



was called 'kâmdâr' = *chargé d'affaires*; the fard-navís was called 'daftari,' and so forth.

It should be remembered that certain tracts were either held by renters or farmers, or by 'jágírdárs,' military and other assignees of the revenue of certain areas; and in these tracts the official collectors did not interfere.

The Maráthás, and the better Rájput chiefs, were careful of their territories. 'All ground,' says Sir J. Malcolm¹, 'be it ever so waste or hilly, is included in the divisions (pargana, tappa, taluka, &c.) which are marked by natural or artificial boundaries, such as rivers, water-courses, ranges of hills, trees, rocks, ridges, or lines between any two remarkable objects. The lands were measured, including the space occupied by banks, walls, houses, &c., in the time of the Mughal Government; and this record of measurement was lodged in the office of every *zamíndár* of a district as well as in the fard-navís' (State Secretary's) office. Several of these records have been saved; but where they are not, the ease with which the memory of the respective limits was preserved by the hereditary officers of the district and village to whom this duty belongs, is very extraordinary.'

§ 10. *Sikh System in the Panjáb.*

When the Sikh Government succeeded to the Muslim dominions in the Panjáb, they followed the same system. I may pass over the first short period when the confederate and equal chiefs (grouped in what were called 'misl') divided the country into a multitude of 'talúqas'.² Soon the genius of Ranjít Singh prevailed, and he became King (or Maharájá) and made the other chiefs 'feudal' lords and governors of districts under him. These governors he called 'Jágírdár, or 'Diwán,' or 'Názim,' as the case might be. Under these, again, were districts of manageable size (talú-

¹ Vol. ii. p. 5.

² The Sikh dominion commenced with a sort of confederacy of a number of equal chiefs. They of

course quarrelled, and very soon they were reduced under one head. See Hunter's *India* (Gaz., vol. vi. p. 410, 2nd edition.)



gas), and 'Kárdárs' were the presiding officers, who assessed and collected the revenues.

§ II. *Résumé of Native Systems.*

In short, the student will bear in mind that the Mughal system, as introduced by Akbar and his successors (before that organization was virtually replaced by the system of *revenue-farming*), was, in fact, the old Hindu model. The Hindu States always kept it up, only that they preferred several of the Persian names that the Mughal Empire had introduced. The fact was, that while the early Hindu system had been one without any survey or measurement, and without any records to speak of, the Mughal rulers crystallized it into more business-like permanence, by measuring and recording villages, parganas, and 'sirkárs' with their revenue assessment. Once fixed, the local hereditary officers became the depositaries of the measures, rules, and facts (*qánúngo* means the officer who 'declares' the 'rule,' measure, or law in revenue matters). All later Governments were glad to avail themselves of these records; and the old formal assessment of Akbar's date formed a sort of basis or fundamental assessment, remembered with almost superstitious reverence, though of course it was altered and increased according to circumstances, and no one really expected to be assessed according to it, unless he conceived a right to hold at fixed rates, which was thus expressed. Briefly, the essential features of all historic revenue-management, whether Rájput, Mughal, Maráthá, or Sikh, have been the following, under whatever variety of names:—

- (1) the village, with its headman and accountant;
- (2) very frequently there was an intermediate grouping of villages forming a 'tappa,' under a minor civil officer and staff; this is not always found;
- (3) a larger district forming a pargana or taluka, under a district headman (*kárdár*, 'ámil, *chaudhari*, *karorí*, &c.), and aided by an accountant (*kánúngo*);

- (4) Several *parganas* united into a *sirkár* (or locally a *chaklá*) under a *Díwán*, *Názim*, &c.

Wherever revenue-farming arrangements were introduced in the late Mughal days, it was on a large scale; and the local magnate who became contractor, first atrophied and then obliterated the local revenue staff; whereas, when the Maráthás and Sikhs adopted farming it was chiefly by single villages or small taluqas.

SECTION III.—ANCIENT AUTHORITIES REGARDING THE 'KING'S SHARE.'

§ 1. *The Hindu Theory.*

I have called attention to the fact that the earlier races who preceded the Aryans—or, as I call them, Rájputs, according to their later and surviving name—did not originally accord their king a share in the grain-heap of every village in his dominion, but allotted him the entire produce of certain lands. In Chutiya Nágpur, for instance, among the Dravidian races, and among the Gonds and others of Central and South India, we find distinct traces of the allotment of areas for the king, ministers, and so on, down to the village heads¹. But even there the practice gradually grew up of taking a grain-share from the other lands also. And this practice became universal. The Hindu States always took a *grain-share* for the king in his territories, and for the chiefs in theirs.

The idea of a 'share' for the king seems to have been a very early one: thus Sir John Malcolm quotes the *Mahá-bhárata* as alluding to the origin of kings: 'Mankind' (says the author) 'were continually opposing each other, and they at last went to *Brahma* to ask him to appoint a king over them. Manu was directed to be their king. He replied, "I fear a sinful action: government is arduous, especially among ever-lying men." They said, "Fear not;

¹ See also the section on Chutiya Nágpur Tenures (Bengal).



you will receive a recompense:—of beasts a fiftieth part, and also of gold, and we will *give you a tenth of the corn, increasing your store,*” &c.¹ Manu (chap. vii. 127–130) says: ‘Of cattle, of gems, of gold and silver, added each year to the capital stock [the king’s share is] a fiftieth part², of grain an *eighth part*, or a *sixth* or a *twelfth*, according to the difference of the soil and the labour necessary to cultivate it.’ In Chap. x, v. 118, it is admitted that the share may be raised to one-fourth of the crops at a time of urgent necessity, as in war or invasion; and so the tax on the mercantile classes may be raised. It was noticed that in Alexander’s time the cultivators were already contributing one-fourth of the grain³. In the great southern Hindu kingdom of Bījanagar or Vijāyanagar (which lasted till the seventeenth century), the Minister Vidyāranyā declared that a king who took more than one-sixth ‘shall be deemed impious in this world, and shall be cast into hell-flames in the next⁴.’

Colonel Wilks, in his *History of Mysore*, has given other instances of the southern kingdoms taking one-sixth⁵.

Harihar Rāi, who was one of the early kings of Bījanagar (A.D. 1334–47), is said to have divided the grain thus: half, including the straw, to the cultivator; and the remaining half was made into three shares, one of which went to the king, one to the overlord or ‘proprietor’ of the village, and one-third to priests and the religious classes; but the latter *the king also took*, on the plea that he supported the priests⁶.

From the many allusions in books, it seems probable that, as long as the old kingdoms were at peace, the *tradi-*

¹ Malcolm, vol. i. p. 231, note.

² Briggs notices that in the time of Tavernier the king took two per cent. of the gems found at Golkhandā (the celebrated diamond mines, then worked).

³ Strabo, lib. xv. 1030; and Diodorus Siculus, ii. 53, quoted by Briggs.

⁴ Briggs, p. 62.

⁵ But it seems that the sixth was enlarged very easily. Thus, Colonel

Wilks tells us of a Pāndyan king invading Kānara in the thirteenth century, who made the people give him the sixth of *husked* rice, thus adding ten per cent. to the contribution at one stroke.

⁶ See this more fully described, and the curious method of *calculating* the produce by a certain multiple of the seed sown, described in Sir T. Munro’s *Minute on Kānara*, given in Arbuthnot, p. 61 of vol. i.



tional sixth was adhered to¹. The king had no expanding administrations nor demands like those on a modern government; and as long as the revenue-share came in regularly, and as it was moderately increased by increase of cultivation and by the other tolls and dues which the king levied, he had no great temptation to raise the share, at any rate formally and openly. But there always comes a time when invasion and war and other difficulties disturb affairs; and in later days we shall find Hindu kingdoms, no less than others, raising the revenue freely.

In other places, the share of two-fifths was commonly levied, and the 'panchdo' is still a traditionally common proportion of grain-produce, now paid to a 'proprietor' who has intervened between the cultivator and the king.

The 'Fifth Report' gives many more details as to the extent of shares taken at different times². What the Sikh demand was, will appear fully in the chapter on the Panjáb Revenue System.

It is unnecessary, however, to go into further detail, because, whatever was the early practice, and whatever its causes and its duration, it is quite certain, as Campbell remarks, that in later times the practice in all States—a practice that can be traced back before the end of the seventeenth century, at any rate—was to take a half of the grain in some cases, and in places where money assessments were levied, as much as could be got without driving

¹ Indeed, Abul Fazl, in the *Ayini-Akbari*, says the Hindu custom was to take *one-sixth* (of the gross produce). And see M. Williams' translation of the *Sakuntalā*, Act II. p. 49.

² Vol. ii. pp. 411, 462, 472-3; see also Hunter's *Orissa*, vol. i. p. 32-5; Campbell (*Cobden Club Papers*), p. 155. See also Sir T. Munro's opinion in a Minute at page 92 of Arbuthnot, vol. i. See also note in Phillips, p. 227, showing that there was no real limit on the share. It should be remembered with reference to the supposed moderation of the 'one-sixth,' that it really represented little more than a charge

for the royal 'privy purse.' No public works, no army, and no police had to be maintained out of it. The army was supported by the estates on the feudal system, and so with the police as far as there was any distinct from the military force. And when the great tanks, bathing places, and other works which are now looked on with just admiration as showing the wealth, power, and wisdom of the old kings, were made, it was chiefly by unpaid labour, or at least by labour fed with food taken from the neighbourhood. All this cannot be ignored in comparing the modern system with the ancient.



the raiyats to abscond into the jungle, and by the carefully elastic mode of exaction which the old rulers were so clever in applying.

§ 2. *Muhammādan theory of Land-Revenue.*

I will now briefly allude to the Muhammādan law theory of the revenue—not, as I have already said, because the Mughals really understood it or carried it out, but because it was sometimes convenient for the orthodox to refer to it; and because, occasionally, fanatical rulers did impose some of the taxes *eo nomine* on the Hindus.

The theory was that the inhabitants of a country might be regarded as '*millī*,' or peaceful; '*zimmi*,' or subdued infidels; and '*ḥarbi*,' those in arms against the Muslim; and the treatment of a conquered country may be briefly described in the words of an author quoted in Colonel Galloway's *Law and Constitution of India*¹:—'When the Imām (leader of the faithful) conquers the country by force of arms, if he permits the inhabitants to remain, he imposes the *khirāj* on their lands and the *jaziya* (correctly *jiziyat*) on their heads'; and he adds that the land then remains the property of the conquered².

Some authors considered *khirāj* to be of different kinds—the term in itself meant *the whole of the surplus produce after deducting the cost of production*³.

But there was also the more lenient form of '*khirāj mukāsima*,' or division of produce, by which the sovereign

¹ P. 32: the work is called *Sirāj-ul-wahāj*.

² With the poll-tax or '*jaziya*' we have no concern; but the reader will find some curious facts about it in Beames' *Elliott's Glossary*, vol. ii. sub voc. *jaziya*. Thus 'Alā-ud-din Khilji is described as conversing with a learned Qāzi—'From what description of Hindus is it lawful to exact obedience and tribute?' The Qāzi replies: 'Imām Hanif says that the *jaziya*, or as heavy a

tribute as they can bear, may be imposed, instead of death, on infidels; and it is commanded that the *jaziya* and *khirāj* be exacted to the uttermost farthing, in order that the punishment may approach as near as possible to death.' 'You may perceive,' replied the king, 'that without reading learned books, I am in the habit of putting in practice that which has been enjoined by the Prophet.'

³ Quoted in Briggs, p. 115.



took one-fifth or so. This was, of course, the exact counterpart of the old Hindu grain-share.

The tax converted into money was called '*khirāj-muwazifa*,' or simply '*wazifa*,' and this was (originally) 'regulated by the ability of the cultivator to pay.'

On such general principles, it is not surprising that the Muhammadan rulers exercised considerable latitude in assessing their revenue; and that no particle of evidence can be adduced for the proposition that by 'law and constitution' of India, Akbar's Settlement, or any other, constituted a standard to which every one could appeal, and beyond which he could not lawfully be enhanced. As a matter of fact, in the best days of Mughal rule, moderation and control over collecting officers were duly observed; but no ruler ever dreamt that he might not from time to time (as he chose—there was no other principle) revise the assessment. Good rulers did so by a formal measurement and moderate additions. Indifferent rulers did so by the easier expedient of merely adding on 'cesses' (known in revenue language as '*hubūb*' and '*abwāb*'). Bad rulers simply bargained with farmers for fixed sums, thus both compelling and encouraging the farmer to raise the assessment on the cultivators, or, in other words, delegating to the farmer the proper functions of the State officer in revising assessments.

How the revenue-farmer exercised this power we shall see in the history of Bengal; it was the origin, of course, of his right of enhancing (what became) the *rent*. When the raiyats ceased to be dealt with direct by the State officers, they were, in effect, handed over to the Zamindār, who in time became 'the landlord,' and they his 'tenants.'

Before the Mughal times, we find 'Alā-ud-dīn (A.D. 1294-1315) imposing a *half* produce tax, or *khirāj*¹. But the

¹ See Briggs' *Ferishta*, vol. i. 347. The reader will notice that this term, though not now used for the land-revenue, has entered into common use in the official term '*lākhirāj*,' i.e. land which, by the

grant of Government, pays no land-revenue, or of which the revenues are assigned to a grantee. The '*land-revenue*' as an amount assessed is *jama* = total; as a payment it is spoken of as '*māl*,' or in



practically useful history of land-revenue begins with the reign of Akbar.

Before, however, I speak of the Akbarian Settlement, of which the central feature was the commutation of the grain-share into a money payment, let me introduce to the reader the method of grain-division as it used to be employed, and as it is still locally employed, either between the native Rájá and his subjects, or between landlord and tenant, as in Bihár, the Panjáb, and other localities.

§ 3. *Practice of Grain-division.*

The earliest form of grain-division is the deposit of the grain in heaps on the threshing-floors and measuring it out with certain measures, which varied with the custom of the place. How complicated such a measurement can be made, and what varied forms of fraud can be practised on either side, it is not easy to realize. In the chapter on SINDH, I have made allusion to the elaborate practice followed in former days in some of the districts there; and in various other provincial sections I have given accounts of the curious local practices of division. Here I only give a general idea of the commonest forms, which were—(1) actual division; (2) estimating the standing crop and declaring a certain number of 'maunds' to be the king's share.

In order to save the trouble of dividing, sometimes—and this was perhaps a step towards dissolution of the system—a method of *estimation* would be allowed; a practised eye looked at a field, and judged, 'The reaping of such a field will give so many *maunds* of grain, of which so many go to the king'; and the officers took that amount of grain, whether more or less than was actually harvested.

