

alone, that the local government intended to admit to the settlement only the "actual proprietors of the soil," excluding such possessors of land as, by their own act were *known not to be actual proprietors*, as talookdars, holding by special deeds, or holders under crown grants, or persons incapacitated by their sex, or by the hand of God, from entering into such settlement.

Why this intention was departed from it is not easy to imagine. Necessity alone could warrant a proceeding so arbitrary; and it so happened that not only no such necessity existed, but that the ablest by far, as well as the best informed (perhaps the only well-informed) member of the Bengal government at the time, strenuously opposed the precipitancy with which the permanent settlement was urged to a conclusion. I need scarcely add, that the valuable man to whom I allude was Mr. Shore, the present Lord Teignmouth; whose minutes of that day evince a wonderful degree of industry in the attainment of information, and of talent, as well as temper, in bringing it to bear strongly, but meekly, on the important question which he and his less informed colleagues were called upon to discuss and decide.

Lord Cornwallis was an amiable and a virtuous man, and in carrying into effect the permanent settlement, no doubt thought that he was conferring a great blessing upon India. But it was one of those short-sighted benevolent-like acts, which men with good hearts sometimes rush upon, without seeing, in all its bearings, what they are about; and while they effect a partial good, they entail an enormous general evil. Lord Cornwallis, and his concurring colleagues, at home and abroad of that day, have the pre-eminent satisfaction of knowing, that by their celebrated proclamation

proclamation of 1793 they deprived the whole population of the three finest provinces of India of their hereditary, and hitherto undoubted right of property in the soil, the land of their fathers, the only thing which the anarchy of their country had ever suffered them to recognize as property, and vested this sacred right, *not* in the honourable, the benevolent, and humane breasts of the English government, but they transferred the real owners of the soil, like a herd of the inferior creation, into the hands of what we call the zumeendars, a set of men proverbial throughout their country for their tyranny, profligacy, and incapacity. This was the blessing for which India was expected to return thanks to those who were instrumental in bestowing it.

Let us see what their own country owe the government of that day? The supreme obligation of tying up her hands for ever, from availing herself, certainly at least of the best, indeed almost the only mode of increasing the revenue of several of the finest provinces of the finest portion of the world. I say the best mode, because I am persuaded, and I believe with reference to India it is admitted, that a land-tax laid on fairly, is the best of all modes of raising a revenue; and I say almost the only mode, because in India there are few other sources whence a revenue can be taken.

In Europe, the taste for luxury which prevails, enables governments to raise a large revenue by taxes on the articles of luxury; the necessities of life form another source of revenue. In India, the luxuries of life are not known, except to a few; consequently, that source of revenue does not exist there. Even the necessities of life are of so little value that they are scarcely tangible.

What

What can the most expert financier hope to levy from a people who live in a state of nakedness, whose habitations cost perhaps a rupee, and where, in many parts of the country, labourers, heads of families, receive no more than five shillings a month? So that the soil, besides being the constitutional source of the revenue of the state, is almost the only one that can be made available.

The land revenue was, under the Moohummudan government, a source, too, which never failed to increase with the population and prosperity of the country. These have, under our government, unquestionably increased: their tendency is to be progressive. Think then of the temerity of the man, or of the set of men, or of the power, whatever it may be, who did venture, under such circumstances, to set perpetual bounds to the resources of the Indian government, by limiting for ever the land revenue of the country.

Many exceptions, in point of policy, have been taken to the permanent settlement, as carried into effect; but none, so far as I know, to its *legality*. Yet it may fairly be questioned, whether those who concluded the permanent settlement had any power so to do. So far as my judgement goes, nothing short of an express mandate in the act of the British legislature could have conferred that power. If this opinion be just, then the local government of Bengal, who are commanded by the charter, from which they derive their own authority, and acts of the British parliament, to "protect his majesty's Indian subjects in their rights, according to the laws and constitution of India," had no power to make such a settlement; a settlement which deprived nine-tenths of the people

people of their rights, as recognized by the laws and constitution of India.

To enter into such a settlement of the land-tax with the real proprietors of the soil, would, I think, have required the express sanction of an act of parliament; but to change entirely the laws and constitution of India which respect landed property, and to deprive of their rights those whom they were bound by an express statute to protect in their rights, appears to be an act altogether contrary to law: an act, however, that never could have been contemplated by those who were concerned in it, but under the fullest persuasion that they were committing no injustice, depriving no one of his property, but granting to the lawful owners of the soil privileges and benefits, not contrary to, but in conformity with, though in benevolence beyond the law. The consequence has been far otherwise than was anticipated.

I have already given Lord Cornwallis credit for his benevolent intentions; but I must say, there appears throughout the whole of his lordship's measures a precipitancy, and a want of regard for ancient rights, not easy to be accounted for. This is evident in most of his minutes. I select the following paragraph from that of the 18th September 1789. "Although, however, I am not
" only of opinion that the zumeendars have the best right,
" but from being persuaded that nothing could be so
" ruinous to the public interest as that the land should be
" retained as the property of government (never dreaming
" of the claim of the people), I am also convinced that,
" failing the claim of right of the zumeendars, it would be
" necessary for the public good, to grant a right of property
" in the soil to them, or to persons of other description. I
" think

"think it unnecessary to enter into any discussion of the grounds upon which their right appears to be founded."

An avowal such as this, was evidently beyond the power of the Governor-General. It was evidently contrary to the law enacted by the parliament of England. He was not to *grant rights*, but to confirm them, and "to protect the people in their rights existing." It can, therefore, only be interpreted, as a proof that his lordship did not intend that his benevolence should be restrained, by being guided by any law or right whatever. In fact, he did so act; and the measures adopted at that period have more the appearance of those of a good and well-meaning civilized person, accidentally placed at the head of a nation of savages, passing his first acts of legislation, than of one charged with the government of a people, civilized almost since the infancy of time; the very slaves of method, of rule, of habit, and of their institutions; whose very foibles, even absurdities, deserved consideration, because to them they are neither foibles nor absurdities, but matters of importance. How, then, it so happened that their most sacred, most valuable rights, should have been thus held as nothing, is indeed difficult to conceive. It was a blameable neglect of the interests of the people.

The very first point to be inquired into was the "claim to the soil," the right of property in which was to be confirmed, not granted. Mr. Grant argued in favour of the right of government; Mr. Shore, that of the zumeendar. Lord Cornwallis despises all right, and fairly avows "that he thinks it unnecessary to enter into the discussion of the right to the soil." But the very first resolution of government, framed by his lordship, bound him to make this inquiry; for it says, "resolved, that a new settlement
" be

“ be made *with the actual proprietors of the soil,*” &c. Now the act of parliament of 1784 completely recognizes the right of possession of the people, according to the law of India, and that their “tribute and rents” should be fixed agreeably to that law.

Before this final limitation of the revenue was made, however, it might well be supposed that those who did thus most rashly act, had, by the most painful examination, research, and investigation, discovered data sufficient to enable them to make a fair settlement for a limited time. No such thing! Mr. Shore, indeed, urges this in the strongest terms. He says, in his minute of June 1789, “ We require, 1st, a knowledge of the rents paid “ by the ryots, compared with the produce; 2d, of the “ collections of the zumeendars and of their payments to “ government; 3d, detailed accounts of the alienated “ lands, shewing the quantity, the grantor, grantee, “ dates of grants, the occupant; to see how far resump- “ tion can take place. All the material part of this infor- “ mation is wanting” !!!

The information they possessed was not sufficient to warrant them in settling the bazar duties of a village. Our knowledge of India was much too limited then, it is so now, to furnish data for an act so important. They knew not the resources of the country. They even discarded the documents that were pressed upon them by the head Record-keeper at the time, Mr. Grant, who had taken great pains to exhibit the sources and the amount of revenue levied by our predecessory governments of the provinces. They did not even know to whom the lands in property belonged. Lord Cornwallis, in his minute of 18th September 1789, says, “ Mr. Shore has most ably, “ and

"and in my opinion, most successfully argued in favour of the zumeendars to the right of property in the soil"!! They did not know the nature, or the condition of the tenures by which the lands were held, which they thus gave away; they have, consequently, not only constituted, generally speaking, a new race of landed proprietors, but have given away to persons who had no legal claim to them, whole tracts of country of the richest and best cultivated lands, not only in perpetuity, but *rent-free*, and without any consideration whatsoever.

