the map also shows the grouping of land according to occupation, whether it is a waste land grant, an occupied village, a road, a village site, a monastery site, and so forth. The Settlement Officer has to record the area of land held by each cultivator and the tenure by which it is held. The two main classes of land tenures are the "landholder's," already described, and the "grantee's" tenures. There may also be an occupation under a terminable lease, or under a temporary permission to cultivate; but these are non-proprietary. The leases here spoken of are leases by the State.

Five registers are kept up. No. I shows rights in and occupation of lands; No. II gives the abstract of unoccupied and excluded lands; No. III details grants, No. IV leases, and No. V shows cases where landholders, &c., have given out their holdings, or part of them, to tenants.

"Holdings" are groups of land in a kwin, assessed to one sum of money, and may consist of several fields.

"Grants" are always each a separate kwin.

The "grant" register does not show old grants which are separate kwins, but grants made under the Act II of 1876.

The register of tenants is not a legal record of rights, but it is kept up for official and statistical purposes.

§ 15.—*Tenants.*

There has been no occasion yet for any law about tenant-right, but the progress of agriculture and the material wealth of the country naturally lead to the wealthier men abandoning cultivation themselves and giving over their land to tenants who cultivate for them, paying a rent which usually consists partly of a cash payment, *viz.*, the amount of the Government revenue, and the rest in kind,—a share of the produce.

The system in Burma not having created any artificial landlord over a whole group, but dealing with the individual holdings and their occupiers, there has been no room for sub-tenures possessing natural rights in the soil in subordination to the general right of a landlord. Any tenancies that arise are therefore necessarily

matters of agreement between a landholder and State lessee or grantee, who agrees with a tenant to cultivate for him on certain terms.

§ 16.—*No joint responsibility.*

In Burma there is no such thing as a joint responsibility of a kwin for the entire revenue assessed on it. This was, as I before stated, attempted in some places, but was found a failure and was abandoned; every man is responsible for his own holding. A holding is often held jointly by the sharers of an original deceased owner. As long as it remains joint, one person is put down by arrangement in the thoogyee's books as responsible for the revenue of the holding. When partition takes place, the shares are separate, and the assessment is apportioned also, so that each share becomes a separate and independent holding.

If, however, several persons have been jointly in occupation of land liable to land revenue cess, or tax in lieu of capitation, during the year, they are jointly and severally liable, and so are all tenants, mortgagees, or conditional vendees. There is also a joint and several liability on all males of the family who at any time in the year (being then 18 years of age) took part in the cultivation, in cases where a tax is levied (as it may be in some cases of toungyá) on the family[7].

§ 17.—*Record of customs.*

During the preparation of the record of rights, opportunity is taken to draw up a note of *village customs*, in regard to succession and transfer, in regard to managing joint holdings, partition of holdings, boundaries, who owns the strip between holdings, who has the right to break up waste in the holding, in regard to rights of way, cattle-paths, rights to jungle produce, fruit trees, who is to be headman (Ywa-loo-gyee) in the village, and how succession to the office is regulated, how pagodas, zayats or rest-houses, and other public buildings are repaired and maintained, &c., &c.

[7] Revenue Act, sections 37, 38.

A note should also be added giving the history of the kwin, especially noticing various revisions of revenue rates, chief varieties of produce, customary mode of selling produce, and current local price of chief products.

Section IV.—Revenue Officials and Revenue Business.

§ 1.—*Revenue-officers.*

The Revenue-officers are by notification[8] constituted in six grades: in the first are Commissioners and the Secretary to the Chief Commissioner and the Settlement Secretary; in the second are Deputy Commissioners and Town Magistrates; in the third Settlement Assistants; in the fourth the Superintendent of Cadastral Survey and Assistant Commissioners (not in settlement); in the fifth the Extra Assistant Commissioners; and in the lowest the thoogyees of "circles," who are in fact very like the tahsíldárs of North India.

§ 2.—*Commissioners.*

The district organisation is in some respects like any Indian Non-Regulation Province. First there are the Commissioners of Divisions, which here are very large; *e.g.*, one Commissioner presides over the whole country to the east of the Pegu Yoma, and from the frontier beyond the Tounghoo down to the furthest point of Tenasserim.

§ 3.—*Deputy Commissioners.*

Under the Commissioners are the districts, each in charge of Deputy Commissioners, under whom there may be divisions of districts in charge of an Assistant. Every district is divided into "townships," and each township is presided over by an Extra Assistant Commissioner, called Myo-oke, Sit Keh, or Woondouk, according to his rank. The Extra Assistant Commissioner has civil, criminal, and revenue powers.

[8] Revenue Act, section 35, and Schedule A. Notification No. 11 of 1st February 1879, § IV, &c.

§ 4.—*The Thoogyee.*

Every township again is made up of "circles," each presided over by a thoogyee as its local revenue official. The duties of thoogyees in preparing assessment rolls for their circle, looking after the collections, and so forth, will be found in Rules 62—71. The thoogyee may have an Assistant called—Myay-daing thoogyee.

§ 5.—*Village headmen.*

There are headmen of villages called kyaydangyees[9], but they were chiefly the spokesmen of the villages as regards their dealings with the authorities. The kyaydangyee has no revenue functions, nor has he any responsibility like the lambardárs of a North Indian village, nor consequently does he get any percentage or remuneration. But, as a matter of practice, he does give the thoogyee of his circle considerable help in collecting the revenue of the kwin. These are not even mentioned in the Revenue Rules.

The kyaydangyee is, however, an important functionary from a police point of view. He forms part of the rural police[10], and his duties are to report crime and the arrival of persons of suspicious character to the "goung" or headman over a 'circuit.' He has also to help public officers when in camp and to keep up certain registers of births, deaths, and marriages, and to help when required in collecting and registering vital statistics. The headman is liable to certain penalties for neglect or misfeasance, but a prosecution cannot be instituted against him without the orders of the Deputy Commissioner. There are also certain rules regarding the limit of time and giving notice in case a civil suit is filed against a headman regarding his official acts, for which the Act (II of 1880) must be consulted.

§ 6.—*Revenue duties.*

One of the first objects is of course to keep up the settlement survey maps up to date. Forest land is broken up, boundaries of

[9] These are the official headmen; the 'local' headman is the "Ywa-loo-gyee."
[10] Act II of 1880, sections 12—14.

holdings alter by transfers, partitions, and so forth, and if the maps did not show these changes, they would in a few years become so incorrect that the whole survey might have to be done over again.

As regards changes affecting the maps, a 'supplementary survey' is made every year to record them.

Besides this, seven registers are kept up. The first and most important shows the state of the *holding* at the beginning, what happened during the year, and how it stood at the end of the year. This return also contains tables of local value of produce at various periods throughout the year.

The second register shows grants made during the year; the third shows the leases: as these leases only consist of lands temporarily relinquished by landholders, and may revert to them within twelve years, it is necessary to keep them separate from grants.

The fourth register (tenants) is important, because otherwise a tenant right would become confused with a landholder's. The thoogyee generally collects the revenue from the tenant direct, and therefore puts him on this list as if he were the landholder; in this way confusion might arise. It is to be remembered that the landholder is still in 'possession' under the Act, although his land is actually worked by a tenant.

The fifth and sixth registers, showing transfers and partitions, need no remark. The seventh is a revenue-roll; it shows the areas field by field, added to or taken from each holding during the year, the classes of soil (according to the settlement classification) to which the increments or deficits belong, the rates to be applied, and the resulting increase or decrease of the total assessment.

The thoogyee or his assistant (whose appointment is so regulated that he may be a competent surveyor) carries out the supplementary survey and enters the necessary changes on copies of the settlement maps, and also keeps up the first four of the registers. A "Superintendent," appointed under the orders of the Deputy Commissioner, checks the work[1] with the aid of some member of his staff called an Inspector.

[1] See Chapter V, Directions to Revenue Officers.

The Superintendent himself prepares the seventh register or rent-roll, which must be signed by him and also by the Deputy Commissioner, and the thoogyee is furnished with what the "Directions" call "tax tickets," or counterparts of the roll for each holding, on the strength of which he makes the revenue collection.

§ 7.—*The Agricultural year.*

The agricultural year in Burma begins on the 1st July, but the date may be changed[2]. Any increase in rates, &c., only takes effect from the 1st July following the date on which it may be ordered.

§ 8.—*Recovery of arrears of revenue.*

As forest officers are often interested in the recovery of arrears of forest revenue which may be recovered just in the same way as arrears of land revenue, it will be desirable to explain how such sums are recovered.

A person is in arrears and becomes a defaulter under the Act, when a written notice of demand having been served on him (or published under the rules if he cannot be found), the demand has remained uncomplied with for ten days.

The ordinary process for recovery of arrears of revenue is that of the Civil Procedure Code for the execution of decrees, in which the Revenue-officer is the "decree-holder" and the defaulter is the judgment-debtor[3]. If the amount does not exceed Rs. 1,000, there may be an order for immediate execution[4], which will greatly facilitate collection of all petty sums of revenue; and section 45 of the Revenue Act itself allows a special procedure in the case of a defaulter who has absconded or is about to abscond. The Chief Commissioner may empower any Revenue-officer to proceed against the land itself, either instead of, or in addition to, the proceedings in executing the money recovery. If there is a permanent heritable

[2] Revenue Rule 47 (under section 41 of the Act).
[3] Revenue Act, section 45.
[4] Civil Procedure Code, section 256.

and transferable right in the land it may be sold, and the purchaser takes the land free of encumbrances. If there is no saleable right in the land, the Revenue-officer may take possession of the land, which then vests in Government free of all rights.

