

persons succeeding to or purchasing estates have to register their names within six months from the date of such succession or purchase.

Frequently the applicant's possession of, succession to, or acquisition by transfer of, the extent of interest in respect of which he has applied to be registered, is disputed by some other person or persons making a conflicting claim. In such a case the Collector tries to find out who is in possession of the interest in dispute; and if he cannot find that out, he determines summarily the right to possession of the same, and delivers possession accordingly ⁽¹⁾. If the question of

(1) It is somewhat unfortunate that much of the benefit to be expected from a system of land registration should have been nullified by a decision of the High Court (Sir Richard Garth was one of the Judges) that the Collector's order in a land registration case is not even to be regarded as presumptive evidence of the title of the person registered. In Bengal registration of land transfers is compulsory. Therefore if A. is registered as owner in the year 1876, he at any rate becomes indefeasible owner on the lapse of twelve years from the date of registration. As a matter of fact, Collectors and their assistants go very thoroughly into contested cases, and such labour is mere waste of time, if their decisions are to have no weight in the Civil Courts. In England, the object of the Land Transfer Acts of 1862 was to give to the person appearing upon the register an indefeasible title to the property or estate, in respect of which he was registered, and to dispense with the necessity, in all future transactions, of tracing the history of previous transactions. The Act of 1875 (the failure of which has been ascribed to professional opposition) provides two main methods for property coming on the register: one with an absolute title,

title is intricate, he refers it for the determination of the principal Civil Court of the district.

There can be no doubt that the Land Registration work, performed by Collectors and Deputy Collectors, saves the Civil Courts an immense amount of litigation. Owing to the fact that persons acquiring any interest in any property are bound to register it within six months, disputes generally come before the Collector when they are fresh, the matter is thoroughly gone into, documents are examined, and evidence is recorded ; so that, even if the unsuccessful party is not satisfied, but subsequently goes to the Civil Court, the ground has been cleared away, so to speak, and the fact that the dispute has been in Court before prevents to a great extent the fabrication of evidence, the setting up of new claims, the subornation of false witnesses, the forgery of documents, and other similar manœuvres, which are the characteristic disgrace of civil litigation in Bengal. Not only many litigants, but the residuum of the native bar, look upon the use of such weapons as a sort of legitimate pastime. The amount of perjury and forgery in the criminal and revenue Courts is very small when compared with that in the Civil Courts. The latter (I allude to Moonsiffs) appear to have no control over the pleaders that practise

after examination and certificate by the registrar; the other with a possessory title, where no investigation is made by the registrar of the past title. In the latter case the title only becomes indefeasible by lapse of time.

before them : trumpery and trivial cases are spun out to an inordinate length, the witnesses have not the same awe of the Court, and the wrangling and jangling of the opposing pleaders turns the Court into a Babel of confusion. This is why the Civil Courts cannot get through their work. It is a fact that a petty case, involving perhaps ten rupees, sometimes takes up two days. The present staff of Moonsiffs ought to get through twice the work they do, and in half the time. As it is, they often allow the pleaders practising before them to be noisy, insolent, and insubordinate ; they do not enforce their rulings on points of law or evidence ; they allow the introduction of masses of irrelevant matter, and the same arguments are repeated a hundred times over, so that the clients suffer, and the public time is disgracefully wasted.

Those who decry Anglo-Indian administration appear to be animated by the sole desire of bringing discredit on Indian officials. There are several glaring abuses, which could not exist in any country but India ; but they have nothing to say against such abuses, because, in the first place, they would be censuring the educated class of natives ; and, secondly, they would be helping to ameliorate the administration and to lighten the hard task of Indian officials. One of these abuses is the disgraceful license and disloyalty of the native press ⁽¹⁾. Nothing but extracts

(1) Sometimes articles appear almost, if not quite, as bad as the worst utterances of the worst Irish papers. The repeal of the

could give the English reader any idea of its slanderous imputations, its deliberate falsehoods, its rabid virulence, and its rank sedition. Another abuse is the insubordinate and insolent behaviour of a portion of the native bar towards the Bench. Witnesses are annoyed, insulted, brow-beaten and bullied ; so much so that no respectable man likes to be a witness. Nay, more, the dread of being cited as a witness is so great with men of good caste and position, that they are willing to pay money rather than subject themselves to the improper and disgraceful cross-examinations that native pleaders delight in. Under the

Vernacular Press Act was perhaps advisable, but *something should have been substituted for it*. In India, native newspapers are seldom or never prosecuted. They possess all the advantages, without being under the obligations, of English papers. Government officials, European and natives, are persistently maligned, and, in the case of the latter at any rate, the administration is being seriously weakened. Native Deputy Magistrates work in the society in which these papers circulate, and they feel such attacks very keenly. They often apply for leave to prosecute, but are generally refused on the ground that a prosecution would give the paper an undue importance. They are thereby discouraged and rendered timid, and the result is that their work is done less fearlessly and impartially than it otherwise would be. These local papers have now a circulation that is practically very wide. There are twenty readers at least for every subscriber, and in the villages even the illiterate portion of the community hears the paper read out. Dripping water wears away a stone, and it seems a pity to allow false statements to be constantly dinned into the ears of ryots and others, who are loyal to us and firmly believe in our impartiality. The administration is thereby rendered all the more difficult.

Evidence Act, the Court of course has to decide on the relevancy or otherwise of questions, and to prevent the admission of irrelevant matter. Questions are not to be asked without reasonable grounds, and the Court may also forbid indecent and scandalous questions, and questions intended to insult or annoy, or which, though proper in themselves, are needlessly offensive in form. Pleaders asking such questions may be reported to the High Court. But time is only wasted in trying to check the introduction of irrelevant matter, or by refusing to allow irrelevant questions to be put. The pleaders wrangle and argue apparently with the set purpose of causing delay or creating a scene ⁽¹⁾. It may

(1) Distinguished visitors to India should go and take a seat on the Bench during the trial of an important civil suit in the Court of a Subordinate Judge. The proceedings may remind them in some respects of the operetta "Trial by Jury." District Judges have informed me that the waste of the public time is scandalous, and that unpleasant scenes are avoided only because the presiding Judge allows himself to become a nonentity, and does not venture to enforce his authority. If he allows or forbids any particular question, the pleader on one side or the other asks him to make a note of the objection. If wearied out with making notes, he refuses to make any more, and tries to insist on his ruling being accepted, the facts are detailed in a long petition, which is handed up to be filed with the record, and the unfortunate Judge is asked and compelled to record on the back of the petition his reasons for allowing or disallowing the question. There is a growing conviction that trials are too long in England, and that some check should be put on prolix and irrelevant cross-examinations. The evil in India is ten times greater.

be said, why does not the Court uphold its authority in the manner provided by law? Why does it not punish for contempt of Court? And here we come to the reason why such scandals can exist, the real "*fons et origo mali*." The subordinate Courts are not sufficiently supported by the High Court! Herein lies the explanation. Magistrates and Moonsiffs have fined for contempt of Court, and have suspended and reported pleaders; but, on the matter coming before the High Court, such orders are, as a rule, upset. With all respect and reverence for the High Court, it is a matter of common knowledge that it does not sufficiently uphold, support, and vindicate the authority of the subordinate Courts against the bar. While it will act itself as a superior Court of record, and punish summarily even for external contempt⁽¹⁾, it appears to be chary of allowing its subordinates to punish even the grossest cases of immediate internal contempt⁽²⁾. The bar have come to see this, and act accordingly. However insolent a judge's pleader may be—and they are often insolent to the last degree—a

(1) Case of *Norris, J., v. Surendranath Banerjea*, Editor of Bengalee newspaper.

(2) I make these remarks with all respect and deference for the High Court, and, of course, I am unaware of any reasons by which their policy may be dictated. My object in this work is to place Indian administration, *as it actually exists*, before English readers. If I were to be silent as to any points that I may consider to be flaws or defects, I may be taunted with writing a mere apology for the administration, and so my work would be deprived of half its value.