In the small province of Bahar alone, as was before stated, lands to the amount of from thirteen to twenty lacs of rupees, or from £130,000 to £200,000 sterling annually, were thus diverted from the Company for ever. In Akbar's time, the pensioners on this province and public establishment (the only possible pretext for relieving the land from assessment) caused a defalcation of revenue of about 55,000 rupees only.

We have seen that the enormous amount of revenue lost, in name of land relieved from the public assessment, in the three lower Bengal provinces, is no less than £1,256,391 sterling, calculating at one rupee eight anas per beegah, exclusive of the province of Cuttack. Most of these lands, and all waste lands, are undoubtedly liable to assessment: they never could have been legally exempted from it; and policy, as well as justice, certainly make it a question whether they should not be assessed.

The value of the cultivable, but uncultivated land, appears to have been entirely overlooked; and instead of proceeding in the settlement on the basis of the land in cultivation alone being private property, the government
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of that day seems to have formed to itself a division of the whole country into great hereditary lordships, under the name of zumeendars, the extreme boundaries of which were alone worthy of being noticed; forgetting that, in many instances, two-thirds of the circumscribed space had no value assigned to it, as yet, on the financial records of government; nor could it have till brought into cultivation.

I cannot help seeing in the permanent settlement of Bengal, a great lesson read to all future governments of India, to hold back their hands from limiting their permanent resources in perpetuity, until they have secured an equally permanent and available substitute.

If government were determined to make a permanent settlement, why did they not limit their settlement to all they could legally settle, the *per centage on the revenue*: a profit sufficient to call forth the best exertions of the zumeendars, whilst it would have secured the right of the husbandman, and admitted of a progressive increase of revenue to the state, in proportion to the progressive improvement of the country?

How far it might be possible, in the course of time, to remedy the great political error of the perpetual settlement, by government purchasing the zumeendars' right of estates as they were brought to sale, I merely suggest as a question. They might then attend to the rights of the real owners; and thus, in time, the whole lands of these provinces would revert to their former state, and would again be available to produce a progressive advance of revenue, as they advanced in cultivation and the country in prosperity.

The opportunity of sales would probably not be wanting. In ten years from 1796, Mr. Stuart informs us that lands were sold in the provinces of Bengal, Behar, Orissa, and Benares, on account of arrears of government revenue, the total amount of assessment of which was rupees 1,21,75,680;* nearly one half of the whole assessment of the lower provinces. The amount of the price these lands brought at the sales was rupees 1,08,55,537, shewing a depreciation below the government valuation of rupees 13,20,143.

This statement, however, it must be admitted, shews a very exaggerated picture of the rapidity with which property in Bengal has changed its owners since our perpetual settlement of it; because, at perhaps one-half, or two-thirds of the number of sales, the owners repurchased their lands.

Were it the object of government to become purchasers, for the purpose above noticed, the sale of lands for arrears might be encouraged; otherwise, it cannot fail to strike any one, that it must be the interest of government to discourage such sales, not only as they necessarily tend to produce a diminution of revenue, but as being often productive of the greatest hardship and oppression, as well as of much feud and dissension among the people.

This has been observed by all, and universally complained of. The Marquis of Hastings, in a minute on this subject, states those sales to be a source of much oppression; and asks, "whether it may not be practicable "to do away with sales for balances of revenue?" I answer, No! Why should government be placed in a worse situation

* Mr. Stuart's minute.

situation for recovering its debts than an individual? But that sales, with the right of pre-emption on account of vicinage, agreeably to the Moohummudan law, might be made, without exposing the people to the hardships complained of, because they would always have the power of excluding strangers. The village community, even in cases of village coparceners, whom his lordship specifies as sufferers in those cases, would derive great, if not entire relief, from the option of pre-emption. But as it is not probable that a whole village brotherhood would become defaulters wilfully, or indeed in any way, without some unavoidable calamity befalling them, were inquiry made, the whole village being held at the same time responsible for the public revenue, collectively as well as individually, sales would seldom be called for. If the real value of a village or zumeendarry were known to the officers of government, it would only be in cases of malversation that sales would be required to enforce the realization of the revenue; and then a change of management would be desirable, instead of being a source of oppression.

The different modes of settlement which have been proposed or adopted for the Company's territorial possessions in India, may be reduced to the following. The *permanent zumeendarry settlement*, so well known in Bengal, being essentially the same as the mootahdarry system of the coast, which word is there applied to distinguish the settlement with the zumeendars. The *zumeendarry periodical settlement*, the *mouzawar settlement*, meaning a settlement by villages; and the *ryotwar* or *koolwar* settlement, meaning a settlement with individual cultivators for individual fields. The two latter may be either permanent or periodical.

The first of these modes of settlement, namely, the permanent zumeendarry, has already been noticed, and will presently be again reverted to. The last, *viz.*, the ryotwar, has been so ably advocated by Colonel Sir Thomas Munro, and his powerful coadjutor, Mr. Thackeray, that I think the subject almost completely (and successfully) exhausted. After wading through the crude, meagre, general kind of reasoning, repeated by one and echoed by another of the late Bengal financiers, who have adhered too much to their favourite official phraseology of general principles, &c., it is really refreshing to see the accuracy, the minutiae, and at the same time the extraordinary mass of information and most intimate knowledge of the subject, which their more accomplished brethren on the coast have brought to bear on the question they discuss. The one set of men you see at once are masters of their subject; the other may be said to have but a vague idea of it. The fact will prove to be, that the revenue officers of Bengal have not put themselves in possession of that minute knowledge of the state of the country and of its resources, which those of the sister presidency possess; and until they do, they must be content to talk of generalities, and by the lump, as they have done, and must continue to be frightened at the idea of entering into the minutiae of Indian finance; whilst their better informed brethren smile at the bugbear, and actually tell them that there is, in fact, "more trouble in managing the petty concerns of a frontier custom-house, than the ryotwar revenue detail of a whole district."* That experienced and intelligent officer (Mr. Thackeray) declares, that "even here, the customs in any frontier district require more attention to accounts, and more intricate details, than the whole ryotwar detail of land revenue."

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* See Mr. Thackeray's Report.

The *ryotwar* settlement is precisely the ancient and constitutional mode of levying the land revenue in India, according to the Moohummudan constitution, provided the rate of impost be fixed, and on the cultivated land; and being so, it has consequently many advantages. The able officer who introduced it at Madras knew its origin, I doubt not, and doubtless adopted it because he knew it was known: at the same time engrafting such improvements upon the old system as his judgment suggested.

When the extent of land (in a given village, for instance) has been ascertained by actual measurement, and the assessment fixed, the same being at a moderate rate, so as to afford the cultivator not only a comfortable subsistence, but to leave him something which, if a frugal man, he may apply to the purchase of an additional bullock to extend his means of cultivation, or if otherwise disposed, lay out in buying a piece of finer cloth for his wife or favourite daughter. If such a moderate assessment were fixed, property would become valuable, the people would cling to it, the rent-roll of the present year would be the same, or nearly the same, as that of the preceding, the people would feel proud of their property, easy access to the collector would enable them to resist effectually any attempt at fraud among the inferior servants of government, and thus the revenue would become secure to government, easy of collection, and the people be freed from oppression; for when things thus fell into a regular train, with European revenue officers of ordinary vigilance, I do not think that their inferiors could practice fraud without detection: there would be no insurmountable difficulty in administering such a system as this.

Though there is in this system no restraint on the

transfer of property, and no artificial impediment to prevent its accumulating in the hands of individuals, yet as property in the soil would then be really valuable (which, under exactions that leave a bare subsistence to the cultivator, it is not), no individual would be able to acquire by purchase so large an estate that he could not manage it, while, at the same time, the industrious yeoman might aspire to extend his farm by the acquisition of that of his prodigal neighbour: and, in time, wealthy proprietors would be found in the country, not such as we now see, but men, or the descendants of men, who by their industry and ingenuity had really contributed to enrich their country; efficient proprietors, who would appreciate the value of their possessions, and feel a pride in improving them.

It is the worthlessness of property in the soil that enables bold and pennyless adventurers to become proprietors, as they call themselves, and we call them, of tracts of country equal to principalities. These are sold for nothing, bought for nothing. The purchaser promises to pay the revenue. If he succeed in collecting it, however great the oppression, he pays it, goes on in this way till he has pillaged the country, then it is again sold in whole or in part; and so on, till the country is ruined. The jumma, or government rent, must then be reduced; and government is the ultimate loser. This is a summary view of the case, and of the security we have in our zumeendars for the public revenue.

