

GOVERNMENT OF INDIA.

DECENTRALIZATION COMMITTEE

FOR THE

ROYAL COMMISSION

ON

DECENTRALIZATION.

NOTE ON COLLECTION OF THE LAND-
REVENUE

(WITH SUGGESTIONS)

सत्यमेव जयते

BY

A. R. TUCKER.



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COLLECTION OF THE LAND REVENUE.

A.—*Revenue Processes.*

Throughout India the land revenue is paid in one or more instalments on fixed dates. Failure to pay on those dates renders the defaulter liable to various processes for the recovery of the arrears. These processes range from a mere writ or notice of demand, to sale of the defaulter's estate; and they are more stringent in permanently than in temporarily settled districts, sale being the usual, and sometimes the only, process employed in the former. The recovery by prescribed process of law of revenue contumaciously withheld is a branch of administration entirely under the Local Government and the controlling revenue authorities under them, with which the Government of India have no direct concern, except that, in some Provinces, the rules for the levy of process fees and entertainment of process serving establishments are made with their previous sanction. But the collection of the land revenue in such a manner that it shall not press with severity on the revenue payers is an important question of policy which has frequently engaged the attention of the Supreme Government, and this Memorandum deals with the measures to that end adopted under their direction.

Punjab Land Revenue Act, XVII of 1887, sec. 155 (1) (c) and (3).
Lower Burma Land Revenue Act, II of 1876, sec. 60.
Upper Burma Land Revenue Regulation, III of 1880, sec. 49.
Coorg Land Revenue Regulation I of 1899, sec. 60 (1).

B.—*Suspensions and remissions of the land revenue.*

Elasticity in assessment and collection of the revenue demand.

2. British rule replaced the oppressive exactions which marked the latter days of native administration by a revenue system which conferred on the revenue payers fixity of demand and immunity from enhancement for long periods*. But though the principles on which the system was framed were in themselves equitable and sound, sufficient allowance was not made in applying them for the insecurity of Indian agriculture and the characteristics of the people who pursue it. It was assumed, for one thing, that an assessment could be fixed which would discount the fluctuations of produce and rents over the whole settlement period: it was believed, for another, that a moderate demand so fixed and strictly enforced would develop habits of thrift, and that the people would save up the surplus of good years to meet the deficit of bad ones. These theories broke down under the test of experience. It was found that the various influences, natural and economic,

* Except where otherwise stated, this memorandum does not refer to the tracts under permanent settlement in Bengal, Madras and the Benares-division of the United Provinces.

which from time to time affect agricultural income were not susceptible of being accurately weighed or forecasted, and that fixity of demand made no perceptible change in the habits and resources of the great mass of the agricultural population. With the acceptance of these facts came a recognition of the over-rigidity of the revenue system, and of the necessity of varying the demand, in certain circumstances, to preserve the stability of agriculture.

3. Stated broadly this variation, which is always in favour of the revenue-payer, is secured in one or other of the following ways :—

- (1) By a re-settlement or reduction of the assessment of an estate or tract which has deteriorated during the currency of a settlement.
- (2) By provision in the settlement system for an assessment fluctuating annually with reference to the outturn or acreage of the crops actually harvested.
- (3) By a suspension or remission of a particular instalment of the fixed demand, as an act of grace.

4. One of the primary duties imposed on the Agricultural and Land record departments is the maintenance of an analysis of the physical and economic conditions of each tract, and the bringing to notice of cases in which the demand fixed at settlement presses heavily owing to the deterioration of the land or the contraction of cultivation. Such cases, which come under the first category above referred to, are dealt with by a reduction of the assessment for a term, which is sanctioned by Commissioners of divisions or higher authority according to the importance of the case, and by such other measures of relief as may be appropriate or feasible.

5. The second remedy is applied as part of the settlement system in tracts where agriculture is specially precarious owing to the uncertainty of the rainfall or other cause, or where the revenue demand includes a charge for water, and the failure of irrigation involves a remission of the charge. Fluctuating assessments are in vogue over a considerable area in the Punjab, Sind, and Upper Burma; and much the same result is secured by the Madras and Lower Burma systems of annual remissions described in Appendix I.

6. The most important and wide-reaching measure adopted for securing elasticity in the collection of the land revenue

Reduction of demand on deteriorated estates.

- (1) Resolution No. 6, dated 8th December 1881, (General Progs., January 1882, Nos. 1-6).
- (2) Resolution No. 17, dated 17th September 1895 (Agri. Progs., September 1895, No. 4).
- (3) Resolution No. 3, dated 20th March 1897 (Agri. Progs., June 1897, Nos. 27-63).
- (4) Circular No. 5-251, dated 5th June 1902.

Fluctuating assessments and season remissions.

Suspensions and remissions on the occurrence of famine or other calamity.

demand is, however, the system of general suspensions and remissions whenever a harvest fails or there is serious damage to the crops; it is the modern substitute for the ancient system of dividing the actual outturn of each field on the threshing floor between the State and the producer.

Resolution of 12th October 1882.

Revenue Progs., October 1882, No. 53.

7. The first general declaration of policy on this question by the Government of India was made in their Resolution No. 58-R., dated 12th October 1882, and like so many other revenue reforms of the period, was based upon the recommendations of the Famine Commission of 1878-80.

"The Government of India," it was said, "desire to explain at the outset that it has no intention of allowing a lax system of collection under which arrears will be allowed to accumulate. It does not wish to depart from the principle of a fixed assessment to a greater degree than is rendered absolutely necessary by the uncertain conditions attaching to agriculture in some parts of India. It believes that a moderate fixed demand, regularly collected, encourages thrift, and is ordinarily the best system for the welfare of the people; but, on the other hand, it does not wish the revenue administration to be worked with the rigidity of a machine. It desires to recognize that there are calamities of season in which even a moderate assessment cannot be paid, and that the burthen of a bad season is felt in proportion to the less or greater moderation of the assessment. At the same time it wishes it to be clearly understood that, although in the case of pressing calamities remissions may be unavoidable, yet as a rule, suspension of the revenue is the remedy which the Government of India wishes to be used. It is only when suspension is obviously insufficient and when it is clear that to enforce payment even by easy instalments, would cause permanent injury to the agricultural prosperity of the country, that the revenue should be remitted. By suspending the revenue the Government can assist the people in a legitimate way, and save them from the calamity of being forced to borrow at exorbitant interest, without injuring their sense of responsibility and independence."

8. To carry out the policy described, detailed instructions were laid down.* Areas were to be classified as 'secure' and 'insecure,' and the system was ordinarily to be applied only to the latter. A scale of suspensions was to be prescribed varying with the proportion of the crop lost; they were to be given conditionally on a corresponding relief being secured to tenants, and only after inspection of the areas concerned by responsible officers; and remissions of the suspended amounts were to depend on the character of subsequent crops. It was further provided that interest might be charged on suspended instalments, to recoup the State for the temporary loss of income, but this idea was subsequently

Progs., December 1887, Nos. 9-1.

* The orders did not apply to Madras and Bombay.

abandoned. (The interest which, under the revenue laws of some Provinces*, may be imposed on arrears of revenue is levied by way of penalty and stands on a different footing.) "The duty," it was added, "of proposing remissions and suspensions of revenue will rest with the officers in charge of districts. The Government of India desire that they shall be required to submit their proposals to the Commissioners of divisions, whose sanction shall be necessary and whose orders, subject of course to revision by the Local Government, will be final". A report to the Government of India, for sanction, was only required "where such remissions aggregate 10 per cent. of the entire land revenue demand of the Province".

9. The Secretary of State, while approving of the general principles of the Resolution, anticipated (and his anticipations were justified) that the rules prescribed might prove too elaborate; and he desired that Local Governments should be allowed full discretion in the detailed management of the land revenue. This caution was repeated in his comments on the later orders of 1905, referred to in paragraph 11.

