

## THE 'FAILURE OF LORD CURZON

# THE FAILURE OF LORD CURZON

A STUDY IN "IMPERIALISM"

AN OPEN LETTER TO THE  
EARL OF ROSEBERY

BY

"TWENTY-EIGHT YEARS IN INDIA"

"God give us men A time like this demands  
Great hearts, strong minds, true faith and willing hands  
Men, whom the lust of office does not kill,  
Men, whom the spoils of office cannot buy,  
Men, who possess opinions and a will,  
Men, who have honour, men who will not lie"

—OLIVER WENDELL HOLMES



LONDON: T. FISHER UNWIN  
PATERNOSTER SQUARE . 1903

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## PREFACE

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THE author has adopted anonymity, though quite aware that it is the thinnest of screens, if there is any wish to pierce behind it. The fact of a twenty-eight years' acquaintance with India suggests some knowledge of the matters he discusses, whilst, after so long an exile, his name would be recognised by few. Moreover, in political controversy the author favours an impersonality similar to that which enables a journalist to leave his facts and arguments to speak for themselves. He desires to draw attention not to his own opinions, which are expressed with hesitation, but to the long array of weighty quotation, which he adduces, the statements of men like Sir George Wingate, Sir Richard Garth, Sir Ashley Eden, Sir William Wedderburn, Sir Steuart Bayley, Sir Charles Rivaz, Sir John Jardine, Sir W. W. Hunter, and a score of others, Governors and Imperial Councillors, Judges and Chief Commissioners. He would also solicit the fullest consideration for the unbiassed evidence of high-class journals, the *Englishman* of Calcutta, the *Pioneer* of Allahabad, *Capital*, and many others.



## Preface

Since this book went to the printers the Indian Budget for 1903-4 has passed the Legislative Council. It introduced two modifications of taxation. The tax on every maund of salt, 82 lbs., has been reduced from 40 to 32 pence—one penny less in every 10 lbs., which is about the annual consumption of each individual Indian. One penny a year will not seriously lighten their burden, but it represents the present ideal of "Imperial" munificence to the poor. The second change raised the lower limit of annual income, liable to income-tax, from 500 to 1,000 rupees, an appreciable benefit to an already well-to-do class, the small tradesmen, whose contributions to revenue are always small. The average income of the town labourer is about 50 rupees a year, under £4, whilst that of his agriculturist fellow is roundly half of that pittance.

The most prominent feature, however, of the new budget is the continued increase of military expenditure. The charges under this head have been :—

In 1899-1900.....	£14,165,743
„ 1900-1901.....	14,265,525
„ 1901-1902.....	14,786,342
„ 1902-1903.....	16,234,900
„ 1903-1904.....	16,352,300

The last figures represent the amount to be expended by the Army Department during the current year, but there are other items of strictly military outlay, which raise the total to £17,907,629.

The Indian public. European and native, protest

## Preface

against the enormous increase from nine millions sterling in 1875, and Lord Curzon has found it advisable to beat the Jingo war-drum. In his speech in Council he declared that "The geographical position of India will more and more push her into the forefront of international politics; she will more and more become the strategical frontier of the British Empire." To talk of a "position" pushing anything anywhere may be intelligible to an "Imperialist," but to a sober-minded citizen, wishing to safeguard the grandest heritage of empire we possess, it would seem that the geographical position of India, her supreme defensive asset, ought to keep her outside the sphere of foreign intermeddling. Walled in by almost impenetrable mountain ranges, some of the highest and most rugged in the world, her position is one of quite exceptional security. Unfortunately, the "Imperialist" would never get his beloved wars if our armies and our diplomacy did not habitually seek fields of contention outside our natural boundaries. Had one-tenth part of the enormous sums wasted in Afghan wars and Black Mountain expeditions been employed in fortifying the frontier and its passes, it would by now be impregnable, and a Russian general would find Cape Town as easy to reach as Delhi.

But Lord Curzon's ambition is to be an "Empire Builder," as your hot Tory calls the pushful and pugnaeous idols of his admiration. He does not want any long spoon in dealing with the Tsar and his armies. His dream is a real, big, hand-to-hand fight somewhere — anywhere. Constantinople or Gorea

## Preface

might do, but the plains of Persia would suit him nicely. With famine following famine in nearly every province of India, and desolating plague everywhere, who will deny that we have at last found a truly "Imperialist" Viceroy?

The recent debate in the House of Lords (May 5, 1903), proves that Persia is the new objective of "Imperialist" fatuity. Nothing on earth can prevent Russia from making her way to the sea. The desire to do so is about as statesmanlike as was our late attempt to bribe the Shah by so valuable a present as the ribbon of the Garter. The commerce of Central Asia must flow down to the Indian Ocean by means of one or more railways as surely as a river of water down a mountain side. We may delay the inevitable by a great war and by again putting our millions on the wrong horse, but would it not be wiser to depend on our navy and on sea power for supremacy in the Persian Gulf? A land struggle with Russia would not be less expensive than our late avoidable war in South Africa; say, £250,000,000 sterling. If £10,000,000 were expended in making Kurrachi or Bombay and Aden really first-class naval bases, we might laugh at any European Power, Russia or Germany or France, that sought to oust us from our position in Eastern waters. Even if we spend £25,000,000 we would still have permanent value for our money, instead of squandering, probably in one year, ten times the amount in a bloody war with little certainty of ultimate success. The total value of our trade with the Gulf ports in 1901 was only £2,300,000 and our profit, at 10 per cent., less than

## Preface

a quarter of a million sterling, a turnover and a profit far smaller than many London business houses can boast of. "Imperialism," is one long drawn out amazing folly, and Lord Curzon is its prophet in Asia.

THE AUTHOR.

PS.—The following statistics of plague mortality are evidence of the terrible calamity now oppressing India and still being sedulously concealed from the knowledge of the English people: 1896—1,700 deaths; 1897—56,000 deaths; 1898—118,000 deaths; 1899—135,000 deaths; 1900—93,000 deaths; 1901—274,000 deaths; 1902—577,000 deaths; 1903, three months—roundly, 250,000 deaths. Assuredly these are fitting days for Durbar festivities!

# CONTENTS

	PAGE
PREFACE . . . . .	V

THE NEW EFFICIENCY—"DISMALLY BELIED" . . . . .	I
--	---

A Great Inheritance—The Efficiency Policy—Lord Curzon's Début—The New Pretensions—A Restless Upsetter—A Threefold Failure—"A Vainglorious Hope"—"Dismally Belied"—Lurid "Statistics"—Half a Million or Four Millions. Which?—Fair Treatment—The British Soldier—A Rogue Patriotism—The Limits of Well-Being—The Indian Merchant lightly Taxed—Prosperity on a 55 per cent. Income-Tax—To Stem the Tide of Misstatement.

FAMINE AND TAXATION . . . . .	15
-------------------------------	----

A Deeper Acquaintance—A Remarkable Petition—Its Prayer Summarised—The "Equitable Basis" of a 55 per cent. Income-Tax—Taxation or Drought—Excessive Growth of Taxation—"Extravagantly Heavy" Enhancements—Sir George Wingate's Angry Protest—"The Yoke of British Misgovernment"—"Stupidity," "Greed"—Mr. Caird's Protest—"The Enormous Increase"—Lord Ripon's Attempt at Reform—850,000 Farmers Sold out of House and Home—Cent. per cent. Enhancements—65 per cent. the Government Limit—90 per cent. the Basis of the Permanent Settlement—"Their Inability to pay more" (Sir Richard Temple)—"Extreme Depression and Misery" (Sir Ashley Eden)—"Traditional Oppression" (Sir Steuart Bayley)—Pauperisation—Forty-five per cent. of the Population Short of Food—One Meal a Day the Normal Diet—Obscurantist and "Confidential"—"Ruined Beyond Redemption"—"Nakedness and Starvation."

# Contents

## THE PILING UP OF TAX ON TAX—A TRAGEDY

PAGE

40

Lord Curzon as the Protagonist of Taxation—"A very Vital Question"—The Extortion of the Famine Arrears—How to Reward Honesty—"Fair play and Public interest" Disregarded—A Lieutenant-Governor without One Day's Experience—"The Safe Men"—"A Double Wrong"—Coinage Restriction not Prosperity—"The Piling up of Tax on Tax"—An Increase of 30,000 Men in the Army—"The Richest Nations" Surpassed—Blundering into Truth—The Ruin of a Great Industry—Taxation the Destroyer—The Bleeding of an Unrepresented People—Lord Curzon ignored—"Weak Enough."

## THE UPROOTING OF SELF-GOVERNMENT—A FIASCO . . . 51

Want of Sympathy—Educated Indians and Self-Government—The Success of an Indian Corporation—The Plague Scare—A speech and its Consequences—Money freely Given—The Difficulties of Sanitation—New Legislation and New Governors—The Uprooting of Self-Government—Lord Curzon's Reform an Utter Fiasco—A Noisome Cry given over to "Culpable Neglect"—The Surroundings of an Hospital—"Confusion worse Confounded"—"Seething Discontent"—The Most Ill-balanced Mind.