§ 9.—*Procedure in revenue cases.*

As regards revenue procedure, in cases other than those for the recovery of arrears, the Act[5] gives powers similar to those found in other revenue laws, to cause the erection, maintenance, and repair of boundary marks.

Provision is made for advances to agriculturists, like the "taqávi" in India, and for remissions of revenue[6] on account of calamity or famine which was beyond human control. Detailed instructions on the subject are found in Sections VII and VIII of the Revenue Rules.

All orders passed by revenue authorities below the Commissioner are appealable; the Act leaves it to the "Rules" to decide details, but mentions a number of important revenue subjects on which final orders are not to be passed by an officer of lower grade than a Commissioner[7]. The rules, regarding appeals and procedure generally, will be found in the Revenue Rules 60—85. The service of notices under the Act is effected in the way described in Rules 55—59.

[5] Section 54. See also Act V of 1880, sections 22—27, regarding the cost of boundary marks, their repair and maintenance. As regards inspection of permanent marks twice a year, see rule 9 appended to the Directions to Settlement Officers.

[6] Section 58.

[7] Section 55.

CHAPTER II.

THE REVENUE SYSTEM OF ASSAM.

Constitution and History of the Province.

§ 1.—*The Chief Commissionership.*

The Province of Assam was constituted a Chief Commissionership in 1874[1]. The Sylhet district was by a separate notification in the same year added to it[2]. The whole forms a scheduled district under Act XIV of 1874, and the Statute 33 Vic., Cap. 3 applies.

As the effect of constituting the province a local administration would be to hand over to the Chief Commissioner all the powers of the Local Government (consequent on the definition in the General Clauses Act (I of 1868), an Act (VIII of 1874) was passed to prevent this result and to vest in the Governor General as Local Government all the various powers that had been given by law to the Lieutenant-Governor of Bengal, or to the Board of Revenue, as regards Assam. The Act provides that all such powers shall be taken to be transferred to and vested in the Governor General in Council; and then the Governor General is empowered to delegate to the Chief Commissioner all or any of the powers so vested, and he may withdraw the same.

A similar Act (XII of 1874) was passed for Sylhet, which was on a different footing from the rest of Assam, having been a portion of Bengal Proper[3].

[1] See Book I, Chapter I, page .

[2] Sylhet or Silhat is properly "Srihatta." See Notifications Nos. 1149, 2343, &c. (*Gazette of India*), dated 12th September 1874. This district is brought under the 33 Vic., Cap. 3, taken under the direct management of the Government of India, placed under the Chief Commissioner, to whom also certain powers lately exercised by the Lieutenant-Governor of Bengal and the Board of Revenue are delegated.

[3] And the Governor General has delegated certain powers by Notification No 522, dated 16th April 1874 (*Gazette of India*, 18th April 1874, page 182).

Assam consists of (1) Goálpára, including the Eastern Dwárs annexed after the Bhutan war in 1866; (2) the districts of Assam Proper, lying in the Bráhmáputra valley, namely, Lower Assam (Kámrúp, Darrang, and Naugong) and Upper Assam (Sibságar and Lakhimpur); (3) the hill districts,—the Garo hills, the Khási and Jaintiya hills, the Nágá hills district, and the north part of Cachar (which, however, does not form territorially a district separate from the rest of Cachár); (4) the districts of Sylhet and Cachar.

§ 2.—*The Regulation regarding 'Inner line.'*

All these districts (except Sylhet) come under Regulation V of 1873, which enables a line to be drawn, called the 'inner line,' in order to separate off the wilder and less civilised portion of any district (where such a proceeding is needed). British subjects, or any class of them, may be prohibited from going beyond the line without a pass[4]. British subjects, or any person not being a native of the districts, may not, without special sanction, hold land beyond the line. I shall notice in the sequel the cases in which the provision about the inner line has been applied. It was not needed in the Garo hills, for example, but it is enforced in other places.

§ 3.—*The Frontier Regulation.*

Besides this, Regulation II of 1880 enables the Chief Commissioner to declare certain frontier tracts of Assam inhabited by barbarous tribes exempt from the operations of any enactment otherwise in force[5].

§ 4.—*Distribution of territory.*

Geographically, the territories of Assam form three belts. The most northern is Assam Proper, with Goálpára; the middle is the

[4] The temptation to do so is to get India-rubber, ivory, and jungle produce. The Regulation legalises the confiscation of such produce found in possession of any one convicted of transgressing the rule.

[5] I have not yet seen any notification under this Regulation. See page 749.

network of hills occupied by the Garo, Khási and Jaintiya, and Nágá hills; the southern consists of Sylhet and Cachár, the northern corner of which latter district goes up into the hills forming the middle belt.

As these territories were acquired under different circumstances and have some legal and other peculiarities in their administrative constitution, I shall divide this chapter into five sections:—

Section I.—Goálpára.
Section II.—The Assam Valley.
Section III.—The Hill Districts.
Section IV.—Sylhet.
Section V.—Cachar.

Section I.—Goálpára.

§ 1.—*The old district.*

Under the first constitution of Bengal, as it was when acquired by the British Government in 1765, a large collectorate called Rangpur contained in its north-eastern corner a net work of hills occupied by Garo mountaineers, who lived by "júming" the hill sides, and who could not conveniently be brought under the ordinary laws of Bengal. To the north of these hills, also, a certain portion of the plains on either side of the Bráhmáputra river, comprising the thánas of Dhubri, Goálpára, and Karaibári, were also wild and jungle-covered country, so that at first they were but little known to the British officers, and were practically not administered at all.

The tracts at the north foot of the hills came under the decennial settlement. There were twelve estates of chieftains who had held the wild country under the Mughal Government on payment of a tribute: these became the zamíndárs, and their estates were assessed without any enquiry about the amount of the tribute; six other estates were found to be invalid, but were afterwards admitted to a settlement at fixed rates[6].

[6] Statistical Account of Assam, Vol. II, page 64.

These estates (beyond the Garo hills, and lying on both sides of the river), together with the Eastern Dwárs (which are again to the north of the permanently settled estates), make up the whole of the Goálpára district. The settlement arrangements in these two parts are different. As regards the old estates, it is stated positively in the "Statistical Account" that the estates I have been speaking of are permanently settled. They came under the decennial settlement no doubt, and the proclamation in 1793 made all the settlements permanent. But in 1822 Regulation X was passed, which removed all this corner of old Rangpur—namely, the three thánas (settled as just stated) and also the Garo hills—from the effect of the Regulations; so that it is not altogether clear whether the Regulations which made the settlement permanent did not cease to apply to these estates. It is understood, however, that the Government of India has conceded the point, and that the estates may be regarded as permanently settled.

§ 2.—*Garo hills separated from Goálpára.*

In 1869 an Act (XXII) was passed which repealed Regulation X of 1822, and made the Garo hills into a separate district, which was to be exempted from the ordinary law. The boundary between Goálpára and the Garo hills was laid down and declared on the 14th August 1875; but afterwards doubts arose as to whether the boundary so laid down was in accordance with Act XXII of 1869, and accordingly a Regulation (I of 1878) has been passed declaring the boundary notified on 14th August 1875 to be correct, and to be the legal boundary.

The repeal of Regulation X of 1822 in 1869 would appear to have restored the force of the ordinary law as regards the three thánas of Goálpára, until 1874, when the Local Laws Extent Act and the Scheduled Districts Act were applied. But this is very doubtful, and practically the Regulations were not enforced before 1874[7]. As the matter stands at present, none of the permanent settlement

[7] Mr. Ward's Note on Laws in force, § 23.

Regulations are in force. The Sale Law (Act XI of 1859) is in force with its subsequent amending Acts. But sales rarely or never occur, as the assessment of the estates is absurdly low.

It is questionable whether Act X of 1859 (the Rent Act) is in force, though it has practically been acted on, at least to some extent[8].

§ 3.—*The Dwárs.*

The Eastern Dwárs, which form a part of the Goálpára district, were annexed from Bhutan in 1866. In 1869, by Act XVI, which is still in force, these Dwárs were removed from the jurisdiction of the ordinary Civil Courts as regards immovable property, rent and revenue questions. They are governed by the rules which form the schedule to Act XVI. The rules direct Regulation VII of 1822 to be followed, and a record of rights is to be prepared under the orders of the Lieutenant-Governor. The rights and interests of each person connected with the soil are those which he had before the Bhutan war broke out. In 1870-71 the lands were settled for seven years. Four Dwárs were settled raiyatwárí as in Assam, but certain Rájas, landholders or chiefs were allowed to engage for the revenue.

The fifth (Chirang) is held khás, that is to say, the cultivators are raiyats holding direct from Government. The position of the raiyat is very much the same as in Assam; it is secured by "patta," and when the lease is given to a middleman, clauses are inserted requiring the rents for the raiyats to be maintained at the fixed rates; the farmers may, however, arrange for the extension of cultivation during the currency of the settlement, and get the whole benefit of this[9].

[8] The Advocate General in 1867 thought Act X of 1859 did not extend to the districts of Assam (and he would probably include Goálpára, which in 1859 was under the "Non-Regulation" system). The notification of laws in force does not allude to Act X, so that the question appears still to be doubtful.

[9] See Administration Report, 1874-75.

§ 4.—*Land Tenures.*

There is little that calls for notice in the land tenures of the district.

The settler who clears the jungle is called "jotdár[10]". In the old Rangpur thánas there are zamíndárs, and the jotdárs have become their tenants. The jotdárs often do not cultivate themselves, but employ sub-tenants, who give them half the produce on the adhyári system. The zamíndárs of Goálpára often give ijára leases for parts of their holdings. Ijára leases are simply farms of the rent collection. They also grant rent-free tenures for religious and other purposes, and some land is held by tenants who pay no rent, only give certain service or labour for their land; they are called "sukh-bás" or "khud-bás."