I will ask the student to remember the vernacular terms: 'bháolí' (or 'batái') by itself or in compound, is applied to

some provinces '*mu'amla*.' (In the Panjáb this use of the term is universal and the only one understood.)



actual grain-division: 'kankút' (or kan) is applied to the estimate.

§ 4. In Rájput States.

Colonel Tod thus speaks of the grain-share collection in Rájput States¹:—

'There are two methods of levying the revenues of the Crown on every description of corn—"kankút" and "batái":—for, on sugarcane, poppy, hemp, tobacco, cotton², indigo, and garden produce, a money payment is fixed, varying from rupees two to six per *bighá*. The *kankút* is a conjectural estimate of the standing crop by the united judgment of the officers of Government—the *pátel* (village headman), *patwári*—and the owner of the field. The accuracy with which an accustomed eye will determine the quantity of grain on a given surface is surprising, and should the owner deem the estimate overrated, he can insist on *batái* or division of the corn after it is threshed. . . . In the *batái* system the share of the Government is from one-third to two-fifths of the spring harvest³, as wheat and barley; and sometimes even half, which is the invariable proportion of the autumnal crops. The "kankút" is the most liable to corruption. The cultivator bribes the collector, who will under-rate the crop; and when he betrays his duty the "watchman" (one of the village establishment) is not likely to be honest: and as Indian corn, the grand autumnal crop of Mewár (Udaipur State), is eaten green, the Crown may be defrauded of half its dues. . . . There was a "barár" or tax introduced to make up the deficiency, which was in no proportion to the quantity cultivated, and its amount was at the mercy of the officers.'

§ 5. A Modern Native State.

The following is another picture of 'batái' from one of the 'tappas' or groups of villages called Khairodá, in the Mewár (Udaipur) State⁴:—'Of the first crop, consisting of

¹ Tod, i. 431.

² Cotton in some places was shared in kind. In Chittagong certain of the remoter hill estates used to pay their revenue in cotton, and gave rise to the 'Kapás mahál,' or estate in the accounts, which paid in cotton.

³ There are in most parts two harvests (see Chap. i. pp. 12-13). The spring crop is in Mewár called 'unálú,' and the autumn crop 'si-yálú'; 'ún'=heat, 'sí'=cold; referring to summer and winter harvest time.

⁴ Tod, vol. ii. 547.



wheat, barley, and *gram*, the produce is formed into heaps of one hundred maunds each; these are subdivided into four parts of twenty-five maunds each. The first operation is to provide from one of these the “*sírāno*” or *seer* on each maund, to each individual of the village establishment, viz. the *pátel*, or headman; the *patwári*, or accountant; the *shána*, or watchman (guardian of crops); the *bulái*, or messenger and general herdsman; the *háthí* (alias *satár*), or carpenter; the *lôhár*, or blacksmith; the *kumhár*, or potter; the *dhobí*, or washerman; the *chamár*, who is shoemaker, currier, and scavenger; and the *nái*, or barber-surgeon. These ten “*sírānos*,” being one seer on each heap or two and a-half maunds to each individual, swallow up one of the subdivisions. Of the three remaining parts, one share (twenty-five maunds) go to the Ráj or State, two to the cultivator, after deducting a “*sírāno*” for the heir-apparent, which is termed “*Kúnwar-mutka*” (the prince’s pot).¹ An innovation of late years has been practised on the portion (two heaps) belonging to the village, by which no less than three maunds are deducted nominally for the prince, the Rájá’s chief groom, and his grain-steward; so that the Government share in total becomes three-tenths instead of one-fourth. The autumn crop is also divided by heaps: out of every one hundred maunds, forty go to the Government and sixty to the village¹.

¹ I cannot forbear making one other extract describing *batai* in one of the old Sikh estates. I found among the records of the Ambála Commissioner’s office a report on a lapsed estate of Sirdári Dayá Kúnwar, dated 23rd May, 1824. It contains the following curious passage (which I transcribe exactly—capitals and all):—

‘The Native system of making the collections may be termed three-fold;—the *kun* (*kan*) [also called “*kankút*” and “*tip*”], *batae* (*batái*) and *tushkhees* (*tashkhis*), all of which had at different periods been adopted by the officers of the late Sirdarnee. The *kun* or appraisal [of crop before cutting], if

skilful makers can be found, is the most simple and expeditious method, but requiring great Fidelity, Experience, and Judgment in the “*kunnee*” or appraiser, who should be chosen from among the oldest Zumeendars, and over whom the Tuhseeldar should keep a vigilant and circumspect Eye. In the case of a cultivator being dissatisfied with the appraisement of his field by the *kunnee*, an instant recourse should be had to the Practice of beating out a Beega or a Biswa of the grain on the disputed field, and thereby ascertain the exact quantity to the satisfaction of both parties. It is obvious that a constant appeal to this principle ought

§ 6. *Maráthá System.*

In the Maráthá States the financiers had already replaced *batái* by money-rates. Sir J. Malcolm¹ writes:—‘The mode of realizing the revenue varied little as far as it related to the collections of the cultivators. *Batái* or payment in kind is very unusual; except with the Rájput principalities, almost all the subjects in the Maráthá States pay in money. The basis on which Settlements were generally founded was a measurement of the *kharif* or first crop² when it is cut down, and the *rabi* or second crop, when it is about half a foot high, and is renewed every third year. This measurement³ is made with a coarse rope divided into yards.’ In a note the author mentions that in Nimár no measurement had taken place since the Muhammadan rule, and that the people regarded re-measurement as an innovation, desiring to be held to what was in the *kánúngo*’s books.

A village Settlement had to be made for each harvest with the headman, unless the village was farmed or rented. The regular assessment was said to be moderate, and was intended to amount to the money equivalent of twenty-five to forty per cent. of the produce after deduction of seed

to be avoided as tedious and vexatious, and it is seldom that the cultivator calls for its application, still less does the *kunneea* like to put his judgment to the Test.

‘The *butaee* or division of grain on the spot seemed to present many objections. Three Heaps are made: one for the Sarkar (the Government), one for the Ryot, and the third for the *Khurch*, or village expenses; so that the Government receives only about one-third of the produce, which has led to the phrase “*bataee lootae*” or Division is plunder. The grain has to remain in the field for a length of time, exposed to the Elements, ere it can be trodden out and winnowed, added to the expense of persons to watch the *khulwara* (*khalwára*) or stacks from the spoliation of the

Zumeendars, who are tempted to remove portions of grain during the night season. Could these and similar Difficulties be surmounted, no mode offers such a show of justice to the Government and its subjects as dividing the Gifts of nature on the spot.

‘The *tushkees*, or farm of an estate to the highest bidder, distresses the cultivator, however pleasing the lucrative receipts may appear for the first few years of the lease....’

¹ Vol. ii. p. 24.

² I. e. counting the year as beginning before the rains, which is the plan of the *fasi* or agricultural year.

³ In Central India they used the Akbari measure of one *bighá*=a square of 60 *gas* or yards, which will be explained further on.



and costs¹. The moderation, however, was deprived of its advantage by the additional charge of '*tafrík*' or contingencies.

The system of management adopted by the Maráthás was not, however, uniform; in outlying tracts they farmed their revenues and did it cruelly; in other places they made no arrangement at all, but levied a '*chauth*,' or fourth, as tribute. The Maráthá '*chauth*' in Bengal became historic.

In the Settlement report of the large Dholká taluka, or local division of the Ahmadábád Collectorate of Bombay, I find the most curious account of the old assessments. Whether this was altogether due to the Maráthás or to the chiefs (called taluqdárs), remains of the Muhammadan kingdoms in the Guzarát province, I do not know; but the assessment consisted sometimes of a grain-division (*bhág-watái*), and sometimes of a cash assessment by area (always called *bíghotí*—rate on the *bíghá*). This varied with each crop, and was levied on all sugar-cane, garden produce, and vegetables. Then, besides that, there was a whole series of '*bábtí*,' which is merely an old friend,—the Bengal '*cess*' (*abwáb*) under a new name. Yet most of the assessment was levied on the *basis* or foundation of the moderate and recorded rates of the Settlement effected by the Muhammadan kings. The latter was called the '*ain*' (the '*thing itself*'); and when the Maráthás had levelled up the village '*ain*' to what they considered as much as could be got, they called it the '*kamál*' or '*perfect*' assessment.

§ 7. *Certain Crops always paid in Cash.—Zabtí.*

In concluding this notice, I ought to allude to a fact which perhaps suggested, certainly facilitated, the change from a *grain* to a *money*-payment. When vegetables, sugar-cane, spices, and similar crops, not forgetting cotton, are largely cultivated, it is very difficult to divide them in

¹ Irrigated land for opium and sugar-cane was rented at R. 5 to 10 a *bíghá*, and garden land nearly as high; the black soil was assessed at R. 1 to 1-8.



kind; the process takes too long and the produce is spoiled, or the determination of a yield, when the whole crop is not taken off the soil at once, becomes impossible. At a very early date such crops paid at customary rates in cash; and when in later times all crops paid in cash, these—more valuable—kinds of produce were charged at a higher rate. In revenue language they were called ‘zabtí’ crops, and paid at ‘zabtí’ rates¹.

SECTION IV.—THE BEGINNING OF REGULAR ASSESSMENT UNDER NATIVE RULE.

The first beginning of the change from a mere levy of a share of the grain to a regularly-assessed land-revenue, may fairly be traced to the Emperor Akbar's Settlement, begun in 1571 A.D. There had been some earlier attempts, but they were not systematic, nor have the details come down to us. There was another great Settlement at a later date carried out by the Muhammadan kings of the Dakhan, but that was almost wholly a copy of Akbar's Settlement. The astute emperor employed a distinguished Hindu Rájá, Todar Mal², to do the work conjointly with a Muhammadan official. It should be remarked that this Settlement did not at once *enforce* the method of cash payment; it left it optional with the raiyat to pay the old grain-share if he objected to the commutation price. Abul Fazl, in the *Ayín-i-Akbari*, describes the methods of grain-division as above detailed, showing that the methods have never varied in principle. He mentions the ‘kankút,’ or estimate of crops while standing; the ‘bháoli’ or ‘batái’ being the actual division of the grain on the threshing-floors. And he adds another method called ‘khetbatái,’ or taking a certain measured area of the standing crop of each field, the

¹ Zabt (A.) means ‘sequestered,’ set aside; hence special or exceptional.

² This name is found variously tortured in the older books: the *d*

in Todar being the *palatal*, it is sounded something like *r*; hence the name appears as Torun Mall, Toren Mull, Tooral Mal, and Tury-mal (in the Fifth Report).



yield of which is assumed to represent the share of the whole holding; and one called 'lang-batái,' whereby the cultivator piles the grain into as many heaps as there are shares, and the Government officer takes the heap that pleases him.

§ 1. Akbar's Settlement under Rájá Todar Mal.

In 1571 A.D. the survey was commenced; a standard, the 'iláhi' gaz, or yard-rod, was fixed, and a 'tanáb' or chain¹. The Settlement extended to Bengal in 1582. The classification of land adopted was into (1) 'pulaj'² (or 'pulej'), which was land that was continually cultivated and did not require fallow; (2) 'phiráwati,' or rotation land that required a periodical fallow; (3) 'chíchar,' that lay fallow for three or four years, or rather that, being inundated or otherwise bad, could only be occasionally depended on for a crop; and (4) 'banjar,' waste that had not been cultivated for five or more years. The first three kinds were again classed into 'best,' 'middling,' and 'worst.'

The share of Government was one-third of the produce; and to ascertain an average, a bighá of each kind was taken as a sample, and one-third of the aggregate produce was considered to be the *average* bighá produce. One-third of this gave the Government share. Tables are to be found in the *Ayín-i-Akbari* showing the average yield for various crops grown at each harvest³. Garden crops and *pán* (the aromatic betel-leaf used for chewing) were charged at certain money-

¹ The gaz was 41 fingers or 33 inches long; a square of 60 such yards (a 'jarib' each way) gives one bighá. The standard bighá of the Upper Provinces is then 3,025 English square yards (five-eighths of an acre). In Bengal it is 1,600 square yards, or about one-third of an acre. In other places it is various. We have still some means of testing the figures by the *minár* or 'mile posts,' which are still standing—a few of them—along the old imperial road from Delhi.

² This word is not in the glos-

saries. I suspect it is a corruption of the Persian 'pález'—garden-land, land that grows melons, &c.

³ See Briggs, p. 126; and Field, p. 433. The names of the crops in both are so misspelt as to be unrecognizable; e.g. *adess* = 'adas, the Arabic for *masúr* or lentils; *shaly mushkeen* is the Persian *Sháb-i-mushkin*, or scented rice, one of the best kinds (*bánsinatti*); *moung* = *mung* is pulse (*Phaseolus mungo*); *lobiya* is, perhaps 'lobiya' (beans). What 'tyndus,' 'kelet,' 'berty,' and 'kawdey' are, I cannot even guess.



rates. For grain crops, the prices of nineteen years (from the sixth to the twenty-fourth of Akbar's reign), were collected by inquiry. This period was selected because nineteen years being a cycle of the moon, the seasons were supposed in this time to undergo a complete revolution, and so to exhibit all varieties of quantity. Mr. Elphinstone observes that the *Ayîn-i-Akbari* gives no information as to how the comparative fertility of fields was ascertained, though it is probable that the three classes formed for each of the better soils were applied in consultation with the cultivators. There must, however, have been great inequality: for instance, if a man's holding were all of the 'worst' kind of *pulaj*, in that case the average rate ascertained as above described, would be too high.

The revenue on *phirâwâti* land was calculated in the same way, but it was not charged in fallow years. *Chîchar* was allowed to be paid for in grain or kind according to its yield; probably the actual crop was looked to. *Banjar* was distinguished by progressive rates. In itself, waste or long-fallowed land might be of any class, and when brought under cultivation, it was allowed to pay only a *sîr* or two¹ in kind for the first year, four *sîrs* for the second, and so on till the full rate of the land, according to quality, was attained.

It was Mr. Elphinstone's opinion that the commutation rates above spoken of were *maximum* rates; and indeed this is probable, for they would have been both high and unequal; and there are other indications that besides the option the cultivator had of tendering grain, there was also the practice of allowing him to offer the money value of the grain *at the time*.

§ 2. Akbar's Revised Settlement.

But however this may be, some practical difficulty certainly arose, for after this, a new *ten years' money Settlement* was made².

¹ See note at p. 242, explaining the *man*, or 'maund' and its subdivisions.

² See the passage from the *Ayîn-i-Akbari* quoted in Field, p. 437.