Moonsiff does not dare to fine him ; nay, scarcely ventures to rebuke him. He feels and knows he will not be supported, and he therefore fears to make his position worse than it already is. Perhaps some Moonsiff or Deputy Magistrate of exceptional moral courage and strength of character may try to vindicate his authority. If in so doing he quarrels with or offends any pleader, his position at once becomes very invidious. The pleaders combine and make a dead set to annoy him and harm him. Petitions are presented against him to some superior Court, making imputations against his efficiency, his temper, his conduct, and even his honesty and impartiality. Strength of character and moral courage are exceptional qualities ; and no wonder that most Courts prefer to leave matters *in statu quo* rather than subject themselves to such attacks. In this way cases are spun out to an inordinate length, the time of the Court is wasted in prolix and irrelevant cross-examinations, and in hearing arguments which are repeated a hundred times over *usque ad nauseam*. The correction of these abuses lies in the hands of the High Court, and it is to be hoped that they will free the administration of justice from the shackles that now delay and impede its course. Paterson, speaking of imprisonment for contempt of Court, says: "There are superior and inferior Courts of record. Where an inferior Court commits for contempt, a superior Court *will not interfere with its action*, except only to see that the

Inferior Court has not travelled beyond its jurisdiction, for *such inferior Court must be credited with the knowledge of its own business.*" In the case of intentional insults and interruptions, there should be no appeal on the facts; the Court's record should be accepted *in toto*. No Court likes to punish for contempt until absolutely compelled to do so in self-defence, and there is no likelihood that the absence of appeal would lead to any abuse.

Legal practitioners who practise in revenue, collectorate, and rent cases are called Revenue Agents; those who practise in Subordinate Criminal Courts are called Mukhtars. The Collector conducts the examination for the admission of Revenue Agents, and they are subordinate to him, subject to the general control of the Board of Revenue.

In conclusion, if writers about India require *pabulum* for their articles, if they would really expose abuses and help to ameliorate the administration, let them denounce the rank sedition and disgraceful *rabies* of the native press; let them support the Bench against the insubordination and insolent behaviour of the Native Bar. In this way they will be conferring a real benefit on the country, and will be rendering a little more pleasant the arduous duties of judicial officers.

CHAPTER IX.

THE SALT REVENUE AND THE LICENSE TAX.

Salt Revenue—Unlicensed Manufacture prohibited—Reduction of Duty on Salt—Mode of Levy—Import—Local Manufacture—Illicit Manufacture—Prosecutions—Price and Consumption of Salt—Salt Tax not felt by the People, and popular with Educated Classes—Abolition of Salt Line—Light Incidence of Taxation in British India as compared with England—License Tax—Assessment—Its Light Incidence—A Small Number of Assesseees—Comparison with English Income Tax—Objections and Appeals against Assessment—Trading Classes under-assessed—Opportunities for Oppression vastly exaggerated—Justice of License Tax—Does not affect Bulk of Population or ordinary Wants of Agricultural Community—Reaches Trading Classes who contribute to Revenue in no other Way.

THE salt tax, often levied in the shape of a transit duty, was only one of the many vexatious imposts on trade which existed under the Native Governments; under British administration it has increased, it is true, but all other imposts of the kind were abolished, so that the net gain to the country and the people has been considerable.

The unlicensed manufacture of salt is prohibited throughout the provinces under the control of the Lieutenant-Governor of Bengal, the maximum penalty for such manufacture being a fine of £50, or simple imprisonment for six months. All materials and implements used in manufacturing salt without a license, and all salt so manufactured, is liable to confiscation. Landowners are bound to give notice to the police of any unlicensed salt-works established on their lands. Licenses to manufacture salt are granted by the Board of Revenue, after the Collector has reported that a proper and secure warehouse has been provided for storing the salt. The salt is manufactured, deposited, transported, and duty paid thereon under certain rules prescribed by the Local Government. Rowannahs (written or printed permissions to possess or transport salt) are granted on the payment of certain fees. No person is allowed to possess more than five seers of salt, unless the same is specified in a rowannah, or deposited in an approved warehouse, or has been imported by sea. Certain penalties are prescribed for possessing or transporting salt without a rowannah. On the application of police-officers, the Magistrate of a district or division of a district may issue search-warrants for contraband salt, and may confiscate the same, if found. Police-officers are liable to a heavy fine and six months' imprisonment for vexatious seizures and arrests.

On the 10th March, 1882, the duty ⁽¹⁾ on salt, which was at that time Rs. 2 : 14 per maund on imported salt, and Rs. 2 : 8 to Rs. 2 : 12 on salt manufactured in Orissa, Midnapore, and the 24 Pergunnahs, was, in furtherance of the policy initiated by Lord Lytton and Sir John Strachey, reduced to a uniform rate of Rs. 2 per maund of 82½ pounds avoirdupois. The stocks of salt in hand at the commencement of the year 1882-83 amounted to 23,18,543 maunds, and during the year 84,46,014 maunds were imported and 2,87,846 maunds manufactured locally, making a total of 1,10,52,403 maunds available for the whole year ⁽²⁾. Duty was paid on 95,45,913 maunds, 2,500 maunds were passed free of duty, and 87,353 maunds were written off on

(1) The duty on salt is levied in different ways in the different provinces of India. In Bengal nearly all salt is imported, and the tax is an import duty. In the case of private manufacture the duty is levied as in Bombay. In Upper India salt is usually taxed at the places of manufacture, most of which are in Rajputana. Here natural brine is manufactured into salt by solar evaporation. In Madras and Bombay salt is obtained by the solar evaporation of sea-water. In the former Presidency the manufacture is almost entirely a Government monopoly, and in the latter the revenue is collected by excise; *i.e.*, salt is made by private manufacturers, and the duty is paid by purchasers on removal of the salt from the works. Some of the salt imported into Bengal comes from Bombay and Madras, the remaining chief sources of supply being the United Kingdom, France, the Arabian and Persian Gulfs, and Italy.

(2) During the year 1883-84, 94,62,565 maunds were imported and 6,37,672 maunds were manufactured locally, so that there has been an increase both in importation and manufacture.

account of wastage and destroyed. The net revenue was £1,802,659, or a decrease of 26 per cent. on the receipts of the former year.

The number of seizures of salt in all districts during the year 1882-83 was 432, and the quantity of salt attached 4,780 maunds, but the bulk of this was released after seizure. Prosecutions for offences against the salt laws were 1,173 against 1,262 in 1881-82⁽¹⁾. The most important offences against the salt law are illicit manufacture and illicit possession or transport of salt, which almost invariably implies previous illicit manufacture. The total number of rates under these heads fell from 608 to 470, "a decrease which," it is observed in the Government resolution on the subject, "is sufficiently large to justify the conclusion that there was a real diminution of illicit manufacture, due, probably, to greater watchfulness on the part of the police, and to the fact that *the cheapening of salt caused by the reduction of the duty*, weakened the temptation to resort to such manufacture."

Prior to the reduction of the salt duty, the wholesale price of salt, including duty in the Panjab, North-Western Provinces, Oudh and Berar, varied from 5s. to 7s. 3d. per maund, that is, from 22 lbs. to 30 lbs. could be purchased for two shillings. After all, a penny a pound is not a prohibitive price, even for the poorest. The average price at the railway stations in

(1) In 1883-84 there were 459 seizures, but the quantity of salt attached was only 697 maunds.

Central India was two shillings for 29 lbs. In Madras the cost of salt varied from 5s. 1d. to 5s. 11d. for 80 lbs. The average annual licit consumption was as follows :—

	lbs.	per head.
Madras	12	„
Bombay	10 $\frac{3}{4}$	„
Bengal	9 $\frac{1}{2}$	„
Panjab	7 $\frac{1}{2}$	„
North-West Provinces and Oudh	6	„
Sind	5	„

Dr. Lyon, Chemical Analyser of Bombay, states that the average consumption of salt by human beings is only 7 $\frac{1}{4}$ lbs.; this leaves a considerable margin for the food of cattle in Madras, Bombay, and Bengal. The comparatively small consumption in Northern India is, perhaps, due to the fact that the food of the natives consists chiefly of wheat and pulse. Moreover, the existence of illicit salt must not be lost sight of. It is possible that some salt is smuggled from the Trans-Indus districts of the Panjab, where salt is produced at the Kohat mines, on which a duty of only 3 or 4 annas is levied. A preventive line extends for some 320 miles along the Indus. I have no figures for the consumption since the reduction of duty; but before I left India on furlough in April, 1884, the retail prices had decreased, and the consumption was steadily increasing.

