by him as follows:—

"The maximum having been fixed at Rs. 6, combining soil and water, in consideration of the better kind of crop grown under *pâts* affording water-supply until the end of May, the maximum for November *pâts* should be pitched from 8 to 4 annas above the maximum dry-crop rate of the village to which the *jantri* is to be applied. In districts of good rainfall, that is, where November *pâts* are fairly certain, the 6th class rate might commence from 4 to 6 annas higher. Having thus fixed the maximum rate of the 1st and 6th class *pâts*, the maximum rate of the intermediate classes should be fixed according to the relative value of the water-supply and crops that are, or can be, grown. The dry-crop rates are the same throughout for each class; the difference is in the water only. With a 6-rupee maximum a difference of 12 annas between the 1st and 2nd classes, and of 8 annas between the 5th and 6th classes, and of 1 rupee between the others appears to be equitable. As water is the productive power the lowest rate under the 1st class should be about 4 annas higher than the highest rate of the 6th class. The proportionate rate under the classification *bhag* annas should be adjusted according to the difference in productive power. As the depth of soil classed from 16 down to 9 does not materially affect productiveness the proportionate rates should be gradually lowered up

to that point, after which a greater, and where necessary an increasing, difference should be made.”

In Appendix VII-B is given a further note upon the same subject by Colonel Anderson.

The *jantris* drawn up in this manner were, however, as stated above, merely guides and, as will be seen from an inspection of any *pātasthal takta*, the Superintendent was accustomed to vary them considerably according to circumstances. For, as Mr. Fletcher remarks, “The *jantri* can only take into account the main variations of water-supply and soil; cases which fall between the rates given in the *jantri* have to be allowed for, and special circumstances affecting the water-supply, such as the use of a *sup* or lift for certain periods or certain areas, the distance of the field from the dam, special uncertainty of supply in bad years, etc., have to be taken into account wherever met with, allowance being made sometimes by reduction in the rate, sometimes by reduction in the area to be assessed, as may seem most suitable; thus the rating of *pātasthal* areas is a work of time and labour.” He proceeds with reference to general considerations affecting *pātasthal* rates: “It will be admitted that the assessable value of water as a fertilising agent must be affected by the considerations of proximity to markets in the same way as that of the soil. With respect to climate, *i. e.*, rainfall, the proportionate value of a certain supply of water would be somewhat greater where rainfall is precarious than where rainfall is always sufficient; yet in rating *pātasthal* land in a district of uncertain rainfall it is important to allow for such facts as that a *pāt* which flows till the end of March one year may not flow later than January in another, and this uncertainty in the period of supply much outweighs the fact of its proportionately greater value. Another fact of general applicability is that the effect of irrigation is in the direction of equalising the value of different soils, *i. e.*, that inferior soils are benefited in greater proportion than superior by being irrigated, and should, therefore, take a proportionately higher water-rate. These and other considerations, which have all to be borne in mind in preparing the *jantri* or rate table, combine to make the assessment of water-supply a more complicated matter than that of Dry-crop soil; and, as it is obviously impossible to assign to each factor its exact value, we are compelled to have resort to rates the moderation of which can be plainly inferred from actual experience.”*

* Paragraphs 5 and 6 of Mr. Fletcher's Report, No. 1027 of 4th August 1891. SS. No. CCLIX, Khanapur, p. 55.

*Deccan and Southern Maratha Country Survey—Rice Rate Jantri
of a consolidated Soil and Water Rate of Rs. 9.*

Water Class.	Soil Classification.													
	1 0 0	0 15 6	0 15 0	0 14 6	0 14 0	0 13 6	0 13 0	0 12 6	0 12 0	0 11 6	0 11 0	0 10 6		
a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1 0	9 0 0	8 14 0	8 11 0	8 9 0	8 7 0	8 5 0	8 1 0	7 14 0	7 9 0	7 5 0	7 0 0	6 12 0		
1 6	8 2 0	8 0 0	7 14	7 12 0	7 9 0	7 5 0	7 0 0	6 13 0	6 10 0	6 5 0	6 1 0	5 12 0		
2 0	7 7 0	7 5 0	7 3 0	7 0 0	6 12 0	6 7 0	6 8 0	6 0 0	5 12 0	5 7 0	5 3 0	5 1 0		
2 6	6 10 0	6 8 0	6 5 0	6 3 0	6 0 0	5 11 0	5 7 0	5 4 0	5 2 0	4 14 0	4 10 0	4 8 0		
3 0	5 12 0	5 10 0	5 8 0	5 6 0	5 3 0	5 0 0	4 12 0	4 9 0	4 6 0	4 3 0	4 1 0	3 15 0		
3 6	4 15 0	4 14 0	4 12 0	4 10 0	4 8 0	4 5 0	4 1 0	3 15 0	3 13 0	3 10 0	3 8 0	3 6 0		
4 0	4 4 0	4 2 0	4 0 0	3 14 0	3 13 0	3 10 0	3 7 0	3 5 0	3 4 0	3 2 0	3 0 0	2 14 0		
4 6	3 13 0	3 11 0	3 10 0	3 8 0	3 7 0	3 5 0	3 3 0	3 1 0	2 15 0	2 13 0	2 11 0	2 9 0		
5 0	3 8 0	3 7 0	3 5 0	3 4 0	3 2 0	3 1 0	2 15 0	2 13 0	2 11 0	2 9 0	2 7 0	2 6 0		
5 6	3 4 0	3 3 0	3 1 0	3 0 0	2 15 0	2 14 0	2 12 0	2 10 0	2 8 0	2 6 0	2 4 0	2 3 0		
6 0	3 0 0	2 15 0	2 14 0	2 13 0	2 12 0	2 11 0	2 9 0	2 7 0	2 5 0	2 3 0	2 1 0	2 0 0		

Water Class.	Soil Classification—concluded.													
	0 10 0	0 9 6	0 9 0	0 8 6	0 8 0	0 7 6	0 7 0	0 6 6	0 6 0	0 5 6	0 5 0	0 4 6	0 4 0	
a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1 0	6 7 0	6 3 0	5 14 0	5 10 0	5 5 0	5 1 0	4 12 0	4 8 0	4 3 0	3 15 0	3 12 0	3 8 0	3 5 0	
1 6	5 8 0	5 4 0	5 1 0	4 15 0	4 12 0	4 8 0	4 3 0	3 15 0	3 12 0	3 8 0	3 5 0	3 0 0	2 13 0	
2 0	4 15 0	4 12 0	4 8 0	4 6 0	4 3 0	3 15 0	3 10 0	3 6 0	3 2 0	2 14 0	2 11 0	2 8 0	2 6 0	
2 6	4 6 0	4 3 0	4 0 0	3 13 0	3 10 0	3 6 0	3 3 0	2 14 0	2 11 0	2 8 0	2 5 0	2 3 0	2 0 0	
3 0	3 13 0	3 10 0	3 7 0	3 4 0	3 1 0	2 14 0	2 11 0	2 7 0	2 4 0	2 1 0	1 15 0	1 13 0	1 11 0	
3 6	3 5 0	3 2 0	2 15 0	2 13 0	2 10 0	2 8 0	2 5 0	2 2 0	1 14 0	1 12 0	1 11 0	1 8 0	1 6 0	
4 0	2 13 0	2 11 0	2 8 0	2 6 0	2 5 0	2 3 0	1 15 0	1 12 0	1 9 0	1 7 0	1 6 0	1 5 0	1 3 0	
4 6	2 8 0	2 7 0	2 5 0	2 3 0	2 1 0	1 15 0	1 12 0	1 10 0	1 7 0	1 5 0	1 4 0	1 3 0	1 1 0	
5 0	2 5 0	2 3 0	2 1 0	2 0 0	1 14 0	1 12 0	1 10 0	1 8 0	1 4 0	1 3 0	1 2 0	1 1 0	1 0 0	
5 6	2 2 0	2 0 0	1 14 0	1 13 0	1 12 0	1 10 0	1 8 0	1 6 0	1 3 0	1 2 0	1 1 0	1 0 0	0 15 0	
6 0	1 15 0	1 14 0	1 13 0	1 12 0	1 10 0	1 8 0	1 6 0	1 4 0	1 2 0	1 1 0	1 0 0	0 15 0	0 14 0	

The quotations given above will serve to explain in rough outline the principles upon which the Settlement Officer went in fixing the rates of *pâtasthal* assessment. The rates so determined were entered by him in the *pâtasthal takta* with his own hand.

RICE.

I.—Old Rice.

The Dangi system.—As has been explained in detail under the head of Classification Mr. Tytler, in his system of Rice assessment, divided Rice lands for that purpose into 4 classes, for each of which he fixed a certain rate of assessment, the rate for each individual field being determined upon the average of the classes composing it. In Igatpuri and the Old Kownai taluka (now Trimbak) Mr. Tytler's system was abolished at Revision and the Dharwar system introduced, but in the Nasik and Dindori talukas it was retained, and the original classification confirmed. In Dindori the old rates were confirmed also, but in Nasik they were raised by 16½ per cent. This was done by increasing the existing rates by 6 annas in the rupee all round.

The Deshi system. Under this system the rates were found by the application of the maximum rate to the classification annas.

The Dharwar system.—The Dharwar system of Rice classification comprised the classification of the soil according to the ordinary soil scale and of the water factor into water classes like those of *pâtasthal*. The assessment was worked out by means of *jantris* of the type illustrated on the opposite page, vertical column 1 shewing the water classes ranging through half-classes from 1 to 6, horizontal column 2 the soil classification, and the remaining columns the assessments resulting from the combination of the two.