The rates of actual collection from the fifteenth year of the reign to the twenty-fourth (inclusive) were written down, and a tenth part of the total was accepted as the revenue for the next ten years.

§ 3. *Akbar's Settlement not permanent.—The Native Custom always contemplated variation.*

It is true that such was the fame of this last assessment, that the rates of it were often appealed to as a sort of standard; but in view of the frequent references in Aurangzeb's and other reigns, to other rates of collection, and to orders restraining the collectors from taking more than *one-half* the produce, it is clear that it can never have been regarded by the authorities as unalterable.

Besides this, it is a matter of fact that reassessments were made from time to time. Mr. James Grant expressly insists that when the 'standard' assessment was referred to (called 'Asl tûmâr jama'—i. e. the land-revenue proper, without cesses or imposts) it was not Akbar's that was meant, but the *last authoritative recorded assessment*¹. As I have already remarked, it is impossible to assert that, either by law or custom, the king or emperor was prohibited from reassessing or raising his revenue periodically². The old law-books do not deal with the subject, because they belong to a stage when a share in the produce was taken.

¹ In his 'Analysis of the Finances of Bengal,' one of the appendices to the *Fifth Report*. See (for instance) p. 236, vol. i. of the Madras Reprint.

² I repeat this, because on the fact depends a great deal of the controversy about rent under the permanent Settlement. The 'tenants' of the 'landlords' were the people who had been the cultivators or *de facto* proprietors of the holdings on which Akbar's assessment was fixed. Had no proprietors been created by law over them, they would have submitted to reassessment, say after ten or fifteen or thirty years, according to the will of the governor, as prices altered,

or as circumstances suggested. When, therefore, Government ceased to deal with the cultivators and made a fixed contract with 'Zamindárs' over them, it did not follow that the people had any claim that *their* payments should never be reassessed: Government *might* have made such a declaration, but it never did. The grievous defect was this, that the Government never devised any rule by which the revision and enhancement of what had now become *rent*, could be regulated, as it would have been, supposing it had remained as *revenue* under the direct orders of a good and considerate ruler.



Even the share varied according to State necessities; but putting that aside, it is in itself an increasing quantity, (1) because values rise; and (2) as more and more land is under the plough, the total of the king's share becomes larger.

§ 4. *Disadvantages of the Grain-division.*

The disadvantages of a grain-assessment are manifold. In the long run they outweigh the convenience which causes such methods to be still adopted in some places. They may be admitted to have some virtue in their application to precarious soils and climates, where it is impossible to calculate what the produce or its equivalent will be for even a short term of years. A payment in kind may here avoid the technical difficulties of a fluctuating cash-assessment.

But in fairly well developed districts, where irrigation secures the crops to a considerable extent, a grain collection becomes intolerable, and there is nothing to recommend it. It is a source of never-ending dispute: it is extremely troublesome for the State officer to manage. It affords the maximum of opportunity to the cultivator to pilfer and conceal on the one side, and to the officials and their satellites to peculate and extort, on the other. Moreover, when grain markets are well established, and values rise, the one party or the other suffers; a very slight accident may, in reality, double the assessment. The actual history of districts has shown that gradually, by the action of the people themselves, grain rates invariably, if slowly, give way to cash rates.

§ 5. *Causes of a change to Cash-payments.*

The change took place gradually, and was sometimes concealed by a fiction; as e. g. in the case of the 'Khot' villages on the West Coast, where the assessment was nominally in grain but was levied in cash by means of an artificial valuation. But in general the change forced itself on the notice of administra-



tors directly the increase of population and the subdivision of farms made it impossible for the full grain-share of the State to be collected. Supposing that a farm of eighteen acres yields ten *maunds* of grain per acre. Let us assume that the cultivator needs one-third of this for his subsistence, that the king takes one-third, and that the remaining third covers the costs of cultivation and profits of stock. The king thus gets sixty *maunds*. But in time the farm is subdivided among an increased number of heirs of the original holder. The individual holding now becomes (say) six acres. The subdivision will doubtless promote increased care in tillage, and probably improved irrigation. Suppose these improvements double the produce. The total produce of the holding is still only one hundred and twenty *maunds*, and the king's share is forty *maunds*: possibly the proportions can be maintained, as prices will have risen, and the shares, though diminished in amount, will have become of greater money value. But there is a limit to this; for the rate of production will not go on increasing in the same proportion as the holdings diminish by subdivision. As the share required for the subsistence of the cultivator will not materially lessen, the king's share cannot be paid at the same rate. But the king does not like to diminish his share ostensibly, and the expedient which conceals the fact, is to take a sum of money instead. This will probably be calculated at some rate *per plough*, or so much for each holding on an average of what has been paid for a given period of years. The idea of acreage valuation, according to different relative productiveness, or the idea of competition rents, are alike unfamiliar, and among the people themselves are still imperfectly understood in many districts.

When at last a settled Government, with ideas of law and order, begins, it becomes necessary to devise some means of passing from arbitrary and unequal rates to an assessment that shall be—on some definite principle—just to the land-holder, while giving a full revenue to the State.

§ 6. *Need of periodical Revision.*

But the moment money assessments are established, then, as soon as there is a change in the value of produce, or in the value of money itself, as coined money becomes more plentiful, or, owing to improved communications, or to other causes, the assessments become locally so unequal that revision is called for on this ground alone. Again; every government—not excluding the best Oriental governments—regards the development of districts as one of its first duties; and the moment canals, railways, tanks, wells, agricultural-loans and the like, come under consideration, it is obvious that Government is entitled both to raise the means of expending capital on such works, and to reap its share of the largely increased amount and value of the produce obtained.

§ 7. *Reflections on the state of the Revenue-System to which the British Government succeeded.*

When, in 1765, British government began in Bengal, a land-revenue assessed in money was, and long had been, the principal source of the State's wealth.

It is quite immaterial to discuss whether such a system is good or bad in theory, because any such discussion would be based on European, not on Oriental ideas.

In the same way, in the last chapter (see Sec. vi, on Property) I deprecated the argument as to whether we should call our land-revenue a 'land-tax' or not. I know of no idler and less interesting war of words than such an argument, at least under existing conditions, when rights in land have been well established.

An Oriental institution is what it has grown to be, by the effect of custom and the wear and tear of historical events. To take it up, turn it round, and force it into the mould of any European definition or theory of taxation, is impossible¹. The land-revenue is everywhere acquiesced

¹ Kaye, p. 141, has some excellent remarks on the difference between English taxation and Indian. In England we are always being taxed



in by the people, and paid without demur; it has the advantage of an immemorial prescription, which in the East is a matter of first-rate importance; and it is quite certain that no other means of raising an equal revenue could be devised, which would work with equally little trouble and interference with the people. The whole land-revenue machinery works as smoothly as possible—even the difficulties of such districts as Chittagong or Sylhet, in Eastern Bengal and Assam, are mere local problems which are approaching solution. Almost the only grave objection that could be raised to the system is the cost of, as well as the harassment of the people involved in, the work of a 'Settlement,' with its survey and record of the rights of landholders and tenants. But this our modern systems have tended greatly to reduce; and it is probable that before another thirty years have passed, the operation of revising the revenue will be a matter which will be carried out with hardly a perceptible ruffle of the quiet course of district and agricultural business.

SECTION V.—THE BEGINNING OF BRITISH LAND-REVENUE SYSTEMS.

We have now seen how a system of a land-revenue paid in money was ready made to the hands of our first administrators. Our laws have always avoided any theory on the subject of the origin of the right of the State, and the earliest Regulations of 1793 contented themselves with asserting just so much (and no more) as would serve as a sufficient basis for the system when reduced to shape,—namely, that 'by ancient law (custom would have been

and untaxed. The Minister of Finance has his budget proposals, and the reduction of one tax or the imposition of a new one is a perpetual subject for discussion all over the country. As a result of it, ministers may fall. But in India everything goes by custom; a tax is good or bad, not so much according to poli-

tical economical theories, but according as the people take kindly to it and it can be realized without inquisition, without pressing hardly and unequally on certain classes. It is found better to trust to what people have long been accustomed to, than to devise new plans however theoretically perfect.



better) the Government was entitled to a share in the produce of every bighá of land, that share to be fixed by itself¹. As a necessary corollary, it has always held that the revenue is a first charge on the estate, to which all other charges must give way; and that, in effect, the land is hypothecated for the revenue assessment on it.

I have already explained that Government makes no claim to be the immediate or exclusive proprietor² of all lands; but it reserves to itself the ultimate ownership in default of any other owner,—as, for instance, in unoccupied waste lands, as in the case of escheat or forfeiture for crime. To secure its own revenue, which (as just stated) is a first charge on all land, it holds all land as hypothecated to itself for the amount of the revenue, and consequently it reserves the right to sell the land (under whatever conditions it may enact by law) if the revenue falls into arrear.

In order to protect its subjects, it also reserves the power to declare and to adjust the rights of all classes of rights and interests in the soil, and in some cases to divide the benefits of landed right, equitably between different classes.

It was the misfortune of our early administrators that they succeeded to Akbar's revenue system, not developed as it might have been by the practical wisdom of Oriental financiers, but as one which represented only a state of misrule and corruption. A thoroughly-developed native system might have been difficult to define or explain in a statute, but it would have been easily workable.

As it was, the administration had fallen into confusion beyond hope of remedy. Some theory or practice of revising the assessments, some customary *period* for such revisions, might have been expected, but none such was left us. We know that in Bengal reassessment had taken

¹ See preamble to Bengal Regulations XIX and XXXVII of 1793. The same phrase has been adopted in the modern Acts; for instance,

see the Bombay Revenue Code, (B.) Act V of 1879, Section 45.

² Chap. IV. Sec. vi. p. 239.



place from time to time¹. But the only principle that had settled down into continuance, was the hateful expedient of adding cesses or 'abwáb' to what was called the 'asl túmár' or standard sum still borne on the books as representing the last measurement and assessment. And the practice fell to a lower depth still; the State gave up all control, and merely bargained with local and influential men in certain tracts of country, for the largest sum they could reasonably expect to realize, and left *them* to get out of the people what they could. In such a state of things, our first officers did not well know what to do. They were not able to make a survey before Settlement: general inquiries had been carried out, but the machinery was too sparse and imperfect to enable the right sort of information to be gained. The reason of this remains to be stated.

The Zamíndárs, who had gradually, since the beginning of the eighteenth century, been allowed to contract for the revenue of large areas of country, were the only really well established revenue machinery which remained in existence. A century's growth had given them such a hold, that they had not only become virtually landlords, so that to ignore them would have been unjust from the point of view of private interest in the estate, but from the revenue point of view, their aid was indispensable. For, if they were not to be trusted to for the revenue, who was? The reader will be inclined to answer—'Why, the village cultivators, through their own headmen—people who were the real bread-winners and proprietors of the soil on which they had resided for generations, and which their forefathers had either conquered or colonized out of the trackless jungle.' This is very easy, and even obvious, to say now, with reference to modern conditions; it was not so in 1789. There was no local machinery to do such a work. Even if a complete district staff, with well-trained native subordinates, in subdivisions and parganas, had existed, even they could have only succeeded by making out

¹ For some details, see Field, p. 441.



village records afresh. For it must never be forgotten that the direct consequence of the growth of the Zamíndár was twofold. One consequence was the existence of a certain interest in the estates which demanded a special treatment at the hands of our administrators; but a still more important consequence was the gradual annihilation of the district control, and the atrophy of the official charges, which has above been described. The Zamíndár not only relieved the kánúgos and patwáris of all responsibility to the State, making them therefore careless about keeping up their records and accounts; but, more than that, when the Zamíndár was only liable, as in later times, to answer for his contract sum, and *not* for the details of his village and *pargana* collections, it became positively distasteful to him to have details of authorized rents and rights of raiyats entered in village records: the kánúngo, then, got no information; and the village patwáris were made merely to keep just such accounts as the Zamíndár wanted for his own purposes. In a word, the kánúngo became an official shadow, and the patwáris the bond-slaves of the Zamíndárs.

The few 'Collectors' of 1789, and their supervising Committees of Revenue, therefore, *could not have thought* of going to the villages as we now should.

§ 1. *Attempt at farming the Revenues.*

They did indeed try for several years an experiment which proved a failure. They had heard of the oppression of the 'Zamíndárs,' and they thought that, if they made *independent contracts with special farmers*, these would be more amenable to restraint. The process was tried with ever-increasing trouble and disappointment from 1770 up till the date when Lord Cornwallis came out in 1786. And then a system was adopted which restored the Zamíndárs, but gave them a new position, which it was expected would remedy all defects.

In the chapter on Bengal I shall fully explain that the



system which Lord Cornwallis introduced as the celebrated 'Permanent Settlement,' was emphatically not any new idea of his own. It was elaborated by Mr. Shore¹ and the ablest Civil servants, in communication with the Court of Directors at home, as the documents in the celebrated *Fifth Report on the Affairs of the East India Company to the House of Commons* will abundantly testify.

§ 2. Outline of Lord Cornwallis's System.

In effect that system recognized that the revenues must be collected by means of local men of influence and wealth, who took charge of considerable estates, larger or smaller, according to circumstances; and that, in order to give these persons confidence, they must be endowed formally with such an interest as made them legally and in name, what most of them were *de facto*,—'proprietors' or 'landlords.' The king's subjects, or 'raiyaats,' then became the tenants of the new landlords. It was well understood that they were not ordinary tenants, in the sense that they were persons located by the Zamíndár on contract or lease. Some of them, of course, would be so—as, for example, when the landlord began to break up the waste and to form new colonies of cultivators; but others—the majority—would be the original and hereditary possessors of the village soil. It was intended to protect their rights, as we shall see; but unfortunately the intention was not practically carried out. The benefit to the landlord was secured; that intended for the tenant was not. As far as the revenue is concerned, the main feature of the system was the plan of *fixing in perpetuity* the sum to be paid annually for each estate. The details of that proposal I shall describe in the chapter devoted to Bengal; here it is enough to say that our first revenue system in Bengal involved (1) the acknowledgment, as landlords,

¹ Mr. Shore did not advocate, but strongly opposed, the particular feature of the Settlement which caused it to be 'permanent.' But

he agreed with the others in securing the position of the Zamíndárs.



of persons found in actual charge of large areas of land, and (2) an assessment of such reasonable sum as could be discovered by comparing the accounts of actual payments in previous years; the sum so fixed being declared unalterable for ever.

SECTION VI.—THE MAIN PRINCIPLES OF THE BENGAL SETTLEMENT AND WHAT HAS RESULTED FROM THEM.

§ 1. *Special features of the Settlement.*

About this PERMANENT (Zamindári) Settlement, there are three things to be observed.