It has been confidently asserted by the advocates of the permanent zumeendarry settlement, that individual zumeendars will manage their estates better than government revenue officers could do; and this has been held as one of the strongest of their arguments. But I doubt this, and

and would beg of those who oppose me to name any one zumeendar in India who ever managed his zumeendarry in the style in which Colonel Munro did the territory under his charge? It is an argument that would be good in England, perhaps; but those who apply it to India forget the difference between Indian zumeendars and English landholders. Here is the rock on which all mere theorists and *general principle* men are wrecked.

But then, if we were to grant that zumeendars, having smaller estates than government collectorships, manage them better than government collectors, we must admit, on the same principle, that individual cultivators, whose estates are smaller than those of zumeendars, must manage them better still: and this is really the case; for be it remembered all along, that a zumeendar is not a manager of cultivation, but a *contractor of revenue*, whose interest in its realization is not equal to that of government nor of its European servants, who are, in fact, identified with the government. Being, therefore, on the one hand, less competent than the cultivators to produce a revenue, and on the other, less interested than the Company's servants in realizing it, the zumeendar is the least fit person to be employed in superintending either the cultivation of the country, or the realization of its revenue.

I hold it beyond doubt, that the *ryotwar*, or individual proprietary assessment, must be the basis of our land revenue system in India. But as in some parts of Hindoostan the state of village society is peculiarly formed, where certain casts monopolize and maintain privileges in certain villages, in such cases I would also admit the *mouzawar* or village settlement; and this, in every case where there existed joint and undivided, or indivisible, rights or immu-

nities: holding in all such cases, however, the whole village coparcenery responsible for the whole village revenue, both collectively and individually; whilst, at the same time, their separate, as well as their combined interests, ought to be inquired into, and ascertained and registered by the village register, in the same way as in villages under separate and individual tenure, to guard against oppression and usurpation by any individual among them. The names of the individuals who cultivate, and of the fields cultivated by them annually with the kind of crop, should be entered; allowing the individuals to adjust among themselves the mode of occupation, and quantum of rent payable by each. The above investigation is necessary, not only to prevent usurpation and injustice among the occupants, but in case circumstances should render it necessary for government to have recourse to individual settlement, the requisite information would be forthcoming.

A judicious combination of the *mouzawar* with the *ryot-war* settlement would secure to individuals, and to all classes of the community, not only their absolute rights, but their privileges, even indulgences; often, from habit, more important to them than their rights.

The *mouzawar* or village settlement, by itself, appears objectionable, perhaps impracticable; for where the state of the village community is not such as I have adverted to, it would be difficult to get the individuals composing it to assimilate sufficiently, without which the most helpless, and consequently those who most required protection, would be most oppressed.

These are the modes of settlement of the Indian land revenue,

revenue generally adverted to. But there is the important question of the expediency of making *permanent* or *periodical* settlements still remaining. Whatever mode may be adopted, great difficulties may be suggested to *permanency*; but the ryotwar is the only kind of settlement by which government would not be compelled to make great territorial sacrifices, by giving up such tracts of uncultivated, though arable land, as might be included within the limits of the zumeendarry or the village assessed, without any equivalent; unless, indeed, a reservation and specification of the land uncultivated were made. I say without an equivalent; because there are no capitalists in India who can afford to give any thing for land unproductive on a speculation of future advantage: therefore, though one-half of the arable land of a village, for example, should be uncultivated, were that *mouza*, or village, assessed by mouzawar *permanently*, one-half of the property of government must be given away for nothing.

This alone is, I apprehend, a fatal objection to *permanency*, as applied to all the other modes of settlement. But the ryotwar being a settlement with individuals of individual fields, is made only on the cultivated fields, and is, therefore, not obnoxious to the above objection. And even were *permanency* a desideratum, the ryotwar settlement might be made, essentially at least, permanent also, by declaring at once the *rate* of assessment fixed. If in money, so much per beegah; or should the cultivator prefer it in kind, a certain share of the produce: as one-fourth or one-third, convertible into money at a price fixed every twenty years on the average rates for the five years preceding the period. Thus the rent-roll would stand of the fields that were assessed. Every additional maund of grain the cultivator caused his field to

produce would be an additional reward to his industry, till it enabled him to extend his cultivation; and then he would cultivate the adjoining spot, now a waste, which would then fall to be, in like manner, moderately assessed, till the whole arable land of the village produced a profit to the ryot and a revenue to government.

I shall now proceed to notice the arguments which have been urged in Bengal in favour of the permanent settlement.

Mr. H. T. Colebrooke, late Member of Council in Bengal, one of the most noted, perhaps best informed of the moderns in Bengal, who have written on the subject of the permanent settlement, in a minute dated 20th June 1808, as a member of the Bengal government, recommends the extension of the permanent settlement to the Ceded and Conquered Provinces in Bengal, on two grounds: "1st, because he approves of such a settlement intrinsically; and 2dly, because such a settlement had been solemnly promised to the inhabitants of those provinces by the supreme government of Bengal."

But Mr. Colebrooke, in my estimation, destroys at the very outset much of the weight that would be due to his opinion. He refers to the discussions which took place in 1789 and 1790, and gravely says, "he trusts that arguments which were not suffered to weigh against a measure (the permanent settlement) recommended by wise and enlarged views of policy, but not then promised to our subjects, will not be allowed greater weight at this momentous period against a similar measure, equally recommended by liberal considerations of policy, and solemnly promised by an express declaration in a legislative act."

It

It is remarkable to see a man of information and talents so completely beg the question at issue, as to argue that, because the reasons assigned against the permanent settlement in 1789 were not suffered to weigh against the permanent settlement *then*, that *therefore* they should *now* be discarded. It is remarkable to see such a man overlook the essential difference between carrying into effect a measure of policy, which, in 1789, was but a matter of mere speculation, and the same measure after twenty years experience of it. It is not a little surprising, that he should have overlooked the difference there is between what may, or may not, be allowed to weigh in discussing a plausible theoretical speculation, and what ought to be allowed to have weight in judging of the expediency of a measure after experience.

Had this advocate of the permanent settlement got his opponents to admit, as a postulatam, that the permanent settlement in Bengal, &c. was unquestionably advantageous, and in itself perfect, his mode of arguing might have some weight. But his opponents would, and indeed must, deny that the Bengal settlement was in itself either advantageous or perfect. On the contrary, they with much earnestness deprecate its being held up as an example.

Mr. Colebrooke tells us, that the objections alleged by several of the collectors, and by the late Board of Commissioners of the Ceded Provinces, against the immediate conclusion of a permanent settlement, are principally the imperfect knowledge yet acquired of the resources of the country, the inequality of the present assessment, the great proportion of uncultivated lands (estimated generally at a fourth of the arable land), the deficiency of
population

population and want of capital to extend the cultivation, the existing restrictions on commerce, the want of opulent consumers, the extent of resumable land yet unascertained, the necessity of continuing certain farmers in the possession of their farms, the general uncertainty with regard to the proprietary right, either at present contested or not ascertained, in respect of extensive tracts of waste land, the doubtful value of the standard coin, the risk of disappointment should the settlement be disapproved by the Court of Directors. "All these circumstances," he adds, "it will be remembered, existed in Bengal. Some were urged in favour, others against the permanent settlement, though they are all marshalled against me."

And, again, he states one of the principal arguments against the permanent settlement of those provinces to be, "that the jumma was then Rupees 2,25,00,000, with "one-fourth of the arable land uncultivated." Now, it does appear to me, that the objections "marshalled against" this gentleman here, are really a little formidable; and one would suppose, such as ought to have been met by better argument than reference, for their refutation, to the speculations of 1789.

It so happens, that the Ceded Provinces are in a far more flourishing state than Mr. Colebrooke's opponents anticipated when they wrote; and though little more than ten years have elapsed, the jumma, exclusive of the fourth of uncultivated land, is about three crores of rupees. In the year ending the 30th April 1820, the land revenue of the western provinces (the Ceded and Conquered), according to the printed report submitted to parliament, June 1822, was Sicca Rupees 3,44,16,078, including Benares, which is forty-two lacs. In 1815 it was Sicca Rupees

Rupees 2,91,76,724; which is an accession of revenue of about Rupees 66,76,724 in seven years: one of the best practical proofs that can well be adduced, that the proposal for the extension of the permanent settlement was at least premature.