Leases given out to cultivators to reclaim waste, with a remission of rent for the first year, are called "páil-patta."

Section II.—The Districts of Assam Proper.

§ 1.—*Constitution of the districts.*

The districts of the Assam Valley were acquired in 1826. In 1835 Lower Assam (Kámrúp, Darrang, and Naugong) was placed (by Act II of 1835) under the superintendence of the Sadr Court of Bengal as regards judicial matters, and under the Board as regards revenue matters. Upper Assam was attached to Bengal in 1839 (previously it was under the management of a Rája), and two frontier tracts—Matak and Sadiya—were added in 1842. These districts (except Lakhimpur) were managed like the Lower Assam districts, and the same was ordered for Lakhimpur in 1860. The Assam Code of 1837 was issued for guidance of officers, but it makes no provision for revenue matters. These

[10] But the name is not used in the Dwárs, except in the Guma Dwár, and there it is dying out. Under the Goálpára zamíndárs, the estate is divided into parganas, then into tahsils or collecting circles, and then again into jots, a group of raiyati holdings under the "jotdár."

districts are in revenue matters guided by the Settlement Rules of 1870, which have not the force of law, only of long custom[1]. The rest of the revenue procedure and law practice has hitherto been very much on the same footing. The ordinary Settlement Regulation (VII of 1822) has been so far followed that the provisions of it are acted on in practice when convenient and required to supplement the Rules of 1870.

The recovery of revenue in the same way is managed under the practice long in force which will be described afterwards, and the provisions of Act XI of 1859 and Bengal Act VII of 1868 appear to be so far in force at least that their general spirit is followed. They have not been declared by the notification under Act XIV to be specifically in force. The Rent Law (Act X of 1859) is administered to some extent, but the Advocate General in 1867 held that it was not legally in force[2].

§ 2.—*The land tenures of Assam.*

The above brief outline is intended to show the present position of Assam as regards the law under which land-revenue

[1] For this reason a Land and Revenue Regulation is under consideration. It is very doubtful whether Bengal Regulation VII of 1822 extends to Assam, and in the notification under the Scheduled Districts Act it is not mentioned, hence I gather that it is not legally in force, and that it is not desired to extend it specifically, as the new Regulation will do all that is wanted (see Ward's Memo., § 66, &c.).

[2] On the whole it would appear that Assam having been from the first placed under special officers guided by special rules in 1835, it was never formally annexed to the Bengal Presidency within the meaning of the statute of 1800 (see Book I Chapter I, page 13), consequently the Regulations did not apply. But though this is not said in so many words in the Act of 1835, still instructions were given under that Act in the form of the Code of 1837, approved by Government, and this introduced "the general spirit of the Regulations." It would seem, however, that afterwards, when general Acts were passed, they would *proprio vigore* apply to Assam in the absence of express words to the contrary; nevertheless this has been doubted in regard to Act X of 1859. The Limitation Law at that time (XIV of 1859), though quite general in its terms, was specially extended to Assam, and there is therefore very great doubt how far some of the existing laws are in force. It is probable that the omission of all mention of Revenue and Rent Regulations and Acts in the notification under the Scheduled Districts Act was intentional, pending the introduction of a special Land and Revenue Regulation under 33 Vic., Cap. 3.

settlement can be made, rights recorded, and rent and revenue be recovered.

Before describing briefly the revenue system of Assam and how a settlement is made, it will be well to take a brief survey of the customs of landholding in the Assam Valley.

When the old Aham Ráj was established, we find the State constituted by a Rája, and under him a whole hierarchy of officials,—a commander of the forces, a commander of the boats, a purveyor to the royal household, and a number of "barás" or chiefs, each with an establishment of "paiks" and "káris," the former for military duty, the latter for all kinds of service. Every male was liable to serve as a paik. The chiefs were allowed to hold certain lands for the support of their retainers; the estates consisted of so many "gots," each got being sufficient for the support of four men. Revenue was taken from the inhabitants generally in the form of a poll-tax, and there was the liability to service before mentioned; the poll-tax was afterwards exchanged for a payment on land which was collected by various agents—"chaudhri," "mauzadár," and "kagotí." All the landholdings were separate and individually responsible, and the tenure was based on the clearing of the jungle; it was virtually held at the pleasure of the Rája, and no Assam paik had in those days a heritable or transferable right in the land[3], although, no doubt, in practice land did descend from father to son. There were a number of royal grants of land held revenue-free for the support of Brahmans, temples, and the worship of special divinities.

This historical condition of things has resulted in the existence at the present day of the following classes:—

(1) Lákhiráj or revenue-free holdings.

(2) What are now called "nisf-khiráj" holdings, which are in fact invalid revenue-free holdings, to which certain rights were conceded as a matter of favour or equity.

[3] Mr. Ward's Note on the Revenue System, § 40.

(3) Proprietary grants or leases under waste land rules for tea, coffee, or timber cultivation.
(4) The ordinary raiyati holdings of Assam.
(5) Certain special tenures.

(1) *Revenue-free holdings.*

These tenures were enquired into by a Commission under Bengal Regulation III of 1828 and have been confirmed; they now number 137, covering 82,295 acres. The holders are proprietors of the land.

(2) "*Nisf-khiráj.*"

These used also to be called "lákhiráj," but in 1871 the Commissioner invented the term "nisf-khiráj,"—lands paying half revenue, to distinguish them from the first class. There are 2,327 such estates covering 219,811 acres, and assessed with Rs. 1,00,928 revenue. They are held by persons whose ancestors had failed to prove their lákhiráj title; the lands were consequently resumed by Government, but were settled at light rates under orders issued in 1854, and possession of the land was secured to the nisf-khirájdárs on the condition of their accepting the assessment. They have continued to hold ever since at half the prevailing ordinary raiyati rates; but the assessment will rise if these ordinary rates are raised, and the nisf-khirájdár must accept this or give up the land. In 1876 the Government of India ordered that a settlement should be made for ten years. The settlement was to include all land, waste or cultivated, included in the original decree, and if the boundaries were not clearly stated (and they rarely were), the question of possession was to be gone into. If the land in possession was only in excess of the decree to the extent of 10 per cent. no notice was to be taken, but a larger excess would be assessed at full rates. It being settled what land was included in the holding, the cultivated land was to be assessed at half rates, not the waste, which was to be held

revenue-free during the currency of the settlement. No remission or decrease of revenue during the term would be allowed[4].

Till the measurements and settlements for ten years are ready, annual settlements as usual are made.

There are some special grants of this kind to the Rájas of Darrang, for which special terms have been ordered[5].

(3) *Waste land grants.*

These grants are not for ordinary cultivation, but for tea or coffee.

The first rules were issued in 1838, but only sixteen estates, covering an area of 5,494 acres and lying in the Sibságar district, exist under these rules. The next rules were issued in 1854; one-fourth the grant is revenue-free in perpetuity, the rest is revenue-free for fifteen years, and then at rates progressing from 3 anas to 6 anas per acre. In 1861 estates were offered at an upset price (usually Rs. 2-8 an acre, but sometimes higher), and these grants were in fee-simple. Under these rules also the revenue due on grants of 1854 might be redeemed, so as to become fee-simple grants. This power of redemption as regards 1854 grants still exists.

From 1876 the fee-simple sales ceased; and now thirty years' leases are granted. The lease is put up to sale at an upset price of Re. 1, and is subject to payment of progressive rates of revenue. After the expiry of the thirty years the land is to remain in the purchaser's hands, subject to the ordinary assessment, which is not to be higher than the highest rate paid on ordinary agricultural produce. The land is then held under a permanent heritable and transferable right of use and occupancy, subject to certain conditions.

[4] On the expiry of the settlement for ten years, a longer settlement has been ordered, based under the cultivated area then found, and all land then waste will be assessed at one-eighth the ordinary rates for rúpit (or rice) land.

[5] Chief Commissioner to Deputy Commissioner of Darrang, No. 107T., dated 20th December 1878.

The following table of grants up to the end of 1878-79 is taken from Mr. Ward's Note on the Revenue System of Assam:—

Districts.	Under rules of 1854 unredeemed.		Under fee-simple rules of 1861, including redeemed grants under 1854 rules.		Under rules of 1876.	
	No.	Area in acres.	No.	Area in acres.	No.	Area in acres.
Kámrúp	4	1,011	40	16,794	20	4,438
Nowgong	5	1,895	53	20,536	103	47,268
Darrang	1	293	109	52,234	69	20,644
Sibságar	16	10,613	157	120,743	72	25,276
Lakhimpur	4	2,035	95	78,760	66	27,606
Total	30	15,847	454	289,067	330	125,232

(4) *The raiyatí holdings.*

In its origin this tenure of land is very simple: there is nothing but a right depending on occupation and clearing of the soil.

The settlement rules of 1870 profess to recognise a heritable and transferable right of occupancy in land (subject to registration of all transfers and successions) *if a ten-year settlement for the land is accepted*, but otherwise there is only an annual settlement with the "occupant raiyat," who would therefore presumably be a Government tenant from year to year. Nevertheless the great majority of landholdings are on yearly settlements only, and practically their right is permanent, and its being transferable is at least tacitly admitted[6].

It is now held[7] that the Assam "annual" raiyat has no right in the land apart from the settlement rules; that he cannot claim any right as an annual tenant unless he has got a patta from the Deputy Commissioner, which shows that he has been admitted as a tenant. The annual 'patta' which the raiyat ordinarily receives explains that if the land is required for public purposes Government

[6] Statistical Account of Assam, Vol. I, page 49, quoting the Administration Report for 1875-76.