These *jantris* were drawn up by the Superintendent personally, who, in fixing the rates of assessment thereunder, would vary the relative rates for the different combination of soil and water classes according to the local conditions in the manner illustrated in the case of Rice land in Kanara (*vide* p. 414).

II.—New Rice.

The Dangi and Deshi systems.—New Rice under these systems was assessed either as Dry-crop or Old rice.

The Dharwar system.—(i) In Junnar and parts of Purandhar and in the Southern Maratha Country where the “Bankapur” system was adopted at Revision New Rice lands were assessed as Old Rice.

(ii) In the rest of the Deccan except Satara New Rice lands were assessed by the Dry-crop maximum rate which was applied to the classification annas as found by the process described in the chapter on Classification (*vide* p. 336).

The Satara system.—In Satara New Rice lands, having been classed by the Old Rice rules, were assessed by means of a special *jantri*.

The system of calculation after 1909.

In 1909 at the time of the Second Revision Settlement of the Karajgi taluka of the Dharwar district orders were issued by the Settlement Commissioner, Mr. Pratt, introducing a new method of calculating assessments. Under this new system the old methods of calculation, either by a specially prepared *jantri* or through the medium of the maximum rate and the classification values, were abandoned and for it substituted the system of calculating the new assessments by increasing the old assessments “by a proportional increment equivalent to the proportional increment of the new maximum rate over the old maximum rate.” Thus, if the old maximum rate were Rs. 2 and the new rate is to be Rs. 2-8, an increase of 25 per cent., then, instead of framing a new *jantri* of Rs. 2-8 and working out the assessments laboriously thereby, according to the new method the old assessments will simply be increased by 4 annas in the rupee.

The advantages of this system, as explained by the Settlement Commissioner in his No. 3394, dated 28th August 1909, attached to Government Resolution No. 10380, dated 27th October 1909, are as follows :—

“This new method will result in a very great saving of time, labour and expense and will enable large savings to be made in the annual *akarband* budget at the disposal of the Settlement Commissioner.

“It will have the following further advantages :—

“(a) It will assist the Settlement Officer to form a clear idea of the meaning and effect of his proposals.

“(b) It will enable the public to understand without the least difficulty the exact effect of the proposed changes published in the Settlement Officer's notification, for the changes will be expressed in terms of so many whole or half annas to be added to or deducted from every rupee of the existing assessments.

“(c) It will greatly assist landlords and tenants in adjusting their rents after a Revision Settlement has been reduced and will tend to protect the tenant from an increase of rent out of all proportion to the increase in the landlord's assessment.

“(d) It will greatly assist the process of re-adjusting the distribution of the whole assessment of the survey number among the various holdings included in the survey number.”

Dharsod.—At the same time a change was made in the system of *dharsod* or elimination of fractions from the *kacha* assessments. Under the old rules assessments were worked out according to the scale given on p. 407, by which assessments were worked out to the nearest 4 or 8 annas. Under the new orders assessments were for the future to be calculated to the nearest even anna.

These orders were sanctioned by Government Resolution No. 10380, dated 27th October 1909. The whole correspondence on the subject is published at the end of the Second Revision Settlement Report of the Karajgi Taluka, Selection No. DV, New Series.

CHAPTER X.

SURVEY AND SETTLEMENT RECORDS.

SURVEY and Settlement Records, which, by the amended Land Revenue Code, are included among "land records,"
The two classes of records may be divided into two main heads, viz. :—

- I.—Preliminary, and
- II.—Final,

the former class comprising those which are used for the preparation of the Settlement proposals, and the latter those which sum up the result of the Settlement after sanction.

I.—PRELIMINARY.

The following are the chief Preliminary Records, divided into the three heads of Theodolite, Measurement, Classification and Settlement. As the vernacular names of some of these records are often employed in official correspondence, these are given in Gujarati and Marathi, the Marathi terms being used in all the three Southern Surveys

(a) *Theodolite Records.*

No	Name	In what Survey used		Vernacular term
1	Theodolite Field Book	All		
2	Traverse Patrak	All		
3	Contour Map	.. All	..	Paugh.

(b) *Measurement Records.*

4	Rough Field Book	.. All	..	{ M. Tipan Book. G. Kachi Book.
5	Fair Field Book	.. All	..	{ M. Kshetra Book. G. Paki Book.
6	Area Book	.. { Deccan Konkan	.. {	M. Vaslevar Book or Gunakar Book.
7	Rough Village Map	. All	..	{ M. Kachha Nakasha. G. Kachò Nuksho.

No.	Name.	In what Survey used.	Vernacular term.
8	Fair Village Map	.. All	.. { M. Pakka Nakasha. G. Pako Nuksho.

(c) *Classification Records.*

9	Classification Book	.. All	{ M. Prati Book. G. Prati Book.
10	Record of Garden Lands.	Deccan	.. Bagayat Takta.

(d) *Settlement Records.*

11	The Classer's Register	.. Deccan	.. ....
12	The Kachha Sud	.. Konkan	. Sud.
13	The Pahani Sud	.. { Deccan Gujarat	.. .......
14	The Darvari	. All	. . .

The following account gives a short description of the details to
 These records be found in each of these records:—
 described

(a) *Theodolite Records.*1. *Theodolite Field Book.*

Contains theodolite stations, outward and inward angles, the distance in chains from one station to another, and short notes as to any important topographical features, such as rivers, *nalas*, hills, etc., as will enable the Surveyor to plot the country traversed accurately.

2. *Traverse Patrak.*

Shews the computation of the Traverse of the Village boundaries.

3. *Contour Map* .. Parigh.

This is prepared from No. 2. It shews the boundaries of the village and other important topographical features as originally fixed by the Theodolite Surveyor.

(b) *Measurement Records.*4. *Rough Field Book* .. { M. Tipan Book.
G. Kachi Book.

Contains (1) sketches of survey numbers drawn roughly but not to scale. These sketches shew the lines of measurement and the chaining or measurements of these lines; (2) all detailed measurements for

divisions of cultivation, such as dry-crop, rice, and garden, if any, and their sketches, and also roads and *nalas* within and on the boundary of survey numbers and measurements of their lengths and breadths. The *tipan* book differs from the fair or *pakka* field book in not having the areas computed, and having the fields numbered according to the *chalta* series, i. e., in the order they were measured, instead of according to the final or *pakka* series, as in the fair field book.

5. *Fair Field Book* .. { M. Kshetra Book.
G. Paki Book.

This book contains the sketches of survey numbers drawn to scale and also the details of area calculation, except where separate *vaslevar* books were provided for the purpose. In the sketches no internal measurements are shewn, but only those of the exterior boundaries, except in the Konkan where no measurements are given at all.

6. *Area Book* .. M. Vaslevar or Gunakar Book.

This record contains the detailed calculation of the areas of survey numbers.

7. *Rough Village Map* .. { M. Kachha Nakasha.
G. Kacho Nuksho.

Is drawn to scale concurrently with the measuring work in the field season and differs from the *pakka* or fair field map in having two sets of numberings to the survey numbers. One set according to the order in which the fields were measured, called *chalta* numbers, and the other the confirmed serial numbers. These latter are the numbers that appear in all subsequently prepared papers.

8. *Fair Village Map* .. { M. Pakka Nakasha.
G. Pako Nuksho.

Is pricked off from the first constructed map—called the *kachha* map—and is therefore according to scale. It gives (1) the numbering of the fields according to the final series and not the *chalta* numbering, and shews (2) all details of survey boundary marks, roads and *nalas* within and on the boundaries of survey numbers.

(c) *Classification Records.*

9. *Classification Book* .. { M. Prati Book.
G. Prati Book.

Contains (1) sketches of survey numbers with shares or compartments in which the numbers are divided for the purposes of classification with the details of soil and water classification, and (2) the culturable and *kharab* area of each description of cultivation and the total culturable area of the numbers as finally fixed.

10. *Register of Garden Lands* .. M. Bagayat Takta

This record contains information regarding the area irrigated, the crops raised in the irrigated portions, the sources of water-supply and all the other information necessary for the rating of *motasthal* and *pdtasthal* land. In it was also entered the assessment rate per acre of *pdtasthal* by the Settlement Officer personally.

(d) *Settlement Records.*

11. *The Classer's Register.*

This paper shews survey numbers, *pdt* numbers, the tenure on which they are held, their total area, and the nature of the land, whether dry-crop, rice, or garden with the classification valuation per acre of each kind.

12. *The Kachha Sud.*

This document corresponds in the Konkan Survey to the Classer's Register of the Deccan. It contains the same details with columns for shewing the acre rates and the assessments which were filled in subsequently.

13. *The Pahani Sud.*

This paper shews the details of area for every field together with the old (*maji*) and new numbers attached to each and also the names of the occupants.

14. *The Darvari.*

In the *darvari* the survey numbers of the village were arranged in groups according to their classification valuation. Thus, under the head "16 annas valuation" all numbers of that classification value were brought and their areas added together; and so with all numbers classed at 15 annas 6 pies, 15 annas 0 pies and so on. This paper was an important one for the Settlement Officer, since, by applying trial rates to the total areas under each head of classification value, he was

enabled to work out the final rates which would produce the total assessment of the whole taluka. A separate *darvari* was, of course, prepared for each class of land.

II.—FINAL RECORDS.

