occupant of it; if not, he will remain as the headman, while the actual cultivators will take the various numbers as registered occupants[2].

IV.—Tenants.

§ 14.—*Arrangements for cultivating land.*

The actual cultivation of land is often effected in Berar, as elsewhere, by the aid of tenants; but in many cases the "occupants" cultivate their own individual fields, or form a sort of joint-stock company to cultivate a number of fields[3]. Certain persons agree to contribute a share of the cultivating expenses, and to divide the profits in proportion to those shares. This proportion will usually be determined by the number of plough-cattle employed by each partner. It would seem that in such cases the landholdings become regarded as equally the right of the whole partnership, notwithstanding that in the revenue registers each is entered in the name of some one person. And if no term for the agreement is fixed, it can only be dissolved by a partition of shares, just as if they were a body of related co-sharers.

§ 15.—*Tenant right.*

I have already alluded to certain questions which arise about tenants. No artificial tenant right is now recognised, so that *new* cases of permanent tenancy are not arising, as they do or may in provinces where a twelve-years' rule is in force; but some cases of ancient tenancies have been recognised on the merits, as permanent.

§ 16.—*Batái or Metairie.*

Cultivating tenants often engage to till the lands of occupants on the "batái" system, which has been likened to the *métairie* of the Continent.

[2] Some clearing leases or grants of more ancient times are also found in some places and are called "pálampat."

[3] Gazetteer, page 98.

"The *batái* sub-tenure (metairie)," says Mr. (Sir A.) Lyall, "was formerly, and is still, very common in Berar. These are the ordinary terms of the batái contract: the registered occupant of the land pays the assessment on it, but makes it over entirely to the metayer, and receives as rent half the crop after it has been cleared and made ready for market. The proportion of half is invariable, but the metayer sometimes deducts his seed before dividing the grain. He (the sub-tenant) finds seed, labour, oxen, and all cultivating expenses. The period of lease is usually fixed, but it depends on the state of the land. If it is bad, the period may be long; but no term of metairie holding gives any right of occupancy.

"Metairies are going out of fashion. As the country gets richer the prosperous cultivator will not agree to pay a rent of half the produce, and demands admission to partnership. Money-rents are also coming into usage slowly, I think, because the land now occasionally falls into the hands of classes who do not cultivate, and who are thus obliged to let to others. The money-lenders can now sell up a cultivator living on his field, and give a lease for it; formerly they could hardly have found a tenant[4]."

Section III.—Revenue Officials and their Duties.

§ 1.—*The grades of officers.*

In Berar there is a Commissioner over the whole six districts, with only revenue and administrative, but no judicial, duties; each district is presided over by a Deputy Commissioner, who is aided by one or more Assistant Commissioners as in a "Non-Regulation Province." The "tahsildár" is the head of the revenue sub-division or "táluka."

[4] Gazetteer, page 98. The practice of batái is, however, still very common, and doubts have been expressed to me whether it is really going out of fashion as stated.

fixed percentage on the revenue is allowed the patwárí as remuneration for his duties.

Under the Native Governments a number of patwáris used to be supervised by a superior officer called deshpándya (just as a number of patels were by a deshmukh). The deshpándya had also his "watan." These have now no place in our system, and their families have received cash commutation pensions charged as a percentage on the revenue.

§ 4.—*The village headman.*

The patel or village headman in Berar is usually hereditary; that is to say, the "watan" descends by inheritance in the family to as many sharers as are entitled to succeed; and as only one descendant can, of course, be selected to do the actual duties of the office, it is one son or relative, the fittest that can be found, that is appointed. It may be occasionally that no one in the family is fit, and therefore that some one else has to be appointed. I have already mentioned that "watan" lands are not now left revenue-free as a remuneration for official work. The patel's remuneration for this is a fixed cash percentage on the revenue which he is allowed to levy on the village.