[7] Mr. Ward gives this as the result of the decisions in the Judicial Commissioner's Court, and those have not been dissented from by the High Court, and in some cases have been confirmed.

has the right of resumption, on payment of compensation for houses, trees, crops, &c., on the land.

A raiyat may relinquish his holding on giving proper notice under the rules, and this right is conceded even to lease-holders.

Waste land taken up for cultivation does not come under the same rules as the grant of lands for tea cultivation.

Any one may apply for 10 bighás or less to a local official called the mauzadár (whose functions will be described presently); for a larger allotment application is made to a Deputy Commissioner or sub-divisional officer. No one is allowed to take up waste without first applying for it (but this rule is relaxed in some instances). Every applicant for land, who is successful, gets a "patta" for the area.

A lease or settlement may be offered for ten years under the rules, and then the right of occupancy, heritable and transferable, is formally recognised. Tea-planters occasionally avail themselves of this rule instead of taking a grant under the waste land rules.

It would appear that 3,702 such leases have been issued, of which 2,645 are in Darrang and 1,024 in Naugong. The area occupied is 21,262 acres, and the revenue is Rs. 41,471. Out of this some 4,700 acres are taken for tea cultivation. A few four-year leases have been issued in Kámrúp.

The leases for terms are thus seen to be exceptional; the annual leases are in vast majority, numbering (as stated by Mr. Ward) 418,035, covering an area of 1,250,418 acres and paying more than twenty-two and a half-lakhs of revenue.

(5) *Certain special tenures: Chamúás.*

In Kámrúp a few of the raiyats holding large allotments have a certain privileged, or rather dignified, position as "chamúádárs." Such a tenant is allowed to pay direct to the treasury; and his own measurement papers are relied on for the extent of cultivation in his chamúá. The block must be compact, and pay revenue not less than Rs. 100 if the chamúá da before 1859, and Rs. 200 if of later creation.

The chamúá does not get a patta, but an 'amalnáma' or order for him to pay direct into the treasury. On the lands of the chamúá, tenants are regarded as the chamúádár's tenants.

A very few special holdings are to be found in different districts, which do not exhibit any very great difference from the ordinary holdings, except that the holder of the 'khat' or estate is a sort of middleman between the cultivating raiyats and the estate. Thus in Naugong there are khatdárs who are assessed at full-rates, but allowed 50 per cent. back again as "commission." So the "khiráj khats"; these people seem only to be privileged to collect the revenue (in lieu of the ordinary maúzadár) of a certain 'khat,' keeping 10 per cent. for himself; but he is not owner of the soil in any way.

§ 3.— *Sub-tenants.*

As in the majority of cases the 'raiyat' is himself the tenant of Government, if he employs or allows some one else to cultivate his lands, that person must be called 'sub-tenant.' But these raiyats mostly cultivate their own holdings; it is only the larger raiyats—the khatdárs and chamúádárs and the more substantial lakhirájdárs—who have tenants to cultivate their land, and these they pay in produce or in services, not in money. There is no tenant-right, since Act X of 1859 was never formally extended. The Board of Revenue gave the Commissioner authority to introduce such sections into practice as might be required, and the section recognising an occupancy right after twelve years' holding was not introduced.

The Land Revenue Settlement.

§ 1.—*Classification of lands.*

For the purposes of settlement, the land in the Assam districts is classified into (1) "basti" (or "bárí"), homestead land, which is usually under garden or other high cultivation and is manured. This pays the highest rate of assessment, which is (at present)

uniformly one rupee per bighá[8]; (2) rúpit land is the ordinary flat and flooded rice land[9]; rúpit pays at present 10 anas a bighá; (3) pharingati[10]; this is a residuary class: all land that is not basti or rúpit comes under it, such as tea land, "char" (or "chapur") or alluvial islands and banks, the cultivation of which is precarious; cultivated lands on high ground, and so forth. Land of this class pays 8 anas a bighá. None of the previously stated rates apply to land within a radius of five miles from a district or subdivisional head-quarter station. There the market being better, and produce much more valuable, special rates, under proper sanction, may be imposed.

§ 2.—*The mauza and mauzadárs.*

For purposes of settlement and revenue management, the lands or villages are grouped into small sections called "mauzas"—the term in Assam having a different meaning to what it bears elsewhere; each mauza is managed by a mauzadár.

The revenue of an entire mauza varies from Rs. 5,000 to 1,000.

The mauzadár is personally responsible in the first instance; he is consequently allowed 10 per cent. on the revenue up to a certain limit, and a smaller percentage on larger sums, for his trouble and responsibility[1].

[8] The standard Bengal bighá of 14,400 square feet has been adopted.

[9] The name is derived from "ropit"—the root being rompna, to root up, transplant; alluding to the method of sowing rice in nurseries and transplanting the seedlings into the fields.

[10] I cannot trace the origin and meaning of this term. Wilson's Glossary gives no account of it.

[1] Mr. Ward gives the following statement of mauzadárs in Assam:—

District.	Area of district in square miles.	Population.	Number of		Average remuneration of mauzadárs per mensem.	Revenue collected in 1876-70.
			Mauzadárs.	Mandals.		
					Rs.	Rs.
Kámrúp . . .	3,631	561,881	74	227	80	501,620
Nowgong . . .	3,415	256,390	73	213	40	396,739
Darrang . . .	3,418	236,009	52	170	58	388,410
Sibsagór . . .	2,955	296,589	67	208	58	571,635
Lakhimpur . .	3,723	121,307	73	82	20	179,797

In the villages or groups of cultivating raiyats, there is a headman called "gáonbura" (village elder), and a person called "mandal," who in some respects resembles the patwári of other parts. His duty is to help the mauzadár in revenue collection and in the land measurements and records. He is, according to the rules, to be elected by the mauzadár and by the residents of the pargana group (of about 200 persons), subject to the approval of the Deputy Commissioner. Virtually he is a Government servant on a fixed pay of Rs. 6 a month.

§ 3.—*Annual measurement.*

The lands held by raiyats under annual settlements are measured every year by the mauzadárs with the aid of the mandals from the 1st January of the preceding year to 30th April of the year of assessment[2]. During May the mauzadár prepares his papers. These consist of (1) a *chitta*, showing the measurements, position, description of land, and revenue assessed thereon in each raiyat's holding; (2) a *khatián*, or abstract showing the total amount of each of the three classes of land in the raiyat's possession; (3) a *jamabandi*, or rent-roll showing the area of holding, the rate of rent, and the total rent payable. These are the important papers, and they have to be made out in duplicate and given over to the Deputy Commissioner by the 1st June of the year of assessment. The Deputy Commissioner's qánúngo tests them, as regards the calculations of rent. The assessment, which is really nothing more than the drawing out of pattas for each holding of the area shown by the measurement papers, at the known rate of rent for each class of land, ought to be complete on or before the 1st August.

The pattas are then distributed and counterparts or "kabúliyats" taken. In September, the rains being nearly over, the char lands and uplands that will be cultivated for cold weather crops are known, and what uplands have been cultivated; and these also have to be measured on a supplementary proceeding. Pattas are not issued for these lands. The mauzadár does not

[2] The year runs from 1st April to 31st March.

measure up all land every year: the "basti" and "rúpit" lands being permanently cultivated, the measuring chain is only run round the exterior lots to ascertain that the total area is unchanged. The measurements may be checked by the district staff when in camp.

Ten-year and five-year leases or settlements may also be given on application, but they are only occasional, and naturally would be resorted to chiefly on permanently cultivated land.

It is obvious that a system of this kind, entirely dependent on the accuracy of the mauzadár's measurements, is open to many disadvantages, and there is much difficulty in the size of the area assigned to each mauzadár.

In some districts where júm cultivation is practised, revenue is levied on such lands in the shape of a tax on houses, or a poll-tax or a hoe-tax. In Kámrúp and Naugong a tax per house of the cultivating families is levied, in Lakhimpur a poll-tax, and in Naugong for some lands a hoe-tax, that is, a rate on each adult that uses a hoe in júm cultivation; the house-tax varies from Rs. 2 to Rs. 2-4; the hoe-tax is Re. 1-8; the poll-tax Rs. 3.

Revenue Business.

§ 4.—*Collection of revenue.*

The collection of the revenue naturally demands the first notice. The Sale Laws (Act XI of 1859, &c.) are not in force in Assam Proper, and arrears of revenue are collected from ordinary raiyats by what is known as the "báki-jai" system, which is said to be based on the old Assam Code and on certain Regulations.

The process is the mauzadár's remedy against the raiyats, for the mauzadár is himself responsible in the first instance. Within three months of the close of each year, the mauzadár sends in a list of defaulters to the district or sub-divisional officer. On this a notice to pay up is issued. If this fails, movable property is distrained and brought to head-quarters under notice of sale within fifteen days. If the sale proceeds fail to realise the sum due, no further steps are

taken: the estate of the defaulter is never sold[3]. If the manzadár has had to pay up any revenue he can sue the defaulting raiyat in the Civil Court. This system is not uniformly followed. In Sibságar, for instance, European planters were sued for arrears of rent; in Kámrúp the system was not followed at all.

It seems to be a question whether the báki-jai system can be applied against nisf-khirájdárs, chamúádárs, or holders of waste land grants, or whether these estates are liable to sale. Hitherto, however, these estates have never failed to pay. The báki-jai process is not put in force after the expiry of three months from the last day of the year of assessment.

§ 5.—*Survey.*

There is no survey law in force in Assam Proper at present.

§ 6.—*Land registration and land cases.*

Certain land registers are kept up, but the practice is not uniform; and as the whole matter has been the subject of discussion, and is likely soon to be reconsidered and placed on a legal basis, any further remarks in this place would be unprofitable.

There are no *partition* laws, nor is partition by Government agency known.