## THE UPROOTING OF POPULAR EDUCATION—A FAILURE . . . 65

A Far-fetched Idea—Intense Indignation—"Striking at the Root of Education"—"Too Narrow the Popular Basis"—"A Matter of Life & Death"—"Revolutionary Proposals"—A Political Motive Suspected—Closing the Door against the Higher Castes—The Use of Fees to Choke Education—The Exclusion of the Poor Student—"A Death-Blow to Muhammadan Progress"—To Make Education Expensive—Lord Curzon Climbs Down—"Let Art and Science, Learning Die."

## THE "IMPERIALIST" AND THE ANCIENT PRINCES OF INDIA —A SAD COMEDY . . . 74

Great Feudatories as Schoolboys—An "Independent" Chief!—An "Altogether Inexpedient" Policy—"Sapping the Foundations of All Confidence"—"This Policy of Chaperoning"—"Who is Mainly to Blame?"—"Poor, Sad-Hearted, Voiceless Souls, Bejewelled and Bedecked"—"Eminent Treaties—An Almost intolerable Affront—Epicene "Imperialism"—Bankruptcy—The Law as an Outsider.

# Contents

THE FLOUTING OF EXPERIENCED ADVICE—A BÊTISE	PAGE 86
Stultification—"To Moderate the Ardour" of Sir Henry Fowler—A Sturdy Scot and <i>à l'esse Majesté</i> .	
THE PUNISHMENT OF HONEST ADVICE—A WRONG TO INDIA .	90
A Feeble "But"—"Practically Selling These People"—A Cruel Mortality—A Bad, Bad Thing	
THE UPROOTING OF HONEST DEALING—A WRONG TO ENGLAND	95
Impossible in any Free Country—A Really Honest System—"Beneficent and Profitable"—Fears Our Own Courts of Justice—"High Prices and "Extortion"—The Encroachments of the Tax Gatherer—Veiled Compulsion	
THE UPROOTING OF A PEASANT PROPRIETARY—REACTIONARY RECKLESSNESS	. 102
"In No Way Inferior to the English Freeholder—Destruction of the Tenants Rights—An Emphatic Protest Against Confiscation—The People Driven to the Money-lender—Reactionary Recklessness—Drink the Mainstay of "Imperialism	

TO THE RIGHT HONOURABLE  
THE EARL OF ROSEBERY, K.G., K.T., D.C.L., LL.D.

*THE NEW EFFICIENCY—"DISMALLY  
BELIED"*

MY LORD,—

It is some fifteen years since I had the honour to be presented to you in India, when you were good enough to listen to my views on some matters of public interest. You were then the strong right arm of the Liberal Party, the man chosen to take up the great inheritance of Gladstone, and to give a new life and a wider extension to the principles of well-ordered Liberalism. There were some in India in those days, who hoped that a personal acquaintance with our great Eastern Empire might induce you to take a keener and more informed interest in Indian affairs than purely home-bred politicians have given to the most important of Imperial topics.

Your Lordship has enunciated vigorously the



## The Failure of Lord Curzon

Doctrine of Efficiency and proclaimed that thoroughness is the very root of national greatness. Unfortunately what efficiency really means is a matter that may be very differently interpreted. A very few months ago, before the trained statesmanship of Sir Antony MacDonnell was placed at Mr. Wyndham's disposal, the man in the street might not unreasonably conclude that a dormitoryful of plank-bedded M.P.'s formed his acme of efficiency. Has it not been suggested that, when Mr. Brodrick deported Lord Kitchener safely to a Himalayan hill-top, the ways of efficiency were made straight for army corps on paper and the latest fashion in military clothes?

I have taken the great liberty of addressing your Lordship in order to ask your attention to a still more notable example of misdirected efficiency. In Far India Lord Curzon is busy in making a clean sweep of every principle, on which Indian polity has been built up. He is, in fact, an efficient of a very noticeable kind, an eager, hard-working man of quite phenomenal activity, interfering in every department, with which he is least acquainted, and flouting the advice of every one of experience, European and native alike. Lord Curzon's *début* in India was the most promising, even brilliant, that man could desire. All classes hastened to welcome him. The most cynical were taken by the idea of this almost boy politician already arrived at such a pinnacle of authority. Europeans, even those who ought to have known better, were glad of a change from Lord Elgin's

The Efficiency  
Policy.

Lord Curzon's  
début.

## The New Efficiency

homely Scotch ways. They had forgotten that what India needs and always will need is patient level-headedness. There are lots of brains in India, but there are keen ambitions too, and there is no field in the Empire, where a pushful man, clothed on in "patriotism," can, if unchecked, do himself more good and his country more injury. The natives also welcomed Lord Curzon. That so young a man should have risen by what seemed his unaided ability to the power and far more than the power that centred in the throne of the Moghuls, was a picture that stirred their imagination. Aided by a not ineffective eloquence, with great beauty standing by his side and surrounded by the glamour of much wealth, the new Viceroy was the cynosure of most eyes as he landed at Bombay.

The dream did not last long. Even the more giddy of the dominant race soon began to draw comparisons between the new pretensions, the striving after effect, the A.D.C.'s always in evidence, the ever-present, often out-of-place, pageantry, the bounding exuberance of a vainglorious personality, and the courtly yet simple manners, which made Government House a centre of noble refinement in the days of Lord Dufferin and Lord Lansdowne. I will not waste many words on this side of Lord Curzon's new régime. It is enough to say that it was typical of the man,—a man, who for five long years would hold in his hands the singularly delicate mechanism of Indian administration. It showed that he had mistaken the society, of which he had suddenly become the head. The Anglo-Indian is

The New  
Pretensions

## The Failure of Lord Curzon

surfeited with shows and gaudiness and, though ill-informed Europeans are still ignorant of the fact, the native of India, at least the only Indian, whose opinion is worth conciliating, is quite as contemptuous in regard to the spectacles, which Lord Curzon would wish to make our daily meat.

Lord Salisbury recently poured out in words of cultured rebuke his pity on those, who would settle the affairs of the world in the poor span of their short lives. There were many, who thought that Mr. Chamberlain was not absent from his Lordship's mind, when uttering these words. In India we half hoped that the wise advice was addressed in part at least to our disturber, for it is as a would-be reformer, as a restless upsetter of things long established that every thoughtful statesman must condemn the present Viceroy.

I will endeavour in the following pages to show amongst other things—

(i.) That Lord Curzon in a short four years has offended beyond forgiveness the educated classes of Indians.

(ii.) That, though continually face to face with famine, he has refused to take the most experienced advice, whilst his policy is pushing the mass of the agricultural population lower and lower in the slough of misery and starvation.

(iii.) That, although most conciliatory in language, he has initiated a manner of dealing with native princes, which must engender discontent.

Had Lord Salisbury read the first page of the preface to the two presentibus volumes, which the Hon.

## The New Efficiency

George N. Curzon, M.P., issued in 1892 on "Persia and the Persian Question," he might have appreciated how mentally unfit the present Viceroy is for the understanding of a great and complex empire like India. "This book," Mr. Curzon wrote, "which is the result of three years' almost uninterrupted labour, of a journey of six months' duration to the country concerned, as well as of previous travel in adjacent regions, and of communications maintained ever since with the most qualified resident authorities in Persia, is issued in the not, I hope, vainglorious hope that, until superseded by a better, it may be regarded as the standard work in the English language on the subject to which it refers." The extraordinary suggestion that a work based on a bare six months' personal knowledge of the country should supersede all previous descriptions, many by men, who had passed a lifetime in Persia, is, like his "vainglorious" ostentation in his present high office, characteristic of Lord Curzon.

It would be entirely foreign to my present purpose to criticise these volumes on Persia. Still it is interesting to give an instance of their value as a "standard" authority on Persian affairs. In discussing railway projects in the north of that country, Mr. Curzon inveighed against "the ineptitude of Russian policy." "Personally," said my Lord High Critic, very much in the style in which more recently he has dealt *de haut en bas* with Indian administrators, "I do not think that the Russian diplomats are wise in their generation." How these trained tacticians in Eastern politics must

## The Failure of Lord Curzon

have enjoyed the "personal" and valuable opinion of the brilliant and amusing youth, who was quite prepared to teach them their business after a "journey of six months' duration to the country!" It would now be unprofitable to waste space on an examination of Mr. Curzon's proofs of Russian soft-headedness, but it is worth noting that Mr. H. J. Whigham, the very capable special correspondent of the *Morning Post*, in a letter published in that journal on the 27th of last September, had the ineffable "ineptitude" to say that Russian policy in regard to Persian railways has been marked by the patient foresight proverbial in Muscovite diplomacy, whilst as to Lord Curzon's views, he dismissed them with the curt and cruel remark that "no forecast of events could possibly have been more dismally belied" It is a matter of open knowledge that Lord Curzon's opinions in regard to China and the cosmopolitan politics, which revolve round Peking, as set forth in his "Problems of the Far East," have been as painfully slapdash and unreliable as his "standard" lucubrations on Persia.