In the saliferous districts of Bengal and Orissa

great facilities exist for manufacturing salt from brine. Poor people often collect small quantities, and so long as they do so only for their own consumption, and not for sale, they are not interfered with. Petty and vexatious prosecutions are deprecated by Collectors, and the police act accordingly. It has been alleged that there has been some oppression in this respect in the Presidency of Madras; but I observe that a Full Bench of the Madras High Court (I. L. R. 3 Mad. 17), has ruled that to collect spontaneous earth for domestic consumption, or to be found in possession of it for that purpose, are not, *per se*, acts prohibited by Reg. I. of 1805. Since that ruling, however, has been passed the Salt Laws Amendment Act I. (Madras) of 1882, according to which the definition of "Salt" includes salt earth, and that of "manufacture" includes collection. It is possible that the Salt Revenue, being under a special department, is worked more rigorously in Madras; but I am not aware whether the policy as to prosecutions differs from that in Bengal.

It has been proposed to place the manufacture and sale of excise salt in Orissa under the supervision of the Commissioner of Salt Revenue, Madras; but, if this is done, the Bengal Government should retain a strong control in its own hands. An experiment of this kind has already been made in placing the manufacture of crude and refined saltpetre in Behar under the Government of the North-West Provinces (Act XII.

of 1882, Northern India Salt Revenue). This was done in consequence of complaints that the untaxed salt educed from saltpetre caused a loss to Government, by displacing a corresponding amount of taxed salt; but it seems very doubtful whether the amount of salt educed will cover the cost of establishment and make up for the harassment and injury it inflicts on the Nunias ⁽¹⁾ and refiners.

With regard to the general denunciations of the salt tax, those who call it iniquitous and demand its abolition should bear in mind that India is the most lightly taxed country in the world. What other taxation is to be substituted for the seven millions sterling yielded by the salt tax? This tax is the only tax that affects all classes. It is imperceptible to the upper and middle classes, and the natives are in

(1) The Nunias are a poor and hardy race, who manufacture crude saltpetre. They rent a piece of saliferous soil from the zemindar at a very high rent. Earth which evidently contains nitre is scraped together, and conveyed to the place of manufacture (*phâr* or *dih*), and the processes of lixiviation and evaporation are carried on from November to May. The amount of salt educed is only about one-sixth of the saltpetre, and it is of a very coarse description. The Nunias sell the saltpetre to refiners at about 5s. 9d. a maund. One hundred maunds of refined saltpetre yield about two maunds of salt fit for human consumption. The price of a maund of refined saltpetre is about 12s. 6d. The refiners experience some difficulty in selling the salt educed. Although the Nunias work very hard, their profits do not exceed six or seven shillings a month. During 1883-84 the imports and exports of saltpetre to and from Calcutta were respectively 756,350 and 682,688 maunds.

favour of it, because it is not felt. Writers like the late Babu Kristodas Pal, Editor of the *Hindu Patriot*, declare that even the poorer classes do not feel it, that it is the very best tax possible, and should on no account be abolished. It is certain that uneducated natives are not even aware that there is a tax on salt. Moreover, it is the only tax they pay, and represents the only contribution which they make towards the State revenues. Its incidence per head of the population is 7d. per annum. In Bengal, at any rate, the tax is not felt, and several native newspapers deprecated the reduction of the duty from Rs. 2..14 to Rs. 2 per maund. But it was very necessary to carry out the policy of equalizing the rate of duty all over India, as it was principally the variations in such rate that necessitated the keeping up of the stupendous salt preventive line. This line stretched for about two thousand miles, beginning from near the Satlej in the north, and passing through Central India, down to the Godavery, in the south. It was manned with native sentinels all the way, under the control and supervision of European officials, at an annual cost of £162,000.

The people of British India are taxed so lightly, that it is impossible to do away with items of the revenue, such as salt and opium, unless it is proposed to impose some of the numerous taxes that owners of property in England have to pay. Those who decry the salt and opium revenue would do well to look

nearer home, and vent their spleen against the excessive amount of taxation in England. The incidence of the total taxation in British India is only 3s. 9d. per head per annum. On this subject Mr. H. S. Cunningham remarks:—"The landowner pays for land revenue an amount ranging from 3 to 7 per cent. on the gross produce of his lands, and a further fraction by way of provincial rates. If he goes to law, he may contribute something to stamps; if he drinks, to excise; and if he prefers English to native cloth, to customs (the duty on cloth has since been abolished); but when he has paid his land revenue, his only imperative tax is 7d. per annum for salt. . . . The owner of personal property, though a millionaire, may under like conditions of abstinence from the luxuries of drink, litigation, and English cloth, contribute nothing but the 7d. for salt to the expenses of the State. The artisan's position is the same. The trader, when he has paid his 7d. on salt, and, if his gains are over £50 per annum, his licence tax, may go free of further taxation. The only imperative tax on the agricultural labourer is the annual 7d. for salt."

The only really direct taxation in India outside municipal areas is the License Tax. The present License Act was passed in 1880, repealing the Act of 1878. The assessment is imposed on "trades, dealings, and industries," which words do not include agriculture, or any process employed by cultivators or receivers of rent to render the produce fit to be taken to market,

or the sale by such persons of their produce, provided they do not keep a shop or stall for such purpose. Moreover, all incomes of less than £50 per annum are exempt from the tax, so that in a country like India the bulk of the population has no concern with the tax.

The License Tax was imposed in 1877-78. It has no analogy with the license duties levied in England, but is a limited income tax assessed on a system of classification according to approximate income. In Bengal, the taxpayers are divided, for purposes of assessment, into six classes, all the persons included in one class paying the same tax.

As soon as possible after the 1st day of January in each year, the Collector has to prepare a list of the persons in his district liable to take out licenses, and to classify them according to the amount they have to pay. The assessment is generally made in the first instance by assessors, and objections to such assessment are heard and disposed of by the Assistant or Deputy Collector in charge of License Tax operations. There is again an appeal from his order to the Collector; and, on the application of any person deeming himself aggrieved by the Collector's order, the Commissioner of Revenue of the Division may, subject to the control of the Lieutenant-Governor, call for the record of the case, and pass such order thereon as he thinks fit. As a result of these objections and appeals, assesses in numerous instances get them-

selves transferred to a lower class than that in which they really ought to be. The Collector is directed to endeavour so to regulate the incidence of the tax that the fee payable by any person shall not exceed 2 per cent. upon his annual earnings. The following table will show the excessive consideration and even leniency with which the tax is assessed and levied :—

	Minimum taxable income.	Rate of tax.	Number of assessees.
Class I. .	Rs. 25,000	Rs. 500	388
II. .	10,000	200	689
III. .	5,000	100	1,417
IV. .	2,500	50	3,581
V. .	1,000	20	14,790
VI. .	500	10	48,976

These figures for 1882-83 in themselves are a sufficient answer to those pessimist monomaniacs, who appear to take a sort of malignant pleasure in disparaging Anglo-Indian officials and carping at Anglo-Indian administration. These figures show that about one person in every 1,000 pays the tax! Out of a population of nearly 67 millions, some 70,000 only are concerned with this tax, the average incidence of which is Re. 1 to every 46 persons, or (if Calcutta be excluded) only Re. 1 to every 64 persons! The masses of the people scarcely know of the existence of the tax, and care less. As the Lieutenant-Governor has appositely remarked, the tax is of course unpopular with those who pay it or who fear they may have

to pay it ; no one has yet discovered a tax which an assessee would take a pleasure in paying. The License Tax yields only £145,000, so that Bengal pays less in proportion to its population than Bombay, Central Provinces, North-Western Provinces, or the Panjab.

The proceeds of the License Tax for the whole of India do not exceed half a million sterling. A comparison with the figures of the English Income Tax is both significant and instructive. The limit of total exemption is £150, while an abatement of £120 is allowed on all incomes between £150 and £400 per annum. The following table shows the results of the operations of the tax for 1883-84 :—

Schedule of Tax.	Net amount of Income and Property charged to Duty.	Total Duty charged at 5d. in the £
A	£175,555,583	£3,657,401
B	33,460,049	295,096
C	40,580,574	850,604
D	252,022,971	5,252,774
E	29,510,323	614,761
Total .	£531,129,500	£10,670,636

The number of persons taxed under Schedule D (trade and professional profits) was 447,768. Each penny of the Income Tax produces nearly two millions sterling.