In small villages the patel has both revenue and police duties. He is agent for the collection of the State revenue, and is superintendent of the jáglias, who form in fact a sort of village police, though not organised under the police department, and performing many duties, as messengers, guardians of boundary marks, &c., which the regular police do not.

The patel must give information of all crimes, and, in cases of necessity, may arrest persons and enter houses for the purpose.

In some of the large villages a "police patel" is appointed separately from the "revenue patel." In that case the former has charge of the village pound and gets certain allowances from the cattle-pound fees[a].

[a] These duties are in Berar defined in Circular Orders.

Revenue business.

§ 5.—*Taking up, relinquishing, and transferring lands.*

In the earlier days of our Government, and even at the present time in less advanced districts, there were not only many numbers unoccupied, though capable of cultivation, but many changes took place owing to people relinquishing land[7].

In long-settled and prosperous districts this is of course very much less the case: land has become valuable, and every "number" that can possibly be cultivated has been long since occupied, and no one now thinks of relinquishment. Transfers by contract or on succession are practically the only changes that occur. I will, however, describe the rules which were laid down on the subject of unoccupied numbers, and on relinquishment and transfer. I have already remarked that the whole of the cultivated and culturable lands, not including intervening tracts of waste, were all divided out, on the principle described, into fields or numbers of a certain size, and were surveyed and assessed. But large tracts of waste (as in the Basim district) were only marked off into blocks, not divided into "numbers" in the first instance. A number of these blocks have since been gradually cultivated, and now are divided into regular numbers permanently occupied. A rule in the settlement series (Rule XIII) provided for the procedure to be observed while such a course of gradual taking up of blocks bit by bit was in progress; but this procedure has now become obsolete, since the portions so taken have long since been formed into regular fields and brought on to the register.

When any person wishes to take up a survey number which has been relinquished by some one else, or has been hitherto occupied, he must take the whole number; but several persons may combine to take a number between them[8].

[7] In the Wún district this is still, I believe, the case. The Gond cultivators are very superstitious, and the occurrence of anything which the village astrologer declares unlucky, or the appearance of some sickness, causes the people to throw up their land and decamp.

[8] Settlement Rule XII.

Any person is at liberty to apply for any unoccupied "number" he pleases, but the Deputy Commissioner is at liberty to reserve certain numbers for village-fee, grazing, or other special purposes[9]; and also those which produce such excellent grass that the produce is pretty sure to sell for a sum in excess of the ordinary assessment of revenue[10].

All unoccupied numbers are put up to auction every year for the grazing only, preference being given to the occupants of the contiguous village lands. Should a bid exceed the amount shown against the number as its ordinary revenue assessment, the purchaser will be considered not merely as the purchaser of the grazing right, but will be entered as "occupant," and may, of course, cultivate the land. This does not apply to lands specially reserved under Rule XVII; they cannot without special sanction be diverted from the purpose for which they are reserved.

Any application for a number is made by filing what is called a "rázináma," *i.e.*, a document agreeing to take the number and pay the assessment. This is presented to the village officer, who sends it to the tahsildár[1], who satisfies himself that the application can be granted, and returns an order to that effect, so that the patwárí may make the needful entry in his village accounts. Relinquishment is effected in the same way. It must be done before the 31st March in each year[2].

This is one of the subjects on which the Berar Rules differ from those of Bombay. If one sharer wishes to relinquish, the Bombay Code makes it a condition that if no one will take the vacant share, the whole field must be given up. In Berar this was thought hard, and Rule VII merely provides that the share is first to be offered to the others; if it is not taken up (but it always is) by them, it remains unoccupied as a share, but the other sharers retain their shares. So, when a registered occupant dies, the name of the eldest

[9] Settlement Rule XVII. See also the Bombay Code, sections 38, 39.

[10] *Id.*, XIV. Such grazing reserves are called "ramna."

[1] See Revenue Code, section 60, for a similar provision in Bombay.

[2] Settlement Rule XXI.

or principal heir is entered, but[3] the names of others succeeding with him (according to the law of inheritance) must be entered also, and, if they wish it, be recorded as "recognised" sharers, so that each may pay his own revenue and no more.