If one-fourth of the arable land was uncultivated, and there were, "as the collectors urged," no capitalists to pay for such land, consequently the rent fixed on the permanent settlement would have fallen to be fixed on the cultivated land only. On what principle of equity could a settlement have been formed to give away this fourth without any equivalent?

In answer to this it may be stated, as Lord Cornwallis did in 1789, "that government, by reserving to itself the " internal duties on commerce, might at all times appropriate to itself a share of the accumulating wealth of " its subjects, *without their being sensible of it*;" and for the certain diminution of land revenue we may look to other sources of taxation, "and thus make the burden " more equal." But it has now been admitted, that the new sources tried have been altogether unsuccessful; and hence the arguments of 1789 must be given up.

It has been urged, I am aware, by some, on Mr. Colebrooke's side, that the great increase of revenue in the upper provinces, and extension of cultivation, have arisen in a great measure from the expectation of the permanent settlement entertained by the people. I admit, and indeed know well, the great increase of cultivation; but I deny that it has been owing to this cause: and so far as I am able to judge from a long residence among them, and from the opinion of others still better qualified to speak to the fact, I do not think that the people of the

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Ceded and Conquered Provinces, notwithstanding the promises of government, ever really looked for a permanent settlement. The additional cultivation, I believe, is entirely owing to the industry of the husbandmen, the cultivators, and real owners of the soil, under the protection of a just and settled government: a class of men of superior pretensions, identified, as it were, with the soil; and who, let it be remembered, have never, save in times of anarchy and oppression, been accustomed to any thing but a *permanent settlement*; that is to say, to permanent possession, on paying a fixed and definite *rate* of rent for their lands. But let us examine this a little farther.

The increase of land revenue in the Ceded and Conquered Provinces, from 1807 to 1813, six years, was fifty-five and a half lacs of rupees; and all this *after* the permanent settlement promise of the 14th July 1802, 15th September 1804, 11th July 1805, and Regulation X, 1807, had been made, and *as often put off*. And it is remarkable, that previously to 1807, the date of the last broken promise of a permanent settlement, the increase did not exceed ten lacs: ten lacs in five years! It may, therefore, with at least as much plausibility be maintained, that it was not till the people felt pretty well assured that there would be *no permanent settlement*, that they did heartily set about increasing the cultivation. We may, at all events, rest assured, that the people of Hindostan are not so credulous as to allow themselves to be guided by such promises: nor is it at all necessary to have recourse to a cause so remote, to account for increase of cultivation and of revenue, when we advert to the internal tranquillity of the country, the high prices the husbandman received for the produce of his labour, together with perfect freedom from oppression and undue exaction of every kind.

I have,

I have, in many parts of the Ceded and Conquered Provinces, seen grain selling at twenty-five seers per rupee, where we were credibly informed by the natives that three maunds (one hundred and twenty seers) were often, even generally, procurable for that sum. Such prices are better calculated to extend cultivation than promises of permanent settlement.

If, again, it be insinuated, which it appears to be, that the zumeendars paid a higher revenue to government, to allure government into the grant of a permanent settlement, how did they raise this vast capital of fifty-five and a half lakhs of rupees annually: a fourth of the whole rental of the provinces, when Mr. Colebrooke wrote? This is a question that can only be answered in one way.

Mr. Shore's (Lord Teignmouth's) estimate is quoted by Mr. Colebrooke, "that no less than a third of the amount
" received from the cultivator is required for the charges
" of collection, and intermediate profit between govern-
" ment and the raiat."* On this estimate, Mr. Colebrooke says, the permanent settlement in Bengal and on the coast was formed. And Lord Cornwallis, at the same time, estimated no less than a third of the Company's territory to be a jungle, which Mr. Colebrooke confirms, and states that "the researches in which I (Mr. Colebrooke)
" was engaged at the time, furnish me with grounds for
" the opinion, that the estimate may, with great approx-
" imation to accuracy, be understood as applicable to
" lands fit for cultivation, and totally exclusive of lands
" barren and irreclaimable." Here, then, we have confessedly one-third of the whole cultivable land, and one-third of the whole "gross collections from the cultivator,"
avowedly

* Vulg. "ryot."

avowedly relinquished by the government; and we are told that this should be the basis of the permanent settlement.

Let us apply this principle of a permanent settlement to the Ceded and Conquered Provinces, and exhibit to the world what those advocates for a permanent settlement were prepared to relinquish.

Mr. Colebrooke wrote in 1808, when the jumma of the Ceded and Conquered Provinces was Rs. 2,25,00,000 In 1815, however, it was Rupees 2,91,00,000. It is now (1823) upwards ofRs. 3,00,00,000*

Add one-third (the expense of collection) to make up "the gross collections," per Lord Teignmouth's and Mr. Colebrooke's estimate of charge of collection and intermediate profit between the ryot and government	1,00,00,000
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4,00,00,000

Add one-third more for cultivable, but uncultivated lands, on the authority of Lord Cornwallis, corroborated by the writer above alluded to	1,33,33,333
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Total ultimate gross collections from the ryots, supposing the lands wholly cultivated	5,33,33,333
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The expense of collecting the revenue, as above, is stated by Mr. Colebrooke at

Carried forward... 5,33,33,333

* See printed papers laid before Parliament, June 1822. The land revenue of the western provinces, including Benares forty-two lacs, was 3,44,16,078 sicca rupees.

Brought forward... 5,33,33,333
 one-third. But the Governor-General, in his minute of September 1815, tells us, it did not in 1814 "exceed six per cent. on the jumma." But allow six per cent *on the gross collections* of Rupees 5,33,33,333, it is 31,99,998

And, on the same authority of the Governor-General, the balances for that year did not exceed three per cent, or ... 15,99,999

Deduct expense of collection	}	<hr/>	47,99,997
and balances			

Total ultimate nett revenue 4,85,33,336

From this take the jumma of 1808, which the advocates for the permanent settlement recommended to be permanently fixed,..... 2,25,00,000

Deduct expense of collection, six per cent; loss by arrears of rents, three per cent; equal to nine per cent..... 20,25,000

Total nett revenue per permanent settle-	}	2,04,75,000
ment, if it had been made in 1808, as recommended by Mr. Colebrooke		

Total ultimate loss of revenueRs. 2,80,58,336

Or in pounds sterling, at 2s. 6d. per rupee, £3,507,292.

Three millions five hundred and seven thousand pounds sterling, or at the intrinsic value of the rupee, £2,805,833 sterling, might have been eventually lost to the Company, and consequently to the nation, had the government in

1808 "conferred so great a blessing upon the people" of the Ceded and Conquered Provinces, as Mr. Colebrooke, and others of the Cornwallis school, desired to bestow.

Nor have I, in this estimate, noticed the certain prospect there is that the present *rates* of assessment will, in most districts, experience a rise to a great amount. As a reason for this opinion let me state, that in the *Moradabad* district of Rohilcund, the average rate per beegah of cultivated land is Rupees 1 12
 In the adjacent district of Barrelly it is only 0 8
 In Gorruckpore, first division, it is 2 12
 In the same district, second division, it is 2 3

If land in Gorruckpore be let at two rupees and twelve anas, it must in Barrelly, which is a populous and fertile district, be worth more than eight anas. And, in the same district, the difference of nine anas per beegah is perhaps too great; as in Gorruckpore itself, where there does not appear any physical or accidental reason for so great discrepancy. The navigable river Gogra is the boundary between the two divisions of the district; and, of course, is equally available to the inhabitants of either side, for irrigation or transport of superfluous produce. And that the general rates are low we may be well assured by reference to the rates of former times, and indeed to the present rates in other parts of the country. In Guzerat "a general rate of assessment has been fixed, "throughout the greater part of the pergunnah, at four "rupees per beegah for the better, and three and a half "for the inferior sort of land: but in the immediate "vicinity of the Nerbuddah river the rent varies from "two to twelve rupees per beegah."* But look to facts,

as

* Revenue letter, Bombay, 10th January 1810, Report of the Broach Commissioners.

s given us by Mr. Colebrooke himself. In the case of Bengal, he states the quantity of land actually under cultivation to be 1,000,000 bighas, and the jumma, or revenue, at 1,000,000 rupees; which is but a fraction more than 100 sterling money, five-pence per acre.