Out of 76,903 assessments, 7,064, or 9·1 per cent., were cancelled on objection or appeal, and 2,531, or 3·2 per cent., were modified. It has been argued

by the opponents of the tax that the number of objections and appeals allowed shows that the work of assessment is carelessly done in the first instance. It would be very unsafe to draw such a sweeping inference. The assessors are selected for their trustworthiness and experience, and their sympathies are entirely with the people. In matters of taxation, the tendency of revisional and appellate authorities is to reduce; they require something approaching to mathematical demonstration, where at most only moral certainty is attainable. Although the rules framed under the Act state that the licensee must show that he has been improperly assessed, yet, as a matter of fact, he always gets the benefit of the slightest doubt. The sympathy of civilians for the people is too well known to need my testimony, and such sympathy grows keener and more intense the longer an officer stays in the country. As the Lieutenant-Governor has indicated in his Resolution on the License Tax Report for 1882-83, there are good grounds for believing that many districts are still under-assessed⁽¹⁾. There can be no doubt whatever that a great many persons pay less than they ought

(1) I notice the same allegation in the reports of other provinces. The richest districts of the Panjab are said to be "evidently inadequately assessed," the average incidence of the tax (£2 : 6s. per 1,000 persons) bearing witness to the leniency of the assessments. In Bombay the exemption of incomes under £50 relieved eleven-thirteenths of the people taxed.

to, and a great many more escape assessment altogether. The assessors have no time to visit every village ⁽¹⁾, nor to make thorough inquiry throughout the areas entrusted to their charge. Wherever minute and careful inquiry has been made in selected areas, a number of new assesseees have always come to light. As for oppression and extortion, an assessor is very rarely guilty of such malpractices. The peons under him may get some small fees; but if they get anything substantial, it is because some cunning well-to-do trader gives it of his own accord. It is quite a mistake to suppose that a petty peon can now-a-days extort money when and as he pleases. The people know the law too well; moreover justice is cheap, and a remedy is brought to their very doors, which is not the case in England. I have frequently had petitions presented to me complaining of assaults committed perhaps an hour or so before. The Courts are well known, and there is not the same reluctance as in England to resort to them. How many affronts and insults are

(1) In 1883-84, out of a total number of 248,128 villages in the province, 27,067 were visited by the assessing officers against 27,081 in the preceding year. Concealment of income is an ingrained habit, engendered by centuries of ~~extortion~~ under native rule. Inquisitorial proceedings are not permitted, and hence many petty traders, whose income exceeds £50, escape the tax. Examination of accounts and ledgers often shows that traders, known to be wealthy, are losing large sums annually. The *khattas* of a Marwaree would puzzle and bewilder the most clear-headed accountant.

pocketed in England, because a man shrinks from the trouble and expense of obtaining redress, and really in a number of cases scarcely knows how to set about it.

The licence tax is a just tax, in that it reaches a well-to-do class, that was heretofore contributing nothing to the revenue. Landowners and cultivators pay road cess and public works cess, and there is no reason why commerce and trade should escape. The classes of incidence are so few and well-defined, that no honest man can have any difficulty in ascertaining exactly what he has to pay. The license tax is an income tax with all its most objectionable features eliminated. The trading classes of India are remarkably shrewd and well able to take care of themselves. If they are oppressed or unfairly treated, they can and will make it known. There is a vast difference between extortion and voluntary tampering with low-paid public servants. In an appeal I had before me as Collector, a fairly well-to-do trader had been assessed at Rs. 10, and declared that he had paid the money to the Assessor's peons. It turned out that, on the Assessor visiting the village, he had given the peons Rs. 5 apiece as an inducement to conceal his name and business from the Assessor. The latter, however, soon found out about the man in the course of inquiry from respectable neighbours and assessed him. The man was angry at having reaped no benefit from his bribe; and falsely stated that he had paid

the peons Rs. 10 as his tax. The peons of course were guilty of receiving an illegal gratification, but the trader was also guilty of abetting the offence.

The license tax does not touch the castes of general utility, whose services support the microcosm of a Bengal village ⁽¹⁾. The minimum taxable income being Rs. 500, the ordinary wants of an agricultural community are in no way affected. The tax does not, and is not intended to, reach the following large classes, namely: barbers, sellers of fish, potters, blacksmiths, washermen, milk-sellers, vegetable-sellers, boatmen, cartmen, oil-sellers, weavers, grain-parchers, pân-sellers, petty sellers of spices, confectioners, basket-makers, workers in bamboo, cane, rush, &c., carpenters, rope-makers, net-makers, sellers of palm-juice, manufacturers of crude saltpetre, cobblers, midwives, scavengers, paliki-carriers, and others. Moreover, the majority of goldsmiths and cloth-sellers escape the tax. I think the experience of those who have had much to do with the administration of the license tax will bear me out in the assertion that the profits of those assessed in the last class are generally much nearer Rs. 1,000 than Rs. 500, and that the incidence is little more than one per cent. on annual earnings, or less than threepence in the pound,

(1) It may be mentioned that out of 42,000 assessors in the North-Western Provinces, 22,189 are taxed as professional money-lenders, 5,415 as retail dealers in grain, and 4,003 as ugar manufacturers.

which, it must be borne in mind, is *not a pound of income but a pound of profits*. The following is Rule 5 of the Rules framed under the License Act: "In estimating the amount of profits derived from any trade, dealing, or industry, the expenses incurred in carrying it on must be excluded, but the maintenance of the license on his family must not be excluded, as that forms part of the taxable profits of the licensee" ⁽¹⁾. The administration of the license tax is now in thorough working order; the tax is fair and just in itself, and is administered with excessive leniency and consideration. It reaches a class that contributes in no other way to the revenue, and it is to be hoped that the Act will not be removed from the Statute-Book as a sop to an influential class or in deference to the puerile drivellings of jaundiced agitation-mongers. Sir Richard Temple, who has had experience of every part of India, says in his "India in 1880": "If financial requirements necessi-

⁽¹⁾ Schedule D of the Income tax in England is a charge on trade and professional profits. In estimating profits and gains for assessment, certain deductions from the gross profits are allowed, of which the following are the most important:—(1) for repairs of premises occupied for the purposes of trade or manufacture, and for supply or repairs of implements, utensils, or articles employed; (2) for bad debts satisfactorily proved; (3) for the sum representing diminished value by reason of wear and tear of machinery or plant. In 1883-84 the gross amount of profits assessed under Schedule D (after allowing for deductions, exemptions, and abatements, mainly in respect of the small incomes under £150 or £400) was £252,022,971.

tate the imposition of direct taxation, then a license tax on trades, with an approximate and easy assessment upon graduated classes, is much the best, or the least objectionable, form of tax. Such a measure does tend to remedy the acknowledged flaw in the fiscal system, namely, the fact that the mercantile classes for the most part escape taxation by the State; they pay municipal taxes, indeed (this only in municipalities), but no appreciable taxes to the Government. In England it were easy to show how the merchant contributes to the public revenues; but it would be difficult to prove anything of the sort in India."

CHAPTER X.

STAMP REVENUE, NOTARIAL REGISTRATION, AND TREASURIES.

Stamp Revenue—Duties of Collector—Procedure in case of Unstamped or Insufficiently Stamped Documents—Stamp Prosecutions—Question of Ignorance and Intention—Incidence of Stamp Revenue—Great Differences in different Districts—Evasion of Duty on Probates and Letters of Administration—Court Fees—Collector as Registrar—Compulsory and Optional Registration—Sub-Registrars—Chicanery, False Personation, and Forgery—Increasing Resort to Registration—Decrease in Number of Perpetual Leases—Receipts—Treasury—Savings Banks—Stock Notes and Currency Notes.

THE stamp duties are regulated by the Court Fees Act VII. of 1870, and Act I (Stamp Act) of 1879. The former deals with judicial stamps, that is, stamps on the institution of suits and criminal cases, on documents and exhibits filed in such suits, process fees, &c. The latter Act deals with instruments of commercial value, which are chargeable in some cases with an *ad valorem*, and in others with a fixed, duty.

