

REVIEW *Settlement*  
OF THE  
ASSESSMENT REPORT  
OF THE  
NOWSHERA TAHSIL  
OF THE  
BHIMBAR DISTRICT  
IN  
JAMMU,

BY  
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REVIEW  
OF THE  
ASSESSMENT REPORT  
OF THE  
NOWSHERA TAHSIL, JAMMU PROVINCE.

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INTRODUCTORY.

1. The Assessment Report of the Nowshera Tahsil has been compiled by Dewán Fateh Chand, Sawhny, Officiating Settlement Officer, Bhímbar District. It is the first Settlement Report written by this officer, who was transferred from the Baltistan Settlement to officiating charge of the Bhímbar Settlement in May 1901. At that time the measurement of the tahsil was practically concluded, this work having been done under the supervision of Rai Bahadur Lala Narsingh Das. The delay which has occurred in preparing the report requires notice. This was due firstly to the slowness of Officiating Superintendent Mela Ram in completing final attestation, which work was not finished till the end of 1902—this officer has since been reverted to the post of Deputy Superintendent; secondly to the necessity of making a fresh distribution of the sanctioned assessments in the Mírpur Tahsil—intricate work which required the personal supervision of the Settlement Officer and his presence in that tahsil; and lastly, to want of leisure caused by the necessity of superintendence by the Settlement Officer of work in connection with the Mírpur Tahsil, and the measurement of tahsils Kotli and Rámpúr-Rajaori, his deputation to represent the Darbár on the delimitation of the inter-territorial boundary between the State and the Punjab, and inspection of the Nowshera Tahsil, which work left little leisure to the Officiating Settlement Officer, who till last year, when an Assistant Settlement Officer was appointed to help him, had personally to superintend all work in connection with settlement operations in the Bhímbar District.

The report is a full one, which sets forth clearly the information necessary for testing the correctness of the deductions arrived at and proposals made. It moreover contains much general information of value regarding the tract dealt with.

It is the first Assessment Report of any portion of the Jammu Province written in English.

## PART I.—GENERAL.

2. The Nowshera Tahsil is the third tahsil of the Bhimbar District dealt with during the current settlement operations in the Jammu Province. It is the first tahsil measured which does not border on the Punjab and as it lies to the north of the outer range of hills—here known as the Kali Dhar range—which separates the hill country of Jammu from the plains of the Punjab, it possesses special characteristics which have been absent in the *maidani* tahsils hitherto dealt with in the regular settlement of the Jammu Province.

The physical features and general characteristics of the tahsil are described in Part I of the report. The ever varying conditions met with in the tract render a general description of the tahsil extremely difficult to write. To quote from Drew's "Jammu and Kashmir."

"By Bhimbar, what may be the continuation of Kali Dhar approaches nearer to the plains. Beyond, from the neighbourhood of that place and of Nowshera north-westward, extend several bold lines of hill, parallel ridges, with narrow hollows between them, themselves broken by lines of rock."

\* \* \* \* \*

"So varied in form is all this ground that it is difficult to do more towards its description than this without going into such detail as could hardly be followed or remembered. I must be content to say that, up to a line running north-west through Kotli, we find those characters which have more than once been described: there are ridges composed of sandstone rock, sometimes gently sloping on one side and steep on the other, sometimes steep on both and sharp: some of these ridges continue for a distance, others quickly change or combine: between them are hollows, sometimes narrow, sometimes wider flats: lines of rock springing up, so to say, in the line of the valleys, and, increasing as one follows them, become in turn important hills: gullies or ravines that at this present time effect the drainage of the ground, the latest made set of hollows, now cross the lines of rock, now run parallel to them, at times but little below the general surface, at others cutting below it to a depth of a hundred or two feet."

How difficult it is to give any clear description of these tracts situated within the outer hills is apparent from the above description by a geological expert.

The general impression given by a view of the tahsil is that of a long basin, running south-east and north-west, confined to the south by the Kali Dhar range and to the north by the hills separating the tahsil from Poonch territory and the Rámpur Rajaori Tahsil, divided up into valleys, more or less parallel with each other and the Kali Dhar range or following the drainage lines from the hills on the north. The sandstone hills either bare, with slight depth of earth bearing forest growth or with a fair depth of soil capable of bearing crops. Nearing the hills the depth of soil in the valleys is small and in parts the sandstone bed crops up to the surface. In the centre of the valleys, the depth of soil is ample; but moisture drains quickly, as the tract is seamed with clear streams whose beds are on the sandstone, usually at a great depth below the level of the surrounding fields.

3. As stated in the report water is plentiful and most of the streams are perennial, but, owing to the depth at which the beds of the streams lie below the average level of the adjacent fields and the inequalities of the surface of the soil, general irrigation is impossible and the area irrigated from the streams almost nominal in amount.



Irrigation might, no doubt, be increased by the construction of masonry weirs across the streams in some parts, but, in view of the small areas which would be commanded, the cost would be heavy and no extensive irrigation scheme is possible.

The eastern half of the tahsil drains into Malikani, or Minawar Tawi: while the western half drains towards the Poonch Tawi. A small portion of the drainage of the southern part of the tahsil passes into the Bhimbar Tahsil and falls into the Suketar stream and the Bhimbar Khas.

The rainfall is considerably heavier than in the plain country lying to the south of the outer hills, and, as shown in the 6th paragraph of the report, the average rainfall of the four years of which records are forthcoming is over 31½ inches, in spite of one of those years—Sambat 1955—having been an exceptionally dry year. This average is some 7 inches per annum higher than the average rainfall in the Mirpur and Manawar Tahsils and some 6 inches higher than that of the Srinagar Tahsil of Kashmir.

In this tract, which, owing to its elevation above the plains, is cooler than the other tahsils of the District already dealt with, this average rainfall should be ample to secure the crops provided the distribution of the rainfall is favourable.

As stated in the 28th paragraph there are only two wells in the whole tahsil. There is therefore no well-irrigation to take account of. Undoubtedly the physical configuration of the tract is such as to discourage the sinking of wells. The difficulty of piercing the sandstone sub-strata and the great depth of the water level below the average level of the ground make the cost of well sinking almost prohibitive. Wells are not required to provide drinking water for men and cattle as the perennial streams furnish a sufficient supply for these requirements.

4. Owing to the configuration of the tahsil which, as stated, consists of a series of valleys hollowed out from the sandstone formation by the action of water, the soil has naturally a very large admixture of sand in it. In parts the proportion of sand is so large that without the aid of manure the crops produced are very weak. It is a thirsty soil as moisture percolates more quickly through a sandy soil than through loam. With a sufficient addition of manure a most fertile soil is produced, but where the supply of manure is insufficient the natural strength of the soil is quickly exhausted. Luckily the tahsil is exceptionally rich in live-stock and 26·6 per cent. of the total cultivated area is returned as manured, a far larger proportion of the total cultivated area than in the neighbouring tahsils (*vide* para. 37).

Summary of characteristics.

borne in mind—

5. When considering the assessments proposed for this tahsil, the following natural characteristics must be

- (a) cultivation is almost entirely dependent on sufficient and favourably distributed rainfall,
- (b) the average annual rainfall is generally sufficient provided its distribution is favourable,
- (c) much of the soil is weak, either being too sandy or owing to an insufficient depth of earth covering the sandstone bed, and moisture drains quickly. The manured lands are of a high quality, and
- (d) owing to the broken nature of the tract the application of general average rates of assessment is difficult, the differences between adjacent villages being so considerable that careful village inspections can form the only reliable basis of assessment.

4

6. The following is a summary of the general statistics of principal importance:—

						<i>Ghumao.</i>
<i>Area.</i> —Total area surveyed						708,731
Cultivated area...						138,204
Uncultivated waste						570,527
Irrigated area (cultivated)						1,005
<i>Number of villages.</i> —According to tahsil records						159
Now formed at settlement						167
						<i>Souls.</i>
<i>Population.</i> —In 1891						87,930
In 1901						91,305
Percentage of increase						7.2
Incidence of population per square mile of total area						135
Incidence of population per square mile of cultivated area						693
						<i>Ghumao.</i>
Area of cultivation per head of population						1.4
Area of cultivation per head of male population						2.8
<i>Live stock, &amp;c.</i> —Total						119,921 head.
Incidence per square mile of cultivation						879
Ploughs						12,603
						<i>Ghumao.</i>
Average area of cultivation per plough						11

7. Of the total area measured only 20 per cent. is cultivated. It would therefore seem that the area of waste available for the extension of cultivation is very large. This, however, is not the case. Of the waste area 441,246 *ghumaos*, or 77 per cent., represent the State forests, 80,834 *ghumaos*, or 14 per cent., are returned as unculturable waste, and 48,447 *ghumaos*, or 9 per cent., represent the waste area of a culturable nature. Of this area, however, 13,198 *ghumaos*, or 27 per cent., have been reserved as *arak* or grass lands. Omitting from the area of culturable waste this area reserved as *arak*, the area available for the extension of cultivation amounts only to 35,249 *ghumaos*, which represents a potential increase of the area now under cultivation of 20 per cent. only.

As already mentioned the irrigated area is purely nominal in amount bearing only the percentage of 7 to the total area of cultivation.

The reason why the number of estates has been increased from 159 to 167 is explained in paragraph 2 of the report.

The incidence of population per square mile of the cultivated area is heavier than in any other tahsil of the Jammu Province, hitherto assessed by the Settlement Department, with the exception only of the Jammu Khas Tahsil, which tahsil is of a special nature, as in it the southern capital of the State is located.

As noticed in the 4th paragraph of my review of the Mirpur Assessment Report, I consider an incidence of nearly 700 souls per square mile of cultivation is distinctly dense for a tract dependent solely on the rainfall for a full crop.

The tahsil is exceptionally rich in live-stock, especially in milch kine (53,199). The income from *ghi* is a very considerable item in this tract. The number of pack animals is more than usually small. The average incidence of live-stock is three per *ghumao* of cultivation, a high average though of course quite insufficient for general manuring. The grazing lands being extensive and fodder good, especially in the higher hills, it is not surprising to find that live-stock is plentiful.

The number of ploughs is very satisfactory. An average of one plough for every 7 acres is very high for a *barani* tract and, when it is remembered that by no means the whole of this area is cultivated every year, the number of ploughs is ample for most careful cultivation.



8. The peculiarities of climate and the health of the people are considered in paragraph 7. The climate is generally cool, except in the shut-in valleys when the heat in summer time is trying. Lying at no distance from the Pir Panjal mountains the cold in winter is considerable and frost at night is common from December to February. Snow may fall on the higher hills, situated within the tahsil boundaries, but does not lie. As is usual in tracts similarly situated, fever is very prevalent and of a virulent type in the more shut-in portions of the tahsil, especially in the early autumn. The people look sickly, especially near Nowshera town, except in the north-western or Bani Banah tract.