As has been explained above, these records were prepared after the rates had been finally sanctioned and in them the whole settlement was summed up. Owing, however, to the changes in the revenue system brought about by the amendment of the Land Revenue Code by Act IV of 1913 and by the introduction of the new system of calculating assessments described in Chapter IX (*vide* p. 424) the form and nature of these Final Records has been changed considerably of late years, though in most talukas the old forms are still current as there has been no opportunity of introducing the new forms as lately revised. It is, therefore, necessary to describe both sets of forms, *i. e.*, those current before and those introduced after 1913.

(a) Before 1913.

Previous to the amendment of the Land Revenue Code in 1913 the occupant was the person whose name was entered in the Government records. But the only records in which an occupant's name could be officially entered at that time were those prepared at the time of settlement. Hence the Final Records prepared at the time of every new settlement had to shew, not merely the new assessments, but also the names of the occupant of every survey number. Two kinds of Final Record were, therefore, prepared—one the “simple assessment roll of the village,” as Colonel Anderson called it, containing the details of the area, classification and assessment of each number; and the other containing, together with the area and assessment, the record of the names of occupants.

The Assessment Roll.—This was called in the Deccan and Gujarat Surveys the *Akarband* and in the Konkan the *Sud*. All these forms shew the survey numbers in order, and the area and assessment of each class of land within the number, but there is some difference in detail: *e. g.*, the Gujarat *Akarband* shews the classification annas of each class which the Deccan *Akarband* and the *Sud* do not; again, the two kinds of *Akarband* have the *kacha* assessments per acre of each class which the *Sud* omits; and so on. These differences will be seen by an inspection of the examples given in Appendix VIII.

The Record of Occupancy.— Under section 108 of the Land Revenue Code as it stood before the amendments made by Act IV of 1913 the Settlement Officer was required “to prepare a register, to be called the Settlement Register, shewing the area and assessment of each survey number, together with the name of the registered occupant of such survey number.” This register, as prepared in all the surveys, was that known as the *Faisal Patrak*. This paper contained the details required by the Act, the area and assessment being shewn for each class of land within each survey number.

After 1913.

By the amendments made in the Land Revenue Code by Act IV of 1913 the “registered occupant” was abolished and occupancy made to depend simply upon possession. Henceforth the only Record of Occupancy is to be the Record-of-rights. In the amended section 108, therefore, the “Settlement Register” to be prepared by the Settlement Officer is to shew “the area and assessment of each survey number with any other particulars that may be prescribed,” the words “together with the name of the registered occupant of such survey number” having been eliminated. By this change in the law the necessity for keeping two separate survey registers has been done away with. In future, therefore, only one such register will be prepared, which is called the *Akarband*, in all surveys. The new forms are shewn in Appendix VIII. They have been considerably simplified and made uniform throughout. At the same time an important improvement has been effected by bringing them into harmony with Village Form No. 1. Previous to the year 1913 this form was the Village Survey and Occupancy Register, combined in which, under the old revenue system, the names of the registered occupants appeared. But with the introduction of the new system and the constitution of the Record-of-rights as the sole Record of Occupancy the Village Form No. 1 has become simply the Village Survey Register and a copy of the *Akarband*.

PART III.
APPENDICES.

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APPENDIX I.

THE VILLAGE COMMUNITY IN THE DECCAN.

The main object of this appendix is to elucidate the history of the Village Community in the Deccan, firstly, because it would be impossible in the space at command to cover such a wide field of inquiry as the Presidency as a whole, but secondly also because the history of the Deccan Community is, in the writer's opinion, typical of that of, at any rate, the greater proportion of such Communities in the rest of the Presidency. It will, therefore, be possible, while dealing with the Deccan, to introduce illustrations derived from other Communities, thus obviating to a large degree the necessity for individual treatment. It is necessary, however, to guard against the danger of assuming that community of type necessarily involves community of origin. That this may be the case is true; nevertheless, the ethnological evidence, upon which alone it would be possible to justify such an assumption, is too vague and scanty to allow of any satisfactory conclusion being arrived at upon the point at issue. While, therefore, not putting such an explanation out of court, it will be better to take the safer course and ascribe the community of type to the action of a common environment, leaving the answer to the ethnological question conveniently vague.

Turning now to the Deccan Community, it is pointed out in Chapter II of Part I that practically the only evidence upon which conclusions could be based is that of "survivals," and that the most important of these "survivals" for the present purpose are those relating to Land Tenure. The Land Tenures of which a study must be made, however, are not those of the present day, but of a hundred years ago, before the old Village Tenures had disappeared under the solvent action of the present system of Settlement. Of these Tenures a detailed account is given in Chapter II. That account may be summarized as follows:—At the beginning of the nineteenth century, when the British first came into possession of the greater part of the Deccan, the chief forms of Land Tenure were the *Miras* and the *Uprī*. Of these, the former was a privileged tenure, the land held thereon being the "private property" of the *Mirasdar*, *i. e.*, it was heritable and transferable, its transfer being always attested by formal documents witnessed by the old hereditary Village and District officers. Further, the *Mirasdar* possessed what was practically an inalienable right to his land, being entitled to reclaim it, even after long periods of absence, from persons in actual possession. Thirdly—and this is an important point—there was joint and several responsibility for the Land Revenue of their holdings among *Mirasdars* resident in the village. But the Tenure also carried with it social distinctions, the *Mirasdars* forming an aristocratic body, having—what is called in the reports—"the freedom of the village." They had the first place at all feasts and festivals: they had the right to

be the first to receive *pan-supari* on all formal occasions, and so on. The Upri, on the other hand, was a mere tenant-at-will, cultivating Government lands at a yearly rental and having no heritable or transferable rights of any kind. Socially also they were the inferiors of the Mirasdars before whom they had always to give way.

These being the facts, the main question that calls for solution is as to the origin of this marked division of the cultivating classes into two distinct classes, since it is upon the answer that the view taken regarding the origin and history of the Village Community largely depends.

In commencing such an inquiry attention may first be directed to the meaning and significance of the terms "Miras" and "Upri." The term "Miras," in the first place, is not of Hindu, but of Arabic origin, and was introduced by the Mahomedans. Its meaning is "inheritance," and the word thus serves to draw attention to the most important feature of the tenure, *viz.*, its heritable character. There seems to have been no Hindu term exactly corresponding to "Miras," but under the Hindu Governments the holders of this class of land were called "Thalkaris." Now the exact signification of this word seems to be uncertain. The ordinary rendering is "landholder," from "thal" a "field" and "kari" a "holder." But the word "thal" also means a "share," and, for reasons which will appear subsequently, the translation of "Thalkari" as "holder of a share" possesses far more significance than that which might attach to "landholder." The word "Upri," on the other hand, means "sojourner" or "stranger," and the underlying idea is that of a man who cultivates land in a village to which he does not belong. The verbal contrast then is between the "landholder" or "shareholder" on the one hand and the landless "stranger" on the other.

The next source of evidence is that of tradition. The tradition among the cultivators was that, all over the Deccan, the whole of the village lands had originally been in possession of the Mirasdars, but that, owing to failure of heirs, family feuds or war, and the effects of famine and pestilence, a large proportion of these lands had in course of time fallen into the hands of Government, who had let them out to the Upri cultivators. The correctness of this tradition is upheld by Colonel Sykes (*Journal R. A. S.*, Volume 2, page 205) who points to the existence in almost every Deccan village of "thaljaras," *i. e.*, ancient written records, shewing the division of the lands into "thals"—either "fields" or "shares"—with the names of their possessors. These records were, he states, maintained even where the condition of things recorded therein had long ceased to exist, and he found many cases in which the memory of the old "thals" and their boundaries were preserved, though the land itself had long passed into the hands of others. In other cases, however, persons claiming descent from the original holders were still found in possession of their ancestral fields. Assuming for the moment the accuracy of this tradition it points clearly to a time when the Miras was the only tenure and when the Upria, if they existed, were the tenants, not of Government, but of the Mirasdars.

Any direct and satisfactory answer to this question, however, must depend upon ethnological and historical evidence which is unfortunately not available. The question of the origin and early history of the Marathas is, in fact, exceedingly obscure. On the one hand there is a tradition in Upper India that the Marathas are of Persian origin and that the Chitpavan Brahmins were their sun-priests. (Sir Talbot Baines, *Encyclopædia of Anglo-Aryan Research*, Vol. II, p. 5.) Later ethnological inquiry is inclined to find in them a large Scythic element, as in the Kanbi of Gujarat. If this is the case then the Marathas are the descendants of some of those tribes of early Scythian invaders like the Gujars and others who have played such an important part in the early history of Western India, and whose advance from north to south drove before them the Dravidian races, which had preceded them, into the position which they now occupy in the south of the Peninsula.

The Deccan Village Community of the early 19th century was, however, of too advanced a type to form a safe basis from which to argue its own original form and character, as could be shewn by several lines of argument. It is necessary, therefore, to turn to other Communities which, while preserving what is clearly an older type, yet present such strong features of resemblance with the Deccan form as to afford grounds for a reasonable assumption that they belong to the same class, evolved probably under the influence of a similar environment.