The permanent settlement has been considered an indispensable step towards the improvement of the country." It is argued, that if you, on the ground of expediency, delay the permanent settlement of the happiness of the people of the country would be delayed. "I shall think it," says Mr. Colebrooke, "that the Court of Directors, to the humanity, to recommend that no time be lost in carrying it (the permanent settlement) into effect, and not to postpone for ten years the commencement of the prosperity and solid improvement of the country."

This is a dutiful and philanthropic paragraph. But it remains for the writer yet to prove, that delay of the permanent settlement would have the effect ascribed to it: namely, that the progress of improvement is more rapid in the Company's permanently settled provinces than in those that are not permanently settled. There cannot be a doubt, that the very reverse is the case. In the lower provinces of Bengal, where nature performs the labour of irrigation, and almost of tillage, the average rent per beegah is probably not five anas. In the district of Kishorennagar, in the vicinity of the great cities of Moorshehabad and Calcutta, the Governor General tells us it is six and a half anas, in Behar five and a half anas; but

Mr. Colebrooke gives an example of a field of little more than four anas for seed, and the cultivators in the upper provinces, who are not irrigated, have to irrigate their lands by means of a water-wheel, and pay from eight anas to one rupee for the use of the wheel: and yet, compared with the lower provinces, the march of improvement is slow, and non-permanently settled lands are improved, with tenfold rapidity.

It is distinctly in the Ceded and Conquest provinces, the most satisfactory of all evidence, that the land revenue has increased fifty-five and a half lacs in the last thirty years, or about three and a half per cent. annually. The same progress of improvement in the lower provinces would, at this day, have made, not indeed the revenue (for that is gone for ever), but the land rents of those provinces just double what the jumma of the permanent settlement was, when fixed thirty years ago. Is it so? Will the advocates for the extension of the permanent settlement and the Cornwallis school, admit, that the zumeendars of Bengal do really now pocket two crores and a half of rupees annually, by the "solid improvement of the country" consequent to the permanent settlement?

On the contrary, there is good reason to think that the permanent settlement has really retarded the improvement of the country. Let us take the district of Benares, one of the finest provinces. I select it, because it is that which lies immediately contiguous to the non-permanently settled districts. "The land revenue," says the Governor General, "of that district (Benares) appears to fluctuate in its amount without improving, and was the last year

" half

*“half a lac below the rate assessed originally by Mr. Duncan!”**

Thus, while the adjacent districts, on periodical settlement, were advancing with a rapidity of improvement almost beyond belief, this fine province had long been stationary and was retrograding.

The appeal to humanity, on the part of Mr. Colebrooke and his colleagues, in this discussion, would really be ridiculous, were it not that the subject is far too momentous to admit of the excitement of our risible faculties. If it were “humane” in a handful of conquerors, ignorant of the rights of individuals (and I will, for the sake of humanity, declare them to have been so), to deprive the whole population of India of their property, possessions, and privileges, and to throw them, like so many herds of cattle, into the hands and bondage of a class of persons, proverbial throughout India as oppressors and extortioners, I mean the zumeendars; if this be humane, then, indeed, in the name of humanity, let us hasten the permanent settlement.

Lord Teignmouth’s description of a Bengal zumeendar will edify us on this point; and then let us say, in the name of humanity, whether such a character be likely to improve the lot of those whom the advocates of the permanent settlement would place for ever under him. “If,” says that enlightened and humane person, “a review of the zumeendars in Bengal were made, it would be found that very few are duly qualified for the management of their hereditary lands, and that, in general, they are ill-educated for this task. Ignorant of the

“ common forms of business and of the modes of transact-
 “ ing it, let a zumeendar be asked what are his rents, and
 “ the rules for demanding and fixing them in his district,
 “ the assessment of any pergunnah, the produce, whether
 “ it has increased or decreased, what manufactures, &c.
 “ his replies would probably be the same as if he had
 “ never entered it; or he would refer to his dewan for in-
 “ formation. On one point he is always clear and explicit :
 “ the inability of his lands to pay the assessment, &c. The
 “ business, in general, is exclusively transacted by the
 “ zumeendarry servants; and all that the zumeendar looks
 “ to is, a release from trouble, an exemption from the im-
 “ portunities of government, and a sufficiency to gratify
 “ his wants, either present or anticipated. But although
 “ the power of dismissal and appointment of their ser-
 “ vants rests with them, and although this power is em-
 “ ployed as a source of traffic and emolument, the zu-
 “ meendars are as much dependant upon their servants
 “ as the latter are upon them. Their ryots have seldom
 “ access to them; and when they are permitted to
 “ approach, or force an intrusion with complaints and
 “ petitions, they are dismissed to wait a reference to the
 “ dewan, or perhaps sent back to their homes, with an
 “ order, in the name of the zumeendar, which the dewan
 “ has dictated: nor is the sale of justice unusual with
 “ them. The avowal of their hereditary rights, and great
 “ regard paid to them by the British government, has
 “ inspired the zumeendars with an idea that their rights
 “ are indefeasable. Its operation of late years has seldom,
 “ I believe, proved beneficial to the country. It has
 “ sometimes been attended with great evils: that of pre-
 “ venting the ryots from complaining against exactions,
 “ from the fear of future resentment.”*

Is this a character which the dictates of humanity would induce us to place in power over the people? Shall we transfer the duty of the "solid improvement of the country" from ourselves into the hands of a class of persons, such as are here but too faithfully described?

It is a point, I conclude, now fully settled, that the law, as well as the custom of India, gave to the cultivator before described the right of *possession*. To give, therefore, "a right of property in the soil," as Lord Cornwallis did by the permanent settlement to the zumeendars, was virtually, if not absolutely, depriving the people of their right, and transferring it to others. Yes, I am told; but his lordship did not anticipate that the zumeendars would remove the cultivators: it was not intended that they should have that power. His lordship, in fact, states the supposition as an absurdity. "Why," says he, "should they remove one man to take in another?" And he secured the people in their most valuable privilege, by enacting that the "landholders should not increase the *pergunnah* rates of rent, as heretofore established." The zumeendar might, however, *oust* for non-payment of rent: and the amount of that rent might be fixed by the proprietor at any sum, however exorbitant, because the *pergunnah* rates were not uniform nor specified; and therefore, were the poor man able to drag his landlord through all the sinuosities of our courts, neither the *pergunnah* rate nor the exorbitancy could he prove against him. Consequently, unless he chose to submit, he must be ousted.

Lord Cornwallis tells us, "that Mr. Shore's proposition, that the landholders shall be obliged to grant "pottahs to their ryots, in which shall be entered the

“ amount of their rents, and that no ryot shall be liable
 “ to pay more than is specified in his pottah, if duly
 “ enforced by the collectors, will soon obviate the objec-
 “ tions to fixed assessment, founded on the undefined
 “ state of the demands of landholders upon the ryots.”*

But it so happens, that neither the zumeendar nor the ryot are willing to grant or receive pottahs: the former, that he may exact the utmost; and the latter, that he may not be bound beyond what he may be able to perform; both proceeding from the same cause, that want of good faith which is universal, and seemingly the legitimate offspring of the ill-defined situation in which the parties are unhappily placed.

The inconsistency, however, of an enactment not to increase the rents of an estate, with a declaration of a proprietary right, is obvious enough. But having bestowed the absolute property of the soil, absolute power over it naturally followed, if it did not accompany the grant; and to attempt to control the effects of this by a legislative order, displayed, in no small degree, a want of knowledge of the science of government and of mankind, which the best of men are often found most void of.

Thus, with every desire to do good, did Lord Cornwallis humanely commit the most manifest injustice, which those who follow him, as advocates for the permanent settlement, wish to extend, notwithstanding the experience of thirty years, which his lordship had not, but which they have, to guide their judgment.