Before entering on a detailed examination of the many points, in which Lord Curzon's administration of India has been a failure, I would ask your Lordship to consider a short passage from one of his most recent minutes. Last year he published a defence of famine policy in India. I may at once say that no such defence was needed. The relief of famines in India during the past quarter of a century form one of the most noble pages in the history of the British nation. There are many, who regard the excessive demands of land taxation as a

## The New Efficiency

cause of famine, but no one denies the splendid charity and efficiency of the system of relief developed by Lord Curzon's predecessors, "I have looked up," he wrote, "the statistics of the last great famine that occurred in Bengal, while the province was still under native administration. This was in the year 1770." Statistics in 1770 amidst the utter *debâcle* of native government, which made our conquest a matter of a single battle! This minute was specially intended for our home consumption and was in fact laid before Parliament, and I am quite sure nine-tenths of English readers admired the industry of the "Great Viceroy." Lord Curzon's "statistics," none of which were quoted, showed that "the streets of the cities were blocked up with promiscuous heaps of the dead and dying; even the dogs and jackals could not accomplish their revolting work," and similar rodomontade. "Disease attacked the starving and shelterless survivors, and swept them off by hundreds of thousands. Before the end of May, 1770, one-third of the population was officially calculated to have disappeared." Who were the officials, and where are their reports? A few unreliable guesses are extant, but not a single statistical figure. I know Bengal well and gravely doubt the whole lurid picture. Warren Hastings reported in 1772, when statistically discussing the outturn of the land revenue, that "the net collections of 1771 exceeded even those of 1768," up to then a record year.

Lord Curzon's object was to compare this dread state of things with the success of his own measures in the preceding three years. Here again a com-

## The Failure of Lord Curzon

parison is uncalled for. The British Government has poured out millions in magnificent profusion of charity, but Lord Curzon must be unreliable and must be inaccurate. "What the actual mortality may have been," he wrote, "it is impossible to tell with complete accuracy. At a later date the forthcoming census will throw useful light upon the problem." Poor Viceroy! even the industry which could unearth the "statistics" of 1770 was not equal to the task of discovering in 1902 the figures of the census taken in February, 1901. I think the exact distance of the Census Commissioner's office in Simla from Government House is one mile and a quarter, and that admirable official had published "completely accurate" figures in October, 1901, and practically accurate figures in March of that year. Perhaps the census figures did not quite fit in with Lord Curzon's theory, which arrived at "an excess mortality of half a million in British India more or less attributable to famine conditions." In the same month that this estimate of famine deaths *was laid before Parliament*, the Census Report of the Central Provinces, one of the minor administrative divisions of the Empire, by Mr. R. V. Russell, showed a decrease of 832,000 in population, chiefly due to famine, whilst Mr. Enthoven's report on the Bombay Census summarised a lengthened and truly statistical examination of the population in these simple but terrible words: "Thus it seems that the grand total mortality ascribable to special causes in the Presidency, for the areas where such special causes have operated freely, must have been in round figures about

## The New Efficiency

3,000,000," of which it is known that 268,890 deaths or a little more than one-fifteenth part was due to plague, the immense balance being caused by starvation. I will discuss at much length at a subsequent page the whole question of poverty, especially in Bombay. Here I wish only to emphasise the hopeless unreliability of Lord Curzon in statistics as in politics. "No forecast" could be "more dismally belied."

I hope that your Lordship will recognise in these pages a desire to treat Lord Curzon fairly, to recognise his undoubted good qualities of heart, as Fair Treatment well as his unquestionable ability. I regard Lord Curzon as a kindly man and a very clever man, who, unfortunately, in the desire to emulate the "Imperialism" of Mr. Chamberlain, has trodden under foot every principle of sober statesmanship and very often justice, tact, and foresight in dealing with a vast population, which our taxation has brought to the verge of ruin.

There is another point also on which I would venture on what may seem a prefatory apology. I feel the difficulty of criticising those of The British Soldier. one's own household. I shall have to speak with much outspokenness of the calamitous results of taxation, due to a policy of military adventure, as well as to excessive military budgets. I do so with the full knowledge of what India owes to the British Army, and with a friendly admiration for the finest body of troops in the world. It is the power of the sword, which secures to the people of India the great blessings of peace and order,



## The Failure of Lord Curzon

which were unknown through many weary centuries of turmoil, bloodshed, and pillage before the advent of the British soldier. After the consolidation of the Empire in 1849, by the final defeat of the Sikh Confederacy, our army was for a long time a defensive force and kept within the limits, which a poor though populous nation could afford. For the past quarter of a century, however, an offensive war policy has grown up and is making demands in the form of taxation that is the chief agent in the pauperisation of India. I also gladly put it on record, as the experience of many years of Indian service, that the British soldier in India is, on the whole, admirably well-behaved. Lord Curzon has done a great public service, by his severity in the rare cases of brutal wrong-doing that have come to his notice, but, taking it all in all, no body of troops similarly circumstanced have ever treated a conquered people with greater humanity. I know that the great majority of officers feel that an Englishman can be guilty of no more cowardly act than to ill-use men of the weak, servile castes, from whom domestic servants are mostly drawn.

"Imperialism" has been defined as the policy of doing unto others what you would die rather than have done to yourself, a kind of rogue patriotism, that regards the love of country, one of the noblest of human feelings, only as a commercial asset and a cloak for international dishonesty. I am convinced that there is no policy more abhorrent to your Lordship, and that by Liberal Imperialism you mean a firm protection of the greatest Empire in the world, guided by the old Liberal prin-

A Rogue  
Patriotism.

## The New Efficiency

ciples of honour in politics, respect for your neighbour's goods, and veneration for the fair name of your country. I have written in the hope, "the vain-glorious hope," I quite allow, of making it clear to Liberals who are not quite satisfied with that good old title, that they must be Liberals first, and should never forget that, when God gave empire to England, it was not in order to fleece subject races nor in order to build up great armies at the cost of such a mass of human misery as the slow starvation of millions and millions of people in India involves.

That there is prosperity in India in certain areas I would be the first to admit, and I may illustrate the fact by a simile. Your Lordship will readily remember the position of our armies in South Africa during the second year of the recent war. They held all the lines of railway and most of the towns and villages, whilst out on the veldt the Boer ranged at large. So it is in India. Civilisation and an appreciable degree of comfort mark the cities and hamlets along the railroads and main highways. The commercial activity of many markets, the sleek native trader and sleeker European merchant, the smartly dressed railway servants, the grain-laden carts, and the general appearance of well-being, are noticeable on every side in such localities. The ordinary traveller, the three-months-in-India tripper, is naturally deceived. But out on the veldt, not only in remote villages but in the suburbs of the towns, the huts of the peasantry are squalid and empty, oppressed by a dire poverty, which all the highest authorities on Indian administration feel to be the most anxious

The Limits  
of Well-being

## The Failure of Lord Curzon

question of the future. Two-thirds of the Indian population, some 200,000,000 of human beings, are made up of ever-hungry cultivators and day labourers.

If there is inexorable need of heavy taxation, then place it on the shoulders of those, who can bear it, of those, to whom it does not mean starvation.

**The Indian  
Merchant  
Lightly  
Taxed**

The Indian merchant is not heavily assessed; indeed, it is doubtful whether, he is called on to support his fair share of the public burdens. But this is a wide question, which cannot be discussed here. My chief thesis in the following pages is that the agricultural classes, who are sunk in poverty, are taxed beyond all reason, and that the present Government of India is continuing and accentuating a desolating policy. If this is Little Englandism one may well be content to accept the implied opprobrium. It was not "Imperialism" that won the loyalty of India, but a truer ideal of greatness, which seems to be in much danger of being lost to English politics.

During the past few years—that is, during the vice-reign of Lord Curzon—the Tory Press in England and Scotland has given prominence to frequent articles describing the growing prosperity of India. An abounding revenue is chiefly pointed to as evidence of a happy Indian people. The average silly newspaper reader in this country gulps down such statements without inquiring how a well-filled treasury may be obtained. He never inquires what percentage on income does Indian taxation represent. He knows quite intelligently that a shilling in the pound income-tax is in England a

**Prosperity on  
a 55 per cent  
Income tax.**

## The New Efficiency

heavy burden. It means 5 per cent. of his income gone to maintain the army and navy. In a period of national stress and danger he bears it like a man, and rejoices that his "great sacrifice" supplies the sinews of war. Would he glory in "an abounding revenue," "a prosperous treasury," if year by year he had to pay even 5 per cent. income-tax? How "prosperous" he would feel if it was not only 5 per cent. were taken from him every year, but 10 per cent. ! What a gay and contented and aboundingly loyal subject the Briton would be if the tax rose, not to 10, but to 50 per cent. ! And yet it is a fact that in "Prosperous India" the annual taxation on land over nearly all its provinces is equivalent to at least a 55 per cent. income-tax.

I would beg your Lordship to please not throw this little book into the waste-paper basket. Its literary style may deserve such a fate, but not its figures. Please read on half a dozen pages, and you will find that a great number of very distinguished Indian officials and Anglo-Indian journalists proclaim the accuracy of my statements.

It is high time that an attempt should be made to stem the tide of misstatement, to combat the well-organised conspiracy on the part of the "Imperialist" Party in England to mislead the people of this country in regard to the economic condition of the people of India. I would, therefore, venture to invite your Lordship's very special consideration to the following chapter. Although an one-sided statement—an one-sidedness, which I freely confess to—it presents a view of the Indian picture, which should not be concealed from the

To stem the  
tide of Mis-  
statement.

## The Failure of Lord Curzon

English public. Your Lordship will, I am convinced, agree with me that the language used is studiously moderate. My whole desire is to lay before my fellow-countrymen not my own views, which they may reasonably question, but the opinions, the reports, the well-considered statements of British officials of the highest class, as well as the hardly less authoritative comments of the English Press in India, every journal quoted being of admittedly strong Conservative and Governmental leanings.