10. In the years which followed, the orders of 1882 had some effect in introducing greater leniency in the collection of the land revenue; but the investigations made into the famine experiences of 1897 and 1900 showed that, in some Provinces, the principles laid down were imperfectly practised and that further instructions were needed.

11. These were promulgated in a Resolution issued on the 25th March 1905, with the approval of the Secretary of State.

The policy and principles laid down in 1882 were re-affirmed though their application was simplified and rendered more liberal. While recognizing the evils of rigidity of collection in adverse seasons, the Resolution maintained "the general principle of 'fixity of demand' with its attendant certainty" as the basis of the revenue system and again declared that—

"It is no part of the intentions of the Government of India that the system to which they give their adherence in this Resolution should authorize anything in the shape of laxity or carelessness in the collection of the fixed demand, nor do they contemplate that the system of suspensions and remissions should form * * * 'a regular feature of the revenue administration'. It is indeed to be adopted as an integral part of the revenue policy of the State, but it is to be recognized as a measure purely of grace and not of right, to be exercised only in exceptional cases of calamity so severe as to justify and necessitate a relaxation of the

* Madras Act II of 1864, section 7.
Bombay Act V of 1879, section 148.
Central Provinces, Act XVIII of 1881, section 119.
Berar Land Revenue Code, 1896, Section 117.

Despatch No. 38, dated 24th May 1883.
Despatch No. 16, dated 27th January 1905.

Resolution of 25th March 1905.

Progs., May 1905, Nos. 8-21.

settlement contract * * *. They recognize, however, in all cases, that it is unwise, even in the interests of their own revenue, to insist absolutely on what has been termed the sacredness of the settlement contract, or to call upon the cultivator to pay the revenue or rent in all circumstances, however unfavourable; that while it is wholesome and legitimate to expect him to take the bad with the good in years of ordinary fluctuation, it is hopeless to expect him to be able to meet the fixed demand in years when the crops barely suffice for his own sustenance; and that payments should not be enforced under conditions which would compel a cultivator of ordinary care and prudence to imperil his future solvency in order to meet them."

12. The classification of tracts into 'secure' and 'insecure' required by the previous orders was abandoned as unworkable, and the subject was treated under the two heads of "wide-spread" calamities, such as famines, and "local" or isolated calamities, such as hailstorms and floods.

13. As regards the former the orders may be summarized as follows:—



(1) The relief should be prompt, and based upon general estimates for homogeneous groups of villages or tracts, without field to field inspection, or enquiry into the circumstances of individuals; and suspensions of the demand should ordinarily precede remission. The power to grant them should rest with the Collector or Commissioner, and they should be announced before the date on which the rent or revenue falls due. Where the Collector is not empowered to grant suspensions himself, he should have discretion to modify the general rate of relief sanctioned in applying it to individual villages.

(2) Except in special tracts relief should not *ordinarily* be given unless more than half the normal crop has been lost; the degree of relief should increase, as the yield decreases, more rapidly than the degree of failure, since the cultivator has to depend for his own sustenance and that of his family on the margin left, and should be somewhat in the following proportion:—

| Crop (16 annas = normal) | ... | Degree of relief. |
|-------------------------------|-----|-------------------|
| 6 annas and less than 8 annas | | 25 per cent. |
| 4 " " " | 6 | 50 " |
| Less than 4 annas | .. | 100 " |

- (3) Suspended revenue should be remitted as soon as it becomes clear that it will be inadvisable to collect it. When revenue has been under suspension for three years it should ordinarily be remitted as a matter of course, and in fully assessed tracts the revenue under suspension at any given time may be limited to the equivalent of the revenue demand of an ordinary year. Local Governments should decide what authorities should be empowered to grant remissions.
- (4) The amount of suspended arrears to be recovered at subsequent harvests should be fixed with reference to the character of the harvest and the condition of the people, and announced before the date for revenue collection comes round, the amount proposed for recovery being reported by the Collector for the approval of higher authority; the practice of merely abstaining from recovering, or collecting as much as possible, should be avoided. As a general rule, no suspended revenue should be collected until after one fair harvest, subsequent to the failure, has been reaped in the affected tract.
- (5) No relief should ordinarily be given to a revenue-payer who is not himself the cultivator, unless it can be ensured, either by legislation or by executive arrangement, that a proportionate degree of relief will be extended to his tenants. Conversely, when rent is suspended, there should be a corresponding suspension of the Government revenue.
- (6) No discrimination should ordinarily be made between different classes of revenue payers in granting suspensions; but the grant of remissions may be denied to landlords who are rack renters, or well-to-do, or to capitalists and speculators in land, when it is impossible to secure the extension of the relief to their tenants and they represent a considerable proportion of the landlord class or own considerable areas. In the case of assignees of land revenue and of holders of revenue-free land, the Government should have the

same power to require remission or suspension of rent as it has in revenue-paying lands; and the loss which in revenue-paying lands would fall on Government must, in such cases, be borne by the assignee or revenue-free holder.

14. In the case of local calamities, the instructions were modified in the following respects. Relief should be based on detailed enquiry or field to field inspection, and should take into account not merely the field affected but the income of the entire holding or property. It may be given in the shape of immediate remissions and, if necessary, on a more elaborate and liberal scale than in the case of widespread calamities.

Suspension and remission of local rates.

Resolution Nos. 13—356, dated 21st August 1906.
Progs., August 1906, Nos. 47-52.

15. The question of the suspension and remission of local rates, which are levied in addition to and with the land revenue, was dealt with in supplementary orders. These rates form the main income of District Boards and their postponement or remission on a large scale would dislocate the administration of the Boards. The Government of India have therefore authorized Local Governments to charge the whole relief to the land revenue account: that is, only the land revenue demand should be suspended or remitted, and in the exceptional case where a postponement of the whole demand (revenue *plus* cesses) is allowed, the amount of the suspended rates should be advanced to the District Boards from the Government treasury pending its realization. These orders superseded an earlier Resolution of 1895, in which it had been ruled that the land revenue being the first charge upon the land, the preferential claim of Government should not be set aside in favour of local funds without strong justification.

Resolution Nos. 26-28, dated 3rd December 1895.

16. Rules have now been framed for each Province to carry out the foregoing instructions, and a summary of the authority conferred by them on local officers will be found in Appendix I to this Memorandum.

Progs., December 1887, Nos. 9-11.
Progs., May 1888, Nos. 1-4.
Progs., September 1889, Nos. 20-22.

17. The sanction of the Government of India is no longer necessary in any case to suspensions and remissions of the land revenue; but when these concessions are granted upon a scale which is likely to materially affect the budget estimates, Local Governments are required to report them for the information of the Finance Department.

C. Revenue Instalments.

18. With the introduction of the measures described in the preceding paragraphs, a considerable advance has been made in the practical application of the now generally accepted principle of establishing "a normal proportion between the amount of revenue collected and the amount of produce gathered at harvest." Another question, involving the same principle, which has come under the consideration of the Government of India, and on which they have issued general directions for the guidance of Local Governments, is the adjustment of the number, date and amount of the instalments in which the revenue is collected to the rent-paying value of the crops grown, and the seasons at which produce is brought to market.

Resolution No. 15-R., dated 3rd May 1882.
Prog. 4, September 1882, Nos 23-31.

19. The considerations which should be taken into account in fixing revenue instalments are thus summarized by the Famine Commission of 1878-80:—

Where one crop is mostly reserved for food and another mostly sold, if the circumstances of the people require it, larger instalments should be made payable upon the crop which is raised for the market, and smaller instalments upon that which is raised for food. The dates of payment also should be so fixed as to allow of the produce of the soil being harvested and sold before the instalment is collected, so as to avoid the losses which the landowner would suffer if he were compelled to raise money on an unripe crop or to sell it hastily in an overstocked market. Where the relation of landlord and tenant exist, this principle should be applied so that the dates of payment of the instalments of the land revenue, on which the dates of the payment of rents must to a great extent depend, should fall a sufficient time after the period of harvest to enable the tenant to realise on his crop before his rent becomes due, and to enable the landlord to collect his rents before the revenue becomes due.