I. The system involved the presumption that for every local estate or group of lands there must be some person with whom Government should *settle*, or (in official phrase) who should 'hold the Settlement'; and further, that this person, or middleman between the *raiyat* and the State, should be vested with a proprietary interest in the land. The benefits and obligations in such an arrangement or contract were to be reciprocal. The *Government* was to have some one who was to be looked to as responsible, in person and estate, for punctual payment; *the person* was to be given the means of discharging his responsibility by having a *secure title* to the land for which he engaged. He was to be irremovable (otherwise than temporarily, in the event of his not agreeing to the terms offered). He was to be at liberty to raise money on the credit of the land, to sell or gift it, or pass it on to his children by inheritance or bequest, as the case might be. In other words, he was to be declared and legally installed as *proprietor or landlord*.

This principle has always been followed, either in set terms or in some equivalent shape, in all Settlement systems.

In all systems which deal with a landlord, the middleman may be an actual person or an *ideal* person—a body or a community considered as one legal person, by means



of a representative (as in the North-Western Settlements). In other systems, where there is no middleman, actual or ideal, the cultivator is directly settled with. In the former case, under whatever necessary limitations, the Zamíndár, the Taluqdár, or joint body of village co-sharers, is 'owner' or 'proprietor.' To say that a man is 'proprietor,' and that he is the 'málguzár' or revenue-payer, are, in our official literature, practically synonymous; to say that a man *pays four annas of the revenue*, means also that he is owner of one-fourth of the estate, fractions being commonly stated in so many 'annas' (sixteenths) of the 'rupee' (taken as the total). And even in Madras and Bombay, where (as explained in Chapter IV) no landlord body had grown up over the village cultivators, so that they could not be regarded as a jointly responsible proprietary of the whole, the individual occupants were nevertheless vested by law with a definite, transferable, and heritable right, subject to the revenue demand: and this, for most practical purposes, is undistinguishable from a proprietary title¹.

II. Another thing to be observed in the Bengal Settlement is, that the amount of revenue to be paid by the Zamíndár being once ascertained, that amount was fixed for ever under the law of 1793. Hence this first experiment in Settlements is called the PERMANENT SETTLEMENT.

III. The amount was determined, not with reference to any area-survey, any consideration, that is, of the number, various fertility, or productive power, of the acres held in each case, or of the influence of proximity to market and facility of communication, on the value of produce. Local scrutiny, as we shall see, was directly forbidden to the Collectors; they were directed to make the best estimate they could, of a fair lump sum for the whole estate, on a consideration of what sums had been paid in the past, and of the general prosperity of the owners.

¹ For remarks on the occupancy rights in Bombay, see the chapter on Land-Tenures in Bombay. The Madras raiyat has not had his

tenure defined by statute, but is practically settled by judicial decision to be proprietor of his holding.



§ 2. *Remarks on the three features.*

These features demand some further remark, as having given rise to various and important results.

The *first* feature in itself needs no comment, especially in view of our immediate subject. But indirectly, the question of 'proprietor' and his 'title' have given rise to all those difficult questions about grades of proprietary interest and privileges of tenant-right, which have been such a source of controversy in India. An outline of the subject was presented in Chap. IV. Sec. iv. p. 196.

§ 3. *The second feature.*

This feature—the permanency of the assessment—has had a great influence. For a long time, and under other methods of Settlement, which we shall have to discuss, people thought that as soon as a fairly good method was elaborated, the resulting assessment might be declared fixed and unalterable. After the first Settlements of the North-West Provinces, for example, a great discussion arose, and was continued for some years; indeed, the question of a Permanent Settlement for *all* districts lingered on, till it received its *quietus* in a despatch of the Secretary of State in 1882. The history of this question is important, but will not be understood till some description of the other Settlement systems has been given. I therefore defer its further mention for the present.

§ 4. *Effects of Laws for the Realization of Revenue.*

But connected with this subject, though, perhaps, indirectly, is the law enacted for the realization of the revenue.

While the Government had conferred valuable rights on the Zamíndárs, it required of them (what they had been little in the habit of rendering) a prompt and punctual payment of the fixed revenue amount. From the first it



was notified that if the instalments ('kist,' or properly 'qist') were not paid at due date, the estate would be sold. Government would not imprison the person of the landlord, nor take his private goods and chattels¹; that would be an indignity. As will appear more fully in the sequel, circumstances brought about a vast number of sales for arrears of revenue² during the first ten years. And as these sales introduced a purchaser who necessarily had a *clear title*, another *bouleversement* of the tenant relations resulted. This last is a question of tenures, and does not now concern us; but the subject of 'sale-law' is here mentioned, as it is a distinctive feature of the old Bengal revenue-administration.

§ 5. *Remarks on the third feature.*

The fact that the Permanent Settlement was made without any survey, and without any record of landed rights and interests, has proved more fraught with evil consequences than perhaps any other feature of the Settlement. It is difficult now to say what Lord Cornwallis really thought when he prohibited any detailed scrutiny of the estates; but his first object was to be liberal to the Zamíndár, and to make him feel secure as to the intentions of the Government; and to do this it seemed important to prohibit all minute inquisition into his affairs or rents, and to fix a lump assessment on general considerations. For the same reasons, it was impossible to harass him with conditions about his subordinate tenants and with vexa-

¹ The law is spoken of as the 'Sunset law'. The Deputy-Collector would sit in his Treasury office on 'Kist-day'—the latest date for payment of the revenue instalment—till he saw the sun go down. Then he closed the doors. The man who rushed up with his bag of money after the door was shut, would be too late.

² The revenue, though permanently fixed, was not at first very light: it is admitted by good judges to have been the reverse,

especially under the circumstances of the terrible famine of 1772, of which such a graphic account is given in Hunter's *Annals of Rural Bengal*. The country had not recovered from it in 1789. But as cultivation extended, peace bore its fruits, and prices rose, the assessment became lighter and lighter; and sales of course became less frequent. At the present day it is extremely light, probably not more than one-third or even one-fourth of what it ought to be.



tious interference in his dealings with them. It was supposed that the newly-acknowledged landlord would extend cultivation, and thereby enlarge his own receipts; that he would improve the class of crops grown; and, as differential rates were always acknowledged for richer and poorer crops, it was vaguely supposed that rentals would rise in this way. Whatever the process, the landlord would certainly become rich; on the other hand, he would employ and liberally pay, more and more labour; everywhere he would be known as the benevolent landlord of a contented tenantry; he would abstain, under the strict orders of Government, from levying 'cesses' in addition to the rents, which latter, it was supposed, would settle themselves by the good understanding of both parties; he would always grant a 'patta' (pottah) to his tenants, and so have it definitely on record what land they held, and what rent they were to pay. Lastly, as both classes grew rich, though the land-revenue would not alter, other revenues would increase; for wealthy people demand more and more in the way of foreign imports and articles of luxury, and the custom-house would reap the benefit in the shape of duty. All these expectations have been rudely disappointed, with some rare exceptions; the Zamíndárs, as a class, did nothing for the tenants but rack-rent them, or hand them over to 'patnidárs' or rent-farmers, who did so still more. They made no improvements; and their wealth did not augment the general revenues by income from other sources of indirect taxation. All the while, the want of a survey (for revenue purposes) has been seriously felt. Agricultural statistics, which are available for other provinces, are wanting in Bengal. But even to enumerate the inconveniences, the difficulties under the tenant-law, and the endless litigation, that the absence of an authoritative record of subordinate rights may cause, would occupy more space than I can here give. In short, some day a district cadastral survey and a record of rights and rents *must* come; and the sooner it is commenced, the better it will be for the province.



SECTION VII.—RESULTS OF THE ACQUISITION OF OTHER PROVINCES.

§ 1. *Different conditions occur.*

But, whatever may have been thought of the *method of assessing* the revenue in Bengal, the continuance of that method in other provinces which came under British rule was rendered practically impossible by the totally different circumstances of those provinces. I would here invite the reader to refer to the coloured map, in which, by means of tints, each referring to a certain year or group of years, I have shown how the different districts and provinces gradually were added to the East India Company's dominions.

§ 2. *Madras.*

The first grant was that of the districts in the north of MADRAS, called the 'Northern Sirkárs¹.' In these districts there were local chiefs who had the management of the revenues, and were, in fact, Zamíndárs, like those in Bengal. But in other districts of Madras that fell to our lot as the result of escheats, and the wars with Mysore in 1791 and 1799, *there were no Zamíndárs*. In some districts there were, indeed, chiefs called 'polygars' (pále-gará). In origin, they were frontier chiefs—relics of that Hindu organization which I have described. Under favourable circumstances, they would all have been recognized as Zamíndárs and landlords, and, indeed, some few of them were so recognized; but the majority of them chose to resist and to rebel, and the 'polygar wars,' as the books call the military campaigns necessary to put them down, have added not a few stirring pages to the military history of Madras.

¹ Sirkár (or Circar as the popular form is) was the Revenue division or district of the Muham-

madan system already described, p. 256.



§ 3. *Permanent Settlement ordered.—Its failure.*

By the time the Madras territories were fairly consolidated, Lord Cornwallis's principles were in full force; a Permanent Settlement was ordered and carried out (though with some improvements as to the 'tenant's' position) in North Madras, and in the case of certain peaceable 'polygars.' But how was it to be effected for Chingleput, Salem, and Tanjore, and the 'Ceded Districts,' where there were no Zamíndárs? The unhappy idea that occurred to the authorities was to *create* landlords, by making the villages into large groups or parcels, called *mutthá* (*mootah* of the old reports), and selling the Settlement rights to the highest bidder! The real Zamíndár, in his natural growth of a century and a half, was bad enough; but what could be said for an auction-room landlord? Of course the system failed miserably.

§ 4. *Commencement of a new method.*

Meanwhile, the Madras authorities were making a new departure. They had not civil servants enough to undertake all the district Settlements, and they determined to employ some of the ablest of their military servants, who had gained familiarity with the languages, localities, and people, in the course of their military duty. New men have new ideas; and if these are only based on a real acquaintance with the people in their village homes, they are likely to be valuable. It is enough to name CAPTAIN MUNRO (afterwards Sir Thomas Munro, Governor of Madras) as among the ablest of these Settlement officers. In the Madras chapters I give all details, but here I may shortly mention that MUNRO developed, if he did not originate, the idea of *surveying the districts and dealing direct with the village landholders.*

To advocate and to defend this system, he wrote many able minutes, and conferred with the Court of Directors at home in 1807: the result was the authoritative adop-



tion of the system known as the 'RAIYATWÁRÍ' Settlement.

§ 5. *Circumstances which led to the new system.*

The villages of the Madras districts were, as we have seen, mostly of the non-landlord, or *raiyyatwárí* type. And even where high-caste families or colonizing adventurers had once established themselves as landlord communities, the results of later Hindu conquests, and of the Muhammadan rule, where it had extended, had been to destroy such rights, and to reduce the village cultivators to a common level. There were, here and there, more or less vague recollections that some of the villagers held a superior position; they claimed *mírásí* rights (rights by ancient inheritance), and so forth; but this was exceptional: speaking generally, the villages were only aggregates of separate cultivators, held together under a common headman, each man regarding himself as only responsible for, and connected with, his own land. On the whole, it was clear that a system of dealing with the individual occupants of the land would be best. The system now proposed, was to commence with a survey of fields, to classify these according to soil, and then, by various means, to determine a sum of money to which each should be separately assessed. Claims to the waste, or other vestiges of privilege belonging to a once superior class, would be practically adjusted, within the lines of the system.

§ 6. *Features of the Raiyyatwárí system.*

The effect of former misrule in many of the districts had been to inspire a great dread of a fixed revenue responsibility. But few of the cultivators cared to be *bound down* (so to speak) to their farm or holding; if they could not make it pay, they would give it up rather than owe the revenue—so thoroughly, in a large number of instances, had private property in land been broken down. It was there-

fore a principle of the new system that each man was free to hold his land, subject to payment of the assessment, or to give notice and relinquish it if he pleased.

The waste (and abandoned) fields were not given over to villages, except a limited area for pasture. The waste 'numbers' were retained in the hands of the State, as a means of extending cultivation and increasing the revenue, when better times came, and land was more in demand. Any man (with a certain preference in favour of old cultivators) was at liberty to apply for a vacant or waste number, on agreeing to pay the revenue which would become due on it according to its class.

In order, therefore, to know what land every cultivator had actually held in each year, what he was to pay, and what to receive remission for, an annual account was made out, under a simple system; this process, known as the 'annual jamabandī,' is characteristic of the system of Madras and of Bombay also.

§ 7. *The Mode of Assessment.*

It was long before any definite mode of assessment was adopted. The first Settlements endeavoured to find out rates for the different classes and kinds of soils adopted for assessment purposes; and in doing so, regard was had to existing rates; perhaps I ought to say great reliance was placed on them. It was known that under the late rulers, certain sums were paid for certain fields, and were shown in the accounts. But these rates were probably very high, and moreover had to be adjusted and equalized, to give soil-rates. Then too, there was free recourse to consultation with the people and comparing one village with another. Rates, in short, were founded partly on old accounts, and partly on estimates based on general considerations and the local officers' sense of fitness.

The local officers, I suspect, were much inclined to lower the rates; but the necessities of the Government in those days rendered reduction an unpalatable proposal, and hence



they did not venture to be as liberal as they would have wished. Whether this is so or not, the fault of the early Settlements certainly was, that the rates were pitched too high. They worked so badly (in that respect) that the history of our revenue-administration, as found in the *District Manuals*, is chiefly an account of revisions and remissions, and of devices for mitigating over-heavy assessments¹.

It was also a common practice in the earlier Settlements, to discover the *produce* of an acre of each class of soil, to value that produce—of course a low average quantity—at an average price deduced from a number of yearly price-tables, and then to calculate out the costs of cultivation and profits of stock, and take a fraction—never exceeding fifty per cent.—of the balance. This method is still recognized in Madras, to some extent at least, and especially as a test for checking rates arrived at in other ways.

As a method pure and simple, it is an impossible one; the 'average produce' never can be ascertained; the circumstances of localities—even those near together—are too unaccountably various; and the costs of cultivation may be calculated by the most experienced officers at widely different figures for the same areas.

The modern system of Madras assessment has developed more in the direction of making simple and accurate the classification of soils, and applying a comparatively simple scale of rates to the soils, than in any novel method for fixing the rates themselves.