The Revenue authorities have much to do in disposing of what are called '*patta cases*,'[4] which result from the system of annual settlements already described. They refer to complaints of wrong measurement or classification of land, of *possession* (which is what the Revenue-officer is (properly speaking) alone concerned with in issuing his patta) being wrongly recorded, and disputes about boundaries.

Such cases are decided by the district officers on the 'revenue side,' or the parties may be referred to the Civil Court. It used to be the practice to entertain civil suits to contest the right of the

[3] Mr. Ward's Note on the Revenue System, § 284.
[4] *Id.*, § 89.

party who had gained the case in the revenue investigation, but this is not now allowed.

§ 7.—*Relinquishment and occupation.*

As already stated, any raiyat under Government may relinquish his land, or part of it, even if he has a five or ten-year lease. All that is needed is to submit an application on or before the 31st December of the year preceding that in which the relinquishment is to take effect.

The waste land rules of 1876 now in force refer to sales or leases for tea cultivation, &c., and there are no rules for the occupation of culturable waste; but when such land is available any raiyat has only to apply for it, and gets it at a rent of 8 anas a bighá, for any term not exceeding ten years. When the land is occupied it is treated as ordinary raiyati land, and as soon as the lease expires the land is classified in the usual way and is assessed accordingly.

Section III.—The Hill Districts.

§ 1.—*Garo Hills.*

These formerly were part of the Rangpur collectorate, but were "deregulationised" in 1822, and were afterwards formed into a separate district under the Act of 1869[5]. It has not been found necessary to make use of the Regulation of 1873 and draw an "inner line." A special Regulation (I of 1876) was passed for its government, but this only lasted till 1881. It has been renewed for a short time, but it is probable that, with the exception, perhaps, of some restrictions regarding their holding of land by Bengalis and others who might interfere with the Garo mountaineers and give rise to oppression and to consequent disputes, the district will be allowed

[5] For some years villages in the interior of the hills remained "independent," but after the occurrences described in the Statistical Account, Vol. II, page 157, &c. the whole of the tribes were reduced in 1873.

to come under the ordinary law applicable to Assam generally. The district is perfectly peaceable and well ordered, and traversed by excellent roads. Cultivation is mostly by 'júming' the hill sides, and the destruction of valuable forest covered by this process is very great.

§ 2.—*The Khási and Jaintiya Hills.*

In this district also there is no "inner line." It consists of three portions—

(1) British possessions,
(2) petty dependent chiefships, and
(3) the Jaintiya hills, forming part of the territories of the Jaintiya Rája, which became British territory in 1835.

The Khási chiefs had attacked and murdered (in 1829) some European British subjects who had taken up their residence at Nangklao, and this led to expeditions, which were brought to a close in 1833, the chiefs having all tendered their submission.

The British possessions in this district are said to cover an area of 2,160 square miles, while 4,490 miles are occupied by the Khási States.

Act VI of 1835 declares that the officers administering these hills are to be subject to the Sadr Court in civil and criminal matters, but nothing is said about revenue jurisdiction.

In 1871 the Act XXII of 1869 was extended to this territory, and by notification in July 1872, rules for administering civil and criminal justice and for police were issued[6].

The chiefs pay a portion of their revenue to the British Government; this is chiefly derived from minerals. Thus in the Bháwal State nearly all the income, Rs. 16,000 a year, is derived from "málikána" on lime.

The states are managed by chiefs with headmen of sections under them who are elected by the people. These are controlled politically, the British Government only interfering in case of

[6] *Calcutta Gazette*, 1872, p. 84.

disputes between the states, or in cases of misconduct of chiefs and headmen.

There is little in these hills to require notice in a Revenue Manual: the cultivation is chiefly rice[7]. Joint cultivation is also common. A house-tax is levied, which is collected by the headmen of the villages. But the income from leases of minerals (coal and limestone) is more considerable.

The "Jaintiya hills" form a sub-division, in charge of an Assistant Commissioner at Jowai.

§ 3.—*The Nágá Hills.*

Between this district and that last mentioned is a strip of hill territory—the North Cachár hills; but this belongs to the Cachár district, and will be more conveniently mentioned along with the rest of the district.

The Nágá hills district adjoins the territory of the independent Nágá tribes, which occupy the hills between Assam and Native Burma.

There are various tribes of Nágás, but interesting as a study of this district is, ethnologically and otherwise, there is nothing to be said of it in a Manual of this kind. The Government has commenced to preserve certain forests, but the administration generally is of a very simple character, suited to the capacity of rude tribes. The district itself was only constituted in 1867. Act XXII of 1869 was extended to it[8], and rules for civil and criminal justice and police were promulgated.

Section IV.—Sylhet.

This is one of the old Bengal districts of 1765. To it was added the plains portion of the Rája of Jaintiya's territory annexed

[7] See Statistical Account, Vol. II, page 223, for the process of cultivation, which is curious.

[8] *Calcutta Gazette*, 1871, page 1911.

in 1835. This was not permanently settled. We have therefore in Sylhet the following classes of estates :—

(1) Permanently settled.
(2) Revenue-free.
(3) Temporarily settled in Sylhet itself.
(4) Ditto in Jaintiya.
(5) Waste land grants.
(6) Redeemed estates.

§ 1.—*Permanently settled estates.*

The old district of Sylhet was under the Bengal Regulations and part of it has been permanently settled. It was added to Assam in 1874, as already noticed, and the Act XII of 1874 enables the necessary arrangements to be made for the exercise of certain powers by the Chief Commissioner. A notification under the Scheduled Districts Act[9] has declared various Acts and Regulations to be in force, and this may set at rest many questions. But the notification does not affect the applicability of other Acts and Regulations that may be in force in Sylhet owing to its position as a Bengal district; it only puts an end to all doubt as regards the enactments which it specifies[10].

The permanently settled estates are governed by the appropriate Regulations; the temporary settlements are governed by Regulation VII of 1822; the sale laws are in force (Act XI of 1859 and Bengal Act VII of 1876).

In Sylhet, as in Chittagong, the decennial settlement (afterwards made permanent) only extended to lands actually measured in

[9] No. 1152, dated 3rd October 1879 (Government of India).

[10] Until 1874 Sylhet was like any other district in Bengal, but it then became a "scheduled district." If any enactments before applicable have been repealed since 1874, the repeal does not affect Sylhet, unless the repeal was by an Act of the Indian Legislature, or a Regulation under 33 Vic., Cap. 3. Certain enactments were, however, under the Local Laws Extent Acts declared not to apply to scheduled districts, so that in case any of these (and the case was so) were actually administered in Sylhet, it was necessary to declare their special applicability by notification: this has been done.

1789 under Mr. Willes. Those lands, were, however, only a portion of the lands in the district. But the permanently settled estates were afterwards increased in number, as will presently appear.

§ 2.—*Ilám lands.*

In 1802, under the orders of the Board of Revenue, patwáris were instructed to report what lands there were which ought to be settled as not coming within Mr. Willes' measurements. The patwáris reported, whereon the Collector issued proclamations calling for claims to these lands: all the land not included in the old permanent settlement has thus come to be called "ilám" (proclaimed land). The patwáris' reports showed some 350,000 acres of land, but this was exclusive of areas of absolute waste which no one pretended to claim.

§ 3.—*Hálábadí lands.*

The authorities offered leases of this area of 350,000 acres; only about one-eighth was taken up and settled in 1804, the rest no one would take because the old settlement-holders insisted that it was theirs. The portions of the lands so settled were called hálábadí lands and were settled permanently, the rest were long left under discussion. At length it was determined that they were *not* part of the original estates, but were allowed special terms: they were to be settled for twenty years, on the close of which period they would, on the assessment being revised if necessary, be settled permanently.

§ 4.—*Nature of the permanently settled estates.*

There are therefore several kinds of permanently settled estates, distinguished by different names which it is hardly necessary to perpetuate. Thus we have "dahsána," the old estates; "dáimi," estates permanently settled under Regulation III of 1828; "hálábadí," the estates just alluded to; and so forth.

The permanently settled estates are all small. In 1783 the Mughal system was found in force as elsewhere, but the collections

were managed by "chaudharis." In the neighbouring district of Maimansingh the chaudharis became zamíndárs; but here, more by a lucky chance than by anything else, they were not settled with, and consequently did not develop into zamíndár proprietors.

The original settlers on the estates are called "mirásdárs." There are few or no intermediate tenures.

There are some 50,437 permanently settled estates (and a very few in the Jaintiya territory which were permanently settled); 28,991 of these estates pay revenue exceeding one rupee, but less than 100 rupees, and more than 20,000 pay less than one rupee!

§ 5.—*Revenue-free holdings.*

There are many revenue-free estates called "debottar," "brahmottar" as usual, and for Muhammadan purposes "madad-máa'sh" "chirághi," &c., &c. There are more than 6,000 small estates of this kind.

§ 6.—*Temporarily settled estates in Sylhet.*

These consist of the ilám lands that were not permanently settled as above related. These are still under settlement. They are shown in the registers under various names, but the distinctions are practically of no importance. The ilám lands (not admitted to special terms as above mentioned) are settled according to rules published in the *Assam Gazette* in 1876. The principal rule is that waste land is not allowed to be included in the estate to an unlimited extent. Only such an extent as is equal to one-fifth of the cultivated area is included; the rest is held at disposal of Government under the "waste land rules;" the settlements are to be for twenty years; and estates the maximum revenue of which after revision is not more than one rupee may redeem it by paying twenty times the amount payable in the first year.

The "nánkár patwárgiri" lands, which are temporarily settled, are merely resumed lands which were supposed to be held as remuneration by village patwáris: the appointments were abolished in 1835 and the grants were resumed.