20. In arranging the dates of revenue payments these considerations are taken into account in a general way, but as a rule only with reference to large areas or whole districts. The reform aimed at by the Government of India in the orders referred to was the fixation of the revenue instalments with reference to the circumstances of each village where these demanded special treatment. "It should," it was said, "be ascertained, not only that that the circumstances of each tract, but that the circumstances of each village, have been properly considered." "In some cases suitable arrangements appear to have been made village by village, in others district by district, or tract by tract, sometimes with, but oftener without, a regard to the interior variation of each locality".

21. It was further pointed out that "where the collection of rent and revenue is, in any large section of a Province, made on one or two uniform dates, it must at those periods necessarily stimulate, amongst the agricultural community, a large and unavoidable demand for cash. Prices will therefore tend to fall in consequence of the withdrawal of silver; and the rate of interest will rise; grain has to be thrown into a slackened market, and loans must be negotiated on usurious terms. It is thus obvious that by adjusting the demands of the State to the different circumstances of villages or tracts, and by introducing into the distribution of payments on account of revenue and rent as great a variety as is consistent with agricultural welfare, the money market may be relieved, in an appreciable degree, of the pressure which is now of periodical occurrence".

22. An attempt was also made to suit the convenience of revenue payers and encourage thrift by the offer of a discount of $3\frac{1}{8}$ per cent. on instalments of land revenue paid into a Government treasury in advance of the date on which it is due. It was hoped by this means to "induce the agricultural population to meet the revenue of a future year out of the surplus proceeds of a good season"; but the scheme was taken advantage of to a very limited extent in the only Province in which it was tried, and was ultimately abandoned.

23. Appendix II shows the authorities by whom the revenue instalments are fixed. These are generally the Local Government or the chief revenue authority of the Province; but a large measure of discretion is left to the District Officer in Bombay and Upper Burma.

24. Administratively the Government of India exercise no interference in the distribution of the revenue instalments, which is a detail of land revenue administration. But changes in revenue collections also affect the treasury balances and resource operations of the Supreme Government. Local Governments have therefore to report any alterations likely to influence the cash balances in November and December in order that the Government of India in the Finance Department may have an opportunity of studying their effect before they are brought into force.

Progs., September 1882, No. 32.
Progs., July 1884, Nos. 21-32.
Progs., March 1889, Nos. 4-6.

Progs., May 1888, No. 51.

APPENDIX I.

Powers of local officers under the Provincial rules for the suspension and remission of the land revenue.

Board's Standing Order, No. 13.

Madras.—(1) Remissions of the revenue demand are granted in ordinary times under what are called the "Season Remission Rules." In tracts which have been brought under regular settlement, remission of the full assessment is allowed on fields classed as 'wet' or irrigated when the land has been left waste or there has been a total failure of the crop (a yield of one-sixteenth or less is treated as total failure), through no fault of the occupant. Remission is given only for entire fields, and on the written application of the occupant, which must be made in time to permit of an inspection of the field before harvest. No remission is allowed on 'dry' or unirrigated crops, but when, owing to deficiency of water, a dry crop is cultivated in land assessed as 'wet' the assessment is charged at the lower dry crop rates.

(2) In tracts which have not been settled by the Settlement department, the rules are similar, but remissions of demand are also given for partial loss of crop on wet land, the amount of which is determined, not by enquiring into individual cases, but by a percentage estimate of the loss in the whole area affected under the irrigation work concerned.

(3) These season remissions are settled by the district revenue staff (Collectors and sub-divisional officers) when the *jama-bandi* or revenue roll for the year is being made out, and they are excluded from the realizable demand of the year.

(4) For widespread calamities special rules have been framed under the Government of India's Resolution referred to in paragraph 11 of the Memorandum. These rules allow of the suspension and remission of the revenue demand on all classes of land, and take the place of the season remission rules in exceptional seasons of drought, etc.

Proceedings, February 1906, Nos. 5-6, and March 1906, No. 34.

(5) Under the special rules, the Board of Revenue may sanction suspensions for any specified period within the current *fasti* or revenue year, and in urgent cases Collectors may do the same subject to immediate report to and confirmation by the Board ; but if the suspension is continued beyond

the revenue year the orders of Government are required. Remissions under the calamity rules (or rather the proportions of the demand to be remitted) also require the previous sanction of the Local Government.

(6) The necessity for obtaining the sanction of the Local Government to suspensions of revenue beyond the current *fasli*, and to remissions arises from the terms of sections 55 and 56 of Regulation I of 1803. In 1898, and again in 1905, the Government of Madras considered the question of taking powers by legislation to delegate to the Board of Revenue authority to grant suspensions beyond the *fasli*, but came to the conclusion that such delegation was inexpedient.

(7) Provision was made in the Landed Estates Bill, now before the Government of Madras, to empower Government to suspend and remit tenants' rents in the permanently settled zemindari areas of the Presidency when there is an extensive loss of crops, but the Madras Government have decided to omit the clause.

(8) Refunds of revenue remitted or erroneously collected may be made by Collectors and sub-divisional officers. Irrecoverable balances are apparently written off under the orders of the Local Government.

2. *Bombay*.—(1) The "calamity" rules framed by the Local Government, and approved by the Government of India, empower the Collector to initiate and sanction the suspension of land revenue according to a prescribed scale, upon a general estimate of the yield of the crop of the whole tract affected. The Collector has to report his proceedings forthwith to the Commissioner, who reports the amount to be suspended to Government and the Accountant General.* Before collecting suspended instalments the Collector has also to report the amount which he proposes to recover.

(2) The proportion of suspended arrears to be recovered is determined, also according to a prescribed scale, by the character of the succeeding harvests. Arrears which cannot be so recovered within three years, or which are in excess of a year's demand in Gujarat and the Konkan, or two years' demand in the Deccan, may be remitted by the Collector. The collection and remission of authorized arrears otherwise than in accordance with the rules, requires the orders of Government. In the case of local calamities, when the damage to crops is serious, immediate remissions may be given in preference to suspensions.

Section 124 of the Bill as amended in Select Committee.

Board's Standing Order, No. 189.

Ibid, No. 39.

Proceedings, March 1907, Nos. 6-7.

* Postponements or remissions which do not exceed Rs. 20,000 are not reported to the Accountant General.

(3) There are at present no legal provisions for the suspension and remission of rent, and relief to tenants, where they exist, is secured by executive arrangement.

Proceedings, July 1905, Nos. 50-51.

(4) Irrecoverable balances of revenue may be written off by Commissioners up to any amount, and by Collectors up to Rs. 100 in individual cases. Refunds of revenue erroneously realized are made under the orders of Collectors.

Proceedings, August 1906, Nos. 34-45.
Proceedings, May 1907, Nos. 19-21.
Proceedings, August 1907, Nos. 7-8.

3. *Bengal*.—(1) The Local Government has framed calamity rules for three classes of estates, *viz.*, (1) permanently settled, (2) temporarily settled and (3) directly managed or "Government Estates". The first merely provide for the grant of suspensions and remissions of revenue where the landlord has applied for it and is willing to give a proportionate relief to his tenants. The question of securing relief to tenants in permanently and temporarily settled estates by legislation has been postponed, but the Government of India have declared their right and obligation under the terms of the permanent settlement to grant this measure of protection to tenants.

(2) Except in urgent cases, when the Collector may announce them in anticipation, suspensions in Government and temporarily settled estates have to be reported to the Commissioner, who may grant them for any period within the current revenue year, reporting his proceedings to the Board of Revenue, whose sanction is required to suspensions for a longer period, and to all remissions. The Board report all suspensions and remissions to the Local Government for information. Arrangements for the collection of suspended instalments require the Commissioner's approval.