One of the most important duties of a Collector is

the supervision of the stamp revenue, subject to the general control and directions of the Board of Revenue. All stamps are kept in the District Treasury, and issued to licensed stamp-vendors, who supply the various courts, the bar, and the public generally. The value of stamps in the Treasury often amounts to lakhs of rupees, and the Collector is responsible for their safe custody, even having to count twice a year with his own hands all stamps over a certain value.

The Collector has various duties in connection with the stamping of instruments and the impounding of unstamped or insufficiently stamped documents. It has been remarked elsewhere that law and justice are within the reach of the masses to a far greater extent than is the case in England. This is true of all departments of the administration. On payment of a fee of not less than one shilling and not more than ten shillings, any person may produce before the Collector any instrument, whether executed or not, and whether previously stamped or not, and apply to have that officer's opinion as to the duty (if any) with which the instrument is chargeable. The Collector is bound, after such inquiry as may be necessary, to determine the duty. When he has certified by endorsement on the instrument that the full duty has been paid, or that the instrument is not chargeable with duty, such instrument is deemed to be duly stamped, or to be not chargeable, as the case may

be ⁽¹⁾. But the Collector can only make such endorsement, when the instrument is produced within one month from execution (if executed in British India), or three months (if executed out of British India). Nor has he such a power in the case of bills of exchange or other instruments chargeable with the duty of one anna, if brought to him after the drawing or execution thereof on paper not duly stamped. The reason for this is that it is notorious that in India the stamp revenue is persistently and systematically defrauded by the omission to stamp receipts ⁽²⁾

(1) In England persons can bring their own blank forms or unexecuted instruments to any of the principal Inland Revenue offices, or transmit them through the local stamp officers, and get them impressed with a stamp of whatever value they require.

(2) There has been the same experience in England. In 1853 Mr. Gladstone introduced the adhesive stamp on receipts and drafts, and reduced the limit of exemption from £5 to £2. Before 1853 the stamp duty on receipts was *ad valorem*, the lowest duty being 3*d.* for sums of £5 and under £10. In 1881 Mr. Gladstone permitted an adhesive penny stamp to be used indifferently for both postage and Inland Revenue purposes, and since then the principle has been extended to almost all Inland Revenue adhesive stamps not exceeding 2*s.* 6*d.* in value. Act 33 & 34 Vict. c. 97 enacts that adhesive stamps must be cancelled by writing name or initials on or across the stamp, together with the true date. It is difficult to enforce such a rule in India, where receipts have frequently to be given by people who can neither read nor write. In the Province of Orissa almost all documents are still written with the stylus on palm leaves, and the Government would do well to make the use of paper compulsory. This is not a change that would be un-

acknowledgments, and other instruments requiring a stamp of one anna only. Civil Courts and other persons, such as Registrars, having by law or consent of parties authority to receive evidence, are bound to impound insufficiently stamped instruments that come before them; but this rule does not apply to Criminal Courts, except in certain proceedings under the Criminal Procedure Code, which savour more of a civil than a criminal nature. If the deficient duty, together with a certain penalty, is paid, the document is, subject to all just exceptions, admitted in evidence, and the person impounding it has to send a copy to the Collector together with the duty and penalty paid. If the duty be not paid, the document is sent in original. The Collector may refund the whole of or any portion of the penalty. If he requires it to be paid, and it is not paid, he generally directs a criminal prosecution; and such a prosecution may be instituted even after payment of penalty and duty, if he is of opinion that there was an intention to evade payment of the proper duty.

Any person executing, or signing, otherwise than as a witness, any instrument chargeable with duty without the same being duly stamped, is liable to a

popular, or in any way shock public sentiment. Rough paper is as cheap as in England, and, if so ordered, the obodhans (teachers) of village schools would be quite ready to use it. It might be proclaimed that *talpotra* documents, written after a certain date, would not be received in courts of law.

fine, which may extend to £50. Prosecutions are instituted by the Collector, and the cases are generally tried by the Joint Magistrate. The Board of Revenue appear to be of opinion that substantial fines (in no case less than the duty and penalty adjudged by the Collector) should be inflicted in all cases, irrespective of the existence or absence of any intention to defraud. But where the offence has proceeded from ignorance, magistrates are naturally inclined to inflict nominal fines only. Phillimore, in his "Jurisprudence," has shown that the maxim, "*Ignorantia legis neminem excusat*," though necessary as obviating lengthened inquiries as to state of mind, must not be pushed too far, but must be tempered with other maxims, such as "*Actus non facit reum, nisi mens sit rea*." Laws for the protection of the revenue are no doubt intentionally strict, *e.g.* salt, excise, opium, and post-office laws; and there are many offences, irrespective of intention, *e.g.*, offences under Cotton Frauds Act in Bombay, and under Game Laws in England. (See "Maxwell on Statutes," p. 80.) But as to the question of intention, it is extremely unfortunate that the Calcutta High Court have left the matter in doubt by a full Bench judgment, which appears to contradict itself. They have held that a magistrate is bound, for the purpose of ascertaining *whether any* and what penalty should be imposed, to consider whether the accused had any intention to defraud by evading payment of stamp duty (I. L. R. 2 Calc. 399).

But the judgment in another part states that the magistrate is bound to record a conviction, provided he finds that there has been a making, etc., of an unstamped or insufficiently stamped instrument, and that *the amount of the fine only* is left entirely to his discretion. The true rule appears to be that, in cases where the penalty has not been paid, the magistrate is bound to convict, and inflict a fine not less in amount than the penalty demanded by the Collector ; but, where the penalty has been paid, the magistrate must be satisfied independently that there was an intention to evade the proper duty before he can convict ; he is not bound to accept the Collector's opinion on this point. Indeed, he is at least as likely as the Collector to arrive at a correct decision on this point, as he makes a thorough inquiry into the matter in a judicial capacity. Moreover, ignorance of the law is at least to be taken into consideration in the amount of the fine ⁽¹⁾. Lolly's case ⁽²⁾ is one in point. He was assured by several lawyers that his divorce was valid, married again, was tried for bigamy, and convicted. "His crime," says Mr. J. G. Phillimore, "which he had done all he could to guard against, was venial ignorance of positive law—the crime of the judges who punished him was inexcusable ignorance of natural justice, and indifference to common

(1) See *R. v. Esop*, 7 C. & P. 456, and a recent decision of Mr. Justice Stephen.

(2) *R. v. Lolly*, R. & R. C. C. R. 237.

humanity." This fierce denunciation is scarcely deserved, as the judges only administered the law as they found it. Still it may be doubted whether the riper jurists of to-day would not show a greater consideration for ignorance of positive law ⁽¹⁾, especially if it is at all ambiguous or difficult to ascertain. Lolly got his divorce from the Commissary or Consistorial Court of Scotland, and it had been actually held that even a divorce *a mensâ et thoro* in England was sufficient to bar a prosecution for bigamy ⁽²⁾.

During the year 1882-83 the net revenue from stamps was £1,167,597 ⁽³⁾. All stamps are either judicial (court fees) or non-judicial, which include impressed stamps, bills of exchange, receipt, postal, telegraph, notarial, advocate and vakeel stamps. Excluding the town of Calcutta, the incidence of the stamp revenue ranges from Re. .01 in the district of Singbhoom to Re. .3 per head of the population in the twenty-four Pergunnahs and two other districts. The general incidence is only 2 annas 11 pie (less than

(1) A man must be a good jurist, as well as a good lawyer, to make a good criminal judge. Grotius has well remarked: "Ignorantia legis sicut inevitabilis si sit, tollit peccatum ita cum aliquâ negligentia delictum minuit." It requires a fine discrimination and profound knowledge of the civil law to determine in what cases and to what extent intention may properly be ignored.

(2) This was held under stat. 2 Jac. I. c. 11, which has since been repealed by 9 Geo. 4, c. 34.

(3) In 1883-84 it was £1,195,546.

fourpence-halfpenny) per head, or at the rate of Rs. 18 : 3 : 8 per 100 of the population.