The soil classification is both simple and neat; and it answers every purpose. A different classification and grouping are adopted in 'dry lands,' i.e. those cultivated by rain, or by wells, and those—chiefly rice-lands—which are 'wet,' or habitually irrigated by tanks. First of all, there is the usual grouping of villages according to position; for it is obvious that, given a certain kind of soil, the same

¹ The accounts too, bristle with technicalities and the most heart-rending local vernacular phrase-

ology, which gives the Revenue history an air of mystery and difficulty which does not really belong to it.

rate may be too high if the village is in a remote inaccessible group, and too low if it is in command of a good market and close to an important line of communication. Soils are naturally divided into certain *series*—‘black soil,’ ‘red soil,’ &c., &c. But each *series* will have several *classes*, according to the proportion of the mineral material which gives the character to the soil. This is technically called ‘clay.’ Every *series* may show a soil (I) nearly all ‘clay,’ (II) half clay and half sand, (III) mostly sand. These are the *classes* of the *series*. And once more, each *class* of each *series* may differ within itself; there may be a ‘good’ *sort*, or ‘best,’ ‘ordinary,’ or ‘worst,’ &c., of the same class. As the I, II, III *classes* belong to the first *series*, and the IV, V, VI to the second, and so on, the Roman numeral used for the *classes* suffices also to include the *series*. The *sort* is indicated by an Arabic numeral. Thus, having a standard table in use, there is no occasion to write out at length, series, class, and sort, but only the two numerals. Thus ‘IV. 5’ by the table, indicates ‘Regar’ *series* of the mixed or loamy *class*, and of the ‘worst’ *sort*.

It is not necessary to have a separate rate of assessment for each separate class and sort, because it is obvious that the same rate which suits one kind in one *group* of villages will suit other kinds in other groups.

Hence lists of rates are made out, called ‘taram.’ In all, let us suppose, that *twelve* rates will cover XIV classes, with their sorts. Then the first, or highest, *taram* will apply (in dry soils) to the best land in the first group; the second *taram* of the first group will be the *first*, or highest, of the second group; the third will be the highest of the third group, and so on; the lowest, or twelfth, *taram* will probably not be used in the first group, and only in the second and lower groups.

The actual *taram*-rates per acre are ultimately based on a calculation of an average produce of one or two ‘standard’ grains, valued at a low average price.

The grains selected as the ‘standard’ are always food-grains, and are ascertained by referring to the statistics of



a *taluka*, and seeing what food-grains are most largely cultivated.

The costs of production are calculated and deducted, and fifty per cent. of the balance—not more—is taken as the Government revenue per acre.

There are special charges and allowances made where the land bears two crops in the year; but for such details the chapter on Madras must be consulted.

But though this calculation of average produce duly valued, and the deduction of costs, and the taking a fraction of the balance, represents the theory¹, as a matter of fact existing rates (as these have been in the course of years modified till they work well) are much looked to, and they can be altered on general considerations, and without a lengthy re-calculation, when necessary.

Thus, when a calculation on the produce-basis has once been made, and prices have steadily risen since; the rate can be raised, at a revision, by a simple percentage addition. And so with the calculation of costs made to get the net balance. It is rarely that a new investigation has to be made; figures are taken from neighbouring districts, or other *talukas* similarly situated, and the use of these is justified in various ways.

It is also a feature of this system that certain *remissions* for loss of crop are regularly allowed at the annual *jama-bandī*; this is not found in any other system.

¹ Here is an example given briefly and in abstract:—Suppose a *taluka* has 13 per cent. of 'Rāgi' cultivation, and 13 of 'Varagū,' and these are the highest of the food-grains. Other grains approximate in value, so that we can treat them practically as if they were Rāgi and Varagū, respectively. Thus we may let the whole produce be fairly represented by 48 per cent. 'Rāgi' and 52 per cent. 'Varagū,' or roughly, half and half. Then,

taking a class and sort of soil (say IV. 2) in the first or best group of villages, the outturn of grain is found to be 320 Madras measures of Rāgi and 440 Varagū. Roughly each acre has 50 per cent. of each, or 160 + 220, and the value by the price table is R. 7.1.7 + 6.1.11 = 13.3.6. Suppose the costs of cultivation to be R. 6.3.6; then the *net* produce is 7.0.0. 50 per cent. of this is R. 3.8.0, which is the *taram* (or revenue rate) applicable.

§ 8. *Rates not permanent.*

In the early days expressions may be found in many of the official minutes, to show that it was then thought possible to fix *rates* once for all; so that though the revenue would rise by new lands being brought under cultivation, the *rates* would not alter. But the Settlements, as I have said, made before the modern system was developed, worked so badly, that the rates had to be again and again revised; doubtless this had its effect in showing how unwise it is to talk about a permanent Settlement, while information as to rates is not perfect, or while conditions are in any degree undeveloped.

The tendency, in revision Settlements, not to alter rates found to work well, is distinctly visible in Madras. Indeed it is laid down as a principle, that at revision, no change is to be made, except on the ground of a general rise in prices.

§ 9. *'Ceded' and 'Conquered' Districts in Upper India.*

While the Madras *Raiyatwari* system was being worked out and discussed in letters from home (which I quote in the Madras chapters), there had been important ADDITIONS to BENGAL. Passing over the Benares province, which was permanently settled in 1795-96¹, we come to the year 1801, when a number of districts were 'ceded' by the Oudh Government, in order that the revenue might pay for troops to defend the King of Oudh from his many enemies. And two years later (1803) the result of Lord Lake's campaigns had been to wrest from the Maráthás a number of districts adjoining the former (and extending into what is now the Panjáb Province) known as the 'conquered' districts. The same campaign also added to Lower Bengal the districts

¹ The ordinary law and practice were followed; but the tenures were somewhat different. Moreover, being soon annexed to the other North-West Provinces, the Benares districts were in time surveyed, all

rights recorded, and management carried on exactly as in the rest of the province, with the one special feature that the assessment is unalterable.



of Orissa. The student will remember that when the Emperor granted, in 1765, the civil government of Bengal to the Company, it was, in form, the grant of 'Bengal, Bihár, and Orissa.' The 'Orissa' of those days meant the district of Midnapore (Mednipur), exclusive of the Patáspur pargana beyond the Subarnrekhá river. The 'Orissa' conquered in 1803 was described in the Regulations passed for the Settlement, as the pargana of Patáspur and the Cuttack (Katak) province (now Púri, Balasore, and Cuttack).

In all these districts, both of the North-West and of Orissa, there were but few Zamíndárs. I may pass by Orissa, as it did not present any such features as led to a special theory of Settlement: the law ultimately passed for the Settlement of these new territories, was, in reality, framed chiefly with reference to the North-West Provinces.

§ 10. *Absence of Zamíndárs.—Strong Village Communities.*

In the North-West Provinces *the* feature that brought about a revolution in Settlement ideas, was the fact that, though here and there there were native Rájás who had become revenue 'Zamíndárs' and Taluqdárs of great estates, their growth was not in all cases equal¹; and whether there were overlords or not, the village-bodies had (except in parts devastated by the Rohillas) preserved a vitality which soon attracted attention. There were, in many of them, bodies claiming descent from a chief or other notable who had founded the village or obtained it on grant. They were now numerous and frequently had divided the village into shares called 'patti'; but they had a strong claim over the whole area, including the site on which the village dwelling-places clustered, *and* a certain extent of waste and pasture-ground beyond. They had never been ground down to being 'tenants' under any Zamíndár, or if the process had begun, it was not difficult to arrest it.

I do not mean, of course, that all villages were like this;

¹ They had not, in fact, grown into the very nature of things as they had in Bengal.



but this was a salient feature among them. There were, no doubt, many villages which were only of recent growth. Throughout Rohilkhand, for example, the Rohillas had destroyed all rights, and such villages as had revived, now mostly contained groups of ruined tenants; and a 'proprietor' had arisen in the person who had come forward to pay the revenue, and re-establish the cultivation¹. Other villages had really passed under the power of Taluqdárs and Rájás, and formed part of their estates. This brief *résumé* will, I think, be quite sufficient after what has been said in the last chapter.

§ 11. *Early Regulations did not comprehend the position.*

At first, however, the Settlement Regulations still suggested by their language that the Bengal system would apply. They appear to suppose that there *must* be a landlord over every estate to be settled with; and the permanency of the Settlement was contemplated. As a preliminary measure, contracts were made with *farmers* who undertook one, or a few, or many villages; and this was productive of great mischief. The Regulations directed that a Settlement should be made for a term of five years and then renewed, and then renewed again for a short term; and that when the fourth Settlement was complete, it should be PERMANENT (*if sanctioned* by the home authorities). This, it was thought, was a cautious plan, allowing ample time for collecting information, and for testing by practice the effect of the Settlements—five years was long enough to reveal errors, and not long enough to stereotype them. But the design was only partly carried out.

Two things followed: *first*, the authorities at home were by this time thoroughly aware of the danger of fixing a permanent assessment on imperfect data, and for districts not yet developed; they therefore prohibited the per-

¹ In the course of a few generations the descendants of such a person became a joint or a divided

body (as the case might be) of *proprietary co-sharers*.



manency of the Settlement; and a new Regulation had to be passed announcing that the assent spoken of in the first Regulations was withheld. *Second*, the inquiries gradually made, showed that the true titles of those who held interests in villages had been greatly overlooked, and that rights had been destroyed by the farming system, and that all sorts of frauds in selling villages for arrears of revenue had taken place; this was an additional reason for not hastening a *permanent* Settlement which would have necessitated the irrevocable determination of who was the proprietor. (See Sec. VII. § 1.)

§ 12. *The Result of Settlement Inquiries.*

When the time for the Fourth Settlement came round, a very capable Commission was appointed to make it with all care and circumspection.

This Commission, with its Secretary, was so useful that it was afterwards made permanent, and developed into the Board of Revenue or chief controlling authority in revenue matters, over the north-western districts of Bengal. The districts themselves were, as I have explained, separated from Bengal in 1834-6, and formed into a distinct province under a Lieutenant-Governor.

The labours of the Commission were concluded by a report to Government on which Mr. Holt Mackenzie wrote a long and most valuable minute dated 1st July, 1819¹.

§ 13. *Holt Mackenzie's Minute.—Regulation VII of 1822.*

This minute strongly protested against all artificial creation of landlords, forcing farmers of revenue and headmen, who were mere representatives of the body, into the position of landlord; and finally urged the *survey of the districts and the complete record of all rights and shares and interests* in the village lands.

¹ This invaluable paper, which is to the 'village Settlement' system what Mr. Shore's minutes were to the Bengal Settlements, is reprinted

in the *Revenue Selections*, North-Western Provinces, 1818-20. Calcutta, 1866.



The result was the passing of the celebrated Regulation VII of 1822, which long remained the central law of the TEMPORARY SETTLEMENT system¹.

Under this system, certain principles soon developed. The aim was to restore, and even perhaps unduly restore, the rights of the village owners; recognizing their landlord character, they were settled with, *not* individually, but as a *joint body*. That body was jointly and severally liable for the revenue, and was entitled to the whole area determined by the survey as appropriated to the village, *whether cultivated or waste*. There were some cases where villages were clearly owned by Rájás or others; and here while the Rájá (as Zamíndár) held the Settlement and was 'proprietor' *par excellence*, the villagers became 'subordinate proprietors,' in which case their rights were protected by a sort of secondary Settlement, called (formerly) a 'mufassal Settlement'²: this determined, for the whole period, what they were to pay to the overlord, just as the main Settlement determined what *he* was to pay to the Government.

§ 14. *Policy of setting aside the Overlords.*

But a policy soon developed itself, of setting aside the overlord with a 'talúqdári' money allowance, and settling direct with the villagers. This resulted from the law which prescribed that where there were several parties with interests in the land, the Settlement Officer should determine, under the orders of superior authority, with

¹ The term 'temporary' has been always used to indicate Settlements that are not permanent. It is not a very happy choice, as it suggests the idea of something that is a make-shift or to be replaced by something else. That is not the meaning. All that is denoted is that the assessment is fixed for a period, usually thirty years (sometimes less), after which the rates may be revised, and the records of

rights also, if they need it.

² I may repeat an explanation of the term. The Arabic mufassal means 'separate' or 'distinct'. Hence the 'mufassal jama' is the subordinate revenue payable to the overlord as distinct from that which the latter pays to the Government. The term 'mufassal' (or commonly mofussil) is applied also to the districts as distinct from the capital or 'sadr.'



which party the Settlement was to be made, and how the interests of the others were to be recognized.

§ 15. *New principle of Assessment.*

The next principle was that the assessment was to be on a different plan from that pursued in Bengal. The Governor-General ordered :—

‘It seems necessary to enter on the task of fixing in detail the rates of rent [revenue] and modes of payment current in each village, and applicable to each field : and anything short of this must be regarded as a very imperfect Settlement.’

The revenue was, in short, to depend upon inquiry into the actual produce of all varieties and classes of land. From the gross produce was to be deducted the calculated amount of the cost of cultivation, the wages of labour, &c. ; and the net result, added to any profits derived from the produce of grazing and waste lands (and the prospective value of waste when brought under the plough), was spoken of as the ‘assets’ of each village or other estate. The Government revenue consisted of a fraction, at first ordered to be two-thirds, and afterwards about one-half, of this sum of ‘assets’¹.

§ 16. *Duration of the Temporary Settlement.*

As the law said nothing about the duration of the Settlements, the Government fixed from time to time, from motives of policy and convenience, such term as was thought fair. The object was, to give the village body or other proprietor the benefit of a solid property, encourage improvements by securing to him the benefit of all increase during the term of Settlement ; avoiding, also, the trouble and expense of a too frequent repetition of the elaborate process of assessment. The term of thirty years

¹ In the Bengal chapters I have discussed at some length the origin

of the fraction of the estate assets taken by Government.



was fixed, not by law, but by executive order, for the first 'Regular Settlement.' And this term has become very general for Temporary Settlements. In some cases, a period of twenty or even ten years, has been preferred. The special considerations bearing on the subject in each case, must be reserved to the detailed chapters.

§ 17. *Explanation of 'Regular' and 'Summary' Settlement.*

I may mention that when it is necessary in a new province, to fix a preliminary amount of revenue, pending a more exact adjustment, and pending arrangements for a survey and record of rights, such a Settlement is called a 'summary' Settlement. When the full operations required by law have been gone through, it is a 'first Regular Settlement'; and subsequent Settlements are called 'Resettlements,' or 'Revision' Settlements.