## FAMINE AND TAXATION

ENGLISHMEN are not unnaturally nor unreasonably proud of many of the results of their administration of the vast Indian Empire during the century that has just passed away. Not unnaturally, also, the system of government, which has been brought to such perfection in Hindustan, is offered as a high exemplar to other nations with somewhat similar territories to administer. A system, which has built up the great commercial centres of Bombay and Calcutta, which has spread a great network of railways throughout the land, and which has given such evidence of high civilisation in colleges and schools and hospitals, must deserve imitation. These great benefits are, indeed, so patent, lying as they do on the very surface that they must attract the notice of every traveller and of even every casual reader of the daily Press. There is, however, a knowledge that is not so easily arrived at, which is acquired during long residence in India, and which comes from a deeper acquaintance with the country and its inhabitants. The fact is that this attractive, even splendid, superstructure of administration is based on a poverty, often a misery, amongst the masses of the people, which would be incredible if it were not attested by

## The Failure of Lord Curzon

witnesses of the highest repute. Taxation, rendered necessary by the same "Imperialist" *furor* that now exists in England, over-taxation of the most grinding kind, is eating out the life of the Indian races, and surely preparing for the English nation one of the most heartrending problems ever offered to man for solution, viz., the government of hundreds of millions of people always on the brink of starvation.

In order to attract attention to a matter of the utmost imperial importance it is undesirable to draw a highly coloured picture, though some of the quotations in the following pages are not wanting in vigour of expression. The first opinion, which I beg to lay before your Lordship, is certainly a very quietly worded one, and none the less effective for that reason. It is a memorial or petition presented at the beginning of last year to the Secretary of State for India by a body of retired Indian officials, for the most part men of special distinction, of great experience, and of the highest authority. Of the gentlemen, who ventured to offer advice to a Secretary of State, the most noticeable is Sir Richard Garth, late Chief Justice of the High Court of Calcutta, and formerly a well-known Conservative Q.C. in England. Four of them have been Members of the Council of the Viceroy or of local governors. Most of them have held or passed above the grade of Commissioner of a Division, which in executive rank is next to that of a Governor of a Province, a division being a sub-province with a population varying from five to sixteen millions of inhabitants. The memorial ran thus:—

# Famine and Taxation

TO THE RIGHT HONOURABLE LORD GEORGE FRANCIS HAMILTON,  
M.P., HER MAJESTY'S SECRETARY OF STATE FOR INDIA,  
INDIA OFFICE, WHITEHALL, S.W.

MY LORD,—

In view of the terrible famines with which India has been lately afflicted, we, the undersigned, who have spent many years of our lives among the people, and still take a deep interest in their welfare, beg to offer the following suggestions to your Lordship in Council, in the hope that the Land Revenue administration may be everywhere placed on such a sound and equitable basis as to secure to the cultivators of the soil a sufficient margin of profit to enable them better to withstand the pressure of future famines.

2. We are well aware that the primary cause of famines is the failure of rain, and that the protection of large tracts of country by the extension of irrigation from sources that seldom or never fail has been steadily kept in view and acted on by the Government for many years past, but the bulk of the country is dependent on direct rainfall, and the pinch of famine is most severely felt in the uplands, where the crops fail simply for want of rain. The only hope for the cultivators throughout the greater part of India is therefore that they should be put in such a position as to enable them to tide over an occasional bad season.

3. To place the cultivators in such a position, we consider it essential that the share taken as the Government demand on the land should be strictly limited in every Province. We fully agree with the views of Lord Salisbury, when Secretary of State for India, as set out in his Minute of April 26, 1875 :—

“So far as it is possible to change the Indian fiscal system, it is desirable that the cultivator should pay a smaller proportion of the whole national charge. It is not in itself a thrifty policy to draw the mass of revenue from the rural districts, where capital is scarce, sparing the towns, where it is often redundant, and runs to waste and luxury. The injury is exaggerated in the case of India, where so much of the revenue is exported without a direct equivalent.”

4. Without going into tedious detail, we consider it very advisable that, in those parts of the country in which the Land Tax is not permanently settled, the following principles should be uniformly adhered to :—



## The Failure of Lord Curzon

(a) Where the Land Revenue is paid directly by the cultivators, as in most parts of Madras and Bombay, the Government demand should be limited to 50 per cent. of the value of the net produce, after a liberal deduction for cultivation expenses has been made, and should not ordinarily exceed one-fifth of the gross produce, even in those parts of the country where, in theory, one-half of the net is assumed to approximate to one-third of the gross produce.

(b) Where the Land Revenue is paid by landlords, the principle adopted in the Saharanpur Rules of 1855, whereby the Revenue demand is limited to one half of the actual rent or assets of such landlords, should be universally applied.

(c) That no revision of the Land Tax of any Province or part thereof should be made within thirty years of the expiration of any former revision.

(d) That when such revision is made in any of those parts of India where the Land Revenue is paid by the cultivators direct to the Government, there should be no increase in the assessment except in cases where the land has increased in value (1) in consequence of improvements in irrigation works carried out at the expense of the Government, or (2) on account of a rise in the value of produce, based on the average prices of the thirty years next preceding such revision.

5. Lastly, we recommend that a limit be fixed in each Province beyond which it may not be permissible to surcharge the Land Tax with local cesses. We are of opinion that the Bengal rate of  $6\frac{1}{4}$  per cent. is a fair one, and that in no case should the rate exceed 10 per cent

We have the honour to be,

Sir,

Your obedient Servants,

24, PALACE COURT, W.,

20th December, 1900

(Signed)

R. K. PUCKIE,

Late Director of Revenue Settlement, and  
Member of the Board of Revenue, Madras.

J. H. GARSTIN,

Late Member of Council, Madras.

J. B. PENNINGTON,

Late Collector of Tanjore, Madras.

# Famine and Taxation

H. J. REYNOLDS,

Late Revenue Secretary to the Government of Bengal, and late Member of the Legislative Council of the Governor-General of India.

RICHARD GARTH,

Late Chief Justice of Bengal.

ROMESH C. DUTT,

Late Offg. Commissioner of Orissa Division in Bengal, and Member of the Bengal Legislative Council.

C. J. O'DONNELL,

Late Commissioner of the Bhagalpur and Rajshahi Divisions in Bengal.

A. ROGERS,

Late Settlement Officer and Member of Council in Bombay.

W. WEDDERBURN,

Late Acting Chief Secretary to the Government of Bombay.

JOHN JARDINE,

Late Judge of the High Court of Bombay.

J. P. GOODRIDGE,

Late B. C. S., and formerly Offg. Settlement Commissioner, C. P.

The essence of the prayer or rather advice offered is contained in the fourth paragraph, the three first being explanatory or introductory. Put shortly, it urges upon the Government of India that the following principles should be adopted in its revenue demands "in order to place the cultivators in such a position as to enable them to tide over an occasional bad season"—

Its Prayer  
Summarised

• (i.) That, where land revenue is levied direct from the farmers or cultivators, the demand should not exceed one-half or 50 per cent. of their net profit after disbursing the cost of cultivation.

## The Failure of Lord Curzon

(ii.) That, where land revenue is levied from landlords, the demand should not exceed one-half or 50 per cent. of the rental obtained by them from their tenantry.

(iii.) That a settlement should have a currency of thirty years, and

(iv.) That local taxation on the land should not exceed a further 5 per cent.

*In other words, whether taxation, imperial and local, is derived directly from the landlords or from the tenantry it should not exceed an income-*

The "Equitable Basis" of a 55 per cent. Income-tax.

*tax of 55 per cent.* It is difficult to understand how even this limit can be "a sound and equitable basis" which would "secure to the cultivators a sufficient margin of profit to enable them to withstand the pressure of 'famine.'" Yet this is the prayer. The fact is, as I will show, more staggering. The tax gatherer is rarely satisfied with exacting this enormous tribute.

The history of the Land Tax assessment in Bombay is especially interesting, as Bombay has been for years the by-word of India for perennial famine and pestilence. The Census taken in 1901 proved that the population of the Bombay Presidency has fallen by three millions, although myriads immigrated from the neighbouring Native States in order to share in the relief measures, recently carried out in ample degree. The official explanation is that the calamities, from which this great province is suffering, are the work of Providence, the Indian Office attributing them to the shortcomings of the rain god alone. The progress of the assess-

Taxation or Drought?

## Famine and Taxation

ment of the Land Tax suggests a more mundane origin.