The total stamp revenue for the whole of India in 1881-82 was £3,233,042. The revenue from the sale of commercial stamps was £1,019,891, as compared with £1,811,945 received from the same source in the United Kingdom during 1884-85. Bengal contributes more than any other province to the stamp revenue in proportion to its population and area. But the varying degrees of civilization to be met with in different parts of the province may be inferred from the fact that four districts contributed more than £50,000 each, while twelve districts contributed less than £10,000 each. The revenue in the district of Singhbhoom (inhabited almost entirely by jungly hill-tribes), was £703; the revenue in Calcutta was £186,711. Much revenue ought to be collected in the shape of duty on probates and letters of administration. But in this matter the Civil Courts are very lax, and it is necessary that the Government of India should take steps to see that the provisions of the stamp law are not evaded. The amount received from the probate duties in the United Kingdom in 1884-85 was £3,947,094. This is apart from the account, legacy, and succession duties. The Act of 1881 (44 Vict. c. 12, ss. 27-43) transferred the stamp from the grant itself to the affidavit and inventory of the estate, and provides that no grant shall be made unless it bears a certificate in writing that the affidavit

has been delivered, and is duly stamped, and mentions the gross value of the estate as shown by the accounts annexed to the affidavit. Real estate (freehold and copyhold) is not liable to the tax. In India a law should be passed directing the District Judge not to grant probates and letters of administration except on affidavits and inventories sworn before the Collector, and approved of by him.

The stamp revenue under certain heads sometimes fluctuates in a remarkable manner from year to year, and the Collector has to explain, to the best of his ability, the causes of such fluctuation.

"Felix, qui potuit rerum cognoscere causas !"

The increase or decrease, as the case may be, is perhaps attributed to improvement of business, stagnation of business, increased number of bonds and mortgages owing to bad crops, decrease of the same owing to good harvest, and consequent prosperity of agricultural community, renewal of a number of zemindari leases or agreements to grow indigo, which have all happened to expire in the particular year under report, wide prevalence of epidemic fever, low prices of agricultural produce, the settlement of some particular estate, and other causes too numerous to mention, which readily suggest themselves to the ripe experience and fertile resource of men who for years have been occupied in thinking and reporting "*de omnibus rebus et quibusdam aliis.*"

It had been alleged by some judicial officers that the *ad valorem* Court fees levied on the institution of rent and civil suits are somewhat too high, and that the fees for authenticated copies are excessive. Some reduction might perhaps be made in these directions. Stamps filed on suits vary from ninepence, where the claim does not exceed ten shillings in value, up to a maximum of £300. The stamps on non-judicial documents are not excessive, but I think it may fairly be argued that they are perhaps a little too heavy when compared with the corresponding duties levied in England. In England a bond for £50 requires a stamp of 1s. 3d. only, whereas in India it requires a stamp of 5s. But in England a bond for any smaller sum than £50 requires the same stamp, whereas in India a bond for £1 requires a stamp of 3d. only, for £5 a stamp of 6d., for £10 a stamp of 1s., and so on. The stamps on conveyances, again, are smaller in England than in India; but the graduated scale for the smaller amounts suits the requirements of the latter country. In India a stamp of 6s. is required for a conveyance of £25, while in England the stamp is only 2s. 6d. The following table shows the differences :

(1) County Court procedure in England is not cheap. In the year 1884 £557,067 was spent in costs and fees for the recovery of £1,545,682. More than a third is a heavy percentage.—*Times* leader, Sept. 17, 1885.

England.	India.
Conveyance when consideration money does not exceed £25 2s. 6d.	Ditto not exceeding £5 . . 1s. 0d.
Exceeding £25, and not exceeding £50 5s. 0d.	Exceeding £5 and not exceeding £10 2s. 0d.
For every additional £25 up to £600 2s. 6d.	For every additional £10 up to £100. 2s. 0d.
For every £100 over £600 . . 10s. 0d.	For every additional £50 . . 10s. 0d.

In England the stamp is 6*d.* on a lease for not more than 35 years, where the rent does not exceed £5; in India it would be 1*s.* But a Schedule is attached to the Stamp Act exempting certain instruments from stamp-duty, and among them are (1) Leases executed in the case of a cultivator without the payment of any fine or premium, when a definite term is expressed and such term does not exceed one year, *or* when the annual rent reserved does not exceed £10; (2) Counterpart of any lease granted to a cultivator. The last part of the first clause exempts perhaps 99 per cent. of all agricultural leases. It should be added that in India the stamp duties are systematically evaded, and unstamped or insufficiently-stamped documents frequently come to light in cases and other proceedings. This and other facts, such as the notorious litigiousness of the people, are important factors in the consideration of the question whether the stamp duties should be reduced. I have heard complaints

regarding Court fees in civil⁽¹⁾ and revenue cases, but I have never heard that the stamps on non-judicial documents press heavily on the people. A reduction of the duties, along with an increase in the number of licensed stamp-vendors, would lessen the incentive for defrauding and evading the revenue, and might result in increased receipts.

There are very minute rules as to the punching of Court fee stamps in order to prevent their fraudulent abstraction, or being used again. The Collector is responsible for the proper observance of these rules.

The Collector is also the Registrar of his district, and has a number of Sub-Registrars subordinate to him. The Registration Act III. of 1877 applies to the whole of India. Under its provisions registration is compulsory for (1) Instruments of gift of immovable property; (2) Other non-testamentary instruments affecting the disposal of property to the value of £10 and upwards; (3) Non-testamentary instruments which acknowledge the receipt of any right so conveyed; (4) Leases of immovable property for any term exceeding one year. Optional registration is extended to the above instruments when the interest involved is below £10, to leases of

(1) The same complaint does not apply to criminal cases. In petty summons cases the complainant pays process fees, and his petition requires a stamp of one shilling. But no stamps or fees are levied in warrant cases (*i.e.*, cases punishable with more than six months imprisonment).

immovable property for one year or less, instruments affecting the disposal of movable property, wills, and all other documents, not compulsorily registrable.

The forging of documents, and the tampering with unregistered documents of private transfers, has always been one of the most disgraceful characteristics of the social life of the natives. The Penal Code has done much to mitigate this evil, and the Registration Acts have done still more. The land revenue administration provides for the registration of landed tenures, and for mutations of ownership and occupancy by succession and transfer. But for a long time no adequate measures were taken for notarial registration. Since 1866, however, there has been a regular department of registration. Registration offices, secure against fire and other elements of destruction, have been established not only in every town, but in many rural villages also. The registering officers are for the most part natives of good family and education, who command the confidence of the public. The Collector closely supervises their proceedings, and there is a regular staff of inspecting officers, with the Inspector-General of Registration at their head. Fees are levied to cover the cost of registration and establishments, but not with the view of yielding any fiscal profit to the State. The registration of documents affecting immovable property over a certain value is made compulsory; the registration of most other documents is optional. Documents, which require to

be registered, cannot be received in evidence, or affect any immovable property comprised therein, unless registered in accordance with the Act.

There is a considerable amount of false personation in connection with the registration of documents, which, however, is not always fraudulent. Perhaps the executant is too ill to come to the registration-office, and his father, brother, or son comes in his place to admit execution. Such an offence is punishable with seven years imprisonment, but so low is the standard of morality in India, that even educated natives regard such an act as excusable and not deserving of punishment. At the same time such personation is sometimes fraudulent. An old man of property may be about to die, and two or three of his relatives or neighbours conspire and forge a deed of conveyance. One represents the old man, and in such capacity, admits execution before the registering officer; another identifies him, and perhaps two others are witnesses to the deed. The old man dies, and then these villains produce the document and try to deprive the real heirs of the property. The latter perhaps give up a portion to avoid litigation; or more probably the rival claimants go to the Civil Court at the instigation of village 'torneys' and case-mongers; and if they return from that bourne with half the property left, they are lucky. It is the duty of the registering officer to enquire whether the document has been executed by the persons by whom it purports to have been executed,

and to satisfy himself as to their identity. But he has a large number of documents to register in a day, and it is quite possible for a fraud to go undetected at this stage.

If execution is denied, the registering officer must refuse to register the document. But there is an appeal against such refusal to the Registrar (Collector). The latter summons the parties before him, and if he finds that the document has really been executed, he orders registration. If he refuses to order registration, any person claiming under the document may within thirty days institute in the Civil Court a suit for a decree directing the registration of the document. It sometimes happens that persons, who have executed documents, regret having done so, and, when summoned before the Registering Officer, deny execution. Sometimes they say they have not received any or the whole of the consideration money.