On the death of a registered occupant, the Code[4] directs that the eldest son or principal heir is to be entered as registered occupant: if there is a dispute, it must be settled by a law court.

Transfers can be made by registered occupants or recognised co-sharers, by rázináma, in a similar way to that just described. The transfer may be effected at any time, but Government will not recognise it, *i.e.*, will still hold the originally registered occupant liable till the current year's revenue is paid up[5]. The Code[6] in Bombay treats relinquishment and transfer as the same thing, the former being "absolute," and the latter a relinquishment in favour of some other person[7].

§ 6.—*Other branches of duty.*

I do not say anything about partition, maintenance of boundaries, alluvion and diluvion, or the recovery of arrears of revenue. These matters are regulated in Berar mostly by local rules of practice: but in all essentials the rules are the same as under the Bombay Code, which will in all probability before long be formally introduced. The only remark I have specially to make is that in Berar, under the system of recording rights noticed above, all co-sharers or occupants had their separate rights recorded, whether they applied for it or not.

In Berar the revenue becomes due in two instalments, on 15th January and 15th March[8].

[3] Section 71.
[4] Settlement Rule VI.
[5] *Id.*, IX.
[6] Sections 74 and 79.
[7] Some special cases of relinquishment are mentioned in sections 75, 76. These it is not necessary here to describe.
[8] Settlement Rule XXIII.

CHAPTER III.

THE REVENUE SYSTEM OF MADRAS.

SECTION I.—HISTORY OF THE LAND TENURES AND THE SETTLEMENT.

§ 1.—*Value of a study of the Madras Revenue History.*

THE Madras revenue system has an importance in the Revenue history of India which is all its own. In the first place it was in Madras that the raiyatwárí method of settlement, as a system under our Government, originated; in the next place, the history of the Madras Presidency throws great light on the constitution of villages and the early customs of landholding which are really at the bottom of all Revenue systems. The Revenue history of Madras affords therefore an important aid in understanding not only the raiyatwárí settlement as a system, but the whole subject of land tenures in India, and why it is that our Revenue systems have developed differently in different provinces.

A thoughtful study of the way in which revenue administration grew up in Madras, will more than anything else tend to show that there is no such thing as a system which is right in the abstract, which can be held up as a model,—which can have its admirers, who hold a brief for its defence against all other systems. To compare one system with another, and regard a province which is managed under one as enlightened and blessed, while a province managed under another is regarded as in a backward condition, to compare the merits, in short, of raiyatwárí and zamíndárí settlements, is the idlest exercise of ingenuity in the world.

It has often been said of Bombay, for example, that the raiyatwárí system was not invented, but existed: this is perfectly true. There is rarely room for a selection of systems. The plan to be adopted

must suit the facts. If the Muhammadan conquest obliterated the old village institutions and brought zamíndárs of estates into a position of prominence (which is a question of fact and of local experience), the zamíndárí system (with which permanence of assessment has no necessary connection) is inevitable. If there are no zamíndárs, but the villages show a strong tribal organisation and a joint title to the entire area of a village, whether waste or cultivated, a system dealing with the body through its headmen, is equally sure to develop itself. If the village consists of individual holdings, its bond of union being such as has no reference to common landholding or united responsibility of any kind, a raiyatwárí system or method of dealing with each landholder individually, is the only one which is practicable without injustice, and without a purely artificial creation of an upper proprietary title over the whole village.

In the latter case, indeed, there is room for some historical questioning, whether the individual holdings are not a decayed form of a communal form which has survived elsewhere. There can be no question that both forms do exist, and when an officer accustomed to deal with joint villages, and impressed with a belief that dealing with one proprietor or one body of proprietors through a representative headman, gives the simplest and most workable form of revenue management, it is not surprising that, as Mr. Elphinstone did in Bombay, he should raise the question of origin, and cast about him to find traces of an original grouping of lands, and a means for restoring the responsibility of the body as a unit of revenue management.