The dominions of the, Mahratta sovereign passed under British rule in 1817, the then land revenue, which was assessed in lump sums on each village community, being 80 lakhs of rupees, a lakh being 100,000. The following year it was raised to 115 lakhs, and in 1823 to 250 lakhs, already nearly double the native assessment of six years before. In 1825 a detailed assessment was attempted, separate settlements being made with the individual farmers. Writing nearly seventy years later, the Government of Bombay in its Administration Report for 1892-93, page 76, gave the following description of the operations of that time: "Every effort was made—lawful and unlawful—to get the utmost out of the wretched peasantry, who were subjected to torture—in some instances cruel and revolting beyond description—if they could not or would not yield what was demanded. Numbers abandoned their homes and fled into neighbouring Native States; large tracts of land were thrown out of cultivation, and in some districts no more than a third of the cultured area remained in occupation." In 1836 another settlement was commenced and completed in 1872, with a total assessment of 203 lakhs or an increase of 35 per cent. In 1866 the leases of 1836, which were of a 30 years' currency, began to fall in, and another settlement was commenced, and is still proceeding. Up to March 31, 1899, only 13,369 out of the 27,781 villages in the province had been resettled. their revenue being

## The Failure of Lord Curzon

enhanced from 144 lakhs to 188 lakhs, or a further increase of 30 per cent. In 1896 a few of these new leases began again to come to their limit, and a last settlement was attempted only to be brought to a standstill by famine. Still 78 villages round Pooná were resettled, their taxation being increased from 103,530 rupees to 133,590 rupees or again by 30 per cent.

The enormous enhancements of the second settlement led to serious riots and disorders in 1877, and a Commission was appointed to inquire into their causes. It consisted of a judge, two revenue officials from the North-Western Provinces, and two revenue officials from Bombay. Only the first three can be regarded as independent; the two latter being subordinate to the Bombay Government, whose revenue administration was substantially on its trial.

The *Pioneer*, which is the most Conservative journal in India, and, in fact, is ordinarily regarded as the mouthpiece of the Government,<sup>1</sup> summarised the conclusions of the Committee in these words: "Of the five members of the Committee, three" (the independent members), "namely, the judicial and the two North-West members, reply that it (the final element of distress that broke the ryots' heart) must be looked for in the revised land revenue assessments, in themselves extravagantly heavy." "The arguments of the majority," it continued, "form a grave indictment against the Bombay Revenue

<sup>1</sup> Its proprietors have been knighted in recognition of their services.

## Famine and Taxation

Survey. Briefly they may be thus summarised : The enhancements made at the recent revision were, judging by all known standards, excessive. Viewed in conjunction with the status of those, on whom they were imposed, they were ruinous. They were framed, finally, for the most part on conjectural and merely arithmetical data, much of which seems wrong. As to the excessiveness of the assessments, it is shown on the Survey figures that the enhancement, as imposed originally, ranged in different talukas (sub-districts) from 33 to 66 per cent. On individual villages it was often doubled ; on individual holdings it was constantly more than doubled."

"The assessment," added the *Pioneer*, "is judged from its own mouth ; and we find it imposing enhancements of 38 per cent. in the face of admitted depression, or forcing 77 per cent. down the throats of the local officers."

**An Angry Protest.** The local officers were the District Officers of Bombay, experienced members of the India Civil Service. It is often thus in India. The almost all-redeeming feature of maladministration is that it is ever battled against loyally and often successfully by brave-hearted Englishmen, whose local experience and sympathies have not been blinded and blunted by the so-called necessities of finance. Indeed, I would venture to say that there are few countries where officials have risked more than in India for the sake of the truth that is distasteful in high quarters. One distinguished Bombay officer, Sir George Wingate, did not mince matters : "What

## The Failure of Lord Curzon

must have been the state of things," he angrily exclaimed, "which can compel cultivators, proverbially patient and long-suffering, accustomed to more or less of ill-usage and injustice<sup>e</sup> at all times, to redress their wrongs by murder, and in defiance of an ignominious death to themselves? How must their sense of justice have been violated? How must they have been bereft of all hope of redress from law or Government before their patient and peaceful natures could be roused to the point of desperation required for such a deed?"

The Government organ, the *Pioneer*, in a second article, was not less outspoken: "Worried by the revenue survey," it wrote, "for heavily<sup>f</sup> enhanced public payments, enslaved by his private creditor, dragged into court<sup>g</sup> only to have imposed upon him the intolerable burden of fresh decrees, without even the resource of flight, which was open to his forefathers before the kindred scourge of Holkar, the Deccan ryot accepted, for the third of a century, with characteristic patience and silence, the yoke of British misgovernment. For thirty years, as we now learn from the papers published, he had been at once the scandal and the anxiety of his masters. Report upon report had been written upon him; shelf upon shelf in the public offices groaned under the story of his wrongs. If any one doubts the naked accuracy of these words, let him dip into the pages of Appendix A (Papers on the Indebtedness of the Agricultural Classes in Bombay). A more damning indictment was never recorded against a civilised Government. From 1844

"The Yoke of  
British Mis-  
government."

## Famine and Taxation

to 1874, successive Administrations have been appealed to, have been warned, or have been urged. Each, in its turn, has replied—as the present will doubtless answer to the late Committee's importunities—with a suave sigh of *non possumus*. The hospitalities of Dapooree or Ganeshkhind (the palaces of the Bombay Governor) have for thirty years been lavished in graceful and generous profusion; while the ryot, who paid for them, lay hard by in enforced and ruinous idleness, a debtor in the Poona gaol; or ate at their gates in the field, of which the fruits had once been his own, the bitter bread of slavery.”

It is true that this seems the language of exaggeration, yet, after making every allowance for the influence of a just indignation, it is impossible to deny that the history of this century presents few more lamentable pictures of maladministration by a European nation than does this paragraph from one of the most Conservative journals in the Empire. “So,” it continues, “the survey officers (of the land revenue) came and went, adding each his thousands and tens of thousands to the public assessments. Marwaris (money-lenders) swarmed up, in ever-increasing flights, from the far north-west, and settled down on the devoted acres. Decrees of the courts flew like arrow-flights into the thickest of the population, striking down the tallest and the most notable. *‘Stupidity, blindness, indifference, greed—inability, in a word, in all its thousand forms,—settled down, like the fabled harpies, on the ryot’s bread, and bore off with them all that he subsisted upon.’* Kindly, Englishmen may



## The Failure of Lord Curzon

well rub their eyes and ask if there is not some mistake. Can this possibly be a description of the work of a Conservative British Government by a Conservative British journal? Surely it must be Turkish misrule in Asia Minor that was thus denounced, and still the official explanation of famine in Bombay continues to be an insufficient rainfall.

Mr. James Caird, C.B., Member of the Famine Commission of 1878, writing to the Secretary of

Mr. Caird's  
Protest.

State for India on October 31, 1879, after describing the poverty of India and how the famine of the preceding two years had cost Bombay and Madras five millions of lives, continued: "The pressure on the means of subsistence is rendered more severe by the moral disorganisation produced by laws, affecting property and debt, not adapted to the condition of the people. In most parts of India, as shown by the late proceedings in the Legislative Council on the Deccan Ryots Relief Bill, and as is plain to any careful observer in the country, the people are not only dissatisfied with our legal system, but while the creditor is not much enriched, the debtor is being impoverished by it. *Those British officials who see this, feel themselves powerless to influence a central authority far removed from them, subject to no control of public opinion, and overburdened with details, with which it is incapable of dealing.*" The Central authority, which will not listen to the local British officials, is the Indian Office and the Viceregal Government at Simla, which is controlled by "Imperialistic" influence, and ever in want of money for military railways,

## Famine and Taxation

frontier wars, and schemes of reorganisation. The debt of India increased between 1875 and 1900 from £95,000,000 to £199,000,000, and the military charges from roundly 120 millions to 230 millions of rupees.

I need not describe the state of things in Madras and the Central Provinces in detail, but a few facts in regard to their revenue assessment prove that the load of taxation is in their case quite as heavy as in Bombay, and that it has been enhanced, mercilessly screwed up during recent years in quite as unjustifiable a degree. Again I quote a Conservative journal, the *Englishman*, of Calcutta, the foremost newspaper of the capital of India. On February 17, 1880, it wrote: "The late Madras famine has raised the question as to what the Government has done to protect the agriculture of Southern India, in return for the revenue raised from it. On the one hand, there can be no doubt that the Madras revenue has been very greatly increased since India passed to the Crown. In that year, 1858-59, the land revenue of Madras was under 3½ millions sterling, and its average during the previous five years had been under 3½ millions. In 1876, the year before the late famine, it was 4½ millions; and this may be taken as its lowest average at the present time, excluding seasons of dearth. Twenty years of British rule have, therefore, increased the Government demand upon the agriculture of Madras by over one million, or one-third of the whole land revenue paid by that Presidency to the Company in 1858. There are not

## The Failure of Lord Curzon

wanting those who affirm that this increased taxation had much to do with the late calamity. The husbandmen were less able, according to this view, to bear the strain of bad seasons, *in consequence of the enormous increase in the revenue taken from them.*" A 30 per cent. increase in thirty years brought famine and riot in Bombay. A 33 per cent. increase in twenty years in Madras naturally had no better results.

Lord Ripon made an attempt to stop these reckless enhancements, and in 1883, with the full support of the Governor of Madras and his Council, laid down the principle that in Districts, which had once been surveyed and assessed by the Settlement Department, assessments should undergo no further revision, except on the sole ground of a rise in the prices of agricultural produce. The Secretary of State in London kept the question hanging over till the retirement of Lord Ripon, and then in 1885 vetoed his most proper proposals. Land revenue enhancement is still progressing merrily, and another half million sterling has been added during the past twenty years. During the past two years, that is, since the beginning of the present century, there have been enhancements of land tax in Malabar of 84, 85, and 105 per cent. in different revenue sub-districts.