§ 18. *'Temporary' Settlements are also, in the North-West Provinces, village or mahál Settlements.*

The Regulation VII Settlements are spoken of as Settlements under the TEMPORARY system, and also as under the VILLAGE, or, more correctly, the MAHÁL, system, because, in the bulk of cases, the village is the estate or unit. But this is not always the case, for it may be that part of a village or parts of several villages are held under one title, and therefore form the unit of assessment, or, in Revenue language, the MAHÁL. Sometimes the Settlement is said to be 'zamindari,' not because there is any great landlord or 'Zamindár' as in Bengal, but because the principle is maintained that the Government deals with a landlord, not with the individual raiyat; only that in this case the landlord is not (or not usually) a single individual but an ideal body,—the village community jointly liable for the revenue, and regarded as a corporate unit represented by its 'lambardár,' as the headman is called in the North-West Provinces. (See Chap. IV, pp. 152-3.)



§ 19. *Failure of the first method of Assessment.—Modification of the Regulation VII system.*

For the first eleven years but slow progress was made with the North-West system, as I may shortly call it. The machinery was insufficient for the purposes of such an inquiry into produce as I have indicated. The Government repeatedly complained of want of progress; and the Board were compelled to admit that they could record little or none. The fact is, the villages in the North-West Provinces, as a rule, are not 'raiyatwari'; there are landlord classes in the villages, even where there are not great landlords, and they did not facilitate such inquiries. The result was (as we shall see in more detail in studying the North-Western Provinces) that a Committee was assembled, over which the Governor-General presided in person; and Regulation IX of 1833 was passed, which improved the official machinery and abolished the minute inquiry into the produce of fields and the costs of production.

§ 20. *Tenants and Cash Rents.*

By this time the use of coined money was so general, that in the older districts, land was not only largely held by *tenants* (the co-sharers not themselves cultivating), but the rents were commonly paid in cash, not in grain; and thus it became possible to adopt the system of Settlement which has been gradually perfected into the modern plan. I should defeat my present object by going into detail (which is given elsewhere), but I may say generally, that the beginning of the new system was first to ascertain a general lump sum which each estate could afford to pay; and this lump sum was tested by seeing how it would fall as an acreage rate on the lands, and how such rates would compare with what the Settlement Officer calculated were fair and proper rates for the different sorts of land. Later on in revenue history, the fixing lump sums was discarded, and attention was given to classifying soils



carefully and determining acreage rent-rates independently for each.

The village system being strong, either the original body, or one of later origin (the descendants of a grantee, village-founder or revenue-farmer) had usually maintained their lands and their privileges; and, as a natural consequence, village institutions—the headman and the patwári (with their records and accounts)—had not suffered the decay that marked them under the different historical conditions that had arisen in Bengal.

Hence it was possible to ascertain from the village records (as compiled and formulated in the Settlement operations) what rates of revenue, and to some extent of rent, were proper. But at first the system demanded a great deal more reliance on what ought to be, and would be, than what actually was. And it must be admitted that village accounts were often purposely framed to represent the rents as lower than they really were; and the Settlement officials had to 'correct' them by bringing them up to what (by inquiry and the application of various test calculations) they supposed them really to be and likely to become. Moreover, much land was held by the proprietors themselves, and, of course, paid no rent or only a nominal sum for village account purposes. This land had, therefore, to have its full rental ascertained and recorded; so too there were lands, held rent-free in charity or for religious purposes, which the land-owners granted, not the Government, and these had also to be valued. By thus ascertaining an ideal or corrected rent for every acre in the village, a new total 'assets' sheet was made out. It will be remembered that at first, owing to the difficulty of finding out the real, actual, rents, the plan adopted was to make allowance for what it was believed, on general considerations, *the rates would be raised to in the years immediately succeeding the Settlement.*



§ 21. *Proportion of the total rental Assets taken by Government.*

The early rule was to take two-thirds of what were roughly calculated to be the 'assets' of each estate. But after twenty years of gradual growth in the methods of Settlement, this proportion was reduced. When, under rude methods, we take the assets at a very low figure, it is morally certain that in reality they are very much greater; and if we take as much as two-thirds of such lowly-calculated assets, we are really taking a moderate share. But the more our system approaches to ascertaining the *full* income of an estate, the more moderate must we be in the proportion.

In 1855 it was determined that the Government share should be reduced to about fifty per cent. of the assets.

§ 22. *Principle of the later North-West Assessments.*

The later systems of assessment in the North-Western Provinces are really successive attempts to perfect the methods of calculating the rental assets; and they have twice been modified. The first modification consisted in a simpler and better soil-classification and in attending *more* (but still not entirely) to *actual rents*. The latest modification may be briefly described as attending *only* to *actual* rents,—refusing all speculative additions, though of course carefully correcting the village records, by additions to supply manifest under-statements, or to fix rental rates for lands for which either privileged rates, or no rents at all are paid, and which are not entitled to escape assessment. Then we speak of the 'corrected assets.'

§ 23. *The Proprietor's 'Sir.'*

I have already explained (Chap. IV. sec. ii, § 47) the term 'sir,' and I must ask the student to familiarize himself

with it. When the bulk of lands in any estate¹, whether in Bengal or the North-West Provinces, is rented out, certain lands, often the best, are kept in the hands of the co-sharers (or the sole proprietor as the case may be), and are cultivated as the home-farm, by hired labour, or even by the family itself. Such land is called 'sír.' It sometimes happens, if the revenue is light, that the landlords are able to pay the whole out of the proceeds of the rented lands, supplemented by grazing fees from common lands and other miscellaneous sources of income: and then each enjoys his 'sír' for his sole personal benefit; or, if the income is not sufficient to meet the Government demand, the proprietor (or each co-sharer) may have to make up by a rate or rent on his 'sír,' what is deficient. The importance of the *sír* land in estimating the 'assets' of the estate is very great. The revenue being a fraction of the 'rental assets' as estimated, it is obvious that, in order to get at a fair rental value for the entire estate, rent-rates must be assumed for all 'sír' lands, because these are not actually rented, and do not appear in the rent-roll of the village (or if they do, it is at nominal or privileged rates). If, therefore, the 'sír' be valued at full rental rates, the revenue of the whole estate will be much higher than if some lower rates were fixed. And as a matter of fact, the holder of 'sír' was greatly benefited by the successive changes in the assessment rules. But this is a point of detail which I must reserve for the special chapters devoted to the North-West Provinces. I will here only mention that the last modification allowed the *sír* to be valued at twenty-five per cent. below the full rates as calculated for tenants. In future revisions, however, this allowance, which is certainly over liberal, will be reduced to between ten and fifteen per cent.

There are also certain other privileges attached to 'sír'

¹ Any estate, that is, where it is not a mere farm or holding worked by an (agriculturist) landlord, as in the Panjáb. In the provinces named in the text, the landlords

are mostly of non-agricultural castes, and the bulk of their land is held by tenants who represent the old cultivators before the 'landlord' came.



land. For example, it may happen that the estate is sold for arrears of revenue; the proprietor will not be turned out of his 'sir,' but be allowed to remain in possession as an 'exproprietary tenant': and the same thing would happen if the proprietor declined the terms of Settlement and Government gave the estate, for a time, to some one else.

When the tenant-law grants occupancy-right, with its attendant rental limits, on ordinary land, it always exempts the proprietor's sir from such burdens. It thus becomes a matter of importance to see that, under colour of any legal definition of 'sir,' a proprietor is not enabled to get the best part of the village lands into his own hands and so defeat one of the most important rights of the village tenantry. It was (among other things) to prevent an incipient danger of this kind, that the Central Provinces Land-Revenue Act was amended in 1889.

This general sketch (and it is not exhaustive) will at once suggest the importance of the term 'sir' which crops up again and again in revenue literature; and it should be remembered accordingly.

§ 24. *The Panjáb Territory and its Settlement.*

The history of our territorial acquisitions already given, will have informed the student that (exclusively of the Delhi districts) the Panjáb was acquired partly in 1846, and as a whole in 1849. The Delhi districts in the region of the Jamná, and forming part of the 'Conquered districts' of the year 1803, were at first under the North-West Provinces, and afterwards (1858) were added to the Panjáb owing to the events of the Mutiny.

The Panjáb Settlements were made entirely on the North-West model, which was easily copied because the villages were of the landlord or joint type and in a still more perfect state than in the North-West Provinces. From causes which I cannot here examine, no Rájás and Taluqdárs had, as a rule, survived, over the communities of Jats, Rájputs, Aráíns, and others. The Sikh rule had placed



jágirdárs over many of them, these being in fact the chiefs of territories holding estates in 'feudal' subordination to the Maharájá on the usual Hindu model. It was rarely, however, that such overlords had grown into 'actual proprietors.' The 'superior' claims were almost all disposed of by grant of cash allowances; and in the overwhelming majority of cases, the village joint-body was the immediate or actual landlord. The landlord families were mostly of the agricultural castes, and consequently the land was largely cultivated by the co-sharers themselves, and only held by tenants to a limited extent: these tenants pay grain-rents in most cases. Moreover, there had been no farmers and revenue sales to speak of, so that new proprietary bodies (descendants of the farmers and purchasers)—and nearly always persons who do not themselves cultivate—had not grown up over the villages.

These features at once necessitated a different mode of ascertaining the *assets* of estates for revenue purposes. As cash rents paid by tenants were the rare exception, the *rental-asset* plan above described could not be adopted. At the same time the method of working out produce rates, and calculating costs of production, was hardly more feasible in the Panjáb than it was in the North-Western Provinces.

The method actually adopted was that also at first used in the North-West Provinces (and especially for districts where grain-rents were common), namely, the calculation of lump sums of revenue to be distributed over the holdings, and called the 'aggregate to detail' method. It consisted in looking to former revenue-payments, and then, with the aid of local knowledge of the growth and prosperity of a pargana or other circle (adopted with reference to similarity of market advantages, soil, irrigation, and other conditions), determining a lump sum for the whole area, which it was supposed would be fair. This was tested by distributing it over the villages; and once more, by dividing the village totals over the holdings, it could be seen whether these were fair. Produce-estimates were often made use of, and by turning into money a sixth, a fifth, and so on, of the gross produce



It was seen how the rates would compare with those first assumed. Then, perhaps, *some* lands did pay money-rents, and these could be made use of for comparison; and so also could *plough-rates*, when the people made use of certain rates for each 'plough' possessed by the village-body. Fair rates being thus got out and submitted for sanction, a total was again made out for each village, and the total would be finally modified with reference to the class of cultivators, to prospects of utilising the waste, or to profits from grass. A village jama' would thus be arrived at; and this would be distributed over the holdings in consultation with the co-sharers. These latter always well understood such an operation (called making the 'báchh'); and then the whole business was concluded. It is of no use for my present purpose to describe the latest rules for assessment: they prescribe a more exact but simple method of soil classification and the direct calculation of *revenue-rates per acre*, which rates are one-half the rental rates as ascertained on a basis of actually observed facts of payment, in specimen, or standard, areas. These rules will be noticed in detail in the chapters on the Panjáb.

§ 25. *The Central Provinces System.*

In order to complete the series of developments of the 'village or mahál system,' I will pass over what ought, in point of time, to have been mentioned before—the Bombay system—and so proceed to notice another development of the North-West system. The Northern districts (Ságar, Dámoh, and Jabalpur) of what is now called the 'Central Provinces' were early settled on the North-West plan, not without some considerable difficulties, the record of which must be reserved. But when the rest of the province was added, and the whole formed into a Local Administration (under a Chief Commissioner) in 1862, there was some discussion as to what sort of general Settlement should be made. The villages, except a few in the North, were not of the landlord or joint type, but represented aggregates of cultivators, each claiming his own holding and nothing



more, like the villages of Bombay and Madras. There is no doubt that a *raiyatwari* Settlement, as in Madras or Bombay, would not only have been possible, but highly advantageous. However, the North-West Provinces principles were in the ascendant, and a village Settlement was ordered. But the jointly responsible body was rarely to be found; and the Maráthá system, which had long prevailed, had also produced its natural results. That system was one of keen financing; it was as opposite as possible to the lax system of the later Muhammadan rule; a Maráthá governor rarely (in such of his territories as were firmly in hand) farmed out the revenues of large tracts or made reckless revenue-free grants. He went straight to the villages, caring nothing for individual rights, and made the *pátel* or headman responsible for the village total assessment. Where the local hereditary *pátel* was inefficient, or some interested person could get the preference over him, he was superseded, and the person who obtained the farm of the village was spoken of as the *málgúzár* or 'revenue-payer.' The persons thus employed and trusted must have had large and undefined powers; and they consequently grew in influence and gradually acquired a quasi-proprietary position. It is no doubt a matter of opinion to what extent these headmen and farmers (whom we now generically call '*málgúzárs*') had really become proprietors. The progress made in that direction varied in different districts and under different local conditions.

§ 26. *Málgúzárs recognized as Village proprietors.*

However that may be, it was determined to make these 'revenue-payers' 'proprietors,' and the Settlement was made with them. There might be one '*málgúzár*,' or there might be several descendants of one; but the individual or the body jointly was recognized as proprietor; and this fact gave the peculiar character to the Central Provinces Settlement which has caused it to be popularly called the '*MÁLGÚZARÍ*' Settlement; and it has had curious results.



§ 27. *Features of the Settlement.*

As regards the first assessments, there is nothing particular to record. They followed the 'aggregate to detail' method; and the interesting system of soil rent-rates elaborated for the present Settlement (since 1881) must be reserved for description at a later stage.

A number of estates have been left in the hands of Gond and other chiefs with the usual designation of Zamindari; but the noticeable peculiarity of the more or less artificial position of 'mālgúzār' proprietors is, that Government never abandoned the village-holders as it did in Bengal. Nor did it acknowledge the 'mālgúzārs' everywhere. In the Central Provinces we have some tracts which are frankly *raiyyatwārī*¹ (where there is no over-proprietor or landlord); and in the mālgúzārī villages there are a considerable body of sub-proprietors and a large number of original tenants, *over whom the landlord has no power as to eviction and enhancement; their rents are all fixed by the Settlement Officer for the term of Settlement.*

§ 28. *Oudh Taluqdārī System.*

There is one other form of Settlement with a middleman landlord;—I refer to the Oudh Settlement. The province was annexed in 1856. The neglect of the local native administration had resulted in the abandonment of all real control over the revenue, and in the adoption of a system of settling different tracts of country by bargain with local magnates for a fixed (but from time to time enhanceable) sum total of revenue. The moment such a tract, called a 'taluq,' came on to the State-books, all note of the villages composing it was dropped, and only the taluq and its annual total recorded.

This course was certainly facilitated, if not initiated, by the earlier history of Oudh. The province had been the

¹ And so recognized by the Revenue law as amended in 1889.



very centre of the old Aryan dominions. To this day the limits of a number of petty kingdoms—Gondá, Atraulá, and many others—can be traced; and Mr. Benett has told us, in more than one excellent Settlement Report, how these kingdoms were organized and managed, and how village communities grew up out of their dismemberment and decay. The petty kings were probably once united in a confederation under some great Maharájá; but at the Muhammadan conquest they were not strong enough to resist the Great Mughal, though still able to give him much trouble, if not conciliated and made use of. Naturally enough, they were allowed to contract for a revenue-payment for their old dominions (or such part of them as remained), and then were called 'Talúqdárs.'