The first examples of more primitive forms of Community from which analogies may be drawn are those of the Rajput and Koli-Thakarda organizations of the Ahmedabad district which are now included under the vague term 'talukdari.' As has been previously pointed out in Chapter XII of Part I, pp. 265-269, the Rajput talukdars comprise Vaghelas, Chudasamas, Jhalas, Parmars and others who are the descendants of the old conquerors of the country, the Koli-Thakardas being of mixed Koli and Rajput descent. The chief characteristics of village organization among these peoples, which are of importance for the present purpose, are the following :—

(a) Among the Rajputs the people is divided into two classes, *viz.*, on the one hand Girasias and on the other Kardias, Narodas and others, the former comprising an aristocratic class and the latter their vassals.

(b) The social distinction is marked by the usual signs already noted in the case of Mirasdars and Upris, by hypergamy and the social position of the women generally, the Girasia women being *pardahnishin* and not being allowed to re-marry while the contrary is the case among the Kardias and inferior classes.

(c) Among the Koli-Thakardas a similar distinction is made between the Thakardas who are of mixed Rajput and Koli descent, and the pure Kolis who are their vassals.

(d) The Girasias and Thakardas form an aristocracy based upon the possession of land and upon descent. They alone possess land, the Kardias, etc., and Kolis holding from them on a kind of feudal tenure.

(e) In addition to these there are non-Rajput or non-Koli cultivators who hold lands merely as tenants-at-will.

(f) In descent the Girasias are generally the offshoots (*bhayats*) of the larger estates (*gadis*) of their own clan—the Vaghelas from Sanand, the Chudasamas from Gamph and so on, from whom they also hold on a kind of feudal tenure. The Thakardas are similarly connected with the four original *gadis* of Bhankoda, Chaniar, Kukvav and Dekavada.

(g) The estates may be divided into 3 classes, *viz.*, (1) primogeniture estates (*gadis*) which pass undivided to the eldest son or nearest male heir; (2) sub-divided estates which on inheritance are divided among the sons or other male heirs in—usually—equal shares, and (3) joint estates which are the joint property of the holders and not sub-divided by metes and bounds, the produce only being shared.

(h) The village lands are usually divided into main sub-divisions called '*patis*' and these again into smaller sub-divisions, the former representing an original family division and the latter the subsequent partition thereof on inheritance.

(i) The Girasias and Thakardas themselves are generally averse from cultivation as degrading and leave that work to their vassals and tenants; in a large number of estates, however,—particularly in Gogho—they have been compelled to take to cultivation owing to the extent to which sub-division has proceeded and the impossibility of living on their rents alone. Great difficulty also is often experienced in obtaining cultivators.

From the account given above it will be seen that the Communities described present analogies with the Deccan village system from which certain inferences may reasonably be drawn. Elphinstone states in his *History of India* that the tradition in the Deccan was that the country was originally divided into estates under small Rajas. It is also a matter of common knowledge that the Marathas are still divided into two classes, *viz.*, the Marathas proper and the Kunbis, with all the marks of social distinction noted in the case of the Rajput and Thakardas on the one hand and the Kardias etc. and Kolis on the other.

It is, therefore, a reasonable inference that what is true of the one is true of the other, and to conclude that the Thalkaris comprised the aristocratic class of land-holding Marathas and that the Kunbis were their vassals and tenants. It might also perhaps be inferred that the Maratha landlords were the *bhayats* of the Rajas or heads of the clans who possessed the large estates or *gadis* into which the country was traditionally divided.

Then, when the village system broke down for the reasons already given, the Thalkaris under the name of Mirasdars sank to the position of cultivators themselves, though still retaining their superior social status, and the Upris became the direct tenants of Government.

These conclusions are reinforced by the study of another tenure of Gujarat, viz., that of the Kunbi villages.

The Kunbi cultivators of Gujarat were and for social purposes still are—divided into two classes, a privileged and a non-privileged class, with a respective status corresponding so closely with that of the Mirasdars and the Upris that it might be described in the same terms. The Gujarati term for the privileged class is "Patidar." Now, the word "Pati," which is the same word as that used for the main sub-divisions of Girasia estates, means "share" or "division" and the "Patidar" is "the holder of a share." If, therefore, the word "thal" be taken to mean "share" also, the terms "Thalkari" and "Patidar" exactly correspond. In the great majority of the Gujarat villages the form of the Community, when the British took over the administration, was the same as that found in the Deccan, in that the holdings were separate and the waste lands were in the possession of Government, but luckily, owing to a series of causes into which there is no need to enter here, some few villages had managed to retain a form of community which seems undoubtedly a more primitive type. These are the Narvadari villages which, under the protection of the Narvadari Act, still maintain their ancient characteristics. As described by Mr. Pedder (Bombay Selection No. CXIV, page 4) the main features of this Tenure were as follows :—

(i) The whole village, including the waste, was held by a body of Joint Proprietors called "Narvadars." This body consisted of descendants of original proprietors together with others who had obtained their shares by purchase, marriage or other form of admission.

(ii) The village lands were divided into large shares called "mota bhags" (large or main divisions), comprising the original sub-divisions, which had again been sub-divided into "peta bhags" (smaller divisions) by inheritance.

(iii) In addition to these sub-divisions there was usually an area of land held in common called "majmun," which was available for partition—and in some cases was partitioned though still called "majmun"—or leased on behalf of the Community, or used for grazing, etc.

(iv) Where such common lands existed, they were managed by a Committee consisting of the heads of the "mota bhags" acting for the rest.

(v) There was joint liability for the Land Revenue among the whole body of proprietors, though the manner in which this liability was distributed differed in individual villages.

(vi) Cultivators other than the proprietary body were their tenants and were divided into two classes, viz., permanent tenants and tenants-at-will.

This is the primitive form from which the unorganized type represented by the ordinary Kunbi village is considered by Mr. Pedder to have developed, a conjecture which is countenanced by the existence in all Kunbi villages of village officers called "Matadars" who have the right and obligation to assist the Patel in the execution of his duties and have a share in the emoluments of his office. These privileges are confined to certain families, called "Matadari" families, within each village, and the Matadars are, in all probability, the representatives of the old Committee consisting of the heads of the "mota bhags."

The general resemblance between this form of tenure and those previously described is obvious and may safely be assigned to similar causes. It may, however, be objected that the Kunbis did not come to Gujarat as conquerors but as cultivators or farmers of the revenue; that there are no traces of Kunbi *gadis*; that the Kunbis are Sudras not Kshatriyas and hence that the relation of vassalage could not have existed between the Kunbis and Patidars.

To these objections it may be sufficient for the present purpose to reply that though the Kunbis are not Rajputs now, yet they claim a Rajput descent; that ethnology recognizes their Scythian origin, and that in this case their village organization, which was formed outside Gujarat, may well have been based on the same principles as those underlying that of the Marathas and Rajputs.

The last subject that can be touched upon here with reference to the Deccan Community is the important question of whether this and other similar Communities were in their origin joint or several, *i. e.*, did the village proprietors originally hold the whole area jointly or were their shares divided off *ab initio* by metes and bounds? This question is discussed at length by Mr. Baden Powell in the work to which reference has already been made. His conclusion is that the idea of the joint Community is an invention of Sir Henry Maine, that where it exists it is a local freak and has often merely evolved out of an original severalty village which he considers to be the almost universal type.

It is naturally impossible to go into the arguments of this eminent authority in the space at command, but it may perhaps be permitted to note that, in respect of the question now under consideration, there is a certain amount of evidence the other way to which due weight must be given. Thus, in his notes on the narvadari tenure, Mr. Pedder, after careful inquiry, gives it as his opinion that "at first the proprietary body probably held the land absolutely in common, agreeing at the beginning of the season what each should cultivate." A still stronger piece of evidence, however, comes from Madras in the shape of the so-called "Pasangkurei" tenure which, as will be noted from the following extract from a minute of the Board of Revenue, dated 5th January 1818, was also termed Mirasi by the Mohamedans, thus signifying their recognition of its similarity with the Deccan form of tenure. It will further be noted that the history of this tenure is much the same as that which has been conjectured for its Deccan counterpart.

"Pasangkurei in Tamil and Saradayam in Sanskrit are terms both implying collective proprietary right used to denote that particular joint tenure of land which was universal throughout the Tamil country and still prevails in many villages in every part of it. Under this system the Mirasi right to any particular spot of cultivated land in the village is not vested in any individual; the Mirasi of the entire cultivated lands attached to it, like that of the common waste and fallow lands, belonging to the whole body of Mirasdars, each in proportion to the share or parts of a share he holds being entitled to participate in the common property. The number of shares belonging to each Mirasdar being known, the lands are in some cases cultivated by the whole in common, and the net produce, after payment of tax, is divided according to the share of each. In others the Mirasi land itself is divided, either annually or at every five, six or ten years, the fields of which the Mirasi is to be held for that period being fixed by drawing lots." The minute next proceeds to shew how this joint system has been broken down in parts of the Presidency by the voluntary action of the landholders, remarking—"In many villages, however, especially in those of Tanjore, Tinnevely, Madura, Dindigul and the other provinces to the south of the Colleroon, the Mirasdars, instead of dividing the cultivated lands of the village periodically, have declared the division permanent and have thus converted the ancient collective tenure into one of severalty."

It is further noted that the Tamil Mirasdars, like the Patidars, had two classes of tenants, permanent and temporary, but that, owing to the oppression of the Mahomedans, most of the Mirasdars had been reduced to a condition which, except in name, differed but little from that of the permanent tenants, the reasons given being that the land tax absorbed all the rent so that the Mirasdars, unable to obtain tenants for their lands, abandoned them.