The results are what might be expected, and in 1893 the Hon. Mr. G. Rogers, of the Indian Civil Service, and Member of the Bombay Council, writing to the Under Secretary of State for India, declared:

"In the eleven years from 1879-80 to 1889-90

850,000  
Farmers Sold  
Out of House  
and Home.

## Famine and Taxation

there were sold by auction for the collection of land revenue the occupancy rights of 1,963,364 acres of land held by 840,713 defaulters, in addition to *personal* property of the value of Rs. 29,65,081. Of the 1,963,364 acres, 1,174,143 had to be bought in on the part of Government for want of bidders, that is to say, very nearly 60 per cent. of the land supposed to be fairly and equitably assessed could not find purchasers, and only the balance of 779,142 acres was sold. The evils of the Mahratta farming system (in Bombay) have been pointed out in my 'History of the Bombay Land Revenue,' but I doubt if that system at its worst could have shown such a spectacle as that of nearly 850 000 ryots (heads of families) in the course of eleven years sold out of about 1,900,000 acres of land." *Roundly one-eighth part of the entire agricultural population was sold out of house and home in little more than a decade. Not only were their farms brought to auction, but their poor personal belongings, their plough cattle and their cooking utensils, their beds and everything but their scanty clothes were sold to provide money for mostly "Imperialist" adventure* The picture is incomplete till it is remembered that these eleven years of "denudation" immediately followed the terrible famine of 1877-78, during which Madras lost three millions of its inhabitants by starvation.

The case of the Central Provinces is even worse. Thirty per cent. enhancement would be considered merciful there. Only last year the Hon. B. K. Bose, a Member of the Viceroy's Council, stood up in the presence of Lord

**Dent per Cent  
Enhance-  
ments**

## The Failure of Lord Curzon

Curzon and stated that : " Proceedings with a view to a second new Settlement are also in progress in Bilaspur and Raipur. These districts, especially the former, were very hard hit during the last famine. They are no less so this time. They were both newly assessed only *about ten years ago* ! The enhancement in Bilaspur was 102 per cent in some groups and 105 per cent. in others." And there was no denial. " The Great Viceroy " and his Council sat silent. Did they even listen ? Their thoughts were probably far away, devising " Imperialist " schemes of new railways into Persia or China. Other districts were hardly less severely dealt with. The enhancement on the previous revenue demand was in some groups of villages in Saugor District, 68, 48 and 53 per cent. ; in Jubbulpore District, 86, 77, 64, 62 and 50 per cent. ; in Seoni District, 97, 95 and 92 per cent. ; in Hoshungabad District, 96, 87 and 69 per cent., and in Raipur District 98 and 82 per cent. Moreover, the currency or term of the settlement was shortened from thirty to twenty years. The assessor will soon be at work again. The population in this comparatively sparsely peopled province of India instead of increasing 10 or 12 per cent. as in happier parts of India, fell off by nearly one million souls during the past ten years.

The spirit in which the local and supreme Governments went to work in the assessment of the land revenue of the Central Provinces may be judged by the single fact that the former authority calmly asked the sanction of the Viceroy in Council to its making it a general principle

65 per cent  
the Govern-  
ment Limit.

## Famine and Taxation

of the assessment *that the share of the State should be 65 per cent. of the landlord's rental!* Such a suggestion raised no indignation in the Simla mind, though the Government of India, in its letter No. 397, dated May 31, 1888, had "some hesitation in allowing in any case so high a percentage as sixty-five to be taken." Nevertheless it did grant the permission in some cases, and made 60 per cent. the maximum rate in all other cases. It is difficult to imagine the terms of reprobation that our landed magnates would apply to such principles of taxation, if applied to England, and in the Central Provinces of India, on top of these confiscatory revenue demands, there are local rates to be paid by the land to the extent of 12½ per cent. of the land revenue, for various purposes, chiefly for the maintenance of public works. In other words, between 65 and 70 per cent. of the landlord's rental, if it were all collected, is absorbed by the State. As it never is all collected, the Central Provinces proprietor is about the most "distressed landlord" to be found in the world. How gladly would he change places with the most afflicted of his Irish fellows! It is alleged that in order to live he screws and screws his tenantry, who starve and starve and die by myriads.

I think I can claim to have avoided any strong language or vigorous adjectives of my own. The highest officials supply them both freely. Bengal is blessed—I use the word advisedly—is blessed by what is called the Permanent Settlement, that is to say, over a hundred years ago the land revenue to be paid by each estate was fixed in perpetuity. The first demand was, it is true,

90 per cent  
the Basis of  
the Per-  
manent  
Settlement.

## The Failure of Lord Curzon

ruinous, being ten-elevenths or a little over 90 per cent. of the rental of each estate. The landlords of those days simply collapsed by the gross. The old nobility was sold up and disappeared over three-fourths of the country, wealthy merchants from Calcutta buying up their estates in every District. The new landlords are now an opulent body. Not so their tenantry. Down to 1859 there was no law to protect them and rent enhancements went on apace. Even since then the rent law has been a dead letter in many parts. This is particularly true of the great sub-province of Behar, the scene of the famine of 1874, and of equally severe calamities during the past five years. The landlords may argue that it was the ruinous taxation they were at first subjected to that drove them to rack-renting. It certainly was mal-administration on our part to allow their exactions to reach the pitch they did.

Sir Richard Temple wrote in 1875, "Undoubtedly the condition of the peasantry is low in Behar—lower than in that of any other peasantry, with equal natural advantages." "Behar is in fact the garden of India, peopled by 25,000,000 of singularly thrifty peasants. "Rents," he explained, "including therein the innumerable cesses, by which they are supplemented, are limited in the case of the majority of agriculturalists by little else than their inability to pay more."

Sir Ashley Eden succeeded Sir Richard Temple in 1877, and was not long in discovering that "The tenants are said to have no rights, to be subject to the exactions of forced labour, to illegal distraint

## Famine and Taxation

and to numerous illegal cesses, while the collections are made by an unscrupulous host of up-country bailiffs. There can be no doubt whatever that the combined influence of zemindars and ticcadars (land speculators) has ground the ryots of Behar down to a state of extreme depression and misery." Indeed, his indignation broke out into fresh anger when he described the tenantry of Behar as "poor, helpless, discontented men, driven about from village to village by the extortion of underlings or the exactions of irresponsible under-farmers—tenants who never know whether they will possess next year the land they occupy this, and who feel that any attempt to grow more profitable crops will only end in increased demands." "The ryots of the richest province of Bengal are the poorest and most wretched class we find in the country."

Sir Steuart Bayley, whose name will be long remembered with affection by the people of Behar, when Commissioner of Patna, one of the two great administrative divisions of Behar, declared that "the traditional oppression ever used towards the ryots is really of the most grinding nature in many parts." Entering more into particulars, the same officer added, "Taking the districts south of the Ganges first, I have in the subdivisional officers' reports a series of the strongest and most sensational descriptions of the poverty and misery of the ryot. It is strange to find from the two neighbouring sub-divisions of Behar and Nowada similarly strong denunciations of the oppression habitually exercised by the zamindar towards the poorer class of



## The Failure of Lord Curzon

ryot, and of the wretched condition of the latter, when we consider that one of these sub-divisional officers is a Bengali Brahmin and the other a Muhamadan of Behar, who speaks of a system with which he must have been familiar from his youth. 'A cultivator not in debt,' writes a Shahabad officer, 'is viewed with dislike and suspicion, and debt is their common burden. Fifty per cent. of the cultivators are in debt for grain lent by their landlords, and 40 per cent. are in debt to mahajans (village merchants and bankers) for either grain or money.' The Collector of Saimun adds his testimony thus: 'The zamindars, whenever they have a substantial share in a village, are, as a rule, oppressive; and on the estates of many of the larger zamindars, perhaps, the least consideration for the tenantry is shown.' Sir George Campbell declared: 'Nowhere have the rents of a peaceable, industrious, and submissive population been more screwed up than in Bhagulpore. It was the same action of the zamindar that was leading to rebellion in the Sonthal pergunnahs.' Even a Lieut.-Governor can let himself go when he is describing the exactions of landlords in Bengal. He is generally more reticent when taxation by Government produces similar results in Bombay and Madras.

A new rent Bill was passed, excellent in its provisions for Eastern Bengal, where alone in wide India the farmers are prosperous, but ineffective <sup>in</sup> Behar, and the state of Behar is still a menace to the country. The relief of the great famine there in 1874 cost the Indian Empire eight millions sterling. It would be unfair not to admit

## Famine and Taxation

that there has been much improvement in the methods of the landlords, but, as in Bombay, the pauperisation of the tenantry has been so thorough that amelioration seems to be almost beyond hope. A few years ago the district officers of Behar were called on for a special report on the economic condition of the agricultural population. Their replies may be epitomised in one short sentence. They found that nearly half the population, some twelve millions of people, in this minor province of India, during many months of the year live or die on one meal a day.