The plan being profitable, it was extended. Other persons, namely Court favourites, bankers, and speculators, occasionally obtained similar grants of 'talúqs' and became 'Talúqdárs'; but the marks of origin long survived in the ominous distinction of 'pure' and 'impure' Talúqdárs.

How far in the century between 1750 and 1856 the Talúqdárs had by purchase, by violence, or by founding new villages, really worked themselves into a proprietary position, I cannot here examine. Opinions still vary on the subject; and it is obvious that the process, which undoubtedly *did* go on, must have reached very various stages in different places, and under different conditions, especially with reference to the character and caste of the village bodies.

§ 29. *Circumstances necessitated the recognition of Talúqdárs.*

Here I need only note that, under the North-West policy of ignoring the overlords and settling direct with the villagers as proprietary bodies, the first plan of 1856 was to settle with the villagers under the North-West Provinces law, though it must be admitted that, even under that plan, Talúqdárs were much more recognized as *de facto* owners, than is sometimes supposed.



Scarcely, however, had the Settlement begun, when the Mutiny broke out, and the Taluqdárs, with a few exceptions, revolted. What had been done towards Settlement, in the matter of records, perished. The people voluntarily returned to the Taluqdárs and paid their revenue to them.

When the pacification of 1858 ensued, views had changed; the great body of the Taluqdárs were amnestied, and a Settlement was made with them. This necessitated an elaborate series of provisions as to the protection to be afforded to villages in the taluqs. Some had so far preserved their integrity that they were entitled to a 'sub-settlement'; others had not, but various degrees of occupancy-right and rent-limitation were acknowledged; all these measures have been the subject of much criticism. Besides that, the general question of tenant-right left a long legacy of trouble which has only found its end (for the present at any rate) in the tenant-law of 1886.

There is nothing to call for remark as to the method of Settlement which was based on the earlier North-West Provinces system. This Settlement is distinctively spoken of as the TALUQDÁRÍ Settlement.

§ 30. *The Bombay System.*

Such has been the development and the variation of Temporary Settlement systems originating in Regulation VII of 1822 and Regulation IX of 1833.

We must now retrace our steps to look to Western India. The Bombay territories (speaking generally) were acquired between 1803-1818, as the result of the defeat of the Maráthá power. For a long time no progress was made in the revenue-administration. A system of farming the revenues, on the basis of the Maráthá or other preceding assessments, was pursued, and with very unsatisfactory results.

There never was any appearance of great 'Zamíndárs,' so that the Bengal system could not have been thought of. The bulk of the villages in the Dakhan districts were of the



raiyatwárá type, though in certain parts there were a few 'narwá,' 'bhágdári,' and other estates jointly held by communities connected by a tie of descent. In Guzarát, also, the immigration of martial tribes of the Rájput type, and the government by chiefs, had left traces of an 'overlord' or taluqdári tenure over the villages; while in the Konkán, 'khots,' or revenue-farmers of the Maráthá rule, had acquired rights over the villages, of a somewhat peculiar character.

A portion of these territories had originally been settled by Malik 'Ambar, the best representative of the power of the Muhammadan kings of the South in their palmy days¹. This minister had been at much pains to secure and acknowledge a proprietary right, and this tended to preserve the ancestral communities, where they existed; since ancestral holding is, in all Eastern countries, the strongest form of connection with the soil. In his time, village assessments in the lump, were apparently the rule; and although the Maráthá system had superseded that of Malik 'Ambar, and was essentially a *raiyatwárá* system, it had not obliterated the traces of the former system. It is therefore not wonderful that the opinion should have been advocated that, in Bombay, the existing status of the *raiyatwárá* villages was in many cases, if not universally, due to the decay of an earlier landlord or joint constitution, rather than inherent in the nature of the groups themselves².

At first, indeed, the matter did not come prominently to notice, because, during the early years of our rule, the territories were provided for by the usual tentative arrangements for farming the revenues on short leases. A twenty years' experience, however, during which grievous hardships were inflicted on the districts, sufficed to make us at once, and for ever, discard the farmers, and set about finding a better plan.

¹ He also settled most of Berár.

² Details about the faint survival of 'mirásí' claims will be found in

Vol. III. (Bombay chapters). At best, the Dakhan *mirás* right was too shadowy for practical revival.



§ 31. *Attempt to introduce a system of Settlement with Villages jointly.*

The raiyatwari system was then much in vogue, consequent on Sir Thomas Munro's action in Madras. But Mr. Elphinstone, the then Governor of Bombay, took the view above alluded to, about the joint system, and was anxious not only to maintain it wherever it could be found, but even to create it in the case of those communities where no landlord claims survived; securing, indeed, the rights of each cultivator by record, but establishing a joint responsibility, and settling with the original 'pâtels' or headmen of the village as *representatives of the body*.

It is no easy thing, however, to create a joint responsibility where it does not in fact exist. Although long years of custom may have taught the cultivator to submit to an annual adjustment of his individual burdens and liabilities by the headman, it has never laid him under any responsibility in case one of his neighbours failed¹.

¹ The account of the Bombay system in Campbell's *Modern India* (1858), though giving a good description of Mr. Elphinstone's views, is now too much out of date to be otherwise useful; for the Bombay system has since been altered and perfected in a way that has completely outgrown a description penned more than thirty years ago. The account is also to some extent marred by the author's apparent prejudice in favour of the joint responsibility and village settlement with which he was familiar. His objections to the Bombay system (notably the costliness of the village officials and the recognition of rights to rent-free holdings) affect mere accidents of the place, they do not touch the principles of the system. As a matter of fact, many of these evils have been removed or greatly mitigated. He also speaks of the joint responsibility as if it was an easy thing to introduce. But in fact it is not so. To establish it artificially over whole districts, and tell the people 'the

system is convenient to your rulers, and when you are wiser you will see that it is also calculated to promote your own interest,' is beset with such difficulties as to make it impracticable. The people positively decline to undertake that the solvent members shall be responsible for the defaulting ones. What becomes of your system then? I need hardly point out the futility of *comparing* revenue systems in point of inherent merit, because every system may be good or the reverse according as it fits the *facts*. But even admitting the superior facilities which the joint-village system offers to revenue-management, the originators of the Bombay system claim for it certain counterbalancing advantages. By breaking up the land into small holdings, and allowing every occupant to keep as many of his 'numbers,' or give up as many, as he thinks desirable, the small farmer is enabled to contract his operations or enlarge them according to the capital and stock at his disposal. The revenue



The plan of settling for a lump sum with the village as a body used to be advocated because it was said to facilitate revenue-management; it enabled Government to deal with fewer units. The Bombay officers do not, however, admit that there is any difficulty in dealing with thousands of separate cultivators¹. The difficulty only seems great to those accustomed to deal with one or with a few revenue-payers. At any rate, if there is difficulty, it is obviated by a perfect survey, a clear and complete record of each lot or field and the revenue assessed on it, and by a thorough control over the

being fixed for a long term of years, the farmer gets all the benefit of a long lease without its disadvantages. Nor does the Government really lose; because taking its revenue, not from one estate, but from the whole country, that revenue must, under any system, fluctuate with the circumstances of the country at large. With farmers of large capital, the long fixed lease may answer best; but with those of small means, the risk and responsibility which have to be set off against the security of profits, are more to be considered, and such risks are avoided by giving the villager the right of holding his land from year to year only, if he pleases.

In the North-West Provinces every village is allowed an area of waste, which it can bring under cultivation without the total assessment of the village being increased. Under a raiyatwari system, any uncultivated number that is taken up has to be paid for; but in practice this does not interfere with the extension of cultivation; and as a matter of fact, though the North-West assessment does not increase when the waste of the village is

made to yield crops, still that assessment is originally fixed after taking into consideration the capabilities of the estate, and the probable average yield of the whole, for the entire term.

It is also urged that the village officers collect the revenue from each separate holder just as easily as they do from a joint body, who, though together responsible, still ultimately pay separately according to known shares; and as under the Bombay system every occupant is furnished with a receipt book, which the patwari (pandyā or kulkarni) is bound to write up, there is no room for fraud. To any one who wishes further to study the *pros* and *cons* of both systems, and the improvements which the Bombay authorities made on the Madras system to remove objections, I cannot do better than recommend the perusal of the able 'Appendix I' to the *Official Correspondence on the Bombay Settlements* (reprint of 1877: Bombay Government Press).

¹ In the Bombay and Madras Presidencies the number of raiyats and average size of holdings are as follows (*Govt. Ind. Statistics, 1886-7*):—

Presidency.	Number of raiyats.	Average size of holding.
Madras	3,955,788	7.5 acres.
Bombay	1,284,238	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> { Northern division 8 acres Central " 32 " Southern " 23 " </div> <div> } 21.5 " </div> </div>



village accountants and revenue-officers of small local subdivisions of districts.

It was no doubt this inherent difficulty of creating a joint responsibility where it did not, naturally or in fact, exist, that led to the abandonment of the design to make village-Settlements, and to the adoption of the separate field or 'raiyaṭwārī' system. As a matter of fact, a sort of joint responsibility is kept up in certain villages where the rights of co-sharers have survived to this day.

§ 32. *Progress of the system in Bombay.*

The defects of the survey-Settlement, as at first worked (up to 1835), acted as a warning to the authorities; and a new departure was then made. An experimental re-survey of the Indápur taluk having proved successful, the same method was followed elsewhere. In 1847 three of the ablest Settlement Superintendents met and were able to formulate the results of practical experience, in the shape of a complete scheme for the survey and assessment of village lands. It was not till 1865 that a local Act was passed specifically legalising the system. This Act has in its turn been repealed; and the whole law has now been completely revised in the Land-Revenue Code (Bombay Act V of 1879). There is but little mention of a *Settlement* (although the term does occur in the Code); there is really a survey and assessment only. There is no procedure like that of Upper India,—proposing a certain sum as the assessment on the whole village, discussing the matter with the village proprietary body, and perhaps making a reduction and coming to terms with the representatives, who then sign an agreement to be responsible. Under the Bombay system, every acre is assessed at rates fixed on almost scientific principles, and then the occupant must pay that assessment or relinquish the land.



§ 33. *Outline of the Bombay System.*

The system will be described more in detail in the sequel, but here I may generally indicate the outlines of the procedure.

A certain convenient unit of division is selected to form the 'survey number' or 'field.'

Every field or lot is surveyed, and then the work of classification begins. The soil-classes are noted, and each field is examined and a sort of diagram of it made, which shows not only its soil, but any defects which reduce its value. It is thus ascertained for every field what is its *relative* value; in other words,—taking the maximum rate for the class as one whole or sixteen annas (on the Indian method of reckoning),—whether the field can be assessed at the maximum or at something less,—at fourteen annas, at twelve annas, and so on, down to a minimum. The department charged with this work becomes highly experienced in the process, so that it can be performed with the greatest accuracy and fairness. Cultivation is usually classed into wet and dry: the process just described treats land only on its dry aspect; if there is irrigation, then an additional rate may be charged, which will be higher or lower according to the goodness and value of the source of irrigation; the rate is only applied to such land as is really capable of irrigation from the source in question¹.

Next, the Settlement Officer begins his work as assessor of actual rates; he has before him the facts of soil classification on its unirrigated aspect, and the details of the means of irrigation where they exist; he has to fix what are to be the full or maximum rates for dry soil, and what are to be the additional rates for irrigation. These rates he

¹ Wet cultivation is rice land, or land that is always flooded for cultivation. A 'dry' field may have a well or other means of partial watering, that does not make it 'wet' land. *Wells* are not now charged for

directly, but a certain addition may be made to the rate, on account of an easy supply of subsoil water regarded as one of the qualities of the soil.



calculates with the aid of all the data he can collect, regarding former history, the general situation, climate, proximity to market, &c. Having thus arrived at the *absolute* or full rates, the field diagrams, which show the *relative* values, at once enable the rates to be applied. A sixteen *anna* field pays the full; an eight *anna* field the half, and so on.

In Bombay (just as in Madras) the occupant of such a survey number holds it on the simple terms of paying the revenue; if he admits that he is (or is proved by a decree of Court to be) holding on behalf of some one else, as a tenant, or in an inferior position, then the 'superior holder's' name is entered in the register, not his: he becomes the 'inferior holder,' and it is the superior who is entered in the register as the 'occupant' responsible for the assessed sum. Any one who is recorded as the responsible holder can simply resign (if he does not like to pay the assessment) any field in his holding. The assessment is fixed for a period of thirty years, so that a man who elects to hold continuously, knows for certain that, during that long period, *all* the profit he can make will go to him.

At the beginning of each year, he can signify to the *mámlatdár* (or local revenue officer of a *taluká* subdivision) what fields he wishes to hold and what he wishes to give up: as long as he does this in proper time, he is free to do as he pleases. If he relinquishes, the fields are available for any one else; if no one applies for them, they are usually auctioned as fallow (for the right of grazing) for the year, and so on, till some one offers to take them up for cultivation. Nothing whatever is said in the Revenue Code about the person in possession (on his own account) being '*owner*' in the Western sense. He is simply called the '*occupant*,' and the Code says what he can do and what he cannot¹. The occupant may do anything he pleases to *improve* the land, but may not without permission do any-

¹ The '*right of occupancy*'—the right to be an occupant—is itself declared to be a *transferable* and *heritable property* (Code, section 73); but that is quite a different thing from

saying that the occupant is the proprietor of the soil. In the official language of the Presidency, the occupant is said to hold on '*the survey tenure*.'



thing which diverts the holding from agricultural purposes. He has no right to mines or minerals.

These are the facts of the tenure; you may theorize on them as you please; you may say this amounts to proprietorship, or this is a '*dominium minus plenum*'; or anything else.

The question of tenancy is just as simply dealt with. I have stated that if it appears that the occupant is in possession in behalf of some one else, that some one else is recorded as the 'superior holder,' and he becomes the 'inferior holder.' What sort of 'inferior'—whether a tenant or on some other terms—is a simple question of fact and of the agreement or the custom by which he holds¹.

If an occupant dies, one (the eldest or managing) heir must be entered as the succeeding occupant who has to pay the revenue; for there can only be *one* registered revenue-payer for each field or recognized share of a field with a separate survey number; though of course there may be several sharers (joint-heirs of the deceased owner, for instance) in it. Which of them is so entered depends on the agreement of the members of the family, or on the result of a Court decree, if there is a dispute. Sharers can always get their shares partitioned, recorded, and severally assessed, as long as there is no dispute as to what the shares are.