Conspiracies to defraud *purda nishin* ⁽¹⁾ ladies are not unknown. In such a case no attempt is made to personate the lady, but one of the conspirators appears as her representative, and produces a power-of-attorney alleged to have been executed by her. Perhaps the lady or her friends hear of it, and then the matter comes before the Registrar, who, on finding a *prima facie* case of some criminal offence, sends the parties to the

(1) Ladies, who, according to the custom of the country are not allowed to be seen or appear in public.

Criminal Court. It is often very difficult to get at the truth owing to the fact of the parties being near relatives, which fact renders possible the truth of either conflicting set of allegations. In rare cases the fraud is facilitated by collusion on the part of the Sub-Registrar himself. Forgeries are sometimes committed in India with a reckless stupidity that is simply marvellous. To give an instance, A. has executed a bond in favour of B. in presence of three witnesses, and the bond is duly registered. A. does not pay up and B. makes up his mind to sue in the Civil Court, but in the meantime two of the original witnesses have died. Just like a native, B. thinks he must make his case stronger by having more witnesses, and foolishly adds two more names on the margin of the document. This addition is of course found out at once on reference to the register of documents in the Registry-office. I have even known of cases in which all the registration endorsements together with the seal of the Sub-Registrar had been forged on a document which had really been executed, but had not been registered. But forgers are not always so clumsy or ignorant. In a similar case to that mentioned above, which came before me, the forger not only added names of more witnesses on the margin of the document in his possession, but, by tampering with the clerk in charge of the records, succeeded in adding the names also to the copy of the document in the Registrar's books! The forgery was proved by the

difference in the colour of the ink, the appearance of the interpolation, together with the evidence of witnesses.

Registration is largely resorted to in the case of documents, of which the registration is optional, as in Courts of law registered documents take priority over unregistered documents. There are 285 registration offices in Bengal. During the years 1882-83 and 1883-84 the number of registrations was as follows:—

	1882-83.	1883-84.
Compulsory registrations affecting immovable property	307,609	331,706
Optional registrations, ditto	454,130	495,670
Registrations other than those affecting immovable property	555,141	601,002

The increasing popularity of registration may be inferred from the fact that the increase in the number of optional registrations of all kinds of instruments amounted to nearly 10 per cent. It is worthy of notice that for some years the number of perpetual leases has been decreasing. Perhaps the landlords are becoming averse to parting with their interest in the land; and it is to be hoped that both they and the cultivators are becoming alive to the evils of sub-infeudation. The diminution of available land may partially account for the decrease; but the real reason is probably that, so long as it remains uncertain in

what form the Tenancy Bill ⁽¹⁾ will eventually become law, neither landlords nor tenants are willing to bind themselves in perpetuity.

The gross receipts of the Registration Department during the year 1883-84 were Rs. 9,74,711—almost equal to the receipts of all other provinces put together. As the expenditure was only Rs. 5,04,755, the registration fees may with advantage be lowered, unless it is proposed to utilise the surplus in building better rural offices and in increasing the pay of the special and rural sub-registrars. The Collector, as Registrar, has to make periodical inspections of all the special and rural sub-registry offices in his district.

The charge of the Treasury entails on the Collector a considerable amount of very responsible work. Currency notes, cash, stamps, and opium are kept in the Treasury; and the cash balance has to be personally verified by the Collector once a month. The Treasury is in immediate charge of a Deputy Collector, who is styled the Treasury Officer; but this in no way relieves the Collector from any portion of his responsibility. During the year 1882-83 two schemes were introduced by the Government of India with a view to affording safe investments for the poorer classes of the people, namely, the issue of stock-notes, and the establishment of Post Office Savings Banks. The stock-notes have not been a success. The

(1) The Bill has since become law. Act VIII. of 1885.

people, however, are thoroughly familiar with currency notes, as is evident from the fact that the total issues of notes from treasuries during the year 1882-83 amounted to £3,880,000, while the receipts of currency notes from the public amounted to £3,600,000.

CHAPTER XI.

AN AGRICULTURAL SKETCH, MANUFACTURES, AND TRADES

Agriculture—Millets—Oilseeds, Vegetables, Fruits and Spices—
Rice-Crop—Description of a Deltaic District—The Palms
of Bengal—A Bengal Village—Tanks—The Homestead—
High Lands—Low Rice-Lands—Wheat—Cotton—Jute—
Indigo—Other Products—Tobacco—Sericulture—Con-
dition of Cattle—Manure—Rotation of Crops—Wages,
Prices, and Rents—Manufactures—Manual Dexterity—
Decay of Weaver Class—Gold and Silver Jewellery—Em-
broidery—Cutlery—Mineral Products—Internal Trade—
Local Trade—*Hâts* and *Melas*—Material Progress and
Increased Comfort of People.

It has been mentioned in Chapter IV that one of the duties of the District Collector is the collection of information and reliable statistics on almost every conceivable topic, including especially agriculture and manufactures, and all questions connected therewith. During his cold weather tour the Collector is enabled to see a good deal of village life, and learns much concerning the material condition and progress of the people, crops and cultivation, wages, prices and rents, course and direction of internal trade, local markets

and manufactures. As a good portion of the cold weather tour is devoted to the collection of accurate and reliable information on these subjects, which are, moreover, fully treated in the Annual Administration Reports, a brief agricultural and manufacturing sketch will be a fitting conclusion to the foregoing chapters.

Taking India as a whole, it may be affirmed that the staple food-grain is neither rice, nor wheat, but millet. The two commonest kinds are great millet (*Sorghum vulgare*), known as *joár* or *jawári* in the languages derived from the Sanskrit, as *jonna* in Telugu, and as *cholam* in Tamil; and spiked millet (*Holcus spicatus*), called *bajra* in the north and *kambu* in the south. The oil-seeds most cultivated are mustard or rape seed, linseed, *til* or gingelly (*sesamum*), and castor-oil. The commonest vegetables are the egg-plant, called brinjal or baigan (*Solanum melongina*), potatoes, cabbages, radishes, onions, garlic, turnips, yams, and a great variety of cucurbitaceous plants. Potatoes, cabbages, and turnips are of comparatively recent introduction. The ordinary fruits are the mango, plaintain, jack, pine-apple, pomegranate, guava, tamarind, custard-apple, papaiá, shaddock, and several varieties of fig, melon, orange, lime, and citron. The most important spices are turmeric and chillies; then come ginger, coriander, aniseed, black cummin, and fenugreek.

In the absence of irrigation, a rice crop requires an annual rainfall of at least 36 inches, and a province

requires an average fall of 50 to 60 inches in order to grow rice as its staple crop. Where grown, it is generally to the exclusion of other crops, in the deltas of great rivers and the long strip of land fringing the Western Coast of India. In Burmah 90 per cent. of the cultivated land is under rice; in Bengal and Orissa the proportion is perhaps 85 per cent., and about the same in the deltas of the Godaveri, Kistna, and Cauveri, and the lowlands of Travancore, Malabar, Canara, and the Concan. In the year 1877-78, when famine was raging in Southern India, the exports of rice from Calcutta exceeded sixteen million cwts. The annual exports from Burmah are about twelve million cwts. An acre of paddy-land yields about 15 maunds or 1,200 lbs. of cleaned rice: Mr. A. P. Macdonell's estimate for Behar is 1,120 lbs. The worst sort of land yields 500 lbs.