§ 2.—*Madras affords an illustration of the different origin of villages.*

On questions of this sort the Madras Presidency affords peculiarly interesting information.

We have historical evidence to show that the original inhabitants, it is said Mongolian in race and Dravidian in speech, were

chiefly pastoral, and that they certainly had no communal organisation as regards the plots of land that were cultivated. In the process of time a wave of Hindu emigration passed over them.

The races mingled to a great extent, but some of the aboriginal tribes remained as predial slaves to the landholders, and others fled to the mountain ranges. The circumstances of agriculture in these forest-clad hills are always unfavourable to the development of land communities, because all over India the aboriginal races cultivate only by the method of forest-clearing, which is called kumri, jûm, bewar, dalli, and by many other names in different parts of India. As land so cleared yields only one or two crops, after which the site has to be abandoned, the nomad habits of the tribes are necessarily maintained, and settled property on land does not arise. Nor did the first Aryan immigrants establish a joint system of holding land.

Whether it was the intermixture of the aboriginal races, or that the circumstances of the new home and the conditions of agriculture affected them, we cannot now conjecture; but they did not by tribes, clans, or groups of families, occupy defined tracts of land, regarding the whole as the property of the section, and dividing it out or managing it for the common benefit, according to their own rules. It is indeed probable that the admixture of races, the aborigines and the immigrants—themselves possibly not homogeneous—tended to prevent any common bond, or possibility of any common rule of sharing: that is all I can venture to say. They associated in villages, because without such association life would not be possible; they recognised a headman who managed their affairs; they had village servants and village artisans who rendered services to the group and were employed within its limits, but each man had his own individual cultivation as he pleased, or as his means enabled him to undertake it, and neither claimed any common interest with his fellows in the waste beyond the limits of his fields, nor recognised any common interest in his neighbour's responsibility to the ruling power for land revenue payments.

This first Hindu immigration in time was followed by a second[1]; but this time the people who came were evidently not of the same class as their predecessors; they were distinguished by warlike habits and organisation, and seem to have belonged to the race now represented in Upper India by the Rájputs.

In Northern India the later Aryan tribes appear under two very different forms as regards their land organisation. The Panjáb shows most clearly the tribes settling down as entire people in defined areas and resulting in village communities each complete in itself. Rájputána, on the other hand, and many other places show a totally different system in which village communal organisation had no part. The tribes only appeared in small bands, and became the conquering rulers of the country without furnishing a large proportion of the local population. Exactly the same differences followed the immigration of these races when they proceeded southward to Madras. They introduced in fact *two* different systems of landholding, just as they did in Upper India[2].

§ 3.—*The divisions of the Madras territory.*

The Madras Presidency, both as regards the effect of these immigrations and otherwise, may be roughly divided into three tracts—(1) the North or Telugu country, extending as far south as the Nellore district; (2) the Tamil country, below Nellore and to the east and south of Mysore, including the districts of Chingleput, North and South Arcot, Salem, Tanjore, Madura, and Tinnevelly; and (3) the West Coast, Kanara and Malabar (the rest—Cochin and Travancore—being Native States).

Now, the Telugu country seems to have retained most of the earlier Aryan or non-united villages, but this part of the country was, as we shall presently see, so completely dominated by the

[1] See "Standing Information" regarding the Administration of the Madras Presidency (Government Press, Madras, 2nd edition, 1879), page 76 *et seq.*

[2] This important fact does not seem to have struck the able author of the historical sketch in the "Standing Information," who includes the Nair *chieftains* of Malabar and the village-founding *people* who have left traces in Chingleput and elsewhere in one.

Muhammadan institutions, that, in fact, it is almost like Bengal in the decay of village forms.

The Tamil country was occupied by that part of the second Aryan immigration which founded village communities, while the Western Coast was conquered by the military or Rájput portion, and these developed no communities, but a system of strongly individualised landholding (as in Rájputána of the present day), the bond of union being military retainership and graduated succession of chiefs.