(3) Proposals for suspension or remission in permanently settled estates are submitted for the orders of the Local Government.

Tauzi Manual, page 33.

(4) As regards irrecoverable balances "Commissioners have power to sanction the remission of balances due from estates held direct by Government, but the Board alone can sanction remission of balances due from other estates".

Proceedings, January 1906, No. 55.

4. *Eastern Bengal and Assam*.—(1) In Assam rules have been framed only for local calamities. Remedial measures for widespread calamities are decided by the Board of Revenue, in each case, upon the principles laid down in the Government of India's Resolution of 25th March 1905, referred to in paragraph 11 of the

Memorandum. Suspensions may be ordered by the Deputy Commissioner in urgent cases, pending detailed enquiry and proposals for remissions. The Commissioner may sanction remissions up to a limit of Rs. 2,000 in the case of each calamity.

(2) Deputy Commissioners in Assam are also empowered to grant remissions of revenue when the holding of a revenue-payer has remained wholly or partially uncultivated owing to 'private' calamity, such as fire sickness and loss of cattle.

(3) In Eastern Bengal the rules are similar to those referred to in subparagraph (1), but the Commissioner's power to grant suspension is limited to the year in which the suspension is granted. Suspensions for a longer period can only be granted by the Board of Revenue. Remissions in the case of any one calamity to the extent of more than Rs. 2,000 require the sanction of the Board of Revenue. Suspended instalments are recovered subject to the approval of the Commissioner.

(4) There are no rules at present for permanently settled estates but those framed for Bengal will probably be adopted.

5. *United Provinces.*—(1) The delegation of authority to local officers in the United Provinces to suspend and remit revenue has been complicated by the provisions of the Agra Tenancy Act II (U. P.) of 1901. Section 23 of the earlier Act of 1873 (XVIII) authorized any officer empowered by the Local Government, to suspend or remit the rent of tenants whose crops were damaged, and imposed a legal obligation on Government in such cases to grant a proportionate relief to the landlord in respect of the revenue payable by him. It was replaced by section 51 of the Act of 1901, which makes suspensions and remissions of rent follow suspensions and remissions of revenue and runs "when for any cause the Local Government remits or suspends for any period the payment of the whole or any part of the revenue payable", etc. Consequently, all suspensions and remissions of revenue which are to carry a corresponding relief to tenants must be sanctioned by the Local Government. The question of amending section 51 is under separate consideration by the Local Government. Meanwhile, to admit of prompt action, the rules allow Collectors to grant "postponements" of revenue up to six months, and Commissioners for a further period of one year. These postponements carry no corresponding relief in rent to tenants.

Local Government's Notification No. 9925-C,
dated 29th August 1907.

Proceedings, May 1907, No. 40.

Proceedings, May 1907, Nos. 43-45.
Board's Circular, 6-III.

(2) In Oudh the Rent Act, XXII of 1886, does not provide for compulsory remissions of rent except by order of a rent court (section 19), and when the landlord refuses his consent, the only remedy is to cancel the order for suspension or remission of revenue.

Board's Circulars, 3-III.

(3) The only revenue balances which Commissioners are empowered to strike off are of a nominal character and due to alterations of the demand.

Proceedings, January 1907. Nos. 61-62.

6. *Punjab*.—(1) Owing to the peculiar conditions under which cultivation is carried on, and to the fact that fluctuations of produce are largely taken into account in the assessment system, it has been held that 'no purely automatic adjustment of suspensions to the degree of failure of crops could be made to work in the Punjab.' Where fixed assessments prevail, the Settlement Officer, however, leaves behind him an analysis of the secure and insecure tracts of the district and an indication ('danger rate') of the extent of failure which would justify relief, and these form a rough guide for the District Officer, with whom, when crops fail or are destroyed, the duty lies of initiating and granting suspensions under the rules, subject to confirmation by the Commissioner, who reports his orders to the Financial Commissioner. The District Officer's proposals for collecting suspended revenue are also reported to the same authority. He has no power to grant remissions.

Punjab Government to Financial Commissioner,
No. 2026, dated 29th August 1907.

(2) Subject to report to the Financial Commissioner, Commissioners may sanction remissions of fixed land revenue under the calamity rules up to (a) a limit of Rs. 10,000, per district per harvest, in the case of revenue which has been outstanding for more than three years, and Rs. 5,000 per district, per harvest, in other cases. The Financial Commissioner, who by sections 64 (1) and 155 (3) of Act XVII, of 1887, is empowered to make rules for remissions and suspensions, subject to the approval of the Local Government, may sanction remissions of land revenue without limit.

(3) Whenever remissions or suspensions are sanctioned on a scale which materially affects land revenue collections (*i.e.*, over Rs. 10,000 in a district) the Financial Commissioner informs the Accountant General, who informs the Government of India.

(4) Relief to tenants when revenue is suspended or remitted, is secured by section 30 of the Punjab Tenancy Act (XVI of 1887) as amended by Punjab Act I of 1906.

7. *North-West Frontier Province.*—
The rules are the same as in the Punjab, except that the Revenue Commissioner takes the place of the Commissioner and Financial Commissioner.

File No. 410 of 1907.

8. *Burma.*—(1) In this Province suspensions of the revenue demand are unknown, and are regarded as unnecessary, as the revenue system and rules provide for sufficient relief by way of remissions in case of destruction of crops. No special rules have therefore been framed with reference to the Government of India's Resolution of 25th March 1905.

The system in force in the Province is as follows :—

(2) In Lower Burma, when land is left uncultivated in any year for reasons which the Deputy Commissioner considers sufficient, the assessment on it for that year is reduced to a nominal or "fallow" rate of two annas an acre, or "such other rate between 2 annas and the full assessment as the circumstances of the case may justify." In areas in which the Financial Commissioner has by notification dispensed with written applications, the two anna rate is assessed by the Revenue surveyor or *thugyisaye*, at the annual measurement or inspection, on all land belonging to a non cultivating owner who has failed to put in a tenant. In all other cases, including the case of non-cultivating owners, the reduction is granted only on the application of the owner, which must be made by prescribed dates, and after inspection or enquiry, the sanctioning authority being the Deputy Commissioner, or a township or sub-divisional officer authorized by him.

Lower Burma Land Revenue Manual, page 57.

New Rule sanctioned in Government of India letter No. 1231—308, dated 22nd August 1907.

(3) Remissions for damage or destruction of crops are granted only on written applications, and when the loss, as verified by the township officer, exceeds one third of an ordinary full crop. The Deputy Commissioner may sanction remissions up to Rs. 50 in any one case, the Commissioner up to Rs. 100 and the Financial Commissioner above that amount.

Land Revenue Manual, pages 91 to 96.

(4) Any revenue erroneously assessed, and irrecoverable balances of demand not exceeding Rs. 25 in the case of any one holding, may also be struck off by the Deputy Commissioner. The Commissioner's orders are required to the writing-off of irrecoverable items in excess of Rs. 25. Refunds of revenue collected erroneously, or previous to grant of remissions, are made under the Deputy Commissioner's orders.

(5) In Upper Burma the assessment rates are "levied on land only in which a

Upper Burma Land Revenue Manual, page 57.

Upper Burma Land Revenue Manual, page 88.

matured crop has been raised." The assessment or demand payable is therefore a fluctuating one. In addition, remissions of revenue and water rate are granted when standing crops are damaged or destroyed, to the extent of more than one-third of the ordinary yield, by drought, floods, blights or other non-preventible causes. They are granted, after detailed inspection and enquiry, upon the written application of the cultivators, but the District Officer may allow oral applications in case of widespread damage.