To sum up: the conclusions, which may tentatively be drawn regarding the origin of the Deccan Village Community in the light of the evidence given above, are the following :—

(1) that the Village Communities may probably have been the result of the settlement of tribes and clans of Scythian origin ;

(2) that the villages themselves were owned by bodies of aristocratic proprietors called Thalkaris, consisting of the *bhayats* of the heads of the various clans ;

(3) that these bodies may possibly have held their lands jointly in one or more of the forms in which joint possession is possible, but that subsequently the village lands were sub-divided into definite shares on the same lines as those described in the case of the Rajput and Kunbi settlements ;

(4) that the tenants of the Thalkaris were the vassal Kunbis, who on the general break-up of the Village Communities became the tenants of Government under the name of Upris.

It may finally be noted that this appendix only professes to deal with the Village Community so far as the origin of the Miras and Upri tenures is concerned. If the subject were to be treated as a whole it would be necessary to go into many other questions, such as the origin of the patelship and kulkarniship, of the village servants—the so-called “Bara balutadars”—and so on. In view of the space at command, however, these questions have had to be left aside and the subject treated in the limited aspect of the Miras and Upri tenures only.

APPENDIX II.

DHARA OF PRANTIJ FOR SAMVAT 1880 (A. D. 1824).

ASSESSMENT OF GOVERNMENT LANDS.

In certain divisions where the land is manured the kharif produce in general paid one-half share, and in others where the land is not manured two-fifths. A tract of manured land, from which the Kasbatis enjoy a "sokri" or fee, paid one-third share to Government; ground at a distance from the village paid two-fifths and one-third variously; land newly recovered from waste paid one-fifth or one-fourth the first year, and one fourth or one-third the second; and some loose fields of bajri grown in a ravine paid one-fourth share crops grown in the *bok* (a large low-lying, marshy area near the town); on "kuvetar" or irrigated land paid two-fifths, or one-third if the rainfall were scanty; makai or Indian corn in the same situation paid one-third or one-fourth; rice paid, in general, one-fourth.

The "babtis" or extra cesses to which the above crops were liable are alike, and shewn below, as deducted from the general heap prior to the division of the shares:—

"Sarkari Babi" or Cesses on account of Government.

- 1½ *shers* per maund as "Sarkari Siri" or fee to Government.
- ¼ *sher* per maund as "Tolamni" or fee on weighing the grain.
- 6 *shers* per 100 maunds as "Khitmatgari" or service fee.

"Parbhari Babi" or Cesses for other persons and purposes.

- ¼ *sher* per maund as "Gam Kharch" or for village expenses.
- ¼ *sher* per maund as "Desai Dasturi" or fee to the Desais. (From tal and vari crops this is ½ *sher*.)
- ¼ *sher* per maund to the Havildar, who also receives ½ maund of grain in the husk, and 20 bundles of bajri karbi (straw) per plough. The Pagis receive precisely the same.
- ½ *sher* per maund to the Kotval, who also receives 15 *shers* of grain in the husk, and 15 bundles of bajri karbi per plough.
- ¼ *sher* per maund as "Tolamni" to the Bania who weighs the grain.
- 1 *sher* per plough as "Thakormandir" or donation to the mandir (temple), in the town.
- 4 *shers* per maund allowed as "Khor" (feeding expenses) to the cultivators themselves.

In addition to the above, the rayats paid from their own share 1 *sher* per maund of grain in the Government share to Government, and also ¼ maund per plough to the carpenter,* the same to the blacksmith, the leather dresser and the barber. When

the amount of produce was determined by *kaltar** in place of *makhalt*† the only *babtis* exacted were 1 *sher* to the Government and 1 *sher* as *tolamni* per maund of grain in the Government share, paid from the *rayat*'s share alone.

Tobacco and *ringni* paid a *bigoti* or money payment per *bigha* of five rupees; vegetables in general of 2½ rupees. Four *bighas* watered from a particular well, called "Sidu Bhatavala," paid a gross sum of 9½ rupees; and four other *bighas* sown with *tal* by Patel Kullan paid a gross sum of 12 rupees. Some *bajri*, *bavta* and *banti* grown in a ravine paid 1 rupee on each *kodali* or pickaxe used in turning up the ground (no plough being employed), together with 5 *shers* of grain to the Patels and 5 also to the Desais. *Singora* grown in the dry bed of tanks paid one-third share to Government, after the deduction of a ¼ *sher* per maund for the Desais, the same for the Patels, the Pagis and the Havildar, and ⅛ *sher* for the Kotval.

Rabi and hari crops were assessed as follows :—

Wheat and barley grown in the large *bok* paid one-fifth; *chena* one-sixth; *kang* and *makai* one-seventh; wheat or barley grown in the lesser *bok* paid one-sixth; *chena* one-seventh; *kang* and *makai* one-eighth. Of the produce of land cultivated for the first season with *rabi*, one-sixth share only was taken in the larger, and one-seventh in the lesser *bok*. Wheat, barley and *chena*, irrigated from wells on the high grounds in the vicinity of the *kasba*, paid one-eighth, and at a distance from the *kasba* one-ninth; *kang* and *makai* in the high grounds paid one-tenth.

Government lands watered from alienated wells paid only one-half of the above shares to Government.

The following were the *babtis*, which were deducted from the general heap of the *rabi* produce prior to the divisions of the shares :—

Parbhari Babi.

- ¼ *sher* per maund as *tolamni*.
- 10 *shers* per *kos* (water-bag) as *gam kharch*.
- 10 *shers* per *kos* (water-bag) as Desai *dasturi*. The same to the Havildar, the Sutar, the Lohar and the Hajam.
- 20 *shers* per *kos* to the Mochi.
- 5 *shers* per *kos* to the Pagis.
- 4 *shers* per *kos* to the Kotval.
- 5 *shers* per maund allowed as *khori* to the cultivators.

If the produce be estimated by *kaltar*, the above *babtis* were paid from the cultivator's share alone.

* *Kaltar*.—By this term is meant the estimation of the value of the standing crop in the field, the assessment being taken as a proportion of the estimated total produce.

† *Makhalt*.—This term connotes the alternative method by which the actual produce was taken to the village grain yard and divided on the spot.

ALIENATED LANDS.

“Udhad Salamis” or payments in the gross were made for certain tracts of land as below :—

- 554½ bighas paid 61 rupees and 12 maunds of grain.
- 664½ bighas held by Rajputs paid 4 rupees and 12 maunds of grain.
- 84 bighas of pasaita held by the Patels paid 50 rupees.
- 417½ bighas held by the Kasbatis paid 20 rupees.
- 661 bighas held by the Kazi paid 3½ rupees and 12 maunds of grain.
- 80½ bighas held by Vartania Rajputs paid 23½ rupees.
- 32 bighas held by Boras paid 8 rupees and 3 maunds of grain
- 20 bighas also held by Boras paid 1 rupee
- 12 bighas paid 4½ rupees held by Chaora Rajputs.
- 5 bighas paid 1¼ maund of grain.

The seven Patels were allowed to cultivate rabi crops upon the alienated lands as far as they could with 7 ploughs ; but if they exceeded this, they paid ½ rupee on each additional plough. The Kunbis paid ½ rupee, and other classes ¼ rupee, per plough employed in raising rabi crops on the alienated land.

The alienated wells were 35 in number, and 21 of them paid 30 *shers* of grain per kos as a fee to Government.

“Veras” or Taxes—Plough Veras.

32½ ploughs.	paying Rs.	13 each,	realized Rs.	423½
2 “ “		12½ “		25
7½ “ “		12 “		90
1 plough “		11½ “		11½
9 ploughs “		11 “		99
5½ “ “		10 “		55
½ plough “		8 “		4
1 “ “		7 “		7
1 “ “		6½ “		6½
1 “ “		6 “		6
4 ploughs “		4 “		16
1 plough “		3 “		3
				745½ rupees
66 ploughs paid				
being Rs. 11-1-8 per plough.				

“Udhad” Veras, or gross payments by certain classes :—

Kunbis	..	..	Rs. 14½
Suthvaras	..	..	“ 9½
Bambis	..	..	“ 52

Total .. Rs. 821½

To defray the gam kharch, or contingent expenses of the village, the Patels levied Re. 1 per plough, or a larger equalized sum if this should not be sufficient to cover the charge. They also levied Rs. 25 from the alienated landholders for the same purpose.

APPENDIX III.

*Revenue Survey and Assessment · Exposition of the policy of Government
in regard to — Protection from Assessment of the increased value
of land due to improvements made by the occupant*

No 2619

REVENUE DEPARTMENT.

Bombay Castle, 26th March 1884

Resolution of Government

HIS Excellency in Council desires in this resolution to state the principles by which the Government regulates its action in regard to that portion of the produce of land which by custom belongs to the State, that is to the public, and forms part of the public revenues devoted to the cost of governing the country.

2 The law is contained in the Bombay Land Revenue Code (Act V of 1879) which repealed and took the place of the Bombay Survey and Settlement Act I of 1865. Under section 214 of Act of V 1879 are framed rules for carrying out the purposes of the Act which after publication have the force of law.

3. By section 69 of Act V the right of Government to mines and mineral products in all unalienated land is expressly reserved wherever it has not become vested in the occupant of such land

4 Section 37 enacts that “ the bed of rivers, streams, nalas, lakes and tanks, and all canals and water-courses, and all standing and flowing water . . . which are not the property of individuals, or of aggregates of persons legally capable of holding property, and except in so far as any rights of such persons may be established in or over the same, and except as may be otherwise provided in any law for the time being in force, are, and are hereby declared to be, with all rights in or over the same, or appertaining thereto, the property of Government.”