§ 4.—*Districts in which joint villages appear to have existed.*

I must first of all devote a brief space to the history of the village community districts.

Communities of this kind are always liable to change. Under the most favourable circumstances, the joint body will be divided, and shares forgotten; the tendency is, in the nature of things, to progress or to pass from joint-ownership to severalty. The dominant race dies out, or is supplanted; the military power demands a heavy revenue, and they fail to pay; outsiders come in, and take their place with the original soil-owners, till either all sink to a dead level of individual occupancy, or the old soil-owners are only kept in remembrance by some distinctive names, and in some cases by some privileges or rights which are desperately clung to, but are being perpetually washed away by the waves of time and change.

There are still cases where the old land owning group has not died out, and where rents are paid by the actual occupants to the original owners; such are the cases called swáyatantram in Chingleput[3].

One important feature in such communities is, the reader will recollect, that within a defined area of land, the *whole*, whether waste or cultivated, belongs to them; and when the time comes for extending cultivation or the waste becomes valuable, the question of the right to it is of great importance. In non-united villages the

[3] Standing Information, page 78.

villagers may *make use of* the neighbouring waste, but no one has a claim to anything more than his own holding.

In the Tamil country, of which I am speaking, there are many cases where the village owners, however decayed, are still known by names indicating their being original owners or coparceners in the village, and still claim the waste: these claims are, however, not recognised by Government, except as a preferential right to take up the land for cultivation before outsiders[4], but not before other landholders (who may not bear the ancient title) of the village.

Evidence is not wanting to show that, at the first establishment of these immigrants, the land was divided out into a series of allotments or villages. (If there was any larger grouping superior to the village, it is not now traceable, and probably never existed, except as a territorial division of the Rája's dominions which were never large.) The village group managed its own affairs; the land was divided into shares called "ploughs,"—equal or approximately so, as the soil allowed. The land so divided was, as usual in early tribal settlements, liable to be re-apportioned by lot at intervals[5]; but in some districts this came to an end earlier than in others, and the division was recognised as permanent. There were the usual objections to admitting outsiders; sales were rare or unknown, but mortgages were frequent, with, however, an understanding for re-entry even after long intervals,—a curious fact which we shall see again in the case of Burmese tenures, and illustrating forcibly the early feeling against alienation of the land belonging to the group. When, however, an outsider *was* admitted, he was also admitted to all the incidental privileges of partnership profits from fisheries, fruits, waste lands, &c.

The names indicating the sharers' right are very various; we have terms signifying shareholding either in Tamil or Sanskrit, as karaikáran, pasangkarai, sarwadáyam. But it is curious that the ancestral right has now become very generally indicated by an Arabic term "miras" (wáris—an heir), which may possibly have

[4] Standing Information, page 78.
[5] *Id.*, page 81.

been introduced by the admission of Muhammadans to the position of village coparceners, or because the Muhammadan conquerors gave it that name. In some cases the mirási right passed into the hands of one individual by purchase or survivorship, and then the united village right is spoken of, especially in Tanjore, as "ekabhogam."

The whole of the mirásidárs contributed to the village expenses ("malba" of Upper India) by paying small taxes (proportions of the grain produce of each field) called méré. These were spent on feeding Brahmans on festivals, lighting village temples, feeding visitors, killing a tiger, and so forth.

In some villages it became a custom for the original owners to claim a portion of arable land which was called "gráma-mányam," or village free grant.

The persons who resided in the village, but were not sharers or participators in communal privileges, were, as always under this system, numerous. They had to contribute to the village-taxes, and probably saved the mirásis from contributing at all.

Some of these were admitted as payakáris, paying rent besides the contributions. Others, however, had a more privileged position, paying fixed rents, and gradually acquired powers of alienating their holding. They were called ul-kudi, or "inside cultivators." Mere tenants-at-will were "outsiders," or para-kudi.