An intelligent person, speaking of the zillah of Juanpore,

* Minute, 3d February 1790.

pore in 1819, on this subject, writes as follows: " the fact
 " is, that though the settlement which government made
 " with the zumeendars is unchangeable, and though these
 " persons have no right to raise the rents upon tenants
 " who live on the soil, or to oust them while they pay
 " their rents regularly; and although there is, *at the very*
 " *least*, one-third more land in cultivation now than at
 " the time of the permanent settlement, the rent of land
 " has risen *three-fold*, and no zumeendar will accept of
 " rent in kind (that is half the produce,) who can by any
 " means, fair and unfair, get his rent in cash. The
 " zumeendar has various means of evading the right of
 " the resident tenant to hold his land at a fixed rate,
 " independent of their power, by the regulations to oust
 " on failure of regular payment of rent, of which they
 " seldom fail to avail themselves. Should a zumeendarry
 " be sold by government for arrears of revenue, all leases
 " become void (by the Regulations); and a very improve-
 " able estate is frequently thrown in arrears to govern-
 " ment, that it may be sold to void the leases, and pur-
 " chased by the owner. Except for this purpose, from dis-
 " putes among joint proprietors, and intrigues in various
 " departments, I believe estates are seldom sold. The
 " settlement is so light, that all arrears of revenue arise
 " from the above causes.

" Now, from three to four rupees are given per beegah
 " for land to cultivate indigo: formerly, one rupee ten
 " anas to two rupees eight anas was the usual value. On
 " an average, it may be fairly stated, that of the land
 " held by resident tenants on lease, by brahmins and
 " rajpoots, seven-tenths have risen from ten anas per
 " beegah to one rupee eight anas; and of the lands held
 " by the lower casts of cultivators, half has risen from

“ one rupee to two rupees eight anas, one-fourth from
 “ one rupee eight anas to four rupees, and one-fourth
 “ from two to five rupees. With such an inducement to
 “ oust the ancient tenants, it is not to be wondered at
 “ though every landholder should exert himself to do
 “ so,” &c.

So much for the question of humanity. Mr. Colebrooke next combats the objections which had been started by his opponents, on the score of our deficiency of information. He says, “ the settlement, even if temporary, must (*Q.* why, must) be made, in the first instance, with the landholders or farmers. Minute scrutinies would be vainly undertaken; they would harass the people with no real benefit to government; and without such minute and vexatious scrutinies and measurements, the same complaints of insufficiency of information, obtained from the general inquiries or from accounts of doubtful accuracy, would be made at any future period.” This was urged almost in the same terms by Lord Cornwallis, in 1790.

But, in answer to these assumptions, for they are mere assumptions, I may justly say, that we certainly possess infinitely more information than at that period was possessed; and after the labours of Colonel Reade and Munro, and many other valuable revenue servants, the Company need not despair of having not only every information, but of being able to profit by it in practice throughout India.

Nor is there any necessity for making a settlement with “ farmers,” or any class of intermediate personages; because, not only the village settlement, but even the field

field settlement, has been, and may easily be effected with the husbandman.

I also believe that minute scrutinies might not be "vainly undertaken;" because they have been successfully executed, and it has not been found that the people have felt harassed by them. Nor is it likely that they should; inasmuch as the people are perfectly accustomed to such minutiae of scrutiny, however much the head zumeendars have been accustomed to be dealt with by the lump, in their transactions with us. Finally, while such minute scrutiny would be of real benefit to government, and I believe not less so to the people, the result of it would obviate all doubts as to accuracy of information.

It is, I apprehend, quite impossible to levy, with common fairness towards the people, even an extensive land revenue, without the most minute scrutiny. Common justice requires it. Unless, indeed, it shall be maintained that we can act towards them blindfold, more equitably than we could with our eyes open and thoroughly informed. Minute scrutiny is to be deprecated only, when it is made with the view to oppress the people, instead of imposing, equally, a moderate assessment.

Next we are told of the policy of the measure. "It is of the utmost importance, it is essential for the safety of the state," says Mr. Colebrooke, "to conciliate the great body of landed proprietors, to attach to the British government this class of persons, whose influence is most permanent and most extensive." And again: "the landholders enjoying their estates under a moderate assessment fixed in perpetuity, are not ignorant that a change of government would be followed by the exaction

“tion of an enhanced assessment, &c. If, on the contrary, the utmost revenue be exacted, the landholders have nothing to fear, and every thing to hope from a “change.”

This is a fair copy almost of paragraph 95 of Lord Cornwallis’ minute of the 3d February 1790. “In case of a foreign invasion,” says his Lordship, &c. See his Lordship’s minute. But the fact is, that the “great body of landed proprietors,” to whom the above does in *reality*, though not intentionally, apply, are just that class of people which the permanent settlement of Bengal has completely destroyed, and instead of conciliating, has blotted out from among the different gradations of society in that province. The village cultivating zumeendars, the best of the people, honest, manly, independent men, that are now to be met with in every village of the upper provinces, the younger branches of whose families crowd our armies and crown them with incessant victory—the permanent settlement has annihilated this class of men in the lower provinces, or totally and entirely changed their character.

It is not only beneficial to, but unquestionably an indispensable obligation upon every government, to conciliate its subjects; but such men as the *real* landed proprietors, the most valuable men in the country, require not any particular conciliation. They are satisfied with the possession of their rights and protection in that possession: an act, therefore, which, in the neighbouring province of Bengal, has in its effects destroyed those rights, ought not surely to be had recourse to as a conciliatory measure, in our adjacent, and more recently acquired dominions.

The

The remaining part of the proposition, "that land-holders enjoying their estates under a moderate assessment in perpetuity, would be satisfied without our government and not wish for a change; whereas if, on the contrary, the utmost revenue be exacted, they would have nothing to fear and every thing to hope from a change," is stated in a loose and illogical manner, but is in fact a truism. That is, a *moderate rent in perpetuity* would be preferred to an exaction of the *utmost revenue*: a rack-rent. True; and true, also, whether "in perpetuity" or not. A rack-rent, perpetuated, would be no cause for satisfaction. The *moderation* of the assessment is not the question between us: all agree as to that. It is the question of the *perpetuity* of a *moderate* rent that we are discussing.

The village zumeendars of the upper provinces are not afraid of being turned out: they never have been turned out. The practice of ousting such people was introduced into India only by the permanent settlement; and to tell such men that they shall hold their villages in perpetuity, if understood at all, would be considered by them as a kind of matter of course speech, without value or import.

We are next told that the permanent settlement has secured the tranquillity of the lower provinces; and it is added somewhat prophetically by Mr. Colebrooke, "when-
" ever the internal peace of the Ceded and Conquered
" Provinces shall be as well secured, nearly the whole
" military establishment will be available for the purposes
" of active warfare. No measure would more essentially
" contribute to this very desirable end than that of a per-
" manent settlement."

The

The fact is, that the upper provinces are really as tranquil as the lower provinces; and I will venture to add, that, if reference be made to dates of conquest and cession, and to events, it will be found, that the upper Conquered and Ceded Provinces became more speedily tranquil without the permanent settlement, than the lower provinces did with it. The circumstance of a greater number of troops being stationed in the upper provinces than in the lower provinces has nothing to do with the internal state of the country, but with its frontier situation; and those very troops, it must not be forgot, tend to preserve the tranquillity of the lower, as well as of the upper provinces.

A last further reason for concluding a permanent settlement of the Ceded and Conquered Provinces stated by Mr. Colebrooke is, "that temporary settlements afford " opportunities of frauds; and the purity of the civil service of the Company on this establishment, fixed on a " basis apparently secure, by Lord Cornwallis' system, " would be inevitably lost in the long continuance of temporary settlements of the revenue in the extensive provinces above Benares."

I am not prepared to admit either that Lord Cornwallis' principle of high salaries, here alluded to, did secure the purity of the civil service; far less that temporary settlements of the Ceded Provinces would inevitably destroy the undoubted purity of that honourable class of public servants. But were government put in possession of ample data, founded on minute scrutiny, which Mr. Colebrooke so much deprecated, their revenue officers might form the settlement of the districts from such data, on basis which should render it difficult for any individual to be impure, without being so liable to detection that the risk

risk would over-balance the profit; and government would then, in every case, possess the means of judging themselves whether there were grounds of suspicion. Occasional changes of situation, too, among the revenue officers, would facilitate discovery, both of fraud and of the resources of the country.

Such occasional changes of their charge, among officers of high trust and extensive discretionary power, would, I venture to presume, be highly beneficial to the public interest. The risk of detection by a successor would prove a strong check to the fraudulent; and of those who are pure, if the individual moved happen to be an able and upright servant, his presence elsewhere will be highly advantageous, where he may relieve one whose qualifications are less estimable: and thus, in time, every district would derive the benefit of the highest order of talents, the service afforded, till at length the system would be at least very highly improved.