In 1893 Mr. G. A. Grierson, C.I.E., probably the best authority in connection with everything relating to the Behar Province, published "Notes on the District of Gaya," one of the largest districts of Behar. Reviewing, this book in May of that year, the *Pioneer* described it as "an admirably faithful and complete picture, not only of the physical features, but of the economic and social conditions of the District. In this latter respect the little volume is a wonderfully complete exhibition of the *real India*—not the *India as it appears to the casual visitor in his swallow-flights across the continent*, but the *India of the Millions*." After discussing the arguments set out in this work the *Pioneer* concluded thus: "If we sum up the facts Mr. Grierson thus puts before us regarding the various sections of the District population, the conclusion we arrive at is certainly not encouraging. Briefly, it is that in the persons of the labouring classes, and 10 per cent. of the cultivating and artisan classes, or 45 per cent. of the total population, are insufficiently

Forty-five per  
cent of the  
Population  
Short of Food

## The Failure of Lord Curzon

clothed or 'insufficiently fed, or both. In Gaya District this would give about a million persons without sufficient means of support. If we assume that the circumstances of Gaya are not exceptional—and there is no reason for thinking otherwise—it follows that nearly one hundred millions of people in British India are living in extreme poverty."

The Chief Magistrate of Patna, another Behar District (Mr. G. Toynbee, C.S.I.), afterwards senior member of the Board of Revenue and a member of the Viceroy's Council, stated a few years before that "the conclusion to be drawn is that of the agricultural population a large proportion, say 40 per cent., are insufficiently fed, to say nothing of clothing and housing. They have enough food to support life and to enable them to work, but they have to undergo long fasts, having for a considerable part of the year to satisfy themselves with one full meal in the day." Sir Alfred Lethbridge, K.C.S.I., declared that "in Behar the Districts of Muzafarpur and Sarun and parts of Durbhunga and Chumparan are the worst, and there is an almost constant insufficiency of food." The population of these four districts is ten millions.

It may be asked why so few opinions or reports later than those of ten or twenty years ago, are found to quote from. Simply because, if written, they are no longer published. An obscurantist system has been in full force since the Forward Policy on the frontier became the dream of the Pushful Indian "Imperialist." "An Inquiry into the Economic Condition of the Agricultural and

One Meal a  
day the  
Normal Diet.

Obscurantist  
and "Confidential."

## Famine and Taxation

Labouring Classes," instituted in 1887-8 by Lord Dufferin, was printed and circulated as "confidential"! It was not till 1891, after being once refused, that it was laid before the House of Commons, and even then the volume relating to Madras was withheld. The "Imperialist" Party want money, and not the opinions and protests of mere Civilian Administrators. The day was when in the writing of thoughtful, well-considered, and detailed reports lay the surest road to high preferment. All that is now changed, and the recent orders of that arch-"Imperialist" Lord Curzon, by which anything but the meagrest notes is condemned, have finally closed the door to public information. The bureaucrat rules supreme in India, and enforces silence on all. The only evidence we have that the condition of agricultural India has not recently improved, and an honest man can ask no better, is that famine is more widespread than ever, and the land revenue is being steadily enhanced. We know this much. Lord Curzon will take care that no official, however high placed, dare attribute starvation to anything but the failure of rain.<sup>1</sup> Like Mr. Chamberlain, whose characteristics he shares in a large degree, he would do doubt regard it as unpatriotic and certainly as officially criminal, to express anything but the Government theory of things.

Grievous as is the question of South Africa with the enormous outlay it has involved, serious as is the future of China and the great trade possibili-

<sup>1</sup> When I wrote this sentence the Hon. Mr. Donald Smeaton had not been "Stellenbosched" for doing exactly this thing. See pages 41-3.

## The Failure of Lord Curzon

ties of England in that country, tenfold more important is the condition of India. , It is rapidly becoming a land steeped in perennial poverty, and unless some strong and early steps are taken, the English people will find itself face to face with annual famines, due chiefly to the exactions of the State, to the oppression of the poor by the "Imperialist Empire-Builder." The taxation on Indian landlords and on the Indian tenantry must be radically overhauled and greatly reduced. The evil is fortunately at present confined in its worst form to Southern and Central India, to Bombay, Madras, and the Central Provinces. But the pressure of the land revenue is severe in the North-Western Provinces, in Oudh, and in the Punjab. In spite of bad seasons and bad rainfall they have up to now suffered from true famine only over small areas. Mortality from starvation also has been low. There are not wanting, however, many signs that impoverishment, pauperisation in fact, has made much progress. Let us be warned in time by the example of Bombay. Space permits me to make only a single quotation to prove this fact. Mr. S. S. Thorburn, recently Revenue Commissioner of the Punjab Province, in 1891, under the orders of his Government, carried out a house-to-house investigation of the condition of the peasantry in "four tracts or circles covering an area of about one thousand square miles and supporting an agricultural population of 300,000 souls in 535 villages." His conclusion was that "in the four selected circles quite half the old agriculturalists are already *ruined beyond redemption* in

## Famine and Taxation

126 villages," their farms having passed into the hands of money-lenders, whom he asserted "*our system* is making the masters of the village community." "*Borrowing to pay land revenue*" Mr. Thorburn places in the forefront as the primary cause of the farmers seeking the aid of the money-lenders. So severe is the drain of the land-tax that it leaves the tenantry without capital to carry on farming, and the second cause assigned by Mr. Thorburn for borrowing is to obtain the means to buy seed grain!

I could quote many equally authoritative opinions regarding "the thin line which divides large masses of people" (in Oudh and the North-Western Provinces) "from absolute nakedness and starvation." Is it or is it not the duty of a patriotic Englishman to try to get at the bottom of this pitiable state of things and seek for a remedy, though that remedy may involve a great reduction of land revenue? Even the least polemically minded of men see reason to believe that the administration of the War Office was largely to blame for failure in South Africa. May it not be the part of an intelligent citizen to inquire whether the policy of the India Office is quite guiltless in face of disaster in Bombay?

## The Failure of Lord Curzon

In May last the term of office of Sir Frederick Fryer, Lieut.-Governor of Burmah, came to an end, and public opinion nominated Mr. Smeaton, who had served in that province for twenty years, as his successor. The only way to jockey this distinguished public servant out of his rights was to give Sir Frederick Fryer an extension of office, so as to keep Mr. Smeaton out beyond the period of thirty-five years' service, after which an Indian civil servant is bound by a stringent rule to retire. Lord Curzon is alleged to have stooped to this device, a mean ungrateful device, to injure a man who had served his country so long.

The *Pioneer*, discussing the question of the succession to the Lieut.-Governorship, writes —

“It is also known that the Burman public have long ago given their vote in favour of one of these candidates, who has for years been identified with the Province. Mr. Donald Smeaton, the Financial Commissioner, has twice officiated as Chief Commissioner, and he has represented Burmah on the Supreme Legislative Council for four years. Moreover, Mr. Smeaton's thirty-five years end next November, so that, failing his succession to Sir Frederick Fryer in May next, his services will be lost altogether to the Province. The fact that in the Supreme Council Mr. Smeaton has always given his opinion fearlessly and independently ought to have told in his favour rather than against him. A Province requires a Governor who will frankly give his views regarding what is required in its best interests, even if these views do not happen to

How to  
Reward  
Honesty.

“Fair Play  
and Public  
Interest” Dis-  
regarded

## "The Piling up of Tax on Tax"

harmonise with those of the higher powers. In all the circumstances of the case the extension of Sir Frederick Fryer's tenure of office just long enough to make it impossible for Mr. Smeaton to come into competition for the succession, is apt to raise doubts whether in this instance considerations of fair play, the public interest, and the opinion of the Province chiefly concerned have been given due weight." •

In such language does a most Conservative journal stigmatise conduct which it is charity to describe as unworthy of the Representative of the Emperor of India.

Sir Frederick Fryer got his extension and Lord Curzon, with entire disregard of the claims of the most experienced and trusted of Burmah officials, appointed Mr. H. Barnes, the Foreign Secretary, to be Lieut.-Governor. An L.C. "Without One Day's Experience" Mr. Barnes is an admirable official in his line, and has done excellent political service on the Afghan frontier, but has never served one day in Burmah, which lies a couple of thousand miles away from the scenes where his official life has been spent.

The displacement of honest, experienced officials is one of the fine arts of "Imperialism." I will have to show later on how Sir Henry Cotton, K.C.S.I., the Chief Commissioner of Assam, lost the Lieut.-Governorship of Bengal for honestly drawing the attention of the Viceroy to the underpayment of coolies on the tea gardens in Assam. Not many years ago, but before Lord Curzon's time, it was a matter of open know-



## The Failure of Lord Curzon

ledge that Sir A. MacKenzie was passed over for the same appointment, because, as Chief Commissioner of Burmah, he had strongly protested against the policy of the Government of India in regard to opium shops, which he considered led to their increase in his jurisdiction. No official can hope for high preferment in India and at the same time criticise even in the most moderate manner the policy of the Supreme Government. He becomes at once what is known as an "unsafe man."

Mr. Smeaton was not alone in pointing out that the surplus revenue of last year was no evidence of Indian wealth. The Hon. Mr. Gokhale, the member for Bombay in the Legislative Council, began his speech in these words:—

"A Double  
Wrong."