9. The cooler climate of the tahsil is further attested by the trees found existing. Thus the Chinar tree (*Platanus Orientalis*) and the walnut (*Juglans Regia*) are found in the higher parts.

A very full list of the fruit and forest trees of the tahsil is given in the 7th paragraph of the report. There is no real wealth of fruit trees. The most valuable is the mango. This tree is fairly plentiful in the southern portion of the tahsil, and the fruit is to some extent exported. In view of the fact that the income derived from the sale of mangoes has not been separately assessed and taxed in other tahsils of the Jammu Province, no assessment on mango trees is proposed.

The royal trees are, as usual, the *shisham*, the mulberry and all sorts of pine.

Mulberry trees grow well in this tract, and, as mentioned by the Settlement Officer, there are at present some 14,000 trees of this species. The question of extending sericultural operations to the northern parts of the Bhimbar Wazarat might well receive consideration. It is also probable that some attention to improving fruit cultivation might usefully be given. The Director of Horticulture should, I consider, be instructed to tour in these parts and report on potentialities in this direction.

10. The tribal distribution is carefully explained in paragraph 31 and the nature of village tenures is described in the next paragraph, the question of proprietary rights in the tahsil is under separate consideration by the State Council and possibly the number of villages in this tahsil, which will eventually be recorded as held by the State, will be very few. The difficulty of deciding what is to constitute possession in the Nowshera Tahsil has arisen from the special treatment accorded to the Mirpur Tahsil and a doubt whether similar consideration should not govern claims to *malkiat* in all parts of the Bhimbar Wazarat.

11. The principal roads traversing the tahsil are mentioned in paragraph 57. The repair of these roads receives very little attention and, after heavy rain, these tracts are often impassable.

The levying of Sarakana, or road cess, has lately been discontinued in the Jammu Province, and the repairing of district roads has now to be done by village labour under the supervision of the Revenue officers. Tahsildars should, I consider, be called on to furnish certificates from time to time, to the effect that the roads within the limits of their jurisdiction are in a proper state of repair. Owing to the deep drainage lines which have to be crossed and the hilly nature of the tract, the construction of cart roads would be expensive and difficult.

12. The postal arrangements are mentioned in paragraph 58. There is no telegraph office nearer than Gujrat some sixty miles to the south of the tahsil station.

13. There is no bazar of any size in the tahsil and trade is not brisk. As mentioned in paragraph 59 there are a few shops of general dealers and money-lenders in many villages: but the export of grain and *ghi* is chiefly carried only by itinerant traders.

14. There are no local manufactures of importance. Articles of export are surplus food grains, cotton, *ghi*, live-stock and a little fruit. Articles of import are cloth and domestic requirements, such as salt, tobacco, &c.

15. History can be traced in the buildings and archæological remains. The early Hindu rulers have left behind them temples of perhaps Buddhist origin, in Samáni, Panjnarah and Choki, while a quaint well also exists in the latter village. These monuments of a dynasty of which no records exist are believed by the people to have been built by the Pandus.

The forts, of which a list is given in paragraph 61, dotted about the hills, point to a time when there was little security of life and property, and each clan of influence had its citadel of shelter for protection against the raids of its powerful neighbours. More recent forts speak to the conquest of the Sikhs, and the rule of the Dográs, first from the Poonch side and now from Jammu.

The massive sarais of Sadabad and Nowshera and the quaintly carved stone elephants in the Khorí Patti of Vandala take back thoughts to the majesty of the Moghal dynasty of Delhi and the pomp of the passage of the Moghal court from Lahore to lovely Kashmír,

16. With the exception of the coal outcrops at Mohogla and Dali, which have been tested from time to time, but are not worked, I am not aware of any mineral wealth existing in the tahsil.

17. The large waste and forest areas included in the boundaries of the tahsil provide cover for a large number of wild animals, which prey on the crops or the live-stock. The wild pig is very common and shares with the monkeys the distinction of being the cause of most damage to the crops. Hares also are found in large numbers. The jackal is very common and leopards lurk in the hills and prey on the cattle, sheep and goats.



## PART II.—AGRICULTURAL STATISTICS, MISCELLANEOUS INCOME, &c.

18. The average size of holdings is 5·2 *ghumaos*. Of the cultivated area a percentage of 22·4 is cultivated by the proprietors themselves, a percentage of 64·1 is held by occupancy tenants paying rent, a percentage of 11·9 by tenants-at-will paying rent and a percentage of 1·6 by tenants holding free of rent.

Of the percentage of 64·1 held by occupancy tenants 59·2 represents the holdings of tenants paying cash rent at revenue rates with or without *málikána*, '8 represents the holdings of tenants paying true cash rents and 4·1 represents the holdings of tenants paying rent in kind.

Of the percentage of 11·9 held by tenants-at-will, only 1·0 is held by tenants paying true cash rents and 4·1 is held by tenants paying rents in kind.

From the above it will be seen that the percentage of the cultivated area held by tenants paying true cash rents is so small as to furnish no useful guide for the purpose of framing revenue rates. The total area held on such rents amounts to 2,468 *ghumaos* only.

The area held by tenants paying rents in kind is more considerable, but amounts only to 11,219 *ghumaos* (*vide* Appendix 10).

The figures in Appendix No. 10 show that the average size of holding cultivated by proprietors themselves is 6·1 *ghumaos*, that by occupancy tenants is 5·3 *ghumaos*, and that by tenants-at-will 3·8 *ghumaos*. These average sizes of holdings are quite small enough for very careful cultivation but sufficiently large to provide the necessaries of life to an ordinary family.

19. The statistics relating to mortgages are discussed in paragraphs 52 and 53. The difficulty of arriving at the true mortgage value of land is apparent from the fact that mortgage by proprietors means, as a rule, hypothecation only of the *málikána* and is not transfer of land with possession. Thus we find that though the percentage of the cultivated area mortgaged by proprietors is 6·5, the average rate of consideration received per *ghumao* only Rs. 4-2-0. Mortgage of occupancy rights by tenants is naturally with possession and in this case the rate of consideration is much higher, averaging Rs. 15-7-0 per *ghumao*. The percentage of the cultivated area of which the occupancy right has been mortgaged is purely nominal, being only 7.

The total area mortgaged is thus very small. The mortgage of *malikiat* is mostly held by money-lenders: but the mortgage of occupancy right is almost entirely held by agriculturists.

In regard to sales the same practice as applies to mortgages exists, i.e., sales by proprietors mean the sale of *málikána* only. The percentage of the cultivated area which has changed hands by sale is insignificant, sales of *málikána* representing '6 per cent. of the cultivated area and sales of occupancy but '1 per cent.

As to the value of land these figures give no information of importance and, though the Settlement Officer states that the value of land has risen to double what it was in 1951, we can point to no statistics to prove this.

The chief value of the statistics of mortgage and sale lies in the testimony thereby afforded to the fact that the current revenue demand has not pressed hardly on the people and has not caused the land to pass out of the hands of the agricultural classes into those of the money-lending fraternity.

20. But satisfactory though the figures in regard to the transfer of land are, it seems unlikely that the cultivation will long remain unencumbered, if steps are not taken to legislate so as to curb the rapacity of the money-lenders in recovering debt from the zamindárs. The figures of the floating debt and the explanation of the methods of the

*adhikars* in calculating interest given in paragraph 56 are a clear indication of what must happen in a few years' time unless the State interferes to protect the cultivator. It is not for the Settlement Department to advise what form the legislation necessary should take : for the Darbār has at its disposal the services of an expert judicial officer lent them by the Government of India. I suggest that the Judicial Member of the State Council be asked to introduce improved legislation on the subject of the recovery of agricultural debts without delay.

Miscellaneous income. 21. The value of miscellaneous income in this tahsil is considered in paragraphs 39—47 and 63—67.

*Live-stock.*—In paragraph 39 figures are given to show how much the value of live-stock has increased during the past twenty years. Roughly it may be said that these values have increased by over 50 per cent. in that period.

The higher prices to be paid for plough bullocks may be said to benefit the producers at the expense of those zamindārs who have to buy : but many of the zamindārs breed their own plough cattle. It is noticed that some cultivators have taken to importing plough cattle from the Punjab. As far, however, as I am aware, the practice is not common.

Hides fetch a fair value.

*Mills.*—The total number of mills, 415, is large. The average rent per mill taken by the proprietors is stated to be only Re. 1-8-0, which seem to bear out the fact stated in para : 63 that the mills mostly work for but a short period of the year, and are for domestic use and not worked for profit.

I agree that as in other tahsils no separate revenue be levied on the mills, and that it be left to the zamindārs at *bachh* to distribute a portion of the village assessment on the mills. I agree, however, to the suggestion of the Settlement Officer that the mills in Kasba Pain be separately assessed. These mills work almost continuously throughout the year, and the income derived from them is considerable. The estimate of income made by the Settlement Officer is much lower than that which I made on the spot, and the proposed rate of assessment at Rs. 4 per mill does not seem to me excessive.

*Fruit.*—As stated in paragraphs 64 and 65 some income is received by the sale of mangoes in the southern part of the tahsil, and from that of walnuts and pomegranates in the more hilly parts. The mangoes are not of a superior kind. The income derived is not large, and I agree that there is no reason to make any elaborate assessment based on the number of trees of each species. A rough consideration of this source of income in villages in which the number of trees is large and a small addition on account of this income to the assessments of these villages is, I consider, sufficient.

*Service.*—Attached to paragraph 66 is a statement showing the amount of the salaries received annually by inhabitants of this tahsil in military and civil employment and the amount of the annual pensions received by those who have retired from such service. This amounts to Rs. 91,932 per annum. This sum represents no small addition to the resources of the cultivators and assistance in meeting the revenue demand. Nor does this sum include the earnings of those in private employment, trade, &c.

22. In paragraph 27 is shown, as far as the figures are available, the increase which has taken place in the cultivated area since the last Settlement in 1928. The figures of 1928 for 33 villages are not forthcoming. It appears that no increase has taken place in the more hilly, i.e., the *pahari*, villages. This is probably due to the figures of 1928 having been only roughly estimated and not abstracted after careful measurement, as I am aware that the cultivators generally state that the area of new cultivation reclaimed from waste is considerable in those villages. In the remainder of the tahsil the increase in cultivation amounts, for the villages in which comparison is possible, to 23.5 per centum. It is clear therefore that much of the land has come under cultivation since 1928, and that a considerable increase in the assessment of that year is clearly justifiable on a consideration of the larger area of cultivation alone.