(6) The rules as to sanctioning remissions, writing-off irrecoverable items, and making refunds are similar to those of Lower Burma, except that the District Officer's power to grant remissions extends to Rs. 100 instead of 50. and the Commissioner's up to Rs. 500 instead of Rs. 100 ; while the District Officer's power to strike off irrecoverable items of demand extends to Rs. 50 instead of Rs. 25.

Burma Gazette, dated 24th August 1907.

Progs., August 1906, Nos. 41-42.

9. *Central Provinces.*—(1) In the case of general calamities, Commissioner's sanction suspensions on the proposals of the Deputy Commissioners, reporting their action for confirmation to the Chief Commissioner. In the case of local calamities, the Deputy Commissioner may grant suspensions pending receipt of orders of higher authority. Remissions in both cases require the previous sanction of the Chief Commissioner.

(2) Suspensions and remissions of tenants' rents are secured by section 18 of the Central Provinces Tenancy Act, XI of 1898.

Progs., March 1906, Nos. 22-23.

10. *Coorg.*—When relief is required over widespread areas, the Commissioner may direct the whole or part of the land revenue to be suspended reporting his orders to the Chief Commissioner, whose sanction is required to remissions. In the case of smaller areas, the Commissioner may grant suspensions for a period not exceeding one year, subject to report to the Chief Commissioner if the amount exceeds Rs. 1,000 ; remissions may be sanctioned by the Commissioner up to Rs. 100 in each case.

These rules are made under section 58 of the Coorg Land and Revenue Regulation I of 1879, which empowers the Chief Commissioner to make rules "to regulate the collection, remission and suspension of land revenue."

11. *Ajmer and Baluchistan.*—Rules have been submitted by the Chief Commissioner of Ajmer which are under consideration by the Government of India. Those for Baluchistan have not yet been received.

APPENDIX II.

Authorities empowered to fix the number, amount and dates of payment of the instalments in which the land revenue demand is collected.

In *Madras, Bengal, Eastern Bengal, and the United Provinces*, the dates, etc., are fixed by the Board of Revenue.

Madras Act II of 1834, Section 3.
Bengal Act XI of 1859, Section 3.
United Provinces, Act III of 1901, Section 143 and 234 (o).

2. In the *Assam* districts of *Eastern Bengal and Assam*, under section 66 (read with section 155) of Regulation I of 1896, the Chief Commissioner (now Lieutenant-Governor) fixes the instalments and dates of payment.

3. In *Bombay*, under section 146, Bombay Act, V of 1879, the Local Government determines the amounts and dates of instalments. In the rules framed by the Local Government, dates have been fixed in certain tracts for classes of villages according to the general character of the crops grown, and the grouping of villages under each class is made by the Collector, with the sanction of the Commissioner. The Collector may also, with the sanction of the Commissioner, alter the prescribed dates in any district or part of the district in which they are found unsuitable (Rules 85-87 under the Act).

4. In the *Punjab*, the Financial Commissioner fixes "the number and amount of the instalments, and the times, places and manner by at and in which land revenue is to be paid" [section 63 (1), Act XVII of 1887]. Any rules framed by him on the subject require the sanction of the Local Government [section 155 (3)]. When districts are under settlement, the dates and amounts of instalments are usually arranged by the Settlement Officer.

5. In *Lower Burma*, Section 43, Act II of 1876, requires the Lieutenant-Governor to fix the dates (The bulk of the revenue is paid from the rice crop in a single instalment)

6. In *Upper Burma*, under section 38, Regulation III of 1889, the dates are fixed by the Financial Commissioner (created by Act XVIII of 1888). They vary with the description of crops grown and the periods at which they are harvested; and where the prescribed dates are inapplicable, the Collector is by rule empowered to determine "the number and amount of instalments in which revenue is to be paid."

7. In the *Central Provinces, Ajmer, and Coorg* the dates, etc., are fixed by the Chief Commissioner.

Central Provinces, Act XVIII of 1881, Section 90.
Berar, Land Revenue Code 1896, section 115.
Ajmer, Regulation II of 1877, Section 73.
Coorg, Regulation I of 1892, Section 57.

PART II.

Suggestions.

I It has been noted in paragraph 1 that under the existing revenue law of some Provinces, rules for process-serving establishments have to come up to the Government of India for sanction. These Provinces are the Punjab, Burma and Coorg. The Government of India do not exercise control over other Local Governments in this matter, and as it relates to a detail of revenue administration there would appear to be no object in making an exception in the three cases mentioned. It has therefore been suggested in another Memorandum, dealing generally with the provisions in revenue Acts reserving powers of sanction or control to the Government of India, that the previous approval of the Government of India in these cases should be dispensed with.

II. The orders referred to in paragraph 17 which require a report to the Government of India of large suspensions and remissions of the land revenue, prescribe no limit, and trifling amounts have occasionally been reported. In Bombay a limit of Rs. 20,000 has been adopted, and in the Punjab half that amount. In some Provinces the report appears to be made direct to the Government of India and in others through the Accounts Officers.

A general rule might be laid down that (1) the report should be confined to sums which have been included in the estimated land revenue receipts of the current financial year; (2) no report need be made when the loss or postponement of estimated revenue involved does not exceed Rs. 20,000 in any division; (3) the report should be made by the authority empowered to grant the suspension or remission to the Accounts Officer of the Province, who should decide whether the probable effect on the estimates of this and other remissions and suspensions is of sufficient importance to be reported to the Government of India.

III. Suspensions and remissions of the land revenue may be considered under the following classes:—

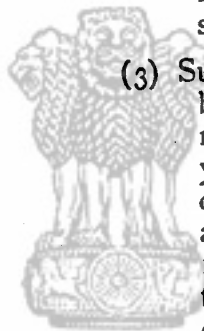
- (1) Suspensions and remissions of recoverable demands granted as an act of grace in the case of (a) calamities, whether widespread or local, and (b) isolated cases of distress or misfortune.
- (2) Remissions of "irrecoverable" arrears (*i.e.*, balances reported as unrealizable by revenue processes) and "nominal" balances (*i.e.*, outstandings in the revenue

accounts resulting from reductions of assessments, etc.)

III-A. In their Resolution of the 25th March 1905, the Government of India laid stress on the necessity of promptitude in announcing suspensions under the 'calamity' rules, and indicated that the Collector should be empowered to grant them. Appendix I, however, shows a great diversity of practice, and some instances of unnecessary centralization, in respect of the authority exercised under these rules. It is suggested that when the Local Government has authorized action under the rules:—

(1) The Collector should have full power everywhere to grant suspensions up to one year, reporting his action to the Commissioner.

(2) The Commissioner should sanction any suspensions beyond that period, as he already does the Collector's proposals to collect suspended revenue.



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(3) Suspended revenue which has not been collected within the maximum prescribed period of three years, or which is in excess of one year's normal demand in fully assessed tracts (*vide* paragraph 13 (3) above) should be remitted by the Commissioner: any other remission of suspended revenue should require the sanction of higher authority (Board of Revenue, Financial Commissioner or Local Government as the case may be).

B. As regards individual cases outside the calamity rules in which a suspension or remission of demand is granted as an act of grace, it is suggested that:—

(1) The Collector should have power to grant suspensions within a limit, in each case, of Rs. 500 as to amount, and one year as to time, and the Commissioner above those limits, both officers reporting their action to higher authority.

(2) Remissions in such cases should be sanctioned by the Commissioner up to a limit of Rs 1,000 in each case, subject to report to higher authority, and above that amount by the chief revenue authority (or Local Government, where the Commissioner is himself the chief revenue authority).

C. The above proposals are not intended to limit the discretion in regard to remissions already enjoyed by district officers in Madras, Burma, etc., under 'seasonal remission' or other similar rules.

D. There remains the cases of irrecoverable arrears and nominal balances of revenue, and of refunds of revenue erroneously realized. Commissioners, it is thought, should have authority to deal finally with all irrecoverable items, and Collectors with nominal balances and refunds.