5. Section 55 of Act V gives power to fix rates for the use of water the right to which vests in Government The Bombay Irrigation Act VII of 1879 gives power to charge rates for the use of canal water But in these cases the rates are not part of the assessment of land to the ordinary land revenue, the water being such as is capable of treatment as a distinct marketable commodity the property of Government and purchasable for agricultural uses

6. These rates being left aside, there remains the assessment of the ordinary land revenue according to the productive quality and inherent advantages of each plot of ground known as a survey number.

7. By section 73 of Act V the right of occupancy of land is declared an heritable and transferable property and by section 68 an occupant under a survey settlement is entitled to the use and occupancy of his land in perpetuity, conditionally on the payment of the amounts due on account of the land revenue for the same. It is manifest then that the security of the tenure depends on the manner in which the assessment of the land revenue is regulated.

8. Section 95 of Act V gives power to the Governor in Council to direct the survey of any land with a view to the settlement of the ordinary land revenue and to declare the assessment fixed for a term of years (section 102). The Governor in Council may (section 106) at any time direct a fresh revenue survey or any operation subsidiary thereto, but the assessments cannot be enhanced until the original term of settlement has expired.

9. At the second or "revision" survey settlement, the assessment fixed at the first or "original" survey settlement may be altered partly by correction of the survey record or measurement and classification, and partly with regard to the increased value of the land from a rise in agricultural profits.

10. When the survey record has been made correct, it remains an authoritative and sufficient standard of the relative value of survey numbers or fields, and the first reason for a revision survey ceases to exist. The second reason is permanent, because agricultural profits are always subject to increase and decrease. But this part of the revision of assessment may be carried out without the employment of a Department of Survey when the survey record is once complete.

11. The completion of the survey record therefore by revision where it is now imperfect is one operation which will improve the position of the survey occupant, by putting an end to such disturbance and uncertainty as are inseparable from the re-measurement and re-classification of soils.

12. Revision has hitherto been undertaken only when an original settlement period expires. If this practice were maintained the operation would be greatly protracted and the highly skilled survey establishments would be dissipated for want of full-time employment. It has therefore been resolved that the completion of the survey record should be carried out at once with the full strength of present establishments, and it is estimated that in this way all field operations of the survey in this Presidency may be completed within a period of eight years. Current settlements will remain unaffected until their term expires as is stipulated by section 106, Act V: "no enhancement of assessment shall take effect till the expiration of the period previously fixed" for the currency of a settlement by the Governor in Council under section 102.

13. Thus far the duration of revision operations. Next as to their scope. The policy of this Government has always been opposed to the re-measurement and re-classification of land in revision survey beyond what is absolutely necessary to

obtain a correct survey record. The Governor in Council has therefore insisted that before any re-classification of soil is permitted, the reasons should be fully explained by the Survey Department and that no such operations should be commenced without the express sanction of Government. It has been found, however, that in some districts a partial or even a complete re-survey and re-valuation was inevitable. The reason of this is that in the first years of the Revenue Survey the work was too imperfect to be accepted as a standard. The classification of soils adjudged to be culturable was faulty. The value of the richer soils was underestimated and that of the poorer soils over-estimated, and the extremes of the scale were not adjusted to the difference in productive capacity. It was found on revision that to obtain a just standard of relative value it was necessary to raise the better soils and to lower the poorer soils about one class, or 2 annas in the rupee scale. Again, the appreciation of the vast area then lying out of cultivation was rough and indiscriminating, so that large plots of easily cultivable land were thrown into survey numbers and left unassessed under the name of "pôt-kharab."

14. Therefore, since the commencement of operations for revision in the Poona district in 1867-1868 it has been incumbent on the Government, in the interest of the public revenues, to sanction for each tract brought under revision such extent of re-valuation as was proved to be necessary, amounting in some tracts to a partial re-measurement and re-classification and in others to measurement and classification *de novo*. As the early settlements have nearly all expired, the revision is almost complete in those areas in which a virtually new survey was necessary. The work will be in future confined to partial re-measurement and re-valuation, and when this is completed, re-measurement and re-classification will cease altogether to be operations attendant on a revision of assessment.

15. Moreover, as the revised survey record is sufficiently correct for the purposes of a standard, His Excellency the Governor in Council has resolved that it shall be accepted as final and not subject to any future general revision. This resolution secures from any further general alteration of the valuation of land for revenue purposes the whole of the Southern Maratha districts, except a few talukas, and the greater portion of the Deccan. In the districts of Ratnagiri and Kanara, in which original settlements are still in progress, the work of the survey is sufficiently accurate to admit of the extension of the same guarantee to them. The power of Government to direct a re-valuation of soils will therefore be exercised almost solely in the province of Gujarat, the districts of Thana and Kolaba, and in Khandesh and Satara; and in these it is believed that a partial re-survey will suffice.

16. Before leaving this part of the subject it is necessary to speak of the arable land which under the name of "pôt-kharab" was included unassessed in survey numbers at the early settlements. This Government has been inclined ever since 1874 to leave the profit of bringing such land into cultivation to the occupant. But it was found that the area thus treated in the early settlements was so large that to forego assessment of it would occasion an unjustifiable sacrifice of the claims of the

public revenue. Action in this matter was therefore postponed. But the settlements marked by lavish indifference to pôt-kharab have now come under revision. About the year 1854 a more careful system was introduced under the rules of the Joint Report. His Excellency the Governor in Council has therefore resolved that the Settlement Officers shall, in the operations for revision settlement of land originally settled after 1854, as a general principle accept and confirm as exempt from assessment whatever area was entered as pôt-kharab in the classification of land at the original settlement. In other words, as a general rule, land which, hought arable, was at the first survey included in a survey number as unarable and was left unassessed, shall also be left unassessed at the revision settlement for the benefit of the occupant.

17. This concludes the review of the operations proposed for the completion of the survey record. It remains to examine the law and principles by which the periodic increase of land revenue assessment is regulated, and particularly those which protect from assessment the increased value of land due to improvements made by the occupant.

18. First with regard to the law, Bombay Act I of 1865 contained the following provision :—

“Section 30.—It shall be lawful for the Governor in Council to direct at any time a fresh survey or classification of soils or revision of assessment, or all or any of these combined, but the assessment so revised shall not take effect till the expiration of the period of previous guarantee given as provided in section xxviii. Such revised assessment shall be fixed, not with reference to improvements made by the owners or occupants from private capital and resources during the currency of any settlement under this Act, but with reference to general considerations of the value of land, whether as to soil or situation, prices of produce, or facilities of communication.”

This section is re-enacted as section 106 of Bombay Act V of 1879, but the following section adds a proviso :—

“107. Nothing in the last preceding section shall be held to prevent a revised assessment being fixed—

(a) with reference to any improvement effected at the cost of Government, or

(b) with reference to the value of any natural advantage, when the improvement effected from private capital and resources consists only in having created the means of utilizing such advantage, or

(c) with reference to any improvement which is the result only of the ordinary operations of husbandry.”

19. Attention will now be directed to section 107.

The principles which the Governor in Council desires to maintain are :—

(1) That enhancements of assessment shall be based on “ general considerations ” and not on the increase of value in particular fields.

(2) That the occupant shall enjoy the entire profit of improvements made at his own cost.

20. These principles being applied to the interpretation of section 107 it is observed that “ reference to general considerations of the value of land ” means reference to increased value due to extraneous causes distinct from the result of expenditure of money or labour by the occupant. For instance, a railway which affords a better access to markets is such a cause. Its value may be judged by examining the scale of prices over a long period and noting the proportion of increase which appears to be permanent. Again, by obtaining returns of the selling and letting value of land.

21. The rise in value may be due to improvements made by the landlord—in this case the State. Clause (a) enacts that such improvements effected at the cost of Government may be considered in fixing a revised assessment.

22. The interpretation of clause (b) is more doubtful and will be further considered below.

23. Clause (c) was intended to meet the case of *pôt-kharab* and also would apply to cases where waste land has been assessed at very low rates in order to encourage its cultivation. This latter case, however, does not occur in Bombay and the clause is of no practical use (to meet it). Another course is taken under rules subsidiary to Act V with—

(1) land the bringing of which under the plough “ will be attended with large expense ” ;

(2) the reclamation of salt land.

Such lands are given by contract free for a certain term and at the end of it on a rent gradually rising up to the full assessment.

24. So far then in this Presidency the conditions on which assessments are enhanced on revision do not affect the value of improvements made by the occupant. The case of these has now to be considered. In other words, what is the effect of clause (b) of section 107 on the assurance given in section 106 ?

25. His Excellency in Council desires to regulate the action of Government in this matter by the broad principle that the occupant of land pays for the use of all advantages inherent in the soil when he pays the assessment on the land. Among inherent advantages he would include sub-soil water and rain water impounded

on the land, and he would secure to the occupant altogether free of taxation any increased profit of agriculture obtained by utilizing these advantages through expenditure of labour or capital.

26 His Excellency in Council has no desire to claim any part of such profit for the State either immediately or after a certain term of exemption. There may be provinces where some reservation is necessary, but in the circumstances of Bombay His Excellency in Council is convinced that the material interests of the country will be more truly advanced by laying down a broad principle that the occupant may apply labour and capital to the utilization of all inherent advantages in perfect security that the profits acquired by his labour and capital will never be taxed by the State, than they would by reserving a discretion to tax these profits attended by a feeling of uncertainty when and how they may be taxed. The encouragement of higher cultivation in a fully cultivated province is of infinitely greater public importance than the small prospective increase of the land revenue which may be sacrificed by guaranteeing to the occupant the whole profits of his improvements.