### PART III.—REVENUE HISTORY.

Fiscal history.

23. The revenue history of the tahsil is given in great detail in paragraphs 13 to 27.

Moghal times.

The sketch of the Moghal revenue system, though of no practical use for purposes of assessment, is of much interest. In spite of the lapse of time since the great Rajpút financier made his assessments and the fact that many other assessments have since been made, the cultivators of the Nowshera Tahsil still refer when disputes occur to the settlement of Rája Toder Mal and describe the land they claim as of so many rupees Toder Mali.

Under the Chibs.

24. Under the Chib rulers collection of the revenue in cash was discontinued, and in its place collections in kind were instituted. The value of the crops was appraised at each harvest and the Government share of the produce was fixed at one-half to one-quarter of the gross produce. In addition to the Government share of the produce, it is shown that collections on cattle were also made.

Under the Dogra rule.

25. On the conquest of the Chibs by the Dogra arms in Sambat 1884, Mahárája Gulab Singh continued the collection of the revenue in kind : but reduced the State share to one-fourth of the produce on all classes of soil and abolished all extra collections.

In Sambat 1890 Rája Dhayan Singh, of whose State the tahsil then formed part, reverted to the collection of revenue in cash and reintroduced Toder Mal's assessments. Presumably prices had risen since the Moghal times, and this cash assessment was considered too light, hence Dewán Dilbagh Rai, the District Officer, in consultation with the cultivators, raised the Moghal assessment by 50 per cent. The revised assessment which included all cesses was not collected entirely in cash : but  $17\frac{1}{2}$  per cent. of the total demand was commuted to payments in kind, the commutation rate being very low.

This assessment continued in force till Sambat 1912, and though during the first two years of that period a sum of Rs. 90,000 accumulated as arrears, it is stated that the demand was subsequently collected in full.

In Sambat 1913 the Nowshera Tahsil was incorporated in the Jammu kingdom of Mahárája Gulab Singh. The revenue demand was again revised, this time by Dewán Hari Chand, and raised by 25 per cent. No measurements were made nor records of rights prepared. It is not clear whether any portion of the demand was commuted to payments in kind, or whether the whole demand was collected in cash. This revenue was taken till Sambat 1922 and apparently collected in full.

In Sambat 1919 the first Summary Settlement was commenced. No regular measurements were made nor village maps prepared. A register of fields was drawn up from which village areas were abstracted. In the absence of measurements, these calculations of areas were only rough estimates. Some attempt was made to prepare *hasiat dehi* notes, on which village assessments were computed and holding slips were issued. The total assessment arrived at is not known. The distribution was not made according to the records prepared. The cultivators preferred to base the distribution on Rája Toder Mal's *khatawar* assessments, merely increasing these by the amount which the new demand exceeded that framed by the great Moghal administrator.

A second Summary Settlement was started in Sambat 1927. Again no village maps were prepared. Land which had come under cultivation from waste subsequent to the first Summary Settlement was measured, and measurements were also made in certain villages in which disputes existed. No importance was, however, attached to the measurements made, and the assessment took the form of a proportionate increase of the then current demand. Village demand statements were prepared and holding slips issued. In this settlement some

attempt at distribution on regular lines was attempted. At the request of the *samindars*, soils were classified, and the distribution made according to areas and classes of soil.

The total revenue demand of this settlement is traceable and amounted to Rs. 1,56,990, of which sum Rs. 1,37,668 represented revenue proper and Rs. 19,322 cesses. This assessment did not cover the demand from nine villages, which now form part of the tahsil and were subsequently added to it.

It is stated that cesses were levied under twenty-five separate heads at this settlement.

This assessment is said to have been collected without difficulty.

Though the demand was a cash assessment, some portion was commuted to payments in kind for the support of the local garrison and the revenue demand on new cultivation was, for similar reasons, collected in grain.

This settlement, known as the settlement of Sambat 1928, the year in which it was announced, is the basis of the current revenue demand.

The revenue demand of 1928 was subsequently modified by Wazir Punnu after the *girdawari*, so called of Sambat 1939. Again the area brought under cultivation since Sambat 1928 was calculated and the current demand increased in accordance with the results arrived at and certain changes in the demand made. Thus the distinction of revenue proper and cesses was abolished and the total demand amalgamated. Some items of assessment were remitted or reduced in amount. But the accounts were still complicated by amounts which were incapable of realisation being included in the revenue demand statement but shown as the pay of sowars whose services were not supplied, known as "Asmani Sowars."

The results of this revision are stated in paragraph 24 to have been the raising of the revenue demand proper by Rs. 16-9-9 per cent., or of the total demand, including cesses by Rs. 2-4-0 per cent. There is obviously a mistake in these figures as the amounts obtained by increasing Rs. 1,37,668 by Rs. 16-9-9 per cent. and by increasing Rs. 1,56,990 by Rs. 2-4-0 do not tally.

No new distribution was attempted; the revenue due from each holding was merely increased in proportion to the extra amount demanded from the village.

The amount assessed in Sambat 1939 on the villages subsequently transferred from the Prat and Riasi Tahsils to the Nowshera Tahsil cannot be ascertained. To show the total revenue demand of Sambat 1939 on the tahsil as now constituted the revenue due from these villages at the present time, as given in the tahsil demand statement, has been taken as the *jama* of Sambat 1939.

The total demand of Sambat 1939 thus arrived at amounted to Rs. 1,60,535 which, owing to slight modifications, was increased to Rs. 1,60,579 in Sambat 1947. In the last named year Raja Suraj Kaul, the then Revenue Member of the State Council, attempted to simplify the involved revenue accounts by eliminating amounts included in the demand statement which could not justifiably be collected, those shown on both the debit and credit sides of the accounts and those not payable to the State but to third parties. Under these heads a total sum of Rs. 26,852 was reduced from the annual demand.

The current *khalsa* demand, with which we have to compare the proposed assessments, stands at Rs. 1,24,771 of revenue proper and the total demand at Rs. 1,49,031.

26. From the above sketch of the revenue history it will be seen that the tahsil has never previously been systematically measured, that only for purposes of *bachh* was any classification of soils attempted in 1928, and that the revenue demand has never been calculated on any recognised principles of comparative areas of cultivation and comparative productiveness. Consequently it is not surprising to find that there are inexplicable differences in the all-round incidence of the current demand in adjoining villages of practically the same average capacity. Too much consideration should not therefore be given to the current village assessments when proposing new assessments.

Summary of above.

We have no knowledge of the amount of the revenue demand prior to the Summary Settlement of Sambat 1928 : but from a comparison of the figures above noticed, it appears that the revenue demand proper of the tahsil is now Rs. 12,897 less than the revenue demand proper of Sambat 1928, although nine villages have been added to the tahsil since that year, and in spite of the fact that the demand of Sambat 1928 is stated to have been easily collected.

27. It would therefore seem that in view of the past revenue history of the tract, a considerable increase in the revenue demand is how justifiable.

28. Though the revenue demand fixed in Sambat 1928 is reported to have been generally collected without difficulty, a sum of Rs. 37,682 is stated to be outstanding as arrears against the villagers. This is a very small sum when considered by the standard of the arrears found to be outstanding in other tahsils of this province at the time of assessment during the current settlement operations.

The explanation of the arrears account given in paragraph 26 is hardly sufficiently clear to enable me to make final recommendations.

It is obvious that the following items should be written off as unrecoverable :—

					Rs.	a.	p.
(a)	On account of lands deserted	...	...	...	11,372	10	6
(b)	Non-traceable	...	...	...	13,517	7	9
(c)	On account of the death or desertion of tenants	...	...	...	3,363	1	0
(d)	<i>Khud-kasht</i> sarkar	...	...	...	569	10	0
and (e)	Against insolvent <i>zamindars</i>	...	...	...	476	6	0
Total					29,299	3	3

In regard to items—

(f)	Against <i>jagirdars</i>	...	...	...	925	8	9
and (g)	Reported on and recommended to be written-off	...	...	...	1,239	6	3
Total					2,164	15	0

Reports have been furnished to the Darbár and orders will no doubt be passed on the files.

In regard to—

					Rs.	a.	p.
(h)	Pending enquiry by the Settlement Department	...	...	...	2,819	9	0
(i)	Dharmarth	...	...	...	6	0	0
and (j)	Under consideration	...	...	...	898	3	3
Total					3,713	12	3

I am unable to express any opinion until more detailed information is available. Similarly, I am unable to support the proposal made by the Officiating Settlement Officer that the sum of Rs. 2,493-9-9, reported by the Tahsildar to be recoverable, should be written off when the new assessments are announced, if not collected before that date.

I admit all the force of the Settlement Officer's arguments that the new term of settlement should commence with a cleared account; and it is obvious from his remarks that some portion of the sum of Rs. 2,493-9-9 is not equitably recoverable : but the generous policy of the Darbár to remit outstanding arrears at the time of settlement is now so well known and consequently liable to lead to fraudulent attempts to keep revenue payments in arrears, while a tahsil is under settlement that I feel it my duty to the State to be chary of making recommendations for the remission of outstanding amounts until I am convinced that in justice the arrears should equitably be remitted.

I therefore suggest that—

- the sum of Rs. 29,299-3-3 be written off as unrecoverable,
- the officiating Settlement Officer report in greater detail on the sum of Rs. 3,713-12-3, and



- (c) the Officiating Settlement Officer report on the balance of the sum of Rs. 2,498-9-9 which may be still outstanding when the new assessments are announced, explaining why the sum is unrecovered or unrecoverable, and making his suggestions in regard to the same.

29. From paragraph 68 it appears that the Nowshera Tahsil did not suffer less than other parts of the Jammu Province in the great famine of Sambat 1934. That famine prices in those days were as low as ten seers of grain to the rupee does not mean that the distress was not very real and famine acute. Since Sambat 1934, the only years of scarcity—these can hardly be called years of famine—recorded are those of Sambat 1953 and 1956. Though undoubtedly the supplies of grain were short and prices high in those years, the fact that the distress was not so severe as to require even suspension of the revenue collections shows that the pinch of want was not unbearable.

When dealing with the assessments proposed, the question of the occurrence of periodical shortness in the crops need be given but little consideration.