IV. Turning to the fixation of revenue instalments, it is observed (Appendix I) that only in Bombay and Upper Burma does the Collector appear to have any authority to vary the dates. Local officers should, it is thought, be encouraged to give effect to the principles laid down in 1882, and they would be more likely to do so if the approval of their action rested with the controlling authority on the spot. Provided that the financial orders referred to in paragraph 24, page 9, are complied with, there would seem to be no objection to delegation to Commissioners of the power to sanction proposals submitted by the Collectors, in districts not under settlement, for a revision of the revenue instalments. In districts under settlement it is understood that the revenue instalments are usually arranged by the settlement officer, subject to the approval of the higher authority which sanctions his settlement proposals as a whole.

A. R. TUCKER.

GOVERNMENT OF INDIA.

DECENTRALIZATION COMMITTEE

FOR THE

ROYAL COMMISSION

ON

DECENTRALIZATION.

NOTE ON POWERS OF SANCTION AND CONTROL
RESERVED TO THE GOVERNMENT OF INDIA
UNDER LAND-REVENUE LAWS

(WITH SUGGESTIONS)

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BY

A. R. TUCKER.



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Powers of sanction and control reserved to the Government of India under Land-revenue Laws.

General remarks.

1. Bombay.
2. United Provinces.
3. Punjab.
4. Burma.
5. Assam (in Eastern Bengal Assam).
6. Central Provinces (including Berar).
7. North-West Frontier Province.
8. Baluchistan.
9. Ajmer.
10. Coorg.

Apart from the general statutory control possessed by the Government of India over Local Governments and Administrations, which is not affected by any Act of the Indian Legislatures, there are various provisions in these Acts reserving powers of sanction and control in certain matters to the Governor General in Council. A summary of such provisions in the land-revenue laws of the Provinces marginally noted is given in the Appendix. Madras and Bengal have not been included as they have no consolidated land-revenue laws.

2. It will be observed that in Bombay the only matter under the Land Revenue Code which requires a reference to the Government of India is the number of divisional Commissioners to be appointed. In the case of the other Governments and Administrations the extent of control provided for varies greatly, and has been influenced by the status of the Governments concerned, and the views and conditions prevailing at the time the several enactments were passed. In respect of the undermentioned revenue matters, however, it may be said that the sanction of the Government of India is still necessary everywhere either by law or executive order.

- (1) Appointment of the chief controlling revenue authorities.
- (2) Creation or abolition of divisions and districts.
- (3) Principles of land revenue assessment.

The provisions relating to (3) are dealt with in a separate memorandum.

3. As regards other matters, the ten Provinces in question may be divided into two groups, of major and minor Provinces. The first includes the Governorship of Bombay, the Lieutenant-Governorships of the United Provinces, Punjab, Burma and Eastern Bengal and Assam, and the Chief Commissionership of the Central Provinces which, though without a local legislative council is, in other respects, financially and administratively entitled to rank as a major Local Government. To the minor group belong the North-West Frontier Province and Baluchistan, and the small administrations of Ajmer and Coorg, whose entire expenditure is classed as imperial,

4. Among the major Provinces, *Bombay*, as already indicated, possesses the largest degree of independence in land revenue administration, a position which is accounted for by the constitutional history of the Province since the earliest days of British rule.

Historical sketch.

5. In the *United Provinces* also, there are but few matters which now require a reference to the Government of India. Most of the temporarily settled districts of what was till recently known as the North-Western Provinces came under British rule in 1801 and 1803; the Province was constituted a Lieutenant-Governorship in 1836, and the land revenue law was consolidated in 1873 (Act XIX). Oudh, annexed in 1856, was under a separate Chief Commissioner till 1877 when it was joined to the North-Western Provinces, the head of the united Provinces combining the functions of Chief Commissioner of the former, and Lieutenant-Governor of the latter Province. By Act XIV of 1878 the Lieutenant-Governor was invested with equal powers in Oudh, and by Act VII of 1902 he was made Lieutenant-Governor for both Provinces, which were renamed the United Provinces of Agra and Oudh. Oudh received a land revenue law in 1876 (Act XVII), which continued in force for 24 years after the union of the Provinces. In 1901 the present amalgamated land revenue Act for the United Provinces of Agra and Oudh was passed by the local legislature. With a revenue administration thus firmly established after over a century of experience and legislation, there is little ground left for interference on the part of the Supreme Government.

5 and 6 Willm. IV, cap. 52.

Notification No. 45, dated 17th January 1877.

Proclamation No. 996-P., dated 22nd March 1902.

6. The *Punjab*, though acquired in 1849, was not completed till 1858, when it received the Delhi districts from the North-Western Provinces, and it remained under a Chief Commissioner from 1853 till 1859, when the Lieutenant-Governorship was constituted. The revenue law was codified in 1871 (Act XXXIII), but did not attain its present shape till 1887. It is framed more or less on the model of the North-Western Provinces Act of 1873, but provides for a somewhat larger control by the Government of India than is now exercised in the case of the former Province.

Notification No. 660, dated 4th February 1853.

Notification No. 1, dated 1st January 1859.

7. *Lower Burma*, which was acquired partly in 1826 and partly in 1852, was under different administrations till 1862 when the whole Province was placed under a Chief Commissioner. It was provided in 1876 with a revenue law which is still in force. The law leaves a good deal to rules framed under its authority,

Resolution No. 212, dated 31st January 1862.

and by a single section (60) all these rules are subject to the previous sanction of the Government of India. No reference is made in the Act to the Financial Commissioner, whose office was not created till 1888 (Act XVIII of that year). His appointment is subject to the sanction of the Governor General in Council and, subject to the same sanction, he may be invested with any of the functions of the Local Government under the Act.

Proclamation, dated 3-d March 1886.

8. *Upper Burma* was annexed in 1886 and attached to Lower Burma. The first attempt at a revenue law for the new Province was Regulation III of 1889, which has not yet been revised except in some minor particulars. Although all rules under its provisions are subject to the control of the Government of India, there are not many matters which expressly demand their sanction. The Regulation in fact provides for less intervention on the part of the Supreme Government than does the Revenue Act of Lower Burma. The whole of Burma was constituted a Lieutenant-Governorship in 1897, but no changes were made in the revenue laws in consequence of the alteration of the status of the Local Government, beyond the substitution of the 'Lieutenant Governor' for the 'Chief Commissioner' (section 15, Act XIII of 1898). The control of the Supreme Government therefore remains as it was when Burma was a Chief Commissionership.

Proclamation, dated 9th April 1897.

Notification No 379, dated 7th February 1874.

9. *Assam* proper came under British rule in 1824-26 and became a Chief Commissionership on its separation from Bengal in 1874. In 1886 a revenue law was passed for the Province which repealed the various Bengal Regulations and Acts till then applicable to the revenue administration. The provisions requiring the sanction of the Governor General in Council have not been affected by the partition of Bengal, and the amalgamation of Assam with the Eastern Bengal districts under a Lieutenant-Governorship in 1905.

Notification No. 9, dated 2nd November 1861.

10. The *Central Provinces* proper were constituted into a Chief Commissionership in 1862 (at the same time as Lower Burma) mainly from the old Nagpur Province, which escheated to the British Crown in 1854, and the Saugor and Nerbudda territories, obtained by cession about 1818. The close control exercised over the Chief Commissioner's administration in the earlier days of the Province is reflected in the provisions of the revenue law passed in 1881; but save in respect of matters which specially require their sanction, the general powers of interference conferred by the Act are

now rarely employed by the Government of India.