Under the exactions of the Muhammadan conquerors, it was very natural that these outsiders, together with the privileged tenants and the original mirásis, should sink very much to the same level; and the introduction of a raiyatwárí system would then further confirm their position as equal in right over their own holdings.

The cases where the dominant or mirási families claim an over-lordship and take rents are few: they survive in the cases called *swáyatantram* in Chingleput.

The panchâyat government also seems to have given way to more automatic government by headmen. Mányams, or grants of revenue, were early introduced, especially to remunerate village servants; and here was an additional cause for the community disappearing and the village headmen remaining with hereditary

lands and perquisities, analogous to the headmen of originally non-united villages,—the watandár families of the Maráthá countries.

§ 5.—*Districts in which the tribes effected a conquest, and appeared only as rulers. The West Coast.*

While, however, the tribes of the second immigration founded the village communities which thus arose and decayed, they only appeared in other districts as furnishing the ruling class, without settling as a people. It is in the West Coast districts that the features of this organisation can best be traced. In Kanára and Malabar no communities ever existed; the Aryan tribes did not settle there as a people, but at a later date certain Rájput chiefs took possession of the country and divided it out into estates.

A very interesting report on Malabar still exists, dating from the end of the last century, when a mixed Commission of Bengal and Bombay officers was sent to report on it[6]. This report tells us in detail how the Malabar Nairs arose, at least according to tradition which would appear to be founded on fact.

It would seem originally that the country was held divided by certain Brahman families, who had a republican constitution and no head. They of course invented a fanciful history for the country. The Malabar country was called "Malai-Yálam" because the deity caused the sea to recede and left the land so reclaimed to the Brahmans. I have, in another place, suggested that the Khsatriya King was a necessary part of the Hindu polity; true to this principle, it is related that, in the course of time, the Brahman landholders, being dissatisfied with the existing constitution, asked the king of the neighbouring country to send them a ruler. This he did by sending a Viceroy who was changed every twelve years. But at length a Viceroy, named Sheo Rám, established him-

[6] Report of a Joint Commission from Bengal and Bombay appointed to inspect the state and condition of the province of Malabar (presented to Lord Cornwallis) 1792-93. (Reprinted at the Gazette Press, Fort St. George, 1862.)

self permanently. In the process of time, Sheo Rám, it is said, embraced the faith of Islám; at any rate he wished to retire from the Government, and he consequently divided the whole country among his Nair chiefs, who thus became the owners of a series of estates: there was no over-lord, and that is the reason why no land revenue was paid, until later times, when Haidar Ali conquered the country and then exacted contributions from the Nair proprietors, which soon crystallized into a regular land-revenue. The Nairs occupied the land, leaving the Nambúris or original Brahman settlers, also in possession of their holdings. The Nairs' estates did not quite escape being disturbed, for, as Sheo Rám was going, a cowherd, called Uri, asked for a share, and Sheo Rám having nothing left but his own town of Calicut, gave him this *and his sword*, of which Uri made great use by forcibly extending his share; he it was who founded the chiefship known as the Zamorin (Samúri) of Calicut.

It is curious that the report continually speaks of the Nairs' estates as "Nairships."

In the ordinary course of things, these estates, as the families of the original chief expanded, would have broken up into groups, which would in fact have been ancestrally connected joint-villages. But the jungly nature of the country, and still more the curious customs of marriage and succession, prevented this[7].

The nature of the country is such that large villages do not grow up. The holdings are gardens and clearings in the forest, with a few houses on each. The consequence has been that the descendants of the conquering families have become possessed of separate holdings called "janmi." The "janmi" holding is now only registered as any other raiyati tenure. The janmidár owners generally do not cultivate themselves, but employ tenants called "patomkár." But a large number of the estates are mortgaged under the peculiar

[7] The son of the chief did not succeed, but the sisters' sons, and the sisters were only temporarily married to Nambúris. Each son was established in a quillom or kolgam,—a separate "house," and when the