#### PART IV.—ASSESSMENT.

30. It has already been explained that to divide the tahsil into such Assessment Circles that the rates framed may, when applied to all the villages included in the circle, give a fair approximate guide to the capacity of each village, is a matter of great difficulty owing to the broken formation of the ground which causes adjoining village areas to differ largely in quality. The question of the most fitting divisions to be adopted for assessment purposes has received most careful consideration by Rai Bahadur Lala Narsingh Das, Dewán Fateh Chand and myself. Time after time we have framed circles by taking the general lines of the valleys, by taking natural divisions caused by stream boundaries or by divisions according to the prevailing depth of the soil or presence of rock outcrop. Each fresh scheme suggested has been found unsuitable for adoption, in that the rates framed could not suitably be applied to all the villages in each of the circles so framed.

In the end we have agreed that, as minute circles are objectionable and circles of average size cannot be formed, in which general rates would be applicable to all the villages, it is better to take simple broad divisions which will not be liable to objection by the cultivators and trust to assessments by villages, based on the peculiarities of each village, rather than rely on the correctness of the revenue rates as guides of capacity.

As explained in paragraph 11 the tahsil has for assessment purposes been divided into three circles only, viz.—

- I. Bani Banah,
- II. Maidáni, and
- III. Páhári

In regard to circles I and III no doubts can exist as to the fitness of the divisions. Each of these circles has well marked characteristics, and average rates can, as a rule, be suitably applied to all the villages included in it. In circle I there are 33 villages and in circle III 43 villages.

Where difficulties present themselves is in circle II, in which 111 villages are included. In this circle we have villages with a level soil and good depth of earth adjoining villages where the rock bed crops up to the surface and the depth of earth is insufficient: villages with a strong soil adjoining villages with a weak soil: and villages perched on low hills springing suddenly out of the plain with stony soil sloping to the plain. In such a circle general rates must be but rough guides of capacity and fair assessments must depend on most careful village to village inspections and due consideration of the differences existing in adjacent estates.

To make the rates applied as correct measures of capacity as possible, differential rates have been fixed for application in each circle to the lower lands which are roughly level and receive the drainage of the higher lands and to the higher and drier lands.

Circle I contains the strongest soil, with good depth of earth, is comparatively level and, lying mostly in a broad valley, receives surface drainage from the hills on either side. The soil retains moisture for a long period and the crops do not suffer from excessive rainfall.

Circle II contains soils of all natures, some loamy and heavy, which retain moist for a long time and in which rice dependent for moisture on rain alone is produced, some sandy, but strong, approximating to that of the Bani Banah Circle, some excessively sandy and weak which require constant rain and manure to ensure a full crop, some with but a slight depth of earth above the sandstone bed, in which the crop suffers in heavy rain from becoming waterlogged or in long spells of fine weather owing to the heating of the rock bed, and some stony and sloping.

Circle III contains moist cool soil in the bottoms of the valleys, which carry the drainage from the hills, a soil which retains moisture and suffers only from excessive rainfall. Also on the hill sides the red soil, so common

in the Kandi tracts of Jammu, steeply terraced and draining quickly, soil which requires constant rainfall to produce a fair crop: but which is weakened and washed away by the scour of heavy rain.

31. The classification of soils adopted is fully explained in paragraph

12. The classes are the same as adopted in the other tahsils of the Jammu Province, dealt with by the Regular Settlement. The features of these soils have often been explained. The only new class being *nimble*, a small area on which rain water stagnates and of much the same nature as the *chamb* area in the Mírpur Tahsil:—

To enable it to be seen at a glance what classes of soil predominate and in regard to which the rates proposed require more careful consideration, I give in the table below the percentages of each class of soil in each circle:—

ASSESSMENT CIRCLE.	GORA HAIL.		PAIL.			Sailáb and Nimble.	WARHAL I.		Warhal II.	Thangar.
	Abi.	Bárání.	Nahri.	Abi.	Bárání		Abi.	Bárání.		
Banie Banah ...	4	29.5	...	7	8	2	1	54.6	13.2	5
Maidáni ...	1	24.5	1	1	1.1	1	...	49.8	22.8	1.4
Páhári ...	...	32.3	1.3	1.6	10.2	...	1	35.9	16.8	1.5
Whole tahsil ...	1	26.5	1	4	1.8	1	1	49.7	20.0	1.2
Total ...	100.0									

32. No *girdáwaris* were made prior to the commencement of Settlement operations. Such was necessarily the case when no village maps existed. During Settlement operations in complete *girdáwaris* were made in Sambat 1955 and Sambat 1956 and complete crop inspections in Sambat 1957 and 1958.

Considering that little reliance can be placed on the *girdáwari* entries of the two years first named, since a large portion of the entries were made merely on the cultivators' statements, it would perhaps have been wiser to discard the entries for those years: but the Settlement Officer has brought the results of the crop inspections for all eight harvests on to record in the *jinswár* statement attached to the Report as Appendix No. 2.

Of the eight crops dealt with it is stated that the *rabi* harvests of Sambat 1955 and 1956 were average: the *kharif* harvest of Sambat 1956 and the *rabi* harvests of Sambat 1957 and 1958 were below average, in fact the *kharif* harvest of Sambat 1956 and the *rabi* harvest of Sambat 1958 both practically failed, and that the *kharif* harvests of Sambat 1955, 1957 and 1958 were above average. I cannot help thinking that the standard of average crop as viewed by the Settlement Officer is too low for the tract, otherwise it is difficult to believe that three out of four autumn harvests were above the average of the tahsil.

In view of the fact that three out of the eight harvests of which the statistics are given in the *jinswár* return are stated to have been below the average and that of these two, practically failed, the *girdáwari* entries as regards *kharába* seem of doubtful reliability. The total area sown during the four years on which the crops are returned as having failed amounts only to 409 acres, a percentage of the total cultivated area of 0.3 only: which is quite insignificant.

33. The percentage of the area under each of the main staples, as a proportion of the total area harvested at each crop, is given in paragraph 77. This shows that the percentage of *rabi* crops to *kharif* crops is in the proportion of 43.4 to 56.6.

The percentage which the average area sown with each main staple bears to the total average area of cultivation is not given in the report. I have consequently had to work out the figures given in the annexed statement from the *jinswár* return.

The percentages given are in round numbers, decimals under .5 being discarded and those above .5 being treated as a whole number.



Circles.	Details.	AVERAGE OF RASI HARVESTS.							AVERAGE OF KHARIF HARVESTS.							AVERAGE OF BOTH HARVESTS.								
		Wheat.	Barley.	Goji.	Others.	Total harvested.	Failed.	Total sown.	Area of cultivation.	Maize.	Bajra.	Mung,másh, moth.	Til.	Kuláth.	Hemp and cotton.	Others.	Total harvested.	Failed.	Total sown.	Area of cultivation.	Total sown.	Average area of cultivation.	Average of area sown twice in year.	Area failed.
Bani Banah.	Area in ghumsouns.	14,488	1,252	...	695	16,335	5	16,340	33,153	19,406	...	2,083	...	...	2,671	982	25,142	36	25,178	33,157	41,518	33,155	19,363	41
	Percentage of cultivated area.	44	4	...	2	49	...	49	...	59	...	6	...	...	8	3	76	...	76	...	...	...	25	01
Maidani.	Area in ghumsouns.	40,130	1,873	1,934	1,931	45,877	197	46,074	92,056	31,037	6,464	9,023	2,530	1,105	4,976	1,038	55,232	130	56,362	92,112	1,02,436	92,094	10,352	227
	Percentage of cultivated area.	44	2	2	2	50	...	50	...	34	7	10	3	1	5	1	61	...	61	...	...	...	11	04
Fahari.	Area in ghumsouns.	5,545	902	...	193	6,640	21	6,661	12,587	5,943	...	368	...	Rice 1,449	435	169	8,334	20	8,384	12,602	15,045	12,595	2,450	41
	Percentage of cultivated area.	44	8	...	2	53	...	53	...	48	...	3	...	12	4	1	66	...	66	...	...	...	13	03
Tabail.	Area in ghumsouns.	60,172	4,027	2,083	2,560	68,852	323	69,075	1,37,796	50,386	6,913	11,474	2,714	2,496	5,081	1,704	89,738	186	89,924	1,37,871	1,58,909	1,37,834	21,166	409
	Percentage of cultivated area.	44	3	2	2	50	...	50	...	41	5	9	2	2	6	1	65	...	65	...	...	...	15	03

It will be noticed from this statement that 15 per cent. of the average total area under cultivation was double cropped during the four years dealt with and that in the Bani Banah Circle the average area cropped twice in the year was as high as 25 per cent.

Under the circumstances I do not understand why column 20 in the *jinsurār* statement is left blank. The true percentage of *dofasli* soil is of course much higher, as the above is only an average. As explained in paragraph 12, 21·2 per cent. of the cultivated area is not cropped every year, part of this is cropped every second year and part every third year.

The chief staples cultivated and the percentages which they bear to the average area under cultivation are—

											Rs.
<i>Rabi Harvest</i>											
Wheat	...	...	...	...	...	...	...	...	...	...	44
Barley	...	...	...	...	...	...	...	...	...	...	3
<i>Giji</i>	...	...	...	...	...	...	...	...	...	...	2
Others	...	...	...	...	...	...	...	...	...	...	2
Total for Rabi Harvest										..	51
<i>Kharif Harvest</i>											
Maize	...	...	...	...	...	...	...	...	...	...	4
<i>Bajra</i>	...	...	...	...	...	...	...	...	...	...	5
Pulses	...	...	...	...	...	...	...	...	...	...	9
<i>Til</i>	...	...	...	...	...	...	...	...	...	...	2
Rice	...	...	...	...	...	...	...	...	...	...	2
Hemp and cotton	...	...	...	...	...	...	...	...	...	...	6
Others	...	...	...	...	...	...	...	...	...	...	1
Total for Kharif Harvest										...	66
Grand Total for year										...	117

(Note—These figures apparently show the *dofasli* area as 17 per cent. instead of 15 per cent. as stated above. The discrepancy is due to the omission of fractions in the calculation).

From the above figures it is clear that the correctness of the proposed assessments hinges chiefly on a correct appreciation of the produce of wheat and maize and of the prices assumed as the standard of valuation.

It will also be noticed how poor this tahsil is in *Kimati Ajuas*.

34. The number of experiments made and the areas tested are generally satisfactory. On some soils more experiments might well have been made in regard to certain crops. For instance, in the Bani Banah Circle the Warhal 1 *Bārāni* class of soil represents 54·6 per cent. of the total cultivated area and the wheat crop in that circle is grown on an area representing 44 per cent. of the total average area under cultivation. Yet the experiments on the wheat crop grown on this class of soil in that circle were confined to testing a total area of 8 *ghumāons*. Such omissions to sufficiently test principal crops on principal classes of soil point to lax supervision; the fault must be attributed to Rai Bahadur Lala Narsingh Das, who was Settlement Officer when the experiments were made.