The ordinary scenic aspect of a deltaic district in Bengal is a vast expanse of paddy-cultivation, consisting of small fields separated by *ails* (small bunds or ridges of earth), with villages dotted here and there, the houses being entirely, or almost entirely, concealed from view by clumps of luxuriant bamboos and palm-trees. The monotony of this expanse of rice is also broken here and there by tanks, fringed round with palmyra trees, strips of waste land running from one village to another, scattered date-palms, and, more occasionally, by topes or groves of mango-trees. Here and there, too, may be seen the many-branching,

many-rooted banyan, the sacred peepul (*ficus religiosa*), the leafless wild cotton-tree, with its red flowers, the tall feathery tamarind, the hardy quick-growing babool. The palms of Bengal are very varied, including the betel-nut or areca, cocoa-nut, bastard-date, palmyra, and true date-palm. The bastard-date supplies the jaggery sugar of commerce, and both it and the palmyra furnish intoxicating liquors. The palmyra is a great favourite of the Bengal ryot and is a source of much profit to him. If he digs a tank, he almost invariably plants it round with palmyras, and he also plants them on his homestead land, as they are supposed to absorb much of the moisture in the air, and to drink up the noxious exhalations of the soil. Coming to the village itself, most of the houses are mud cottages thatched with paddy-straw, but in the larger villages there is a considerable sprinkling of brick houses ⁽¹⁾. In the centre of the village is generally a large tree, the trunk of which is built round with a platform of solid masonry, on which, of an afternoon or evening, the *bhadra lok* (gentlemen) of the village sit and smoke and gossip, or play at cards or chess. As far as the talk goes, such words as *jami*, *jama*, *dakhila*, *taka*, *paisa*, *mokud-*

(1) While taking the census of Burdwan in 1881, I found the proportion of brick houses in many villages to be as much as ten per cent. The increasing number of brick houses is a sure and safe criterion of the diffusion of wealth among the agricultural community.

duma, *feisala* (land, rent, receipt, rupces, pice, case, decree, document) may often be heard. On these occasions extracts are read out from the native newspaper published at the Sudder Station, and give rise to varied discussion. Another characteristic feature of Bengali villages is the extraordinary number of tanks, in a great measure due to the fact that it is considered a work of religious merit to dig a tank for the use of the public. These tanks are often covered with aquatic plants, lotuses, and water-lilies; still the water appears to be clear and wholesome. Some have magnificent flights of stone steps leading down to them which serve as bathing *ghats*, that for males being separate from that for females, though this distinction is less observed in towns. Those who are well-off often have a pond behind their houses, to which their females go by the back door (*khirki*) for the sake of privacy. Excluding the very poorest, each house has a front (*sudder*) as well as a back entrance, a verandah, an open yard inside, and two or three rooms (store-room, cook-room, sleeping-room, &c.). The inner rooms also have a verandah running in front of them, in which the inmates sleep in hot weather. On this verandah is placed the *dhenki* (pedal for husking paddy). The *goál-ghar* (cow-house) is situate on the yard. The cattle feed from large earthen troughs buried in the ground, and are tethered to bamboo posts. Outside is the *sárkoor* (dust-pit), the contents of which are used to manure

the fields. Some officers regard these ash heaps as hurtful from a sanitary point of view, but it should be recollected that they are outside the house, and that the ryot leads a healthy out-of-door life. Jackals and huge domestic pigs of repulsive appearance (kept by Domes and other outcastes) often perform the work of village scavengers. It is a most rare thing to find offensive matter on roads or paths in the village, though the spots used for the worship of the Goddess Ananké are often objectionably near to the homesteads, or to tanks used for bathing and drinking. A large village generally has several temples, and a sprig of the sacred *toolsec* plant may be seen outside the houses planted in the verandah or in a masonry vase. Melons and yellow pumpkins are trailed over the thatched roofs of the houses; and the lands adjoining the homesteads are planted with bamboo topes, plain-tain-groves, or vegetables of various sorts. Beyond the actual homestead lands, the lower lands round the village produce *áus* (early or autumn paddy), followed by a second crop of mustard, linseed, gram, pease, or barley. Sometimes sugarcane, mulberry, hemp and flax are grown on these lands. The lands situate on a still lower level and farther from the village produce a single yearly crop of *ámun* or winter-rice. Sir Henry Maine's "common mark" (waste lands for pasturage) often does not exist. Sheep are seldom kept (the Bengali prefers goat-flesh), and the cows and bullocks are grazed along the

roadsides, on the slopes of tanks, in mango topes and orchards, on patches of waste near *jheels* (pools or swamps of water), and, when the crops are off the ground, indiscriminately over the fields.

Wheat is an exceptional crop in Bengal and Orissa. In the Panjab seven million acres, or 37 per cent. of the cultivated area, is under wheat: in the central provinces the proportion is 23 per cent. The average out-turn of wheat per acre in England is (according to Mr. Caird) $26\frac{1}{2}$ bushels, in France $15\frac{1}{2}$, and in the Panjab 13.

The principal fibre crops are cotton, jute, hemp (*pât*), and flax (*son*). Prior to 1860 the exports of raw cotton from India used to average less than three millions sterling a year; but after that date they rose by leaps, until in 1866 they reached the enormous total of thirty-seven millions. Then came the crash caused by the restoration of peace in the United States, and the exports fell until they now average little more than eight millions a year. The area under cotton cultivation in 1881 was a little over eleven million acres.

The cultivation of jute is confined to Northern and Eastern Bengal. The cultivator, practically a peasant proprietor, increases or diminishes his cultivation according to the state of the market, and manages to keep the profits in his own hands. In 1878-79 the export of raw jute from Calcutta amounted to 6,021,382 cwts., valued at £3,800,426, besides jute

manufactures to the value of £1,098,434. The exports of indigo in the same year were 105,051 cwts., valued at £2,960,463. This industry flourishes in Behar. It is still carried on in some districts of Bengal; but it has not recovered from the depression caused by the indigo riots of 1860 and the emancipation of the peasantry by the Land Act of 1859.

Other important products are sugarcane, opium, ganja, tobacco, pan, coffee, tea, cinchona, silk, and lac. The forests produce excellent timber, such as *sāl*, *sisu*, and teak, while fields and forests alike produce various resins, gums, varnishes, and scents. A whole pharmacopœia of native medicines, from the well-known aloe and castor-oil, to obscure but valuable febrifuges, is derived from shrubs, herbs, and roots. Nor should I omit to mention the *mahua* tree, producing the fleshy flowers which form a staple article of food among the hill-tribes, and, when distilled, supply a cheap spirit. Tobacco is grown in almost every district for local consumption. The production for the whole of India has been estimated at 218,750,000 lbs. Tobacco was taxed, like everything else, under native rule. During toil and after toil the dear *huka*, or hubble-bubble, is a precious treasure and unfailing solace alike for high-born and low-caste, zemindar and ryot, artizan and ploughman, shop-keeper and labourer; and the Bengalee may well congratulate himself that his two chief luxuries,

tobacco and pan, are both untaxed and comparatively cheap. Certainly he is an object of envy to smokers in England, who pay a sum of nine millions towards the revenue.

Sericulture is a declining industry in India. Besides the silk-worm proper, fed upon the mulberry, several other species of silk-yielding worms abound in the jungles of India, and are utilised, and in some cases domesticated, by the natives. These "wild silks" are known under the generic name of "tasar" (tusser). Moorshedabad is still famous for its *kincobs* (gold brocades); but the manufacture is losing its importance. It is also a matter for regret that the silk filatures of Rajshaye are declining; but it is possible that the decline may be checked by lowering the rents on mulberry lands. It is recorded that in the year 1577 three ships laden with Maldahi cloth were sent from Maldah to Russia. The lac insect abounds on certain jungle trees, and from time immemorial it has been collected by the wild tribes and worked up into lacquered ware. It is known to commerce both as a gum (shellac) and as a dye.

The general condition of the cattle is poor, owing to (1) unfavourable conditions of climate and soil; (2) insufficiency of grazing ground; and (3) want of care and selection in breeding. In the matter of irrigation, native patience and ingenuity have devised means and schemes, which in some respects compare not unfavourably with the more ambitious projects of

Government. Manure is copiously applied to the more valuable crops, its use being limited by poverty and not by ignorance. Cow-dung is used for rice and miscellaneous crops, and *khol* or oil-cake (refuse of oil-seeds after oil has been extracted) for sugarcane and pán. Ryots also utilise the contents of their ash-pits, and rich mud dug from the bottom of tanks. The principle of rotation of crops is understood, and the advantage of fallows is widely recognised. The low lands, on which winter rice is grown, are recruited by floods and inundations, and do not require fallows. Lands adjacent to rivers do not even require manure. In some districts, when the land is thoroughly exhausted by over-cropping, groves of the quick-growing *bábla* (*acacia arabica*) are sown. These trees attain a height of fifteen feet in about five years, and are then cut down and sold at remunerative prices for firewood. A mild and beneficial rule, ensuring an even more absolute security of person and property than exists in European countries; causes a rapid increase of population; but there are still vast tracts of untenanted and untilled lands awaiting the plough, and these lands are in some cases situate within a few miles of those parts where the density of population is greatest.

Wages, prices, and rents differ much in different districts. Taking Burdwan as a typical district of Western Bengal, a coolie earns from $4\frac{1}{2}d.$ to $6d.$ per diem; agricultural labourers a little less; but then in