27. This Government has already acted on the broad principle stated above. Wells are the universal and most important means of utilizing inherent advantages. The Government in 1881 issued* a general assurance that section 107 (b) of Act V of 1879 is not held applicable to wells constructed at the expense of the owner or occupier of the soil in which they are dug. This rule was in fact partially in force (as a rule for guidance in revising assessments) as early as 1871. It was extended to the whole of the Deccan and Southern Maratha Country in 1874. and was made a rule of general application in 1881.

* Government Resolution No 6652, dated 10th November 1881

28. It is clear, therefore, that as regards the commonest form of agricultural improvement the Government has given complete assurance to any occupant who proposes to construct a well, that the increase of profits resulting from it will not be considered as a ground for increasing the assessment on revision. If it is argued that this assurance is not in the terms of the law but in an executive order, on the other hand it is to be remembered that the revision settlements made in subjection to it are unalterable for 30 years. It was also notified in 1881 that if any other kind of improvement is contemplated, Government will decide at the request of an applicant for an improvement loan, whether section 107, clause (b), applies to his project or not. The same assurance can, of course, be obtained if the improvement made is by means of private capital.

29. These executive orders were promulgated at a time when, according to the custom of preceding rulers, old wells existing at the time of the original survey settlements, and in many cases known to be the property of Government, had been subjected to special water assessment. With regard to these it was in 1874 made a rule applicable to the whole of the Deccan and Southern Maratha Country, that in

the case of old wells constructed before the first settlement, all special water assessment should be abandoned, and only the maximum dry-crop rate should be levied. This rule was made of general application in 1881.

30. These rules are important at the present time in connection with operations for revision of the original settlements in the province of Gujarat which are about to be commenced.

31. His Excellency in Council entirely concurs in the soundness of the principle approved by the Government of Bombay in 1866 and 1868 that the assessment by a light rate of the water-producing qualities of the soil is preferable to the system of assessing highly only such lands as are found to be already supplied with wells. In a resolution, Revenue Department, of March 27th, 1868, the views of the Government were thus expressed :—

“In regard to special taxation of wells, it is said with truth that water is, like mineral wealth, fairly taxable by the landlord when used by the tenant. His Excellency in Council, however, considers that the first principle of its taxation should be that which governs our taxation of the land itself, that is the capability of being used rather than the use itself. If water of good quality be easily available near the surface, it is more reasonable to tax such land by light additional rate, whether the water be used or not, than to lay an oppressively heavy tax on those who expend capital and labour in bringing the water into use.”

32. Difficulties were experienced in carrying these views into effect, but the hope was expressed that when the time for a revision settlement should come, means might be found for abandoning the special rates imposed on existing wells. The subject has again been under the consideration of Government and sanction has been given to the adoption in the survey settlement of parts of the Panch Mahals of the plan of taxing sub-soil water advantages by a scarcely noticeable increase of the soil rates on the land possessing such advantages, all special water rates being abandoned. The results of this experiment will form a guide for the introduction of a similar reform in the revised settlements of Gujarat.

33. In the Land Improvement Loans Act of 1883, section 11, it is enacted—

11. When land is improved with the aid of a loan granted under this Act, the increase in value derived from the improvement shall not be taken into account in revising the assessment of land revenue on the land :

Provided as follows :—

(1) Where the improvement consists of the reclamation of waste land, or of the irrigation of land assessed at unirrigated rates, the increase may be so taken into account after the expiration of such period as may be fixed by rules to be framed by the Local Government with the approval of the Governor General in Council.

In the debate in Council on this section it was explained that the proviso has regard to such circumstances as those of large tracts in the Punjab, where there is a very large amount of waste land unoccupied and a very sparse population. The land in its unirrigated state is of very little value and is assessed at about one anna per acre, but as soon as water is brought in, it can be assessed at 14 annas or one rupee per acre. But in districts where the land is fully cultivated and where there is a very small margin of waste and a very full population it was held that the section was properly applicable without the proviso. In Bombay, provision is made for bringing land into cultivation under special difficulties and for the reclamation of salt lands by agreements or leases under which the land is given for a certain term rent-free, for a further term at a low rate per acre, and is then assessed like other land adjoining. The land when brought up to the level of ordinary cultivation is thus assessed at the ordinary and not at a special rate in pursuance of a contract with the reclaimer. Except in these special circumstances, land is not in this Presidency assessed below the value of its natural advantages because it is waste, and having regard to the policy stated as to wells, His Excellency in Council sees no probability that improvements consisting of "the irrigation of land assessed at unirrigated rates" will at any period be taken into account in estimating the agricultural profits on which an increase of assessment will be based.

34. His Excellency in Council is led by these remarks to consider whether the three clauses of section 107 of the Land Revenue Code are necessary for the security of the land revenue. Having regard to the power reserved under section 55 to fix rates for the use of the water of streams and tanks which are vested in the Government, and under the Irrigation Act to charge rates for canal water and percolation and leakage rates, to the policy declared with reference to sub-soil water drawn from wells and to the system of reclamation leases described above, His Excellency in Council considers that section 107 or at any rate clauses (b) and (c) are unprofitable to the land revenue. If in some case, not at once perceptible, an increase of land revenue might be claimed under these clauses without violating any of the pledges given by Government from time to time, and this is very doubtful, His Excellency in Council is satisfied that no such advantage is comparable to the disadvantage of retaining on the Statute-book a proviso which is of such doubtful significance as to be capable of discouraging the investment of capital in agriculture. The repeal of section 107 in whole or in part will, therefore, be taken into consideration.

35. The next point to notice is the limit which Government imposes on the percentage by which the land revenue assessments may be enhanced by the Survey Department on revision.

36. By Resolution, Revenue Department, No. 5739 of October 29th, 1874, the following regulations were laid down for certain districts in the Deccan :—

"1st.—The increase of revenue in the case of a taluka or group of villages brought under the same maximum dry-crop rate shall not exceed 33 per cent.

" 2nd.—No increase exceeding 66 per cent. should be imposed on a single village without the circumstances of the case being specially reported for the orders of Government.

" 3rd.—No increase exceeding 100 per cent. shall in like manner be imposed on an individual holding.

" It is desirable here to state the principles which should be adopted in dealing with the last description of increases. Putting fraud or obvious error in the calculation of the original assessments out of the question, these excessive increases in individual cases will be found to be due to one of three causes :—

" 1st.—To the assessment of land which was deducted by the original survey as unarable and unassessed, but nevertheless included within the limits of the original assessed number.

" 2nd.—To enlargement of the original assessed number by portions of neighbouring lands unassessed at the original settlement having been with or without permission encroached upon by the rayats and cultivated together with the original assessed numbers.

" 3rd.—To the alterations that have been made (1) by the adoption of a different valuation scale and (2) by putting a higher value on the soils themselves.

" As regards the second cause, His Excellency in Council is of opinion that lands so appropriated must be regularly valued and assessed, no matter what increase in assessment may thereby result.

" As regards the last cause, it must be borne in mind that the officers employed in the infancy of the survey worked on varying scales of valuation, and that the systems they severally adopted were consequently more or less tentative or experimental. It was not till after the lapse of a few years that the then Superintendents of Survey were able to fix upon a uniform system of valuation which was subsequently embodied in the Joint Report. However much, therefore, His Excellency in Council would wish to avoid extreme increases in the assessment on individual holdings, there can be no doubt about the superiority of the Joint Report system, and of the absolute necessity for determining and upholding a classification of soils based as far as possible on correct and uniform data.

" It is understood that the Joint Report system was generally adopted a very few years after the introduction of the early assessments, and that consequently no alteration will be required to be made at future revisions. Explanation on this point should, however, be clearly given in future, and also for each future revision in respect to the extent to which it has been found necessary to alter and depart from the classification value originally fixed on the different descriptions of soils.

The smallest extent of variation from the old valuation consistent with the principle laid down in the last paragraph should be permitted, and the greatest care should be taken to keep the valuation of the poorest and lighter soils low.

"If the above rules are adhered to, the cases in which the enhancement of the assessment in individual holdings will be found to be in excess of the prescribed limit will probably be very few. In order to prevent excessive individual increases, the fixed standard of valuation must not be abandoned. It will always be optional with Government to remit wholly or in part, or for a particular period, such proportion of the increase in excess of 100 per cent. as may seem necessary; but the correct value of the land must be carefully ascertained on a uniform basis, and the proper assessment thereon duly calculated and recorded."

37. These rules have not been formally extended beyond the districts for which they were framed. The reason of this is to be found in the imperfection of the measurement and classification done in the earliest years of the survey. The revision of the earliest original settlements has, however, been effected, and the limits above set forth can now be adopted, as in fact they have been in the revision settlements of the past two years, without injustice to the public interests. His Excellency in Council is, therefore, now able to direct that these limitations of enhancement shall be observed in the revision of all original settlements of which the term expires after the revenue year 1883-1884.