§ 7.—*Temporarily settled estates in Jaintiya.*

Under the Rája no rights in land were recognised. The whole was parcelled out into small holdings, for which the raiyats paid partly in kind and partly in labour. There have been various short settlements since annexation in 1835, and then a twenty years' settlement which expired in 1876. The holders of land are called mirásdárs, and they have had conceded to them by patta, a right which is practically proprietary and virtually the same as that given under temporary settlements in Sylhet[1].

The difficulty of managing all these little holdings was at first considerable, and various proposals were made from time to time regarding the tenure. At one time farmers were employed. Indeed, it is only at recent settlements that persistent efforts have been made to settle with the actual cultivators on a system which is very like a raiyatwárí system, and can be worked well, if only land is effectively registered and there are local establishments.

The individual holdings, I said, were practically proprietary, but the Deputy Commissioner's sanction is necessary to a transfer and this is specified in the pattas.

Relinquishment of holdings is not recognised. Ordinary waste land, suitable to cultivation and not for the grants, is not yet leased under any settled rules; but it is unnecessary to allude further to this, as it is probable that uniform rules for Cachár and Sylhet, as regards reclamation of waste, will be issued under the waste land rules of 1876.

[1] There is a curious case of an estate, or rather group of petty holdings, in Jaintiya which may be alluded to. Sylhet lime is famous, and the trade in it is large; it is obtained in the outer hills along the borders of the district. It seems that in former years a person named Inglis got a valuable grant of the right to work the limestone. Another person (Sweetlands) desiring to thwart him, immediately obtained a grant of all the waste plots in the Jaintiya parganas, his object being to have the command of the growth of *reeds* which were required to burn the lime. Inglis managed, however, to do without the reeds, or to get over the difficulty in some way, but there are still plots of ground over the parganas known as the "Sweetlands mahál."

§ 8.—*Waste land grants.*

Besides the ordinarily culturable waste just alluded to, there have been rules for grants to planters. The most numerous are the modern thirty years' leases, of which there are forty-three, covering an area of 35,607 acres.

§ 9.—*Redeemed estates.*

"Sylhet," says Mr. Ward, "is the only district where the land revenue assessed on estates is allowed to be redeemed." But the redemption only is allowed under the ilám land settlement rules, or generally in Sylhet (but not in Jaintiya) in estates paying not more than one rupee revenue. The proprietors do not, however, like to avail themselves of this power.

§ 10.—*Collection of revenue.*

In Sylhet, Act XI of 1859 and Bengal Act VII of 1868 are in force, but for a long time a curious custom existed side by side with the sale laws (and the Regulations which preceded them). Arrears of revenue were collected by a staff of patwáris and messengers under the orders of the Collector's názir, distraint of crops and sale of movable property being resorted to if necessary. This system was not abandoned till 1865. There has been much correspondence about the operation of the sale laws in Sylhet.[2] This I shall not enter upon; the enormous number of small estates, and the fact that the real proprietors of these may not be known, have no doubt created some difficulties, but there was nothing that called for any real change in the law.

Section V.—The Cachár District.

§ 1.—*Its history.*

The Cachár district was recovered in the Burmese war in 1826, but it was merely given back to its own Rája. He was assassin-

[2] See Mr. Ward's Note, § 301.

ated in 1830 and the district lapsed to the British Government. It has always been a Non-Regulation district; for the terms of Act VI of 1835, though they say nothing about removing the district from the operation of ordinary laws and regulations state that the officers administering the district shall be controlled by certain authorities acting under instructions from the Local Government, which appears to have been understood to mean that the officers were bound, not by the regular laws, but by instructions that they received.

§ 2.—*The Cachár hill division.*

The history of this district is very instructive. It consists of two portions—the hills of North Cachár, and the plain district. The hill portion is much less civilised than the plain country and is inhabited by wild tribes. It continued, indeed, a sub-division of Naugong till 1867, when the sub-division was abolished, and the territory became an integral part of the Cachár district.

In some respects it still forms a separate district, at least as regards its revenue, a house-tax being alone levied. In 1877, it is mentioned by Mr. Ward, a special Regulation was contemplated. This has been expanded into the Regulation II of 1880 already alluded to, which may be applied to all frontier tracts inhabited by backward uncivilised people: but it is not yet settled (1881) to what tracts it is to be applied, or what enactments are to be prevented from operating under it. The Regulation V of 1873 applies, and an "inner line" between the southern district and the wilder hills has been established.

§ 3.—*The district generally.*

The district of Cachár formed one of the last resting places of the Cachári tribe with their Rája. These people had once been a powerful governing race, coming from north of the Bráhmáputra river; but their dynasty had been overthrown both by the Kochs, and later by the Ahams[3], and therefore the people migrated south;

[3] Statistical Account of Assam, Vol. II, page 394.

they crossed the range of hills that form the southern barrier of the Brahmáputra valley. Their capital was at Demapur, and afterwards at Maibong. While there, the Cachári Rája entered into relations with the neighbouring chiefs of Manipur, Jaintiya, and Tippera, and obtained in marriage the daughter of the Tippera Rája, with whom he acquired as dower the South Cachár territory between the Barak river and Chatarchura on the confines of Tippera. The capital of the Rája was then moved to Goábári, and his successors also constantly moved their capitals, till the last Rája, Gobin Chandar, settled at Hari Tikar, where he was assassinated in 1830.

§ 4.—*The inhabitants.*

The Rája appears to have encouraged settlers, and from time to time sent down his chiefs and great men for this purpose. Thus it happens that the hill portion of the territory is inhabited by Cachári and the original tribes, Nágás, Kúkis, Lúshais, Dáns, or Parbattiás; and the south by the settlers, the overflowing Hindu and Muhammadan population of Sylhet, Tippera, &c.

§ 5.—*The Khel.*

The hill territories in the north were cultivated by "júm" and exhibit no features of special interest, but the Cachári Rájas organised a rather curious system of dealing with the settlers on the rich plains about the Bárak river, which has left its mark on the British revenue system. In a jungle-covered country of this kind it was but natural that the settlers should have come in companies for mutual society, help, and protection. Such companies were called "khel[4]." In the khel each man got as much land as he could cultivate, and the individual landholder is called (as in Sylhet) "mirásdár." In every khel the leading men got various titles and were rewarded with certain revenue-free holdings: thus the chau-

[4] Which is simply the Perso-Arabic term 'khel'—a company or tribe, a term introduced as it has been elsewhere.

dhari of the khel got two "hâls"[5] of land free, the mazúmdar 1½, the lascar 1½, the barábuyia[6], and a majarbuyia 6 khears.

The free holdings were afterwards abolished and the titles became a source of revenue, as they were sold, a chaudhari's title fetching Rs. 100, and so on. Each khel had an agent or representative (mukhtár). The khels were grouped together in Ráj's, and the Ráj had also its representative at court, called "Ráj-mukhtár."

The khels were held jointly responsible for the revenue of every holding in their local limits; if a mirásdár failed to pay, the other members paid up and took his holding; if the khel failed to pay, the whole Ráj became responsible and took the land of the defaulting khel. No outsiders were admitted.

Originally the settlers had to supply service to the Rája; the inhabitants of a certain place had to supply betelnuts, others firewood, and so on; and the group that supplied the particular article was also designated "khel."

In the same way the revenues of the district were apportioned among the different members of the royal family, and the group of holdings the revenue of which was assigned was also called "khel;" thus there were the 'khel-ma' or bara-khel, the entire revenue of which went to the Rája; the Mahárání's khel, one-fourth of which went to the Rája's chief wife and three-fourths to the Rája; the "shang jarai," or younger brother's khel; and so on. If the revenues of a tract were devoted to religious purposes, that was again "khel;" thus there were the "Bhisingsa khel," devoted to the support of the worship of Kálí; the Bishnughar khel, to that of Lakshmi Narain. These lands are still known, and now form "mauzas[7]."

§ 6.—*Early British administration.*

Passing over the earlier revenue arrangements, the first impor-

[5] The local Cachárí land measure or hál is equal to 4·82 British acres; the khear is 2-5ths of an acre.

[6] I spell this word as it is in McWilliam's Report on Revenue Administration, 1871-72. I believe the word is bhaiyá, barabhaiyá, &c., "brother."

[7] McWilliam's Report, §§ 33, 34.

tant step was the survey of the district made under Lieutenant Thuillier in 1841. The country had then been cultivated chiefly along the banks of the principal rivers, and the survey only extended to the cultivation and so much of the adjacent waste as it was supposed could be reclaimed; the cultivated land was divided into "mauzas," and the mauzas into "dágs." The dágs were actually measured in the villages, but in the jungle the country was arbitrarily divided by lines (dág) which crossed at right angles, so that the lot included in the space between the intersections is called a dág. There were some tea grants which lay beyond the limits of the survey, and they were made into separate mauzas[8]. This plan led to much confusion when the jungle dágs began to be taken up and cultivated[9].

There have been subsequent surveys, cultivated waste plots having been added on to the survey of 1841 by native surveyors. There was a costly survey in 1864-65, but it was of little practical value. Some special surveys for the tea estates were carried out in 1870-73. As the settlements expired in 1879 and new settlements would become necessary, a cadastral survey was commenced in 1878, but there were difficulties in the way, and the matter is not yet settled.

It should be remembered that in the district the 'mauza' is a mere survey division of lands. It has no meaning such as attaches to the term in Upper India. The revenue mahál, not

[8] "McWilliam's Report," § 58.

[9] "Maps were prepared in which the cultivated lands were shown accurately and the jungle as a sheet of green. Lines were drawn horizontally and vertically, and in this sheet of green the divisions formed by four of these lines cutting one another were called dágs. When an application was made for the settlement of any of the land so marked out, an amín was sent out to find the dág on the map which represented the land applied for. As these dágs had never been laid down in the field and as there were generally no marks to help the amín in his search for them, it frequently happened that he made a mistake and reported as a certain dág a piece of land which actually was represented on the map by a dág having a different number." (Deputy Commissioner's Report, quoted by McWilliam, § 59.).