It may lastly be remarked, that the most sanguine opponents of the permanent settlement do not recommend annual, nor even frequent settlements; but, on the contrary, most of them are advocates for settlements of considerable duration: so that frequency of opportunity to be dishonest would not exist; and consequently, the measure would prove at least less detrimental to the morals of the honourable Company's civil service. But it by no means follows, were the settlement even frequent, that the assessment should be always altered; the *rates* per beegah, perhaps, not at all. Any diminution of revenue would immediately call forth investigation; so that the former settlement would limit the power of the corrupt to the narrow field of increased cultivation.

The Bengal government of 1813, however, take at least a more plausible view of the permanent settlement than those who would have that settlement even at the expense of a great diminution of revenue. In their general letter of the 17th July 1813, which state paper was considered, probably, by those who framed it, to exhaust the subject: in that letter, the Bengal government say, that "if the permanent settlement were calculated to reduce the pecuniary resources of the government below the means which might otherwise be drawn from the country, they must have hesitated to recommend it: but in our judgment, taking any period of years, government will derive a greater revenue, within that period, from the Ceded and Conquered Provinces, than could, with any sort of reason, be expected to be drawn from those territories under temporary assessment."*

This is a very plausible introduction to such a subject; and, in the absence of facts, the high-authority whence the opinion comes must give it more than ordinary weight. I do not say more against it, than merely to state that, at the very time this letter was composed, commencing with 1807, "the resources of the government" were increasing at the rate of three and a half per cent. per annum; in 1814 they had increased fifty-five and a half lacs, and in 1820, seven years only after the date of the above letter, seventy-five lacs of rupees, under temporary assessments.

How different the nature of a permanent settlement! It is essential to the nature of a permanent settlement, or limitation of the land revenue of a country, that its amount shall *diminish*; not merely from the depreciation of currency. Nothing

* Paragraph 2.

Nothing can remain stationary; every thing is liable to change; but no change can operate to the advantage of government. That which cannot increase must decrease. You cannot, under permanent settlement, raise the rent of *any one estate*; but many estates, by neglect or mismanagement of owners, or even by unavoidable calamity, must become depreciated. The jumma cannot be realized: the owner is ruined, the estate is sold, nobody will buy it. What is the consequence? The jumma must be reduced: government are the losers; and the permanent settlement has shut up every mode of reimbursement. A neighbouring estate has perhaps gained as much, by partial alluvion, or by increased value of its productions, to supply the neighbouring town before supplied by both: yet no reimbursement to government. The permanent settlement, therefore, is a system of finance, which carries within itself the seeds of destruction of the resources of the government; and therefore, on their own principle, the government ought to have "hesitated to recommend it."

The letter then goes on, professing to reply to (refute) the objections stated by the Honourable Court of Directors to the immediate conclusion of a permanent settlement. But the objections of the Honourable Court are not so easily refuted. They are stated to be,

First. Defective information. Bengal has been thirty years in our possession, and yet imperfectly known.

Secondly. The disappointment experienced in Bengal in being unable to augment the other branches of revenue.

Thirdly. The inexpediency of such a settlement, with
reference

reference to the peculiar character of the natives of the upper provinces.

Fourthly. Loss from the depreciation of the precious metals.

To the *first* the answer of the Bengal government is, “you think our information must be in proportion to our length of possession of the country: But there can be no grounds for this, if the nature of the accounts and sources of information are considered. These are the accounts deposited in the offices of the collectors themselves, or what are usually called the *sudder serishta*, the *zumeendars*’ accounts, and the accounts of the *canoongoes* and *putwaries*. The three latter descriptions of accounts may be fabricated; but this objection must apply equally whether the settlement be permanent or temporary.” True: but in the one case, the errors may be corrected next settlement; in the other, never! and moreover, these are not by any means the only sources of information attainable.

“If, again,” they continue, “those documents cannot be relied upon, the idea of a permanent settlement must be abandoned; for, generally speaking, there are absolutely no other documents which can be applied to the object in view.” Now this is precisely what the Court say; that government are, as yet, in possession of no documents or information on which to form the settlement. But surely government did not mean to say that no better data or information *can* be obtained than the collectors’ *sudder serishta*, or “falsifiable, if not fabricated *zumeendars*’ or *canoongoes*’ accounts”? These accounts are good for as much as ought to be required of them;

them; namely, as a guide through a more minute investigation, to which a long period of years must be devoted.

The government, in 1790, also asserted the extent and accuracy of *their* information, and their own superior capability to carry into effect the permanent settlement. Lord Cornwallis says, "I must declare that I am clearly of opinion, that this government will never be better qualified, at any given period whatever, to make an equitable settlement of the land revenue."* Very confidently, and no less modestly expressed! But, probably, his Lordship's followers and disciples in the permanent settlement controversy would prove apostates on this point.

"It may be urged," continues this letter, "that this want of information furnishes a strong argument for those local surveys and valuations your honourable court recommends. We, however, are adverse to them. They may have answered at Madras or Bombay. We know not that they have; but the experience in Bengal formerly is adverse to them. The chicanery and corruption practised by the large body of natives necessarily employed, and the heavy expense, have led to their being relinquished; and we are satisfied that the most experienced and capable of the revenue officers would deem the revival of it an evil."

Here I may observe, that the revival of the practice of chicanery and corruption would indeed be an evil; but I cannot see how the minute ascertainment of the resources of the country could be deemed an evil by any set of men whatever: a practice, too, either really observed, or sup-

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* Minute, 3d February 1790.

posed to have obtained for ages of ages throughout all India. Formerly corruption and chicanery were very prevalent in every department of our Indian government. Times are vastly changed, I am happy to say, for the better; nor do I see the necessity of confiding implicitly in native agency, in any department: and there can be no doubt, were government rigidly to adopt as a rule to employ none but able men in this department, that the most efficient control might be, and would be, established by the European officers over all natives that should be employed under them.

I have only farther to notice on this point, the expression of government as to the opinion of the most experienced and capable of their revenue officers against surveys. Allowing the individuals alluded to credit for an ample share of talent, their opinions could be formed only on conjecture, aided perhaps by the perusal of the official records of the "good old times," when such surveys were attempted. None of them could speak from actual experience; whereas we have actual experience to speak against them, in recent times, in other quarters of India.

Those surveys, &c. are stated as "being peculiarly unsuited to the Ceded and Conquered Provinces, where the lands are generally parcelled out into small properties, the joint-owners being themselves the cultivators. A minute scrutiny into the resources of estates is, consequently, far more difficult than when the lands are held by tenants, under a superior zumeendar; the measurement there ascertaining the rents payable to the zumeendar preparatory to the fixing of the public demand."

Now,

Now, as such scrutiny is admitted to affect all, both cultivators and zumeendar, as it must be evident that a superior zumeendar would, at least, be as unwilling to have his estate subjected to this scrutiny as an inferior owner and cultivator would be, I cannot see how the absence of the difficulties which a superior zumeendar would be able to throw in the way (and assuredly he would be disposed to do so) of such a scrutiny ought to render it "far more difficult," where there are only small proprietors cultivators. The effect of the survey, &c., to the cultivator, in either case, would be the same, because it would develop the resources of his lands: the intervention of a superior zumeendar would, in no way, save him from this. But, at all events, the argument is only good, to shew the *difficulty*, not the impracticability of the measure.

Colonel Munro does not state any great difficulty he experienced, nor any disposition on the part of the people, to withhold information: or if they did, he took measures for obtaining it from disinterested neighbours. He tells us, "he made them their own assessors." To measure and assess, by whole villages, in many cases would be found sufficient. The joint-copartenary proprietors would equalize the assessment among themselves, according to their several shares, if amicably disposed to one another; if not, there would be no fear of want of information from the conflicting interests of parties.

Whether such surveys, and minute scrutiny into the resources of the country, have answered at Madras and Bombay, as they were carried into effect there, I will not pretend to say; but this I will maintain, that until it shall be established that good information is less likely to lead to happy results in practice than bad information, until

knowledge shall be proved to be less useful than ignorance, that such minute scrutiny must be beneficial. But at Madras, and in Bombay, and in Bengal, the best measures may be attended with baneful concomitants, which may convert their good into evil. If accurate investigation be only a prelude to rack-rent and extortion, I would call it an evil, as I should the knowledge of anatomy to an executioner, who applied his knowledge only that he might torture his victim with greater accuracy of excruciation; but, possessed by the intelligent, able, and benevolent officer of government, who applied his accurate information to the *equalization of the moderate burden of the state* among an industrious people, who were all of them willing to bear his fair and just proportion, but no more, such information must be a blessing to the country generally, and to the individuals concerned particularly; who, instead of opposing, would doubtless forward its attainment. The late lamented Surveyor-General of India, Colonel Colin Mackenzie, has often told me, that in his extensive surveys on the coast, he found the natives extremely willing to afford every kind of information.