"Your Excellency,—I fear I cannot conscientiously join in the congratulations which have been offered to the Hon. Finance Member on the huge surplus which the revised estimates show for last year. A surplus of seven crores of rupees is perfectly unprecedented in the history of Indian finance, and coming, as it does, on the top of a series of similar surpluses realised when the country has been admittedly passing through very trying times, it illustrates, to my mind, in a painfully clear manner the utter absence of a due correspondence between the condition of the people and the condition of the finances of the country. Indeed, my Lord, the more I think about this matter the more I feel, and I trust your Lordship will pardon me for speaking somewhat bluntly, that these surpluses constitute a double wrong to the community. They are a wrong in the first instance in that they exist at all—that Govern-

## The Piling up of Tax on Tax

ment should take so much more from the people than is needed in times of serious depression and suffering; and they are also a wrong, because they lend themselves to easy misinterpretation, and, among other things, render possible the phenomenal optimism of the Secretary of State for India."

Mr. Gokhale then proceeded to show that it is not prosperity but currency laws, protecting the value of silver coin from the effects of over-production of bullion in America, that yield these surpluses. "A slight examination of these surpluses suffices to show that they are mainly, almost entirely, currency surpluses—resulting from the fact that Government still maintains the same high level of taxation which they considered to be necessary to secure financial equilibrium when the rupee stood at its lowest. Now we all know that a rise of 3d. in the exchange value of the rupee—from 13d. to 16d.—means a saving of between four and five crores of rupees to the Government of India on their Home charges alone, and I think this fact is sufficient by itself to explain the huge surpluses of the last four or five years."

The vaunted surpluses are due not to prosperity but to the enhanced value of the rupee, whilst taxation is maintained at the high rate necessary before the recent quinquennium of famine in order to meet a depreciated currency. There is no prosperity, but an excessive merciless taxation, which takes from the miserable peasantry three-fifths of the profit of their fields, besides laying heavy burdens on the salt and sugar and fish they eat, on the cotton they

Coinage  
Restriction  
not  
Prosperity

"The Piling  
up of Tax on  
Tax"

## The Failure of Lord Curzon

wear, on the oil they burn, and 5 per cent. on every article of European manufacture they use, umbrellas, knives, lamps, brass for their utensils and iron for their ploughs. Such "prosperity" was never seen in the world. All the above-mentioned taxation is new, being imposed during the past sixteen years. "Such continuous piling up of tax on tax," cried Mr. Gokhale, "and such ceaseless adding to the burdens of a suffering people is probably without precedent in the annals of finance." I may here mention that it has recently come to my notice that Sir William Hunter, the distinguished Indian historian, when a member of the Viceroy's Council in 1879, declared that "the Government assessment does not leave enough food to the cultivator to support himself and his family throughout the year."

The need of this taxation began eighteen years ago, in 1885, by an increase in the strength of the army by 30,000 men, in spite of the protests of two out of the five members of the Viceroy's Council, one being the then Finance Member. How just their protest was is proved by the fact that the great Army Commission of 1879, under the presidency of Sir Ashley Eden, had declared the then army amply strong to repel any aggression by Russia, even "with Afghanistan as her ally."

How the current revenue is spent was explained with unconscious candour by Sir Edward Law, the present Finance Minister, in his budget statement last March.

"It must be remembered," he wrote, "that India is

## "The Piling up of Tax on, Tax"

defraying from revenues the cost of undertaking both re-armament and the reform of military reorganisation in important departments.

**"The Richest Nations " Surpassed** I believe that this is an undertaking which has not been attempted by other countries without the assistance of loans in some form or other. Even in England extraordinary military requirements for fortifications and barracks have been met by loans for short terms of years, repayable by instalments out of revenues. If, profiting by a period of political tranquillity, we can accomplish this task without the raising of a loan and the imposition of a permanent burden on future generations, I think that we shall be able to congratulate ourselves on having done that which even the richest nations of Europe have not considered it advisable to attempt "

The taxation of one of the poorest nations on earth is kept up to concert pitch in order to re-arm and equip an army beyond the needs of India in a manner the richest nations of Europe would be ashamed to attempt. I am sure Sir Edward Law is quite unconscious of the sufferings, the starvation, that result from his budgets. It is typical of the topsyturvydom of "Imperialism" in India that this very capable gentleman had not one day's experience of an Empire so vast when he undertook to administer her finances.

It may be alleged that the present Indian army is not in excess of Indian requirements.

**Blundering into Truth.** The London *Standard* disposed of this assertion with succinct clearness a few months ago. "Ladysmith," it wrote. "we should

## The Failure of Lord Curzon

remember, was defended mainly by regiments which had been embarked in India. It was an Indian general, commanding native troops from India, who relieved the Legations at Peking; and it was from native regiments that our Chinese contingent of occupation was supplied. Since the beginning of the war in South Africa more than 13,000 British officers and men had been sent to that country from India, and they were accompanied by over 9,000 natives, principally followers and attendants. To China there were forwarded from India 1,300 British officers and men, some 20,000 native troops, and 17,500 native followers. *Such is the scale on which India, at the shortest notice, and without dislocating her establishments, can contribute towards the military capabilities of the Empire beyond her own frontiers."*

That is just it. India, starving India, is being used to feed, train, and equip great bodies of troops for employment outside India. Excellent *Standard*! One has only to lie in wait for your Jingo journalist, and forthwith you have him on toast. He never intentionally studies accuracy, but he often blunders into downright truth.

I would beg to draw special attention to one of the results of recent taxation. During the past twenty years there has been a great revival of the cotton industry in Bombay, and scores of mills have sprung up in the Western Presidency. Their ruins will probably form a monument to Lord Curzon's neglect to relieve them from the taxation that is killing them. The Hon. Mr. Moses, a Government-appointed and European member of the Legislative Council, early in 1902

The Ruin of  
a Great  
Industry

## "The Piling up of Tax on Tax"

stated in the Bombay Chamber of Commerce that no less than fourteen mills have recently gone into liquidation, some of them, "brand new ones," being sold at auction for a third of their original cost. Mr. Moses plainly stated that this important and most promising industry had been "brought to the brink of bankruptcy" in consequence of recent taxation.

Since then six more mills have passed into the liquidators' hands, and only three out of 163 mills paid any dividend last year. Ten million sterling, mostly owned by native shareholders, are invested in this industry. In its prosperous days, not very long ago, nearly two millions of people derived their maintenance from the manufacture of cotton in the Bombay Presidency. As the mills close their doors, this large population is being driven back on the land and to agricultural employment, which has for years been synonymous with famine. A European merchant, with the approval of the great commercial community of Bombay, lays the blame of this state of things on Government, or, in other words, on the Viceroy, Lord Curzon. The taxation-ruined industrial labourer must now strive to take his scanty bread from the peasant, whom tax-created famine and poverty-created plague have made the object of world-wide pity.

The orgie of military expenditure in recent years in England was bound to have its echo in India, and it has been received with as little content in Anglo-Indian as in native circles. It was suddenly announced a year ago that a large demand would be made on the Indian

The Bleeding  
of an un-  
represented  
People.

## The Failure of Lord Curzon

Exchequer, but I had better simply quote *Capital*, the organ of European commerce in Calcutta.

"It seems," that very capable journal remarked, "that the Home Government proposed to foist upon the Indian people a charge of £786,000 (Rs. 1,17,90,000) in the shape of additional pay to the British soldiers stationed in this country. This increase of pay has been the outcome of the war in South Africa, where troops from India saved the situation in Natal, in the early part of the conflict—a conflict with which the Indian people had nothing whatever to do, and in a country, too, where the natives of this Empire are denied the full rights of citizenship, and where a Hindu has actually been fined for walking on the pavement. The Indian Government should resist this impost tooth and nail." The Indian Government has no teeth or nails except for the native taxpayer.

"There is another charge," *Capital* continued, "that is to be hung round our necks, if Lord Curzon's Government is weak enough to submit to it, viz., a sum of £548,000 (Rs. 82,20,000), being £7 10s. for each soldier sent to India as the cost price of recruiting and training him. A more unjust imposition could not be made, and it is one which could only be thrust upon a people having no representative institution. The British Army is raised at home for Imperial purposes. The troops are liable to be sent anywhere. A regiment may have seen years of service in other parts of Greater Britain before it comes to India, and yet it is proposed to charge the original recruiting and train-

## “The Piling up of Tax on Tax”

ing charges of the soldiers to the Indian Exchequer. The whole thing is ridiculous,” and shameless.

Thus an amount of money almost equal to the total land revenue of Bombay has been added to the Military Budget of India by two strokes of the pen, without the Government, far less the people of India, being consulted.

Lord Curzon  
Ignored.

There is, however, nothing new in this procedure. The *Pioneer*, in protesting against this discourteous and cavalier manner of treating the Indian Government, writes “past experience” shows that this treatment is habitual. “There is an interesting enclosure in a despatch sent Home by the Government of India in 1890, ‘showing the annual charges and certain initial charges which have been imposed upon Indian revenues in consequence of orders by the War Office, issued in all cases without the concurrence of the Government of India, and in some cases without that of the Secretary of State having been previously obtained’ The statement shows somewhere about one million sterling added in this way to the Indian Budget between 1864 and 1894.”

Lord Curzon, the unfaithful steward of the Indian people, “is weak enough to submit” to this impost being hung round their necks. He might

“Weak  
enough.”

resign if his action with regard to the Ninth Lancers were disapproved by the Home Government, but his *amour propre* does not suffer in the least when extra and intolerable burdens are imposed on the unhappy people committed to his care, without his being shown the poor courtesy of being asked if they can bear them. *Vae, Vae victis.*