11. *Berar*.—The Berar districts, formerly known as the 'Hyderabad Assigned Districts' or 'the Berars', came under British administration by treaty between 1853 and 1860. They were governed by the Resident at Hyderabad till their transfer to the jurisdiction of the Chief Commissioner of the Central Provinces in 1903. Up to 1896 the revenue practice and procedure in these territories were regulated by local rules and orders having the force of law, and sundry provisions of the old Rent Act of 1859 and various Bombay Revenue Acts, made applicable to them by notifications issued from time to time. In 1896 these scattered orders were replaced by a complete revenue code framed and promulgated as a 'Law' (Berar not being a part of 'British India' in the technical sense) under the provisions of the Foreign Jurisdiction and Extradition Act (XXI of 1879). When the transfer to the Central Provinces took place the Chief Commissioner of those Provinces was vested with the powers and functions exercised by the Resident at Hyderabad under the Code. The revenue system of Berar is similar to that of Bombay, and the revenue Law has been framed on the lines of the Bombay Land Revenue Code of 1879, except that it necessarily provides for a larger measure of control by the Government of India.

Foreign Department Notification No. 4246-1. B.,
dated 11th September 1903.

12. The *North-West Frontier Province*, detached from the Punjab in 1901, falls under the Punjab Revenue Act, the place of the Lieutenant-Governor being there taken by the Chief Commissioner.

13. *Baluchistan*.—The draft of a land revenue regulation for British Baluchistan was prepared in 1903, but it was subsequently decided that the revenue administration of the Province should continue to be regulated by the Punjab Land Revenue Act, which had already been applied to a part of its area. The Chief Commissioner takes the place of the Local Government, and the Revenue Commissioner that of the Financial Commissioner under the Act.

Revenue Pros., February 1903, No. 15.

14. The two small Provinces of *Ajmer* and *Coorg* were acquired in 1818 and 1834 respectively. Ajmer was detached from the North-Western Provinces in 1871 and placed under the administration of the Agent to the Governor-General in Rajputana as Chief Commissioner. Coorg is similarly administered by the Resident, Mysore. In 1877 a separate revenue Regulation was framed

Ajmer, Notification No. 1007, dated 26th May 1871.

for Ajmer ; and in 1899 a land and revenue code, which consolidated previous Regulations passed between 1889 and 1894, was promulgated for Coorg. Notwithstanding the subordinate position occupied by these administrations, they possess a large measure of independence in revenue matters.





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APPENDIX.

Summary of powers of sanction or control reserved to the Government of India by certain Land Revenue Acts.

[The words within brackets indicate the nature of the control, *e.g.*, matters which require the previous sanction or confirmation of the Government of India are indicated by (sanction) and (confirmation) and those which are subject to their general control, or to restrictions imposed by them, by (control) and (restrictions)].

Preliminary note.—The scope of the land revenue laws mentioned below varies according to the nature of the land tenures and the settlement system of each Province, but the following matters are generally provided for : (1) the appointment, jurisdiction and duties of revenue officers, and the procedure in appeals from and revision of their orders ; (2) the procedure of revenue courts ; (3) the maintenance and revision of land records ; (4) the survey, settlement and assessment of the land, including the disposal of State lands ; (5) the partition and union of estates ; (6) the collection of the land revenue.

A.—The Bombay Land Revenue Code, Act V of 1879.

Section 4.

Subject to the control of the Governor in Council, Commissioners are the chief controlling revenue authorities, and their number is fixed subject to the orders of the Government of India.

B.—United Provinces Land Revenue, Act III of 1901.

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|-----------|---|
| 6. | 1. Appointment, etc., of members of the Board of Revenue (sanction). |
| " 11. | 2. Creation of new or abolition of existing divisions or districts (sanction). |
| " 13. | 3. Appointment of Additional Commissioner (sanction). |
| " 62. | 4. General principles of assessment for guidance of settlement officers (sanction). |
| " 68. | 5. Exclusion of a taluqdar who refuses settlement from his entire mahal (sanction). |
| " 86 (3). | 6. Declaration of what is a customary village cess in case of doubt (sanction). |

C.—Punjab Land Revenue Act, XVII of 1887.

- | | |
|------|---|
| " 5. | 1. Alterations in the number of districts and divisions (sanction). |
| " 7. | 2. Appointment of Financial Commissioner (sanction). |

C.—Punjab Land Revenue Act, XVII of 1887—contd.

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|---|----------------------|
| 3. General re-assessment of the land revenue of a district or tahsil, and principles of assessment (sanction). | Section 49. |
| 4. Declaration that, in any estate or class of estates, a holding or its owner shall not be liable for any part of the land revenue for the time being assessed on the estate except that part which is payable in respect of the holding (sanction). | " 61 (1) (a). |
| 5. Preparation of lists of village cesses when a record of rights or settlement is not in progress (sanction). | " 145 (1) (c). |
| 6. Declaration whether any cess, contribution, or due levied in an estate is or is not a village cess (sanction). | " 145 (4). |
| 7. Remission of land revenue for public service to be performed (sanction). | " 147 (1). |
| 8. Remuneration and duties of revenue process-servers, and fees to be charged for service and execution of processes (confirmation). | " 155 (1) (c) & (2). |
| 9. The power to make any rules under the Act is "subject to the control of the Governor General in Council, and to the condition of the rules being made after previous publication." | " 156. |

D.—Lower Burma Land and Revenue Act, 11 of 1876.

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| 1. Investment of revenue officers with special powers (restrictions). | " 57. |
| 2. All rules made by the Chief Commissioner (now Lieutenant-Governor) under the Act require to be sanctioned by the Governor General in Council to give them the force of law. | " 60. |

E.—Upper Burma Land and Revenue Regulation, III of 1889.

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| 1. Financial Commissioner's rules for the disposal, by way of grant or otherwise, of any State land which is waste (sanction). | " 26 (1) (a). |
| 2. Term of and rules for rates of assessment (sanction). | " 27 (2). |
| 3. Reduced rates of assessment and their withdrawal or decrease (sanction). | " 27 (3). |
| 4. Rules for establishments maintained for service and execution of processes issued by Revenue officers, and Civil and Criminal Courts (sanction). | " 49. |
| 5. The power to make any rules under the Regulation is subject to the control of the Governor General in Council and to the condition of previous publication. | " 51 (1). |

F.—The Assam Land and Revenue Regulation, 1 of 1886.

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|---|----------------|
| 1. Withdrawal of the Regulation from any territory to which it may have been extended by notification issued with the sanction of the Governor General in Council (sanction). | " (1) (a) (b). |
| 2. Notification bringing a local area under settlement, and amendments or alterations of such notification (sanction). | " 18. |
| 3. Confirmation of settlement (sanction). | " 34. |

F.—*The Assam Land and Revenue Regulation, I of 1886*—contd.

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|--------------|--|---|
| Section 122. | | 4. The Chief Commissioner (by delegation under Act VII of 1905, the Board of Revenue) is the chief controlling authority, subject to the Governor General in Council. |
| " 124. | | 5. Number of revenue officers to be appointed to each district (control). |
| " 139 (1). | | 6. Conferring on officers powers under the Regulation (subject to any rules made by the Governor General in Council). |
| " 157 (3). | | 7. Rules under the Regulation are subject to the control of the Governor General in Council and to the condition of previous publication: once at least in every three years they must be arranged and consolidated, and at such times may be amended, subject to the control of the Governor General in Council. |
| " 158 (1). | | |