It then resulted that the holder of land was described in the papers as holding one lot, while in reality he was holding another.

the mauza, is the unit which represents the original grouping of land settlers, as I shall explain directly.

§ 7.—*Revenue system and procedure.*

The remarkable feature about the Cachár revenue is the survival of the joint responsibility. The old khel groups have in the course of years naturally been much altered by resignations of holdings, by additions, and so forth, but in some long-settled tracts the old khel group is still recognised. The land being held under the Assam principle of raiyati holdings under a "pattá" issued by Government, in Cachár each mahál is held under one pattá. The mahál is a tract held by a body of persons who are joint in interest, and this joint interest arises out of the old khel grouping. But the old khel organisation has been otherwise lost, since there is no system of mukhtárs and representatives of the community with the authorities as in old days. The number of co-sharers and signatories is often as large as 80 or 100. All the sharers or mirásdárs are jointly liable for the revenue of the mahál specified in the pattá; and this on the sole ground that either he or his fathers joined the group and took up a piece of land within its limits. Hindus and Muhammadans, low caste and high, are all found associated together in the mahál. The sharers in the mahál are at present left entirely to themselves as to the apportionment of the revenue responsibility over individual holdings, but in the present settlement it is probable that some sort of record of rights will be made: no such record has hitherto existed.

These joint holdings are quite peculiar to the districts of Cachár and Sylhet. The settlement conveys a right of occupancy and a right to a resettlement at the close of the term.

A good deal of discussion has taken place about the custom of "ghasáwat." The practice under the old Cachári Ráj I have already described; if a man failed to pay the revenue due on his holding, the other sharers in the khel took up the land absolutely. This was early modified (in 1833), and it was held that, on default, the estate might be given to any one, but that two years' grace

should be allowed during which the mirásdár might obtain re-entry on paying up the revenue. But this was found not to work and the ghasáwatdár was again declared irremovable. In 1857 the question was again raised, and a long correspondence ensued. It was then decided that on an estate falling into arrear, and an offer being made under the ghasáwat rule, the land should be put up to auction, and the title become absolute.

As there is joint responsibility, the right of pre-emption has been held to exist both among Hindus and Musalmáns. In fact pre-emption in this case is not a peculiar right derived from Muhammadan law, but is a very natural right, which exists in all joint communities in Upper India, for example; and is important to the joint body, as enabling them to keep together and resist the breaking up of their body by the intrusion of strangers.

§ 8.—*Revenue collection and law.*

In Cachár the Bengal sale laws are not in force. Arrears of revenue are collected in a manner similar to the báki-jai process in Assam Proper. The district is divided into three collecting circles or tahsils. Instalments of revenue fall due in the months of July, October, and January. On the first of the month succeeding that in which an instalment falls due, a notice or "dastak" is issued to the defaulter[10]. If this fails, a second is issued carrying with it attachment of movable property. This is generally sufficient; if not, the property is sold; and if that fails, a third process is issued against the estate itself, and the estate is sold by the Deputy Commissioner himself. The sale of estates in the last resort has been sanctioned by Government[1].

[10] As the maháls are joint, a very large number of these dastaks has sometimes to issue, so that *all sharers* may have notice; and this may give rise to the impression that the revenue is got in with difficulty, and only by a copious use of coercive processes: this is not the case.

[1] Despatch of Secretary of State, No. 30, dated 22nd January 1860. Bengal Government, to Board of Revenue, No. 2158, dated 22nd August 1860.

§ 9.—*Partition.*

Batwáras or partition cases are, as may be expected, common in Cachár, but are conducted on rules introduced in 1870, which do not appear to have the force of law.

§ 10.—*Rent cases.*

Rent cases were decided in the spirit of Act X of 1859, though that Act is not formally in force in Cachár; and when, in 1869, Bengal Act VIII repealed Act X, and made over rent cases to the Civil Courts, it became the custom in Cachár to hear rent cases in the Civil Court also. It is contended that this is done under instructions which can be issued for the guidance of the Courts under Act VI of 1835.

CHAPTER III.

REVENUE SYSTEM OF COORG.

SECTION I.—GENERAL HISTORY.

§ 1.—*Early history.*

THIS little province has a considerable interest from the point of view of the historian of land tenures in India, because it is an instance of a conquest (not an immigration of an entire population) of a powerful tribe who divided the land into chiefs' estates, very much as the Nairs of Malabar did. This system has had its curious effect on the modern and surviving land tenures.

Colonel Wilks, in his history, says that the Coorgs[1] are descended from the conquering army of the Kadamba kings.

The Kadamba kingdom, in the north-west of Mysore, appears to have embraced all the countries in the vicinity. It was the Kadamba race that afterwards founded the Vijáyanagar sovereignty; and at the end of the 16th century Coorg was still ruled by its own princes, as mentioned by Ferishta; but by that time it seems that the whole country was divided into chiefships owning the suzerainty of Vijáyanagar.

The chiefs were called "Náyaka." As usual in Indian history, things went on in this way till one of the Náyakas becoming more powerful than the rest, established himself as the Rája over the whole. The Haleri family thus became dominant, but the other Coorgs were still the leading caste, and held their lands by a peculiar and superior tenure to that by which other landholders held.

After various fortunes[2], among which wars and slaughter were

[1] Coorg is an Anglicised form of Kodagu; the Coorg people are Kodagás.

[2] A long story about this—which for my present purposes is quite without interest—is to be found in Mr. Rice's Gazetteer of Mysore and Coorg (Bangalore Government Press, 1878), Vol. III, pages 100—194.

the most common, after being overrun by Haidar Ali and Tipú Sultán's armies, Coorg became the ally of the East India Company. Things seemed to promise well up to about 1811, when a Rája, named Singa Rája, obtained the government, having originally been appointed the guardian of the minor heir of the former Rája. After a reign of untold wickedness and cruelty he died in 1820, and was succeeded by his son Víra Rája, who was, if possible, worse than his father. In 1833 these iniquities compelled the interference of the British Government; but all peaceful means having failed, it was at last necessary to send a force. The country was formally annexed by proclamation in May 1834.

§ 2.—*Present administration.*

At present Coorg is managed under a Chief Commissioner (who also is Resident for Mysore) and by a Superintendent. The latter has two Assistants. Coorg is a scheduled district under Act XIV of 1874, and is subject to the 33 Vic., Cap. 3.

The civil and criminal courts are constituted under Act XXV of 1868. But there is, I believe, an amending Regulation about to be passed.

The division of the country is into six taluqs, comprising twenty-four náds. The nád[3] consists of a group of grámas, or villages. But the village is not like an Indian village,—a local group of fields with an inhabited site in the midst—it consists of a number of detached farms or "vargas" with houses on them.

Each taluq is in charge of a "Súbahdár," and each nád has a headman called "parpattagár."

Section II.—Land Tenures.

§ 3.—*Early tenures.*

Just as in Malabar, where we have noticed a traditional division of land between the priestly class and the rulers, it is a tradi-

[3] In Yelusavira and part of Nanjarájpatna the "nád" is called "hobli." There also lands are held by hereditary patels.

tion that Coorg was divided between the Kodagas and their hereditary priesthood, the Amma Kodagas. After the accession of the Haleri Rájas, the leading classes still continued to hold land on a more favourable tenure than others.

From the census of 1871 it would appear that about 15 per cent. only of the population were Coorgs and 76 per cent. Hindus, the small remainder being Muhammadans and others. To the privileged tenure of the Coorgs a few other classes have been from time to time admitted[4]; all the lower orders, and the original population, were probably treated as serfs by the Coorgs.

In Coorg itself, that is, inside the ghát barriers, all or nearly all the cultivation is wet or rice land, with the exception that coffee cultivation is practised on the slopes and waste lands above. Dry cultivation is found at the foot of the ghâts, in Yelusavirasnime, &c.

§ 4.—*The Jamma tenure.*

This tenure, in which the reader will recognise the Sanskrit "janma"—birthright (as in the *janmi* tenure of Malabar,) is a proprietary tenure distinguished by paying only half the ordinary assessment or Rs. 5 per 100 bhattis of waste land[5].

Land held on this tenure cannot be sold, mortgaged, or alienated in any way without the sanction of Government. The reason of this is that the land cannot be held on this tenure except by the privileged classes. A sanad is granted for every holding, and a succession fee, "nazar kánike," is paid on receiving the sanad, in three yearly instalments, also a fee called "ghatti jamma" on taking possession. This is no doubt a relic of the feudal tenure of the old Náyakas, just as we see a succession fee paid in the chiefs' estates under the Ajmer Rájput system. The land is also held on condition of rendering service if required.

[4] A detailed account will be found in Rice's Gazetteer, Vol. III, page 233 *et seq.*

[5] The bhatti is a very small land measure, of which 100 are equal to 3 acres (or according to another notice 25 bhattis = ¾ acre. See Administration Report, 1872-73, page 19 *et seq.*

No remission of revenue can be claimed by holders of land on this tenure.

The land was all divided into farms or "vargas," and each jamma landholder held one or more "vargas" according to the size of the family group.

Previous to Tipú's invasion, divisions of property and separation of families were rare; large 'house communions' existed, and it was not uncommon to find thirty-five or forty grown-up male relations, and many families consisting of upwards of 100 or even 120 members living under the same roof[6]. Of late years a certain amount of internal division of holdings as a matter of arrangement among the families takes place, but I am informed that actual partition is not officially recognised and is regarded as illegal and improper[7]. But still this can only be done if all consent; any one separating himself otherwise, is looked on as an outcast by the remainder, and can claim no share of the common stock, but must depend on his own resources.