Generally, however, I am able to say that the crop experiments in this tahsil have been much more efficiently conducted than in other tahsils of the Jammu Province previously dealt with during the current settlement. The experiments on each crop were referred to this office and checked by me personally. Those experiments which owing to the smallness of area tested or the unreliability of results obtained, seemed to me unsuitable were rejected. On the whole, I am inclined to attach more importance to the results of the experiments conducted in this tahsil than I have usually felt justified in attaching to similar experiments in other tahsils.

The weakness of the Settlement establishment in superior officers unfortunately requires that most of the experiments have to be entrusted to the supervision of subordinate officers. This necessity of course minimizes the degree of reliance which can be placed on the correctness of the results recorded.

I notice that the Settlement Officer states that the experiments made cover the span of eight harvests, but, if so, statement No. 4 attached to the report has been incorrectly prepared: since therein the experiments are shown to have been conducted during the years Sambat 1957 and 1958 only.

The details of the experiments conducted and results obtained are given at length in the report. These need no detailed remarks in this place.

35. As usual no implicit faith can be attached to the estimates of out-turn given by the cultivators, since they fully appreciate the necessity of obscuring the truth and realise that the lower the estimate of average production may be framed the greater will probably be the benefit to them in the resulting assessments. As checks on the crop experiments such statements may be considered as of some small value and, for what these may be considered worth, the opinions of the cultivators have been recorded. These will be found in the statement attached to paragraph 75.

36. As already explained the Nowshera Tahsil has very different characteristics to those of the tahsils south of the range of the outer hills which border on it: consequently comparison with the rates of yield assumed for purposes of calculation, in such tahsils as a test of the suitability of the rates of yield assumed for this tahsil is not apposite. At the same time the upper tracts of the Mírpur Tahsil—the Maidáni Balai Circle and the Páhári Circle—have some likeness to the circles of the Nowshera Tahsil: while as regards the Páhári Circle of the latter tahsil the Páhári Circle of the Akhnúr Tahsil has many corresponding features. The Maidáni Circle of the Akhnúr Tahsil has little resemblance to the Bani Banah and Maidáni Circles of the Nowshera Tahsil and the comparison is hardly fitting.

The Settlement Officer has taken the assumed rates of yield in the circles of the Mírpur and Akhnúr Tahsils above named as rough guides by which to consider his proposals. As, however, only average rates for irrigated and unirrigated land in each circle of those tahsils were taken, the rates of yield assumed in them are of little practical value as tests for considering the correctness of the more elaborate proposals for rates of yield for each class of soil made by the Settlement Officer.

Again in the Mírpur Tahsil the areas under maize, the most important crop in the Nowshera Tahsil, are almost nominal in amount and consequently the rate of yield for maize in that tahsil did not receive the same detailed consideration as is necessary in regard to the Nowshera Tahsil.

37. The principal crops, their system of cultivation and the differences in regard to the cultivation of the same in this tahsil as compared with the Mírpur and Akhnúr Tahsils are fully discussed in paragraph 78. I generally agree with the remarks made.

38. The average rates of yield proposed by the Settlement Officer are given for each crop on each class of soil, if produced in such soil, in the statement attached to paragraph 79. These produce rates were subjected by me to most detailed examination and discussion when at Nowshera last spring. Where doubts as to their correctness were felt by me, the leading lambardárs were collected and their opinion taken. The results of the crop experiments, the statements of the cultivators and the rates of yield assumed in other tahsils of the Jammu Province, were all most carefully considered. The rates of yield now assumed are those which I fixed there and which on the evidence at our disposal I believed to be fair averages. Due consideration has been given to the comparative value in produce of the different soils as is generally accepted by the cultivators. Too much consideration has not been given to high results obtained by experiments, and, where these experiments have given very low results, great caution has been exercised in going above them. I see no reason to propose any modification of the average rates of yield assumed.



39. The system followed in the cultivation of the main staples is described in paragraph 80 and the various injuries to which the crops are liable are detailed in paragraphs 81 and 82. These details are full of interest: but require no special consideration in dealing with the assessments proposed.

40. In paragraphs 83 to 93 the Settlement Officer has very carefully discussed the question of the prices which it is fair to assume for the purpose of calculating from the half-net assets account the value of the assumed State share of the crops.

In the absence of any records of the prices assumed at Settlement in 1928 and of any register of prices current kept up by the Revenue officials of the District, he has had to rely for information on the *bahis* of the shopkeepers, dwelling in such places as possess anything of the nature of a *bázár*, in which transactions in grain are recorded, and on the statements of leading zamíndárs.

His enquiries have been as thorough as it was possible for him to make them, and the diligence he has displayed is, I consider, most creditable to him.

The prices which he has proposed for adoption were referred to me by the Settlement Officer before the Assessment Report was written, and, after carefully considering the figures which he had collected, were slightly modified by me.

Compared with the average prices ruling during the past decade the prices assumed are undoubtedly very low, and it is unlikely that prices will ever again approach the low averages proposed for adoption: but there are several reasons which have led me to consider that to adopt a higher scale of prices would be unfair. The chief of these reasons are—

- (a) there are practically no markets in the tahsil where a price for produce can easily be obtained,
- (b) communications are bad and the cost of carriage has a tendency to rise,
- (c) the cultivators, as a rule, do not obtain as high prices as shown in the *sahukárs'* books, especially those living in the more distant parts of the tahsil,
- (d) much of the surplus grain falls into the money-lenders' hands at extremely cheap rates, and
- (e) the greater portion of the grain is used for home consumption and is not sold.

The prices assumed are, I admit, a very lenient computation of the values of the staples and, when judged by the standard of prices assumed in the Manáwar, Mírpur and Akhnúr Tahsils, the cost of carriage to the markets in those tahsils, being borne in mind, may seem pitched unnecessarily low: but the application of these assumed prices to the estimate of the State share of the produce shows so large an enhancement of the current demand justifiable—an enhancement which it is impossible to suggest being taken at one revision of assessments—that to still further increase this potential enhancement by raising the average of the assumed prices would serve no useful purpose.

41. There is one point in connection with the prices at present current in the tahsil which deserves special notice, and that is the percentage of increase in the current revenue demand which would be justifiable in consideration of the rise in values.

From one of the tables given in paragraph 84 it is seen that the average of the prices ruling during the last 20 years is from 24 to 70 per cent. higher than the averages of the years 1920-28 for the same staples. While in respect of the two main staples grown, wheat and maize, the percentage of increase in values is 89 and 53, respectively. If we take the averages of Sambat 1950-58 and compare these with the averages of Sambat 1920-28, on consideration of which the assessment of Sambat 1928 was no doubt, to some extent, based, we find that wheat has risen from 43 to 24 seers a rupee, or by 79 per cent., and maize from 58 to 31 seers a rupee, or by 87 per cent.

Even when taking our assumed prices for comparison with the averages of Sambat 1920-28 we find that the former represent a rise of 30 per cent. in the value of wheat and 21 per cent. in the value of maize, and these two staples represent 74 per cent. of the total cultivation.

It is therefore obvious that, on a consideration of the rise in value of agricultural produce alone, a large enhancement of the current demand is justified.

42. For the first time since current settlement operations were started in the Jammu Province, an attempt has been made to calculate, in accordance with practice in the Punjab, what percentage of the landlords' income from rents in kind represents the true State share of the produce of the crops, instead of arbitrarily assuming a certain share of the produce as the right of the State.

It is difficult to say that the principle adopted is a suitable or correct one. Were the whole of the land owned by zamindár proprietors the system would be perfectly fair : but such calculation is hardly applicable to estates held in proprietary right by the State. For granted that the Darbár may rightly take a half of the average share of the produce received by a zamindár proprietor as rent in kind from his tenants, which share we will suppose to be one-half of the produce, and the State share therefore one-quarter of the produce, is the Darbár not entitled to take more than one quarter of the produce from a tenant holding direct from the State ? There is no logical reason why the Darbár should not receive the same amount of rent from tenants cultivating the State land and holding direct from the Darbár as zamindár proprietors take from their tenants.

A true half net assets calculation would require that estates held in zamindári proprietary right and those held in proprietary right by the State should be separately dealt with.

Apart from the objections to it raised in this criticism of the method adopted in framing the half net assets calculation, the Settlement Officer had worked out a most careful and elaborate system of reckoning the State share of the produce. His calculation of the owner's share of the produce, taking the proportionate areas paying differential rents in kind, adding thereto the percentage which represents the value of additional demands in labour and kind taken over and above the rent proper, and deducting these from the percentage which represents payments to those menials whose labour assist to the production of the crop, works out to—

Bani Banah Circle	...	...	...	...	52.5 per cent. of the total produce
Maidáni Circle	...	...	...	...	44.3       "       "       "
and Páhári Circle	...	...	...	...	42.5       "       "       "

Of the owner's average share of the gross produce shown above he would take the following percentages as representing the State share :—

Bani Banah Circle	...	...	...	...	...	24
Maidáni Circle	...	...	...	...	...	22
Páhári Circle	...	...	...	...	...	20

His reasons for taking what amounts practically to a full half of the owner's average share of the produce in the Maidáni Circle and for exacting a smaller share in the other two circles are not explained. As in paragraph 93 (ii) he has already made deductions of 1, 2 and 3 per cent. in the Bani Banah, Maidáni and Páhári Circles, respectively, on account of damage sustained by the crops by draught, excessive or untimely rains and the ravages of wild animals, these are not the causes kept in mind in reducing the average State share from a full half in the Bani Banah and Páhári Circles. Moreover, as already explained, the Bani Banah Circle has the best soil and suffers less from eccentricities of the rainfall than either of the other circles. There would, therefore, appear every reason for taking for the State a larger share of the owner's income in that circle than that taken in the other circles.

But whatever we may think of the method employed by the Settlement Officer in working out what he holds to be the true State share of the gross produce and the percentage fixed as such, the value of such share of the crops commuted to cash by the application of the assumed prices works out to—

						Rs.
Bani Banah Circle	...	...	...	...	...	73,578
Maidani Circle	...	...	...	...	...	1,43,287
Pahari Circle	...	...	...	...	...	19,035
Total for the tahsil						2,35,900

A figure which gives a percentage of a permissible increase over the current revenue demand of Rs. 1,49,031 of 58.28, a percentage of increase too high to be taken at one revision of assessment in a tahsil dependent for a full crop solely on rainfall. Under the circumstances it is unnecessary to further discuss the half net assets calculation framed by the Settlement Officer or to enhance the amount.

43. From the half net assets calculation crop and soil rates have been worked out for each class of soil in each circle. These  
Crop and soil rates. will be considered hereafter when dealing with the revenue rates proposed for application.