G.—*Central Provinces Land Revenue Act, XVIII of 1881.*

| | |
|-------------|--|
| " 5. | 1. The Chief Commissioner is chief controlling revenue authority "subject to the control of the Governor General in Council." |
| " 7. | 2. Appointments, etc., of Commissioners, Deputy Commissioners and Assistant Commissioners (control). |
| " 10. | 3. Appointments of additional Commissioners and Deputy Commissioners (sanction). |
| " 15. | 4. Investment of revenue officers with powers (control). |
| " 19. | 5. Rules for regulating the procedure of Revenue officers in cases for which a procedure is not prescribed in the Act (sanction). |
| " 28. | 6. Notification bringing a district or any local area under settlement (sanction). |
| " 31. | 7. Paragraphs 4 and 5 apply <i>mutatis mutandis</i> to settlement officers and their proceedings. |
| " 32. | 8. Appointment of Settlement Commissioner and delegation to him of the Chief Commissioner's powers (sanction). |
| " 47. | 9. Principles of assessment (sanction). |
| " 48 (e). | 10. Exemption of land from assessment (control). |
| " 53, 56. | 11. The final confirmation of assessments, with power to rescind them is vested in the Governor General in Council. |
| " 73. | 12. Rules for investigating claims to hold land free from revenue or at reduced rates (sanction). |
| " 133. | 13. Investment of an officer with settlement powers during the currency of a settlement (sanction). |
| " 137. | 14. Levy from proprietors of more than 5 per cent. on the land revenue payable by them for remuneration of lambardars or village headmen (sanction). |
| " 146A (1). | 15. Levy of more than 6 per cent. on land revenue for remuneration of patwaries (sanction). (The patwari cess has been abolished by Act V of 1907 which repeals this section). |

**G.—Central Provinces Land Revenue Act,
XVIII of 1881—contd.**

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| 16. Rules consistent with the Act for carrying out its provisions (sanction). | Section 162. |
| 17. All powers conferred by the Act on the Chief Commissioner (control). | " 162. |

H.—Berar Land Revenue Code, 1896.

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|---|------------|
| 1. The Chief Commissioner is the chief controlling revenue authority, and is subject to the control of the Governor General in Council. | " 5. |
| 2. The Commissioner (there is only one for Berar) is appointed by the Governor General in Council. | " 8. |
| 3. Rates charged for use of water, the right to which vests in Government, or which is supplied from Government irrigation works (sanction). | " 35. |
| 4. Inception of revenue survey and settlement operations (sanction). | " 83. |
| 4. Delegation of Chief Commissioner's powers to sanction assessments (approval). | " 90 (1). |
| 6. Confirmation of settlements and declaration of the term of settlement (sanction). | " 90 (2). |
| 7. Ordering a fresh revenue survey or any operation subsidiary thereto (sanction). | " 94 (1). |
| 8. Alteration in the rates of cesses (sanction) | " 159 (1). |
| 9. "The Resident shall in all matters connected with land revenue be subject to the control of the Governor General in Council, and shall be bound to obey the instructions and orders of the Governor General in Council in all cases whatsoever." | " 219. |

**I.—Ajmer Land and Revenue Regulation, II
of 1877.**

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|--|-----------|
| 1. Investment of any person other than Commissioner or Collector with powers under the Regulation (control). | " 2 (3). |
| 2. Adoptions by widows of <i>istimrardare</i> (confirmation) | " 23 (3). |
| 3. Succession to <i>istimrari</i> estates not provided for in the Regulation (decision). | " 24. |
| 4. Application of sections 22-29 to estates held under <i>istimrari</i> sanads granted after the passing of the Regulation (sanction). | " 30. |
| 5. Succession to <i>bhumia</i> estates not provided for in the Regulation (decision). | " 34. |
| 6. Grant in recognition of public service of exemptions from or assignments of revenue (restrictions). | " 38. |
| 7. Resumption of revenue free grants and assignments (appealable to Governor General in Council). | " 39. |
| 8. Imposition of conditions regarding alienation, etc., in recognizing exemption from revenue assessment (sanction). | " 40. |
| 9. Term of settlement (sanction). | " 59. |
| 10. Final approval of assessment (sanction). | " 61. |

Section 107.

11. Investment of Revenue officers with special powers (restriction).

7.—Coorg Land and Revenue Regulation, 1 of 1899.

- " 5. 1. The Chief Commissioner is chief controlling authority, subject to control of the Governor General in Council.
- " 6 (2). 2. Appointment of Commissioner (sanction).
- " 7. 3. Appointment of Assistant Commissioners (sanction).
- " 26 (ii). 4. Determination of the rate at which the village officers cess shall be levied within the maximum prescribed by law (sanction). (The cess has been abolished by Act IV of 1907 which repeals this section).
- " 49. 5. General reassessment of the land revenue, and principles of assessment (sanction).
- " 55 (3). 6. Period for which the assessment should run (sanction).
- " 60 (1). 7. Rules for levy of process-fees in connection with the recovery of land revenue (sanction).
- " 143 (1) (a) & (2). 8. Rules for the partition of land (sanction).
- " 144. 9. All power to make rules under the Regulation (control).



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PART II.

Suggestions.

I. The foregoing examination shows that, in the case of the major Provinces, the provisions as to control or previous sanction by the Government of India in the revenue laws of Assam, Burma and the Central Provinces are hardly in accord with the degree of financial and administrative independence which is recognized as pertaining to those Local Governments at the present day. They are in fact less than those enjoyed by the Chief Commissioner of the North-West Frontier Province, which as above stated is administered under the Punjab Revenue Act. In Assam and Burma the change which has taken place in the constitution of the Local Governments obviously calls for a reconsideration of their powers in revenue matters. The Burma Government is at present in the anomalous position of having to submit for previous sanction of the Governor General in Council every rule or amendment of a rule made under the revenue law for Lower Burma, whereas no such sanction is necessary for rules made for the recently acquired upper half of the Province. There appears to be no other reason for this than the omission to alter the law to suit altered conditions. It is suggested that with the modifications noted below, the nature and extent of control by the Government of India provided for in the revenue law of the United Provinces should be taken as the standard for the major Provinces here dealt with (other than Bombay) and that the following matters should be excluded from the among those specifically subject to the control or requiring the previous sanction of the Governor General in Council.*

No. in
Appendix.

United Provinces.

- 5 Exclusion of a taluqdar who refuses settlement, from his entire estate (section 68).
- 6 Declaration of what is a customary village cess [section 86 (3)].

Punjab.

- 4 The declaration under section 61 (1) (a).
- 5 The preparation of lists of cesses under section 145 (1) (c).
- 6 Declaration whether any cess, contribution, or due levied in an estate is or is not a village cess (section 145 (4)).
- 8 Rules for the regulation of process-fees and process-servers under section 155 (1) (c) and (3).
- 9 Rules under the Act (section 156).

*These suggestions do not include provisions relating to the control of revenue settlements, or in regard to the sanction of the Government of India to the filling up of members of a Board of Revenue, Commissionerships, etc., subjects which are separately dealt with.

No. in
Appendix.

Lower Burma.

- 1 Investment of revenue officers with special powers under section 57.
- 2 Rules framed under the Act. (In substitution of this section it would be necessary to specify the matters, if any, to be sent up for the previous sanction of the Government of India.)

Upper Burma.

- 4 Rules for process-serving establishments under section 49.
- 5 Rules under the Act [section 51 (1)].

Assam.

- 5 Number of revenue officers [section (124)].
- 6 Conferment of powers [section 139 (1)].
- 7 Rules framed under the Regulation [section 157 (3) and 158 (1)].

Central Provinces.

- 4 and 7 Investment of Revenue officers with powers (sections 15 and 31).
- 5 and 7 Rules of procedure under sections 19 and 31.
- 8 Delegation of Chief Commissioner's powers to Settlement Commissioner under section 32.
- 12 Rules under section 73 for the investigation of claims to hold land free of revenue.
- 13 Investment of an officer with settlement powers during the currency of a settlement, under section 133.
- 16 Rules under section 162.

(NOTE :—In the case of the Central Provinces, any powers conferred by the Governor General in Council by any Act of the Governor General in Council, may be delegated to the Chief Commissioner by notification under Act XXII of 1867.)

II. In the case of the two minor Provinces of Ajmer and Coorg the following matters might be left to the Local Administrations :—

Number in
Appendix.

Ajmer.

- 11 Investment of revenue officers with special powers under section 107.

Coorg.

- 7 Rules for the levy of process-fees under section 60 (1).
- 8 Rules for the partition of land under section 143 (1) (e) and (2).

A. R. TUCKER.