I should here add that BERÁR was settled on the Bombay system.

§ 34. *The Revenue-Systems of other Provinces.*

The retrospect just brought to a close embraces all the older, and most of the larger, provinces of India. The others that have special systems really need but little pre-

¹ There is also no artificial tenant right. In Bombay, as in all other provinces, there are jágir and other 'inám' holdings which are revenue-free, or only lightly assessed, and occasionally other tenures in which

there may be a superior holder drawing a revenue from the estate: there the actual occupants are sub-occupants, not tenants, as they do not hold in consequence of any contract with the superior.



factory comment. ASSAM, of which a small portion only had been permanently settled, when it formed part of Bengal; the little province of COORG, and the great and growing province of BURMA, are all of them managed under local systems of Land-Revenue Settlement which have this great advantage;—they are free of all theories and artificial creations, with all that has elsewhere necessarily followed from such creations. They are (in this manual), therefore, classed as varieties of the RAIYATWÁRÍ system.

But they have little or nothing in common with the systems of Bombay and Madras, except this one thing, that there is no middleman—landlord, or overlord, or ideal corporate body—between the actual soil-occupant and the State.

In the map, which indicates by different colours the area which each Settlement system I have been reviewing occupies, I have ventured to give the same tint to Madras and Bombay and Berár, because the systems differ only in detail; but I have given a different tint to Assam and Burma, though I have endeavoured to indicate their connection with the raiyatwári system by making it a different shade or tint of the same *colour*.

SECTION IX.—THE MACHINERY OF BRITISH LAND-REVENUE ADMINISTRATION.

§ 1. *Modern organization of Territory.*

Perhaps I ought next to devote some space to describing how the various British revenue systems are worked; how the records are preserved; how the land-revenue is collected; how questions of revenue-law and matters of executive management are disposed of under each system, and in each province. But, as a matter of fact, each province must, in the sequel, have a separate chapter on this subject, and it would be of little use to present a series of provincial abstracts in this place. Some of the most



essential matters of management must also be further discussed in another connection in the remaining sections of this chapter. I will therefore here offer only a brief outline of what, with some slight modifications, is the general framework or basis of constitution COMMON TO ALL PROVINCES, as regards their land-revenue administration.

In all provinces the *district* is the starting-point. The Magistrate and Collector, as he is called in the Regulation Districts, and Deputy Commissioner, as he is called in the rest, is the head of the district: and he is supported by Assistants and Deputies, who are either general assistants or are in charge of subdivisions of the district, in which such assistants are practically chiefs, only acting under the general control of the district head.

Of the multifarious duties of the *District Officers* I am not here going to speak; they are described elsewhere¹.

In all provinces but Madras², a varying number of districts forms a *division*, which is presided over by a 'Commissioner.' The duties of this officer are those of inspection and general control in the districts; to hear appeals in any case from district orders; and to be the channel of communication between the district and the higher revenue authorities and the Government.

At the head of the revenue-administration in Bengal, Madras, and the North-West Provinces, is a Board of Revenue; in the Panjáb there are two Financial Commissioners with Secretaries, who in fact, though not in name, form a Board. In Burma there is a Financial Commissioner instead of a Board. In the Central Provinces, Oudh and Assam, the Chief Commissioner is himself the chief revenue authority.

Under the district there are now, in all provinces, small local subdivisions, which are to our administration, what

¹ See, for instance, the Bengal chapter on Revenue Officers; and especially see Sir John Strachey's *India*, Lect. X, and p. 263 et seq.

² In Madras, the Collectorates or Districts are larger and are subdivided; the Collector corresponds

directly with the Board of Revenue, which (as reorganized in 1886) consists of 'Commissioners' for several departments of duty who are aggregated in the Board instead of presiding over local areas of territory.



the pargana was to the Mughal system. But they are, for convenience, usually made larger than the old pargana or taluká, and sometimes consist of several such areas combined.

In Bengal for a long time, as there were only a certain number of district Zamíndárs to deal with, local centres of revenue-management and collection were not thought of; but of late years, as the estates subdivided, Government estates became more numerous and business generally increased, a system of subdivisions of districts has been adopted, and these subdivisions are usually under Sub-Deputy Collectors, and are, in fact, very much like the tahsíl subdivisions of other provinces to be next mentioned.

In all Northern and Central India, the district (which, if large, may have one or more primary subdivisions) is always subdivided into 'tahsíls,' which are groups usually consisting of several parganas of the older system. The head (native) official who receives revenue at his local or tahsíl treasury, is called a Tahsildár. This term is in use in certain districts of Assam, all over the North-West Provinces, Oudh, the Central Provinces, the Panjáb, and in Madras. In Bengal, the Tahsildár is only known as a minor official in certain special cases, as in Government estates, or where there are numerous small holdings. The Tahsildár is usually assisted by a Náib or Deputy Tahsildár.

In Burma there is a somewhat similar system, of course under Burmese nomenclature.

In Bombay the same system obtains, except that the local areas are called 'talukás,' retained, I believe, without aggregation from the older system. The officers in charge are called 'mámlatdár' aided by subordinates called 'kárkun.' In Madras, the Mughal administration was not sufficiently generally established to make its divisions well known. The district subdivision is the 'taluk,' and the native officer is (as stated) the Tahsildár.

The object of this universal local subdivision, in its



slightly varying forms, is the same. The local officer—vested with small criminal, and sometimes with civil-court powers—has to receive the revenues of the local area, to keep a close watch over the agricultural and social condition of the sub-district, and to see the village officials are doing their duty. For this purpose the Tahsildár (or whatever he may be called) has not only an office and treasury establishment, but also a staff of kánúngos (or Revenue Inspectors), one of whom usually remains at the tahsíl headquarters to compile statistics and see to the despatch of the proper returns to the district headquarters, while the others constantly move about, check the work of the village patwáris, and see that they do their duty in keeping a record of all changes in the maps, and in the proprietary interests as they occur by inheritance, gift and sale (and to some extent by mortgage), as well as in keeping the statistics of crops sown, and other matters which local rules require.

The Agriculture and Land Record Department aids the district officer, especially in seeing that this important duty is carefully and punctually fulfilled, as it is on the proper performance of it that several important features of district administration depend.

Some of these duties of the local establishments are of modern introduction; they may be reckoned as among the results of the Famine Commission of 1879, but success is already beginning to be attained. And in the North-West Provinces, where the system has been longest in operation, the improvement in the records and statistics has already been very considerable. Indeed, though we have not yet arrived at the wished-for ideal of revisions of Settlement being carried out by the district staff absolutely without extraneous aid, a step in that direction has been taken. The cost of the latest revisions will hardly be one-third of what it used to be; and both the labour involved and the duration of the work will be greatly curtailed.

As far as the general working of the system is concerned,



—the collection of the revenue, and other branches of general duty,—it is a matter of fact, for years past, that these local agencies have worked well. Sales of estates for revenue-arrears are now rare, and coercive processes seriously carried out are also rare. In most cases the issue of notices ('dastak') or very temporary detentions at the tahsil, are quite sufficient.

§ 2. *Other branches of the Revenue Officer's duty.*

I have purposely avoided mentioning other branches of work for the district staff; many, such as Excise, Stamps, and Registration of Assurances, are foreign altogether to my purpose. But even those directly and indirectly connected with land-revenue can only be enumerated. These are first, the disposal of matters connected with the collection, recovery of arrears, and the suspension and remission of land-revenue; next, questions of boundary, and those matters of land-revenue law which require to be dealt with by revenue-officers. In some provinces cases between landlord and tenant as to enhancement, ejectment, improvements, and the like, are heard by Revenue Courts. In all provinces, the registration of transfers of proprietary interests; the making of partitions of estates; the management of estates of which Settlement has been declined, or which are under direct management by reason of default in revenue payments; the management of estates of minors and others under the Court of Wards; the special Settlement of *alluvial* areas, or measures taken for reduction by reason of *diluvion*; assessment of revenue-free areas when the estate lapses, or the assignment for life or lives falls in; acquisition of land for public purposes; making loans for agricultural improvements, and to aid cultivators for general agricultural purposes;—these are all matters of a Land-Revenue officer's duty. There may be also work in connection with the law under which certain cesses are levied for roads and schools and to meet the costs of famine relief, and in Bengal in connection with embank-



ments¹ and special surveys. The Land-Revenue Administration has also to watch the effect of the Settlements, whether the assessments work well or bear hardly, and to take note of the condition of the people, as evidenced by the frequency of mortgages and sales of land, and to study the general question of indebtedness of the agricultural classes. Irrigation questions and appeals regarding rights of water, and right of taking water-channels across land, also occupy no little time in canal districts; while (in the Panjáb, for example) schemes for the construction of canals in districts where the soil is good, but the rainfall is so scanty that canal irrigation is the only condition under which husbandry is possible, have led, of late years, to questions of colonization on an extensive scale, and of the location of villages under appropriate rules. Lastly, in certain districts, the results of local mistakes in Settlements of past years, or of the improvidence of certain classes, or both combined, may have also left us a legacy of duty in securing relief from hopeless debt, in the shape of several 'Encumbered Estates Acts,' or 'Raiyats' Relief' Acts.

The mere enumeration of these matters will show how the land-revenue administration of an Indian district is in fact the central part of Government, and how it comes into contact with almost every other branch of administration which can be named.

SECTION X.—RÉSUMÉ OF THE PRINCIPLES OF LAND-REVENUE ASSESSMENTS.

§ 1. *Objects of Settlement.*

The duty of making or revising assessments of land-revenue is a separate branch; it may be undertaken by the Collector, and will be more frequently so in the future; but

¹ Embankments, i.e. by which floods are kept out of culturable lands. This work, always laid on

local authorities from ancient times, is of great importance in many parts of Bengal proper.



hitherto, a special Settlement officer (or Settlement Collector) aided by a special staff, has been employed. The object of a Settlement, I may repeat, is,—(1) to assess the Land-Revenue; (2) to furnish the officer responsible for its collection with a correct list of the persons by whom it is payable; (3) to give those persons a secure title, and at the same time to secure the rights of those who hold on shares with them, or those who hold under them.

At the risk of some repetition, I shall here briefly resume the general principles of assessment as they are developed in the several provinces.

It will be observed that, while the modern land-revenue assessments trace back their origin to the old principle of the Rājā's share in the produce, and derive their authority from that ancient custom, the actual levy of a share, or anything representing it, has long since been abandoned; the old theory and the actual practice have been sundered widely apart by the changing circumstances, both of different provinces and different eras of history.

If all land-tenures had remained unaltered, or had presented uniformly the features, say, of an ordinary Madras village, where each cultivator deals direct with the State officers, responsible for no one but himself and for the crop his own labour has raised, then no doubt the revenue might long have remained, in true theory, a share of the produce valued in money. And, indeed, in Madras the land-revenue is still professedly in theory, and to some extent in practice, based on the value of a share in the *net* produce of land. (See Sect. vii. p. 296.)

In Bombay, though in principle the same direct dealing with the cultivator is adopted, the plan has been, ever since 1847, frankly to abandon the practice of produce-calculation. At the same time, the conditions of land-holding do not afford any possibility of finding out a rental value. In Bombay there is the usual preliminary division of villages into similarly situated groups. For each group certain maximum, or full, or standard, cash rates per acre of certain determinate kinds of soil, are worked out. The rates are



based on a number of practical and general considerations, reference being had to what has been paid in the past, to the present increase in cultivation, general prosperity and rise in prices of produce: such full rates being made to vary in each group with reference to the relative advantages of each. But, before applying these full or standard rates (for each group), every field is classified by a skilful and practised staff and valued *relatively*, according to its kind, and according to various circumstances which add to or diminish its value individually. The result is that the value of each field is nicely graduated on a scale extending from a minimum up to the full rate: the scale is expressed in 'annas' or fractions according to the common practice. Supposing, then, the 'full rate,' applicable to the group, is, for a given soil, as above, R. 3: then a field belonging to such order of soil, and of such depth, and so free from accidental defects that it ranks as '16 annas,' its rate will be R. 3; but should the soil be of less depth, or of an inferior grade, and subject to defects, then it may only rank as '4 annas,' and therefore pay only one-fourth of the R. 3. That is the plan of valuing land as land watered only by the rain of heaven. If in such land there is irrigation from a tank or by 'lift' from a river, or by well, such irrigation-advantages may be taken into account by rates charged in excess of the 'dry-rate'; if it is 'garden' land,—i.e. brought by long culture, manure, and watering, up to a high standard,—it will pay rates of its own; and so if it is permanent 'wet' or rice land.

In the Temporarily Settled provinces, where the whole village is dealt with as the unit, the assessment is in one sum, which is, however, distributed among the co-sharers according to their constitution; so that the separate payments are just as well known as under the raiyatwari system.

The first Settlements date from a time when the 'aggregate to detail' method of assessment in use in the North-West Provinces, and advocated in Thomason's well-known *Directions to Settlement Officers* was the common one. In practice,



a lump sum was estimated for the 'pargana,' or a *circle* of similarly-situated villages (assessment-circle), and then this sum was divided so as to give the amount for each village. There were three real grounds for fixing this sum—*first*, the knowledge of what sums had been paid in the past (with the additional fact that they had been paid with ease or the reverse); *secondly*, the rise in general prices, population, increase of advantages in the matter of wells, roads to market, &c. These considerations suggested that the total might be increased, or maintained as it was, or possibly diminished. *Thirdly*, there was the general sense of a locally experienced officer that such a sum would be fair, the estimate having been arrived at after careful inspection, inquiry among the people, and consultation with experienced native subordinates. These grounds, however, had to be more elaborately justified in the *Assessment Reports*, in which various rate calculations were set out, tending to check and to illustrate or justify the general totals proposed.

The proposed village totals would then be worked backwards into the form of rates on the acre of each different kind of soil (according to a fixed classification), and the rates would be justified by comparing them with rates got out by estimating produce, and valuing one-sixth¹ of the gross produce at average prices, by calculating a fair rate on the number of ploughs in the village, and so forth. Under this method, the revenue was not absolutely divorced from the old idea of a share of the produce, and it is confidently believed (in the Panjáb, for example) that our land-revenue can be stated to represent not more than the traditional sixth at the outside, probably in many cases not more than a tenth or twelfth, of the gross produce.

¹ One-sixth, because it was roughly estimated, that of the total produce two-thirds represented the cultivator's and one-third the land-

lord's share: so that the Government revenue share was fifty per cent. or one-half of the latter.