44. The cash rents obtaining are discussed in paragraph 99. As already mentioned, the area held under true cash rents is so small  
Cash rents. that little consideration can be given to these as standards by which to judge of the fairness of the revenue rates proposed.

The low average of the cash rents led the Settlement Officer to distrust the correctness of the recorded figures. After discussing the question with me, it was decided to test the correctness of the figures by special enquiries in certain villages. Such enquiry was held in sixteen villages and the results of the enquiry showed that though the cash rents as shown in the Settlement papers, might be trusted as being correct, statements of the amount of cash paid as rent, the proprietors receive from their tenants certain other benefits, in service or in kind, in addition to the cash payment. How considerable are these additional burdens borne by the tenants paying cash rents is explained in paragraph 102. The considerations which have guided the proprietors in raising the former cash rents by additional demands in kind and in service are probably correctly estimated in paragraph 101.

The value of the "extras" taken from tenants paying cash rents is given, for each class of soil, in regard to which cash rents exist, in paragraph 103, and what may be considered the true cash rents obtaining in the tract, adduced by adding the value of the "extras" to the cash sums paid in respect of each *ghumdon*, are given in paragraph 104. These it will be seen are by no means light.

For purposes of determining what proportion of the income received by zamindar proprietors from these tenants paying cash rents may be considered the State share, the same percentage of this income has been taken in each circle as was applied to the gross produce for determining the State share of the gross produce of the crop.

This seems a perfectly fair method, and the results obtained would, were the area under tenants paying cash rents more extensive, give a very fair basis for testing the suitability of the revenue rates proposed, in as far as these are applied to the holdings of proprietors. As a general standard of comparison, the same objection, as that noticed in regard to the half net assets calculation, must apply to lands held by the State in proprietary right.

For instance, if a zamindar proprietor receives Rs. 6-12 per *ghumdon* from his tenant and of this the State share is held to be Rs. 3-1-4, and this latter amount is fixed as the revenue rate to be taken by the State from the proprietor, to apply the same revenue rate to land held by a tenant holding State land



direct from the Darbār would mean that the State tenant would pay Rs. 8-10-8 less for his land than the tenant of the zamindār proprietor: while the State would receive Rs. 3-10-8 per *ghumao* less rent for its land than a zamindār proprietor would receive for a *ghumao* of land of similar quality.

The principle of assessing estates held in proprietary right by the Darbār at the same revenue rates as applied to estates held by zamindār proprietors is undoubtedly causing much unnecessary loss to the State. The fact that in such estates the Darbār receives, in addition to the assessment by revenue rates, *mālikāna*, in no way compensates for the comparative lowness of the rents.

45. The Settlement Officer has attempted to work out from such demand and distribution statements of Sambat 1928 as are in the hands of the villagers, the soil rates resulting from the assessments of the year named. As a standard of comparison with the revenue rates proposed the results have no value. In discussing the revenue history of the tract it was noticed that no general measurement was made in connection with that settlement and assessments were not prepared on any scientific basis. The Settlement Officer mentions in paragraph 105 that, from his investigations, it appears that the assessments were merely based on the average *asadniwār* collections of the five preceding years.

As *bāchh* rates, showing the comparative value of different classes of soil in the opinion of the cultivators or officials of that time, the figures may have some interest: but as a test by which to gauge the fairness of the proposed revenue rates the figures may be discarded.

46. The soil rates calculated in those circles of the Mīrpur and Akhnūr Tahsils which to some extent have similar characteristics to those existing in the Nowshera Tahsil, are useful only as "danger signals," that by comparison we may see that the proposed rates are not dangerously high. These rates are given in paragraph 106: but unless full consideration is given to comparative averages of outturn and the difference in the standard of prices adopted for each of the tahsils these figures are of no value as accurate tests of the suitability of the proposed rates.

47. From the details given in paragraph 107 we see that the incidence of the current revenue demand per *ghumao* of present cultivation in each circle of the tahsil is—

								Rs. a. p.
Bani Banah Circle	...	...	...	...	...	...	...	1 2 8
Maidāni Circle	...	...	...	...	...	...	...	1 1 4
Pahāri Circle	...	...	...	...	...	...	...	1 0 2

that, according to the half net assets calculation, these all-round rates per *ghumao* might be increased to—

								Rs. a. p.
Bani Banah Circle	...	...	...	...	...	...	...	2 3 6
Maidāni Circle	...	...	...	...	...	...	...	1 8 10
Pahāri Circle	...	...	...	...	...	...	...	1 8 0

and that by applying the assumed State share of the value of the rent taken by proprietors from tenants paying cash rents, the all-round rates would figure at—

								Rs. a. p.
Bani Banah Circle	...	...	...	...	...	...	...	1 12 8
Maidāni Circle	...	...	...	...	...	...	...	1 8 0
Pahāri Circle	...	...	...	...	...	...	...	1 6 6

While the all-round incidence of the current assessments in those circles of the Mīrpur and Akhnūr Tahsils roughly corresponding with the circles of this tahsil are—

								Rs. a. p.
Bani Banah Circle	}	Maidāni Circle, Akhnūr		...	...	...	...	1 13 10
Maidāni Circle		Maidāni Balai Circle, Mīrpur		...	...	...	...	2 0 2
Pahāri Circle	{	Pahāri Circle, Akhnūr	East	...	...	...	...	1 11 8
			West	...	...	...	...	1 3 4
		Pahāri Circle, Mīrpur		...	...	...	...	1 7 0

From these figures we may safely affirm that the current demand in the Nowshera Tahsil is distinctly light and that a large enhancement of that demand is clearly justifiable.

48. In regard to the information embodied in paragraph 108, I should explain that when making my village inspections in this Tahsil the classification of rice-producing soils seemed to have been made on no standard principle and that similar classes of these soils had been entered in the records under different names. With a view to securing uniformity I directed that a special inspection be made of these areas and the entries where necessary corrected. The result of the *girdawari* made is noticed in the paragraph in question.

49. I have already noticed the fact that to make the revenue rates framed give as fair a valuation of capacity as possible, considering the physical difficulties of the tract, differential rates have been framed for the higher and lower lands in each circle. This differentiation is explained in paragraph 109, and it is noticed that the respective areas to which each set of rates should be held applicable have been carefully marked in the village maps.

Information is also given showing the opinion of the cultivators as to the amount of difference which should be estimated between the value of the higher and lower lands, being the opinions expressed in the *Tarika-i-Báhh* files and those expressed verbally. While, for comparison, the amount of differentiation between higher and lower lands made in the corresponding circles of the Akhnúr and Mírpur Tahsils is also given. But from the information recorded no proportions have been adduced by the Settlement Officer as suitable for adoption nor reasons given why the proportions stated by the cultivators should not be adopted.

Looking at the differential rates proposed by the Settlement Officer we find that the proportion of difference has been accentuated in the poorer soils and is less marked in the richer soils. In the three circles the differences proposed are as follows:—

Bani Banah Circle	from the	proportion as	12 is to 11
	to	"	11 is to 9
Maidáni Circle	from	"	9 is to 8
	to	"	8 is to 4
Pahári Circle	from	"	22 is to 19
	to	"	4 is to 3

In the Bani Banah Circle the proportion of difference proposed is less than that expressed by the cultivators and less than that adopted in the corresponding circles of the Mírpur and Akhnúr Tahsils.

The higher lands in this circle are not so steep as in the other two circles and certainly retain a larger average proportion of moisture. Consequently the difference in production in the higher and lower lands is not so strongly marked. From my personal inspection of the tract I agree with the Settlement Officer that the cultivators seem to have overstated the difference and consider that a fair average degree of difference has received sufficient consideration in the rates framed by the Settlement Officer.

In the Maidáni Circle the degree of difference practically follows the opinion expressed by the cultivators, while in the Pahári Circle the degree of difference is somewhat more strongly marked by the Settlement Officer's proposed rates than considered necessary in the opinions expressed by the cultivators.

These proportions seem to me fair and are generally supported by public opinion. I have therefore no reason to consider their adoption inadvisable.

50. The revenue rates proposed in paragraph 110 are those carefully considered and sanctioned for adoption by me when at Nowshera last spring. I made several alterations; in only one case, and that in respect of a small area, did I increase the rate proposed by the Settlement Officer and in many cases made a considerable reduction in the rates proposed by him. I was mostly guided, when framing these proposed

rates, by the half net assets soil rates, but also took into consideration the corresponding rates adopted in the corresponding circles of the Mírpur and Akhnúr Tahsils.

In the attached statement I give the area under each class of soil in each circle, that the relative importance of the rates proposed for each may be easily perceived, the soil and crop rates given by the half net assets calculation, which calculation is, as explained, low in respect of villages in the State *malkiat* and in consideration of the low commutation rates of monetary values assessed, and the State share of the income of proprietors obtained from tenants paying cash rents, though, as the area held on cash rents is very small, these latter figures do not deserve any serious attention.

The Settlement Officer's remarks on the rates adopted for each class of soil, given in paragraph 111, should be read to show the general arguments used when deciding what may be considered fair revenue rates.