38. His Excellency in Council will state in conclusion the views of Government as to the collection of the land revenue. It is often asserted that the rigid exaction of the land revenue in good and bad seasons is incompatible with the sustained solvency of the rayat. It is, however, to be noted in the

* With regard to landowners or rayats who fall into difficulties in ordinary years, we do not consider that any radical change in the prevailing method of revenue collection is needed, though a reasonable indulgence may well be shown in a few exceptional cases of individual misfortune. The Collector should understand that Government looks to him to manage its estate to the best advantage, and that notwithstanding the general principle of the settlement he is entrusted

first place that in a revenue settlement everything affecting the security or insecurity of agriculture in the tract under settlement is weighed and the maximum rate of each group of villages is graduated accordingly. No consideration is more potent in the adjustment of rates than the security or insecurity of the crops in the area under settlement. A taluka is often divided into five or six groups for no other reason than the comparative certainty of the rainfall. Thus allowance is made in the assessments for the fluctuations in agricultural returns caused by variations of season by what may be called a standing remission co-extensive with the settlement in favour of the less fortunate tracts. The principle certainly is that the assessments thus carefully adjusted to the average production should be punctually paid. But even in ordinary years the practice stated in the passage* from the Report of the Famine Commission quoted in the margin has been pointed out to the Collector as a guide. And when any agricultural disaster which can be

with discretion to postpone the demand in the case of persons whom it is in the public interest to maintain on the land. The interest of the landowner and the interest of the Government as the chief landlord are identical, and it should be understood that the Collector is not to sacrifice a good tenant to the principle of the settlement by rigidly selling him up and ejecting him because his revenue is in arrear.

called abnormal occurs, the principle of rigid exaction is unhesitatingly set aside. In recent years, land revenue instalments have in fact been frequently suspended. If it is found possible to collect these instalments in subsequent prosperous years, the advantage attributed to rents in kind is secured, viz., that the rayat pays when he has wherewith to pay and is excused payment when he has not. If not, the arrears are remitted. If the disaster is serious, remission is sanctioned rather than suspension, and always a careful enquiry into individual cases is held before it is decided whether the suspended land revenue should be collected or remitted. The reason why the subject of remissions is not treated in the Land Revenue Code is that each case is considered by Government, to whom every agricultural disaster is promptly and fully reported. But in order that the policy of Government may be understood and that the action of the Collectors

on such occasions may be uniform, the following rules have been added to the Provincial Famine Code :—

“A.—SUSPENSIONS AND REMISSIONS OF LAND REVENUE.

“138. When a Collector has clearly ascertained that an abnormal failure of the harvest, causing total or almost total destruction of the crops over a considerable area, is certain, he is authorized to suspend the collection of the next ensuing instalment of land revenue in such area and any subsequent instalment, or instalments falling due while the failure continues. The Collector shall forthwith report his proceedings, stating fully the reasons for his order and the extent of its application, with all other particulars, to the Commissioner for the information of Government.

“139. The Collector will cause the occupants whose land revenue is suspended distinctly to understand that such suspension is provisional only, and that it will be decided after subsequent investigation whether the land revenue suspended will be ultimately remitted or collected.

“140. As soon as possible after the failure of the harvest has ceased, the Collector will conduct a careful investigation into the loss of crops sustained by each occupant whose land revenue payment has been suspended, and its effect on his ability to pay the suspended instalments, and will submit to Government through the Commissioner his recommendations for the remission or collection, or partial remission and collection, of the suspended land revenue.

“141. In framing his recommendations the Collector will consider whether the loss of harvest in each case has been total or partial, whether the occupant has been left without means or possesses a reserve of means or capital, whether he has lost or preserved his plough-cattle and agricultural stock. If the occupant has

sub-tenants the Collector should ascertain whether he has recovered his rents from them or remitted them. On these and similar considerations the Collector will decide whether total, partial or no remission should be recommended.

" 142. In no case should the Collector apply such pressure to obtain payment as will cause an occupant to sell his plough-cattle or agricultural implements, or prevent or retard the resumption of agriculture. The recovery of arrears, if any, should be from a surplus of means after sufficient is allowed for the subsistence of the occupant and his family and the restoration of his position as a revenue payer, and occupants should not be driven to borrow from *savkars* in order to pay arrears.

" 143. For the payment of arrears of suspended revenue, if ordered, the Collector may fix such instalments, extending over such period, as the circumstances of the occupant may require."

39. The principles stated in this resolution as to the non-assessment of the value of improvements made by the occupant are as applicable to Sind as to the districts of the Presidency proper. But the course of survey and settlement in Sind has not been parallel with that in the latter districts. The date from which the survey record may be accepted as complete must, therefore, be placed much later in Sind, or about 1875-1876. Again, while the soil assessment can be fixed so as not to require further revision, the water assessment cannot so be fixed. The productive value of land in Sind depends far more on the water supply than on the quality of the soil, and the water-supply is a factor in the calculation of assessment to which permanency does not yet attach. The water is not an inherent advantage, but one obtained with some uncertainty and variation from without. A large proportion of the assessment is, therefore, a charge for water made available by external agencies other than the capital or labour of the occupant. A charge for its use might be made at any time, and if the charge is deferred until a revision takes place, the revised rates, which include both soil and water assessment, cannot be restricted by a maximum limit of enhancement applicable to quite different conditions. The comparatively large enhancement in some of the recent revision settlements in Sind is chiefly due to an added charge for the use of increased water-supply of which advantage was taken by occupants during the currency of the previous settlement, but for which nothing extra was paid until the revision took place.

40. His Excellency the Governor in Council has now reviewed the whole of the subject proposed in the first paragraph of this resolution. The land revenue assessments are based on most careful inductions of all relevant facts. There certainly are difficulties in reaching assurance as to the exact incidence of assessment rates. The attachment of the people to their land qualifies the precision or the test supplied elsewhere by land passing out of cultivation when the rent is high in proportion to that on other land of similar quality. Data of the rents at which land is leased by private persons are not largely available. But as far as they are known they go to prove that the assessments are moderate. The incidence of the

land revenue on the gross produce in Bombay was estimated in the Report of the Famine Commission at 7·6 per cent. The crop experiments made in recent years shew that it is not in excess of that proportion. The object of this resolution is to make publicly known the grounds of assurance that the land revenue will not be capriciously or excessively enhanced and that no part of the profits of occupants' improvements will be taken from them in that name. His Excellency in Council believes that this assurance is as complete and that the system as now explained approaches as nearly to a permanent settlement of the State rights as is possible with justice to public interests in a country of which the resources are still far from fully developed.

J. NUGENT,

Secretary to Government.

Communicated to the Commissioners of Divisions, all Collectors, etc , etc , with copies of Government Resolutions --

A.—No 1028, dated 25th February 1874.

B.—No. 6682, dated 10th November 1881.*

C.—No. 8989, dated 7th December 1883.

ACCOMPANIMENT A.

Revenue Survey and Assessment

No. 1028.

REVENUE DEPARTMENT

Bombay Castle, 25th February 1874

Read again the following papers :—

Letter from the Survey and Settlement Commissioner, S. D , No. 1900, dated 17th November 1873—Soliciting, with reference to the revision of settlements in the Southern Maratha Country now about to be commenced, a reconsideration of the orders contained in Government Resolution No. 4050, dated 22nd August 1871, regarding the assessment of well lands.

Memorandum from the Survey and Settlement Commissioner, N. D., No. 2247, dated 5th December 1873—Submitting remarks on the above.

Memorandum from the Revenue Commissioner, S. D., No. 160, dated 15th January 1874—Forwarding the above, and stating that he hopes to submit his views in a few days.

* Not printed

Memorandum by the Survey and Settlement Commissioner, S. D., No. 124, dated 26th January 1874—Stating, in reply to a reference made, that no inconvenience will result from the postponement of a decision on the above question, which has no practical bearing on the revision settlements of this year.

Resolution of Government on the above, No. 520, dated 30th January 1874.

Read also a memorandum from the Revenue Commissioner, S. D., No. 304, dated 27th January 1874—Submitting, as promised in his memorandum of the 15th idem, No. 160, his views on the letter from the Survey and Settlement Commissioner, S. D., No. 1900, dated 17th November 1873.

RESOLUTION.—Colonel Anderson requests that the orders of Government in respect to the revision of the assessment on lands irrigated from wells may be reconsidered. He objects to them as involving a needless sacrifice of public revenue.

2. Those orders are—

(1) That in the case of old wells constructed before the first settlement in dry and arid districts, all special water assessment should be abandoned, and the maximum jirayat rate alone levied.

(2) That in the case of new wells constructed subsequent to the first settlement the ordinary dry-crop rate should be imposed without any addition whatever on account of the new wells.

3. The question now has been very fully discussed. His Excellency the Governor in Council has no hesitation in re-affirming the second order which has been approved of by the Secretary of State, which has already been productive of good results in encouraging the construction of new wells and which is based on the broad and liberal principle laid down in section XXX of the Survey Act, namely, that improvements made during the currency of a settlement are not to be taxed.

4. The opinions that have been elicited during the course of the present correspondence convince Government as to the policy and expediency of the first rule. It was intended in the first instance to be applicable to the drier talukas of the Deccan Collectorates, where the rainfall is, as a rule, light and uncertain. His Excellency the Governor in Council is now pleased to decide that it should be generally adopted in the Deccan and Southern Maratha Country, but that the Survey Commissioners should at their discretion be empowered, in the case of districts where well irrigation has been carried on on an extensive scale, to impose an assessment which should in no case exceed a well assessment previously levied.

5. Budkis of permanent construction are to be treated as wells. There is no objection to the plan which Colonel Anderson states he has adopted of classing at a higher rate land within a certain distance from a stream from which water can be