The expense of such investigation is, of course, a fit subject for consideration. But, as that is a matter of calculation, the question is not very intricate. Colonel Munro's survey and analysis of the resources of the Ceded Districts under him, he calculated would cost four per cent. on the revenue of one year; but, in consequence of his attention having been taken from it to other public duties, he took nearly five years to complete it; and, instead of four, it cost five per cent. At four per cent. on the revenue of the Ceded and Conquered Provinces of Bengal, the expense would amount to about twelve lacs of rupees.

Colonel

Colonel Munro's report of the method he adopted in forming the ryotwar settlement of the Ceded Districts is highly interesting. The following extracts will shew his plan of procedure. The first is the description of the *survey*.

“ It (the survey),” says he, “ was begun in June 1802, “ by four gomastahs of my cutchery, who were, at that “ time, the only persons in the ceded districts who understood land-measuring. It proceeded very slowly at “ first, from the want of hands; but, several of the inhabitants being instructed every month, the number of surveyors, by the end of the year, amounted to fifty, and “ was, in the course of the following one, augmented to “ a hundred. The surveyors were at first formed into “ parties of six, but afterwards of ten; to each of which “ a head surveyor, or inspector, was appointed. With “ the exception of hills and rocks, all land, of whatever “ kind, was measured. All roads, sites of towns and villages, beds of tanks and rivers, wastes and jungles, “ were included in the survey. Ancient wastes were “ usually measured in extensive lots, to be subdivided “ hereafter as they may be occupied; but, when it could “ be conveniently done, they were also frequently divided “ into fields of the ordinary size. As all fields that have “ ever been cultivated have names, they were distinguished in the survey registers by these names, and “ also by a particular number affixed to each, in the “ order in which it was measured. The surveyors used “ every where the same standard-measure: a chain of “ thirty-three feet, forty of which made an acre. They “ were paid by the acre, at such a rate as it was supposed “ would enable them, with diligence, to earn about six “ pagodas monthly. They were encouraged to be expe-

“ ditious by the hope of gain; and deterred, at the same
“ time, from being inaccurate through haste, by the fear
“ of dismission; for no false measurement beyond ten per
“ cent. in dry land, and five per cent. in wet, whether
“ proceeding from negligence, from haste, or design,
“ was ever excused: and the frequent instances of loss of
“ employment, on this account, that occurred during the
“ early part of the survey, soon rendered the surveyors
“ so cautious, that their measurement was afterwards, in
“ general, sufficiently correct. The vacancies that were
“ continually happening among them from dismission,
“ and more frequently from sickness, were at all times
“ easily filled up, from among a number of persons who
“ always attended them with the view of being instructed
“ and employed; but these persons, on being appointed,
“ were, in order to guard against partiality, sent to the
“ party of a head surveyor, different from that by whom
“ they had been reported as qualified.

“ The head surveyors, or inspectors, examined the
“ measurement of the surveyors placed under their charge.
“ They were paid by the month. To have paid them by
“ the acre would have defeated the end of their appoint-
“ ment, by preventing them from examining carefully
“ and deliberately the operations of the under surveyors.
“ But, to guard against remissness, and to leave them at
“ the same time sufficient leisure for investigation, they
“ were required to measure monthly one-tenth of the
“ quantity of land fixed for a surveyor. They were not
“ permitted to make this measurement all at once, in the
“ course of a few days, but were obliged to make it gra-
“ dually and uniformly throughout the month, by taking
“ a few fields every day. The whole of the inspectors
“ were frequently removed from one party to another,
“ because

“ because by remaining too long with one party they were
 “ apt to entertain partialities and enmities, and to pass
 “ over the false measurement of some surveyors while
 “ they exaggerated the trifling errors of others; and, for
 “ these causes, many inspectors were at different times
 “ dismissed. Both inspectors and surveyors were, at first,
 “ allowed a share of the produce of all extra collections
 “ and unauthorized enaums which they brought to light;
 “ but as they often earned more in this way than by the
 “ survey, and with less labour, it was soon found that
 “ the survey was impeded by these investigations, and it
 “ therefore became necessary to confine them to the single
 “ object of measuring the land.

“ The surveyors were followed by assessors; two of
 “ whom were allotted for the assessment of the land mea-
 “ sured by each party of ten surveyors. The assessor, on
 “ arriving in a village, went over the land with the *potail*,
 “ *curnum*, and ryots, and arranged it in different classes,
 “ according to its quality. In all villages, the land, both
 “ wet and dry, had from ancient custom been divided
 “ into first, second, and third sort, agreeably to their
 “ supposed respective produce; but these divisions not
 “ being sufficiently minute for a permanent assessment,
 “ the classes of wet land in a village were often increased
 “ to five or six, and those of dry to eight or ten. The
 “ classification was made rather by the *potail*, *curnum*,
 “ and ryots, than by the assessor; for he adopted their
 “ opinion, unless he saw evident cause to believe that it
 “ was wrong, when a reference was made to the head
 “ ryots of any of the neighbouring villages, who fixed the
 “ class to which the land in dispute should belong. The
 “ quality of the land, where all other circumstances were
 “ equal, determined its class; but allowance was made

“ for distance from the village, and every other incident,
“ by which the expense of cultivation was augmented.
“ The ryots were directed to be careful in classing the
“ land, as the whole of any one class would be assessed
“ at the same rate; but they were not told what that rate
“ would be, because it was apprehended that they would
“ be induced, by such information, to enter a great deal
“ of the better sort of land in the inferior classes. It was
“ discovered, however, after a trial of a few months, that,
“ by following this mode, the potail and ryots not seeing
“ immediately the effects of classification, were not suffi-
“ ciently impressed with its importance; and sometimes
“ by entering too much land in the higher classes, and some-
“ times in the lower, the assessment of some villages became
“ more than they could possibly pay, and that of others
“ much less than they had ever paid before. To obviate
“ this mischief, the lands were both classed and assessed
“ at the same time; by which means the ryots perceiving
“ at once the effect of classification, in raising or lower-
“ ing their own individual rents, felt the necessity of
“ making it with care. After this principle was adopted,
“ the classification was in general sufficiently accurate;
“ except that, in some instances, the land of potails, cur-
“ nums, and a few head ryots, were inserted in too low
“ a class. These irregularities, however, were usually
“ corrected, either on the spot by the assessor, with the
“ advice of the ryots of the adjacent villages, or after-
“ wards, by persons appointed to revise his assessment.

“ As the assessor did not always rectify fraudulent
“ classification, but sometimes remained ignorant of it
“ from negligence, or connived at it from bribery, and
“ as it was impossible to ensure from so many individuals
“ a punctual observance of the same method of proceed-
“ ing,

“ing, it was thought advisable, for the sake of preserving
“uniformity, and of checking abuses, to appoint five
“head assessors, selected from the most intelligent of the
“ordinary assessors. Each head assessor had four ordinary ones under him: his business was to review their
“classification and assessment, and to correct them when
“wrong. He looked particularly to the classification of
“the lands of such persons as he suspected might have
“been favoured by the assessors; and when he was convinced, both from his own opinion and that of the
“principal ryots of the neighbouring villages, that partiality had been shown, he transferred such lands to
“higher classes; and, in the same manner, when he found that the lands of any ryots were classed too high,
“he removed them to their proper classes. If he saw no
“occasion for changing land from one class to another,
“he examined whether whole classes were not assessed
“too high or low, and raised or depressed them to different rates, wherever it appeared that an alteration
“was necessary; but he was not permitted to make any
“alterations in the accounts of the ordinary assessor.
“Such alterations as he thought requisite were entered in
“those accounts, in columns left for that purpose; so
“that when the settlement came to be finally made, in
“the collector’s cutchery, all alterations might be seen,
“and the reasons examined upon which they were
“grounded. As an interval of one or two months usually
“elapsed between the investigation of the ordinary assessor and that of the head one, there was full time for
“every ryot to ascertain whether his own land was properly classed; and, if he thought that it was not, he
“had an opportunity of stating his objections to him on
“his arrival in the village: and, as the ryots of all the
“neighbouring