Assessment Circle.	DETAILS.	CLASSES OF SOILS.										
		Chhiti Pukhta and Khám.	Gora Hail Abi and Pail Hail Nabri.	Pail Nabri.	Pail Abi.	Warhál Abi.	Setiab and Nambal.	Gora Hail Báráni.	Pail Agmáni.	Warhál I Báráni.	Warhál II Báráni.	Thangar.
BANI BANAR ...	Area in ghumaos ...	Rs. a. p.	115 Rs. a. p.	244 Rs. a. p.		42 Rs. a. p.	63 Rs. a. p.	9,785 Rs. a. p.	259 Rs. a. p.	18,114 Rs. a. p.	4,373 Rs. a. p.	173 Rs. a. p.
	Half assets soil rates, per ghumao ...	...	4 3 4	3 12 3		2 10 3	2 1 9	3 15 3	1 12 6	1 10 9	0 9 4	0 3 7
	Do. crop rates, do. ...	...	2 4 0	2 1 10		2 0 11	1 9 4	2 1 5	1 11 10	1 8 9	1 1 4	0 15 5
	Cash rents, per ghumao ...	...	3 1 4	...		2 5 6	2 1 10	2 9 7	1 7 9	1 5 11	0 13 3	...
	Revenue rates ... { Maidáni ... Balái ...	...	3 8 0	...		2 8 0	1 10 0	2 12 0	1 8 0	1 6 0	0 12 0	0 6 0
MAIDANI ...	Area in ghumaos ...	Rs. a. p.	54 Rs. a. p.	137 Rs. a. p.		14 Rs. a. p.	59 Rs. a. p.	22,679 Rs. a. p.	965 Rs. a. p.	46,035 Rs. a. p.	21,091 Rs. a. p.	1,314 Rs. a. p.
	Half assets soil rates, per ghumao ...	3 12 0	3 8 4	2 4 9		2 4 7	1 0 3	3 1 7	1 7 11	1 5 1	0 7 8	0 3 1
	Do. crop rates, do. ...	2 0 0	1 14 1	2 1 10		1 8 5	1 2 1	1 10 6	1 10 3	1 5 1	0 13 3	0 10 9
	Cash rents, per ghumao ...	...	...	2 8 9		...	...	2 4 9	1 11 10	1 10 10	2 0 5	0 11 5
	Revenue rates ... { Maidáni ... Balái ...	...	3 8 0	3 4 0		2 4 0	1 4 0	2 8 0	1 6 0	1 4 0	0 8 0	0 4 0
PAHARI ...	Area in ghumaos ...	Rs. a. p.	17 Rs. a. p.	354 Rs. a. p.		8 Rs. a. p.	37 Rs. a. p.	4,102 Rs. a. p.	1,277 Rs. a. p.	4,540 Rs. a. p.	2,131 Rs. a. p.	193 Rs. a. p.
	Half assets soil rates, per ghumao ...	...	3 0 11	2 7 5		2 10 0	1 0 11	2 8 11	1 5 1	1 1 11	0 5 9	0 1 4
	Do. crop rates, do. ...	...	1 12 8	1 14 2		1 6 5	1 2 5	1 6 2	1 2 3	1 2 4	0 12 7	0 11 2
	Cash rents, per ghumao ...	...	...	2 8 11		...	1 1 5	1 10 10	1 12 3	1 2 10	0 8 11	0 6 7
	Revenue rates ... { Maidáni ... Balái ...	...	2 12 0	2 8 0		2 4 0	1 2 0	2 4 0	1 2 0	1 0 0	0 8 0	0 4 0

I do not think these rates can be considered in any way excessive and those on the largest class of soil *Warhāt-i-bārāni* are most moderate.

51. Yet the application of these rates in full would give a revenue demand of Rs. 1,94,529, representing a potential enhancement of the current demand by Rs. 45,498, or by a percentage of increase of 30·5.

Though the all-round incidence per *ghumao* of cultivation of an assessment at full revenue rates, viz.—

							Rs. a. p.
Bani Banah Circle	...	...	...	...	...	...	1 14 2
Maidāni	"	...	...	...	...	...	0 15 4
Pahāri	"	...	...	...	...	...	0 13 10

is extremely low when considered by the all-round rates mentioned in paragraph 47 of this review.

52. For comparison with the proposed revenue rates the incidence of the current demand per *ghumao* of cultivation, worked out in the proportion of the proposed revenue rates for each class of soil, is given in paragraph 113. The incidence of the current demand, while we have not exact measurements nor the areas of each class of soil as existing in Sambat 1928, is of no practical interest and for purposes of comparison the figures are worthless.

53. The various calculations, by a consideration of which it is possible to determine what assessment it is fair to take, have been very ably and carefully worked out, and in no previous assessment report on a tahsil of the Jammu Province have the facts and figures been so carefully marshalled, or so clearly represented, for the consideration of superior officers. Diwān Fattah Chand, Sawhny, deserves great credit for the excellence of his report in this respect.

## PART V.—FINANCIAL RESULTS.

54. For considering what is a fair enhancement of the current revenue demand we have the following facts :—  
Enhancement of the current revenue demand.

- (a) The main staples grown—maize and wheat—have increased in value by 87 and 79 per cent. respectively since Sambat 1928 (*cf. para. 41, supra*).
- (b) The values of agricultural produce have, taking the highest and lowest figures of the various staples, increased by 24 to 70 per cent. during the last twenty years (*idem*).
- (c) The value of miscellaneous income has considerably increased (*cf. para. 21, supra*).
- (d) At a low half net assets valuation the average State share of the produce is computed at very low commutation rates to be worth.

							Rs.
Bani Banah	Circle	...	...	...	...	...	73,578
Maidani	"	...	...	...	...	...	1,43,287
Pahāri	"	...	...	...	...	...	19,035
Total of Tahsil							2,35,900

Giving a permissible percentage of increase of the current revenue demand of 58·28 (*cf. para. 42, supra*).

- (e) A revenue demand calculated at full revenue rates would be—

							Rs.
Bani Banah	Circle	...	...	...	...	...	55,502
Maidani	"	...	...	...	...	...	1,23,525
Pahāri	"	...	...	...	...	...	15,703
Total of Tahsil							1,94,530

Giving a percentage of increase of 30·5.

- 55. The Settlement Officer according to his village assessments would fix the new revenue demand at—  
Proposed assessment.

							Rs.
Bani Banah	Circle	...	...	...	...	...	48,045
Maidani	"	...	...	...	...	...	1,14,127
Pahāri	"	...	...	...	...	...	14,419
Total for Tahsil							1,76,591

which would mean an enhancement of the current revenue demand by 18·5 per cent. In other words he would increase the revenue taken from the Nowshera Tahsil by Rs. 27,560 and take only 60 per cent. of the total enhancement permitted by the revenue rates. This is a very low assessment and, in my opinion, considering that the rainfall is generally sufficient, the fact of the high percentage of *dofasli* cultivation, the large increase in values and the considerable *nator* area, coupled with the fact that the State share of the produce has been calculated at a very low figure, unnecessarily lenient for a fifteen years' term of settlement.

I have carefully gone through the village assessments proposed by the Settlement Officer and considered these by the light of the village note-books and by the notes recorded by me when I inspected the villages—there were very few that I did not see personally—and have made such alterations as seemed to me fair. The result of my revision of the village assessments proposed by the



Settlement Officer is to raise the total demand proposed by him as follows :—

			Rs.	Rs.
Bani Banah Circle from	...	...	48,045	to 50,375
Maidáni	"	...	1,14,127	to 1,16,325
Pahári	"	...	14,419	to 14,906
Total of Tahsil			1,76,591	to 1,81,606

that is, by Rs. 5,015. This assessment, which represents 93·3 per cent. of an imposition of full revenue rates, I propose for the consideration of His Highness the Mahārāja in Council. The percentage of increase by which I would enhance the current revenue demand of Rs. 1,49,081 is 21·8. Of this sum the amount alienated in *jagír* and *muáfis* is approximately Rs. 40,623. The actual amount of revenue alienated must depend on the orders passed by the State Council on the *jagír* and *muáfis* files.

This assessment is not, in my opinion, severe, and is, I think, such as can be collected without difficulty or hardship in all but exceptional years. It must be remembered that practically the whole of the cultivated area of this tahsil is dependent on sufficient and timely rainfall for the production of an average crop. Consequently in years of abnormally short rainfall the Darbár must be prepared to give prompt and sufficient suspensions of revenue.

56. In addition to the *khalsaz* revenue of about Rs. 1,40,983 the Darbár will also receive *málikána* in respect of the villages held in proprietary right by the Darbár. As the question of *málikat* is still under consideration, I am unable to forecast what this sum will amount to. Besides the amount of *málikána* certain sums taken as *nasrána* from jagirdars will also have to be added. Pending the passing of orders on the *jagír* files what this amount may be cannot be stated.

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## PART VI.—MISCELLANEOUS PROPOSALS.

57. In addition to the land revenue demand, it is proposed that the following cesses at the rates noted against each be taken in this tahsil :—

Lambardári	at Rs.	5	0	0	per cent. of the revenue demand.
Patwár	"	"	3	2	0 " " " "
School	"	"	0	8	0 " " " "
Zaildári	"	"	0	8	0 " " " "

The first three of these cesses are the same in amount as taken in all other tahsils of the Jammu Province dealt with during the current Settlement operations, and I recommend these for sanction.

In regard to the *zaildári* cess, the Settlement Officer, while suggesting its imposition as in other tahsils of the Province, questions the equity of burdening the cultivators with providing the remuneration of the *zaildárs*, who cannot be considered village officers, but are really subordinate Revenue officials, and suggests that as in the Punjab, *zaildárs* ought to be remunerated by the State out of the revenue. The justice of this proposal cannot be questioned and has already been acknowledged by the State Council when dealing with the revised assessments of the Lal Phak Tahsil of Kashmir.

If His Highness the Mahārāja in Council is prepared to adopt the principle applied in the case of the remuneration of *zaildárs* in the Lal Phak Tahsil of Kashmir to the whole Province of Jammu, then in the tahsils of the Jasrota and Jammu Wazaráts and in the tahsils of Manáwar and Mírpur of the Bhímbar Wazarat, in which *zaildári* cess has been imposed, the collection of this cess should be abolished and the remuneration of *zaildárs* be made from State revenues. In that case *zaildári* cess should not be imposed in the Nowshera Tahsil. A general principle should be applied to all tahsils alike.

Though it is not proposed to levy road cess in this tahsil, since the cess was only lately abolished, under the advice of the Resident in Kashmir, throughout the Jammu Province, the Settlement Officer has thought fit to criticise the policy in this respect lately introduced. There can be no question of the fact that repairing roads by *kar begár* means that the whole burden is thrown on the poorer cultivators and that the richer and more influential escape from contributing either by labour or by money for the upkeep of the roads; also that the greater burden falls on the villages nearest the road. The system of repairing the roads by unpaid labour may be effective, but it cannot be defended on grounds of equity. Those who chiefly require the roads are the traders and the rich who ride. Those who chiefly profit by the facilities to trade given by good roads are those who have large holdings and surplus produce to dispose of. The chief burden of maintaining the roads should therefore fall on the well-to-do and the larger landholders, i.e., the classes which now are untaxed for the maintenance of the roads either in money or labour.

In regard to the school cess, I would invite the attention of the State Council to the remarks in connection with education contained in paragraph 36. The tahsil as regards educational facilities is in a very backward condition. I support the suggestions of the Settlement Officer that, in addition to the two existing Primary Schools at Nowshera and Seri a Vernacular Middle School should be opened in the tract and additional Primary Schools at Dharmsal, Samahni and Kangri. This matter might receive the consideration of the Education Department.