The eldest member (Yejman) of the chief family is the head of the house, and holds the sanad and the property is registered in his name.

The vargas always include "báne," that is, a portion of forest on the hills which gives firewood, bamboos, branches for burning to manure the rice fields, and so forth, and some low barren land on which the cattle grazed, called "barike."

In former days the jamma lands were cultivated by aid of slaves. This was not recognised by the British Government, and the slaves soon found that no one could interfere with them if they left, and went to cultivate coffee or other lands, where profitable wages were offered.

This was the source of much difficulty, since the jamma owners had no means of cultivating their lands and could not let or alienate

[6] Gazetteer, Vol. III, p. 329. It would seem that if a part of a 'varga' was broken up, it could only be held on the common or ságu tenure.

[7] It is said that the Rájas encouraged division, because it caused more land to be taken up, and also discouraged the practice of polyandry.

them. It was ultimately determined that a portion of the holding might be sublet on the "vara" plan (metayer, or paying half produce); this tenancy has to be offered to certain classes in order so as not to alter the tenure more than is unavoidable.

§ 5.—*Ságu tenure.*

The ordinary tenure of the country is the "ságu;" it is an occupant's raiyati tenure, with no condition of service, and it pays Rs. 10 per hundred bhattas. Remission of revenue is allowed for land that could not be cultivated[8]. Partition of jointly held ságu land is not objected to. The holder of ságu land receives a sagávali chitu, or lease from Government signed by the Súbahdár.

Certain raiyati lands were in the Rája's time allowed a light assessment for certain services performed, and these are called "umbali" lands. A somewhat different system of tenure long prevailed in the Yelusavirashime country at the foot of the ghâts. Here the village patels managed the revenue, each village being farmed to them. But this proved oppressive and inconvenient, and in 1801 the Rája ordered the lands in the taluq to be measured just the same as the land within the Coorg barriers; consequently the holdings became raiyatwár, and a "beríz" (berij), or account of the rates assessed on each field, was made out, and is maintained to this day. In the taluq the original inhabitants hold chiefly on this tenure, but immigrants from the neighbouring districts are looked upon as tenants of the former, on a "wáram" tenure, which is in fact the familiar *metayer*.

§ 6.—*Báne lands.*

To every holding of ságu land, just as in the jamma tenure the holder acquires a strip of "báne" land,—that is, woodland on the slopes above the valley where his rice cultivation is, to yield

[8] There were formerly two classes of ságu tenure, which paid at different rates. This is still kept up, but transfers from one class to another do not now take place. It is not necessary to go into details on the subject.

him grazing, firewood, and above all bamboos, branches and herbage which he burns in the rice fields to give ash-manure to the soil[9]. In the jamma tenure, as the báne is included in the sanad, it is a part of the property. In the case of ságu holdings the use of it at any rate, and of all its products, except sandalwood, belongs to the holder of the lease. The báne of jamma holdings may be used for growing coffee (*i.e.*, on the old or local method, without clearing the forest) free of assessment. In ságu bánes only 10 acres may be cultivated with coffee.

The cultivated fields lie along the level of the valleys, the báne lands attached to the holdings being on the slopes on either side.

There is no dry cultivation assessed in Coorg itself, but in the taluq at the foot of the ghâts such land (dependent on rainfall) is assessed.

§ 7.—*Forest cultivation.*

"Kumri" cultivation was practised in the high forests of the ghâts, and though prohibited now, will probably be again allowed to a limited extent under proper conditions.

Cardamom cultivation, by protection of the seedlings which

[9] The Superintendent has kindly sent me a memorandum on báne lands. The term properly means land for pasturage attached to every holding or varga of cultivation (which was always in Coorg wet or rice cultivation) whether on the jamma or the ságu tenure. It answers to the "kurow" of the taluqs outside the barrier, and in some respects to the "káns" of Kanara and the "nagar" of the Mysore country. As long as the land attached to the holding was used for pasture and for supplying manure, no question would naturally arise as to whether the soil was the property of the landholder; but of late years persons have begun to cultivate coffee on the báne, which is obviously a new departure altogether, and even to sell the báne land. It seems to me that in reality the báne ought to be looked on as an appendage to the holding, the woods and surface products (except sandalwood) being at the entire disposal of the landholder, and that he may cultivate coffee by the ordinary plan, which does not cause the clearing of the jungle, but that he has no right to put the báne to any other use, still less to alienate it, unless along with the cultivation, in virtue of which it was originally held. This, however, is only an opinion. I am not aware that the status of the báne has been authoritatively settled.

spring up spontaneously when small clearings are made in the ever-green forest, is also practised.

§ 8.—*Royal farms or Panniyas.*

As a curious relic of the old quasi-feudal institutions of Rájas and Chiefs in Coorg, I should mention that the Rája retained various farms or royal estates in various parts, the produce of which went entirely to him. In some cases they were cultivated by metayer tenants, but ordinarily by a large body of slaves. The farms were exceedingly well-cared for and highly cultivated[10].

The slave question gave rise to some difficulty on the annexation of the province, but it was ultimately settled. The farms themselves were divided into the usual "vargas" and were disposed of like any other land held in ságu tenure.

§ 9.—*Coffee land tenure.*

There was beside the ghát forest, and the báne lands wanted for cultivated holdings, a very large area of waste. Much of this was suited to the cultivation of coffee. Indeed a good deal of the báne land has been cultivated with coffee without destroying the trees. Where this waste is forest land (for coffee cultivation) it is applied for under "waste land rules." Where it is ordinary measured land that happens to be available, it is (whether taken up for dry or for wet cultivation) held on the ordinary ságu tenure, but with a certain graduated scale of assessment, to encourage the cultivator and help him over the initial expense of clearing and establishing fields. When waste was taken up for coffee cultivation it was formerly held revenue-free, but the produce was liable to an export duty (hálat) of 4 anas per maund of 28 lbs., or one rupee per cwt. of clean coffee. In October 1863 this was abolished and a uniform assessment of from one to two Rupees per acre[1] for the whole area was introduced from 1st May 1864.

[10] Gazetteer, Vol. III, p. 319.

[1] For the first four years assessment is not levied, then from 5 to 12 years Re. 1, and after that Rs. 2 (Administration Report, 1872-73, § 32).

§ 10.—*Jodi lands.*

Certain lands are held by grant of the sale on a fixed revenue called jodi. In other words, the land is not absolutely revenue-free, but on favourable terms or half assessment. Such lands are held by patels in Yelusavirashime (resembling the "watan" of Western India) and by religious institutions all over Coorg. The tenure closely resembles the jamma tenure, since it pays the same rate (Rs. 5 per 100 bhattis). It cannot be sublet, and if left uncultivated may be given by the District Officers to any raiyat on a ságu tenure, in which case, however, one-half of the assessment is paid over to the institution.

§ 11.—*Sacred groves.*

Throughout the country certain groves called Devarakadu and held sacred by the people have been exempted from assessment or being liable to grant as waste lands, on condition that they are kept up as sacred groves. Of late, however, there has been a tendency among the more advanced and less superstitious headmen to cultivate coffee in these groves; this is argued to be an infringement of the purpose of the groves and of the conditions under which they are held revenue-free. There is a correspondence going on about this subject at the time I am writing.

SECTION III.—REVENUE ADMINISTRATION.

§ 1.—*Survey and Settlement.*

The settlement system is virtually permanent. A survey has only been introduced in order to deal with waste land and coffee grants. No survey of the raiyats' holdings has been made, as it is not required, but a topographical survey was made. The whole of the land had been permanently assessed in 1866 by one of the Rájas, and the "shist" or account of this assessment has been maintained.

The jamma tenure is obviously a grant under sanad, and the assessment, at half the ságu rate on wet cultivation, is therefore absolute.

There has been no absolute declaration that the ságu assessment will never be raised, but at present the rates of the old shist accounts are maintained.

§ 2.—*Taxes on land.*

Besides the revenue, all rice lands pay dhúli-batta, and there is a house tax; and there formerly was a tax levied to cover the State expenses of a festival (called huttari) at the beginning of the monsoon. This is abolished.

The dhúli-batta is curious: it indicates the "dust of the threshing-floor"—the refuse paddy which was *accepted as a voluntary offering* by the first Haleri chief, when warily assuming the dominion over Coorg. Of course in due time it became a regular tax, and no refuse paddy. In 1868-69 this was commuted into a money payment.

A plough tax is also levied to pay for the cost of education. It is levied both on jamma and ságu lands, being 4 anas per plough on jamma and 3 anas on ságu holdings.

§ 3.—*Revenue procedure.*

The revenue procedure is guided by Regulation III of 1880. This is chiefly concerned with detailed provisions regarding the recovery of arrears[2] by distraint and sale of movable property, or by attachment and management of land and by sale of land.

It provides that all the Government revenue may be recovered in the same way. That Civil Courts have no jurisdiction in any question as to the rate of land revenue, or amount of assessment, but redress may be had in the Civil Court by persons deeming themselves aggrieved by any proceedings under the Regulation, such suit being brought within six months from the time at which the cause of action arose.

[2] Revenue is in arrear when any 'kist' or instalment is not paid on the date fixed.

I understand that the old revenue practice laid down in 1834 is still followed; that the Súbahdárs and Parpattagárs have to inspect the lands and look after the cultivation, and in December to come to head-quarters and assist in the preparation of a "jamabandi," or roll showing the revenue to be paid by all the raiyats, and they make the collections according to the kists or instalments fixed.

THE END.

ENGLISH INDEX.

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VERNACULAR INDEX.

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