53. In regard to estates held in proprietary right by the Darbár, the principle adopted in the Mírpur Tahsil, that of considering one anna in each rupee of the revenue demand to represent the measure of owner's right, has been adopted. This has been the general practice followed in the revised assessments introduced into the Jammu Province, and it therefore advocates that the principle be also applied in this tahsil. I am unable to defend the principle as fair to the State. As already noticed, when disussing the half net assets calculation and the calculation

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of the State share of cash rents, the Darbār's tenants in State-owned village are treated with unnecessary leniency in being assessed to pay practically the same demand as rent as that taken from zamindār proprietors as revenue. The addition to the demand on such villages of *mālikāna* at anna 1 per rupee is, if the amount is taken in full, but a nominal increase in the rent, and, as a matter of fact, still further increases the difference of treatment accorded to State tenants and that accorded to the tenants of zamindār proprietors. Thus the zamindār proprietor may in the Bani Banah Circle take from his tenant holding two *ghumao*s of *hel barani* soil rent, equivalent to Rs. 11-6-0 and *mālikāna* at annas 2 per rupee of revenue, amounting to Rs. 2-12-0 per *ghumao*, i.e., Rs. 11-6-0 + 0-11-0, total Rs. 12-1-0, of which he has to pay the State as revenue Rs. 5-8-0. While for the same area in an adjoining village owned by the State the State tenant will have to pay only Rs. 5-8-0 + 0-5-6 = Rs. 5-13-6. That is, for such a holding, a tenant of a zamindār proprietor has to pay Rs. 6-3-6 more than a State tenant would have to pay the State as rent for the same area.

From the above it is obvious that the State does not get a fair rent for its land, and that the State tenant is accorded very favourable treatment as compared with the tenant of the zamindār proprietor.

59. As usual a separate file has been prepared in regard to each item of revenue or area of land of which the revenue is alienated in *muāfi* or *jāgīr*. These files have been forwarded for the orders of His Highness the Mahārāja in Council. The revenue alienated in *muāfi* is about 2 per cent., and that alienated in *jāgīr* is about 19 per cent. of the total revenue demand. These percentages may be slightly modified by the orders passed on the files by the State Council.

Where the revenue alienated is in respect of areas situated in State owned villages, the *mālikāna*, at anna 1 in each rupee of revenue alienated, will be credited to the State.

A list of the *jāgīr* grants at present existing in the tahsil is given in paragraph 123. There are now 31 such grants.

60. I recommend that the period of Settlement in the different estates be made terminable with the term of settlement sanctioned for the Manawar, Kotli and Rampur Tahsils, of which tahsils the tract will in future form a part according to the tahsil in which the estate will in future form part. To fix the term at fifteen years would prove inconvenient.

61. I recommend that the instalments of revenue and the amounts of each instalment be those proposed in paragraph 125, viz.—

Kharif instalment from 1st to end Maghar,	$\frac{1}{4}$	of the total demand.
Babi " " " " Jeth,	$\frac{3}{8}$	" " "

62. I recommend, as proposed in paragraph 126, that, provided orders on the report are received in time to make this possible, the new assessments be given currency from the *kharif* harvest of Sambat 1960. The submission of the Assessment Report so late in the year has been very inconvenient. The report reached me on the 16th September 1903 only and the time which I have been able to devote to this review has been all too short, considering that I have had to attend to other work and my health has been indifferent.

63. The proposals in regard to the appointment of a sufficient land record establishment are complicated by the fact that, since measurement, the Nowshera Tahsil has ceased to exist as a separate administrative charge, and the tract dealt with as the Nowshera Tahsil has been transferred partly to the Manawar (or Bhimbar) Tahsil, partly to the Rampur-Rajaori Tahsil and partly to the Kotli Tahsil. The proposal that, for the present, four *kánungos* should be appointed, seems to me suitable. Two of these *kánungos* will be posted to those villages (almost half the tahsil) incorporated in the Manawar Tahsil, and one each to the villages incorporated in the Kotli and Rampur Tahsils. When the two latter tahsils are re-settled, the question of extending the areas in charge of the two latter *kánungos* will be



The new patwāris' charges and the number of patwāris required will form the subject of a separate reference.

64. The proposals of the Settlement Officer contained in paragraph 123 as to the *malba dehi*, or common village expenses, will no doubt commend themselves to the Members of the State Council.

The accounts of this common expenditure should be kept, and the amounts necessary collected, in accordance with the orders contained in State Revenue Circular No. 21, dated the 15th Sawan 1950. The duties of Tahsildars in respect of these expenses are not as a rule properly performed. The responsibility of Revenue officers in connection with the collection of, and expenditure from, these village funds, and in examining the accounts, should be impressed on them. At each girdāwāri the *malba* account of each village should be inspected by the kánúngo.

65. The difficulties which the cultivators experience in obtaining an adequate supply of building timber from the forests and the proposals of the Settlement Officer in this respect, contained in paragraph 39, might well be referred to the Conservator of Forests for consideration. Complaints as to the stringency of forest administration in this tahsil are common. As it is difficult to extract timber from parts of the tahsil, the present value of the forests is not perhaps great.

66. The desirability of opening a State dispensary at Nowshera and thus extending medical assistance to the people is considered in paragraph 35. I believe that this year a permanent dispensary has been opened at Nowshera: but if this is not the case, the matter might well be referred for the favourable consideration of the Medical authorities. The central portion of the tahsil is notoriously unhealthy, and the provision of medical aid will be a real boon to the people.

67. The desirability of improving the breed of cows and oxen, of restoring the old reputation of the tahsil in regard to its breed of horses, and of giving veterinary assistance to a tahsil so rich in live-stock, are points suggested in Part III, Section III, of the Report. These suggestions will no doubt receive consideration by the Department concerned, and, though it cannot be said that the number of ponies at present existing in the tahsil seems large enough to repay the locating of horse and donkey stallions in the tahsil, it may be found possible to send such stallions there on periodical visits. To send one or two good bulls to the tahsil should lead to satisfactory results in improving the breed of cattle.

68. The proposal made in paragraph 49 that to improve the grazing the burning of fallen pine-needles (*samroh*) should be permitted is one which the Forest Department could hardly be expected to agree to in these days of strict forest conservancy.

69. In paragraph 50 the Settlement Officer advocated the introduction of a fixed grazing fee assessment, on a similar system to that introduced at Settlement in most tahsils of the Jammu Province. I should certainly have recommended the extension of this principle to this tahsil, as I believe that the loss to the State from a fixed demand is small, if any, and that the cultivators benefit much by it. But lately I have seen it recorded by the Revenue Member of the State Council that this system has not worked satisfactorily and in his opinion is a mistake. As I am not aware of the failures attributed to the system, I cannot argue the case here. I must ask His Highness the Mahārāja in Council to consider the suggestion by the light of the advice which will no doubt be tendered by the Revenue Member.

70. The remarks made in paragraph 51 in regard to the inroads made by the Kagani shepherds into State territory deserve the consideration of the State Council. Apparently, as Forest Conservancy has become stricter in Kagan, these shepherds have taken to making their ever-shifting houses in State territory. The damage done by the flocks of goats to the grazing in Jammu and the birch forests in Kashmir, and the frequent disputes between the villagers and the goat-herds, are no doubt well

known to the Members of the State Council. Whether the amount of grazing fees received from these Kaganis is a sufficient return for the nuisance caused by the invaders is not perhaps a question for discussion in an Assessment Report.

71. No part of the area of this tahsil is habitually liable to change by river-action. The preparation of annual files in regard to alluvion and diluvion will be quite unnecessary.

Alluvion and diluvion.

72. As was common in the tahsils of the Bhimbar District the appointments of village headmen followed no rules in the past, and the number of lambardars was in many villages excessive.

Lambardars.

At Settlement files have been prepared in regard to the lambardars to be appointed or continued in each village, and the system of appointment has now been brought into line with practice in the Jammu District.

73. As in other tahsils the jágirdars in the Nowshera Tahsil were found to be exercising a degree of interference in the tracts of

Jágirdars.

which the revenue has been alienated to them never contemplated by the Darbar. The fixing of arbitrary rates of assessment, the ejection of tenants, and the taking of unauthorized cesses, are instances of this interference. On each of the jágir files it has been recommended what collections only the jágirdars should in future be allowed to make. When these have received the sanction of the State Council, it will be one of the principal duties of the Revenue Officers to see that in jágir tracts the terms of the Settlement are not infringed by the jágirdars.

74. As in other portions of the Jammu Province dealt with during the current settlement operations, I advocate that all waste land brought under cultivation during the term of Settlement, with the exception of such area as may be granted under the waste land rules, remain unassessed to revenue during the period above mentioned.

Waste land.

In regard to waste land, however, there is one point which requires consideration, and that is the rights of the holders of *arak*. *Arak* are of the nature of private grazing grounds, or grass fields from which the produce is cut and stacked for winter use. The total area thus reserved amounts to 13,198 *ghumaos*, and a considerable portion of this is, no doubt, culturable waste, which, if not reserved, would come under cultivation and be assessed to revenue. I have not time now to make enquiries from the Settlement Officer as to the entries made in respect of these areas or as to the rights which he would bestow on the holders. It is obvious that when grazing fees are levied *per capita* of live-stock and without consideration of grazing facilities available, no man should be allowed to take up any portion of State waste as a private grazing ground and to hold the same free of payment of any rent. I am inclined to hold that such *banjar kadim arak* should either—

(a) be taken out of the possession of the holders, or

(b) be assessed to pay revenue by either—

(1) assessing the areas at the lowest rate for cultivated soil, *i.e.*, the *thanga* rate, or

(2) by requiring the holders, if they wish to retain the area, to apply to be granted the same under the waste land rules.

The present system is obviously unfair to other owners of live-stock who hold no *arak*.

As a similar state of things does I am aware exist in other tahsils of the Jammu Province, I would suggest that a comprehensive report be called for from the Provincial Governor and a general line of policy adopted to be followed in dealing with all *arak* areas.

75. In the last paragraph of his report the Settlement Officer brings to favourable notice the services rendered in connection with the settlement of this tahsil by Pandit Ram Dhan, Assistant Settlement Officer, and by Munshi Hari Singh, Deputy Superintendent. Both officers are well known to me. Pandit Ram Dhan has, by the strictest

Notice of officers.

integrity, hard work and real sympathy with the people, won golden opinion from all with whom his work has brought him in contact. I have a very high opinion of this officer, Munshi Hari Singh was confirmed as a Deputy Superintendent some three years ago. He has a good head for figures and does his work well. I am glad to see that he appears to have justified his selection.

I, too, have to commend Dewan Fateh Chand, Sawhny, to the favourable notice of the State Government for the excellence of his report. Considering that this is the first Assessment Report that he has ever written, he is certainly entitled to great credit for the clear and able manner in which he has presented facts and figures for consideration, for the correctness of his deductions and the value of his suggestions.

CAMP NISHAT BAGH :

6th October 1903.

J. L. KAYE, Major,

Settlement Commissioner, Jammu and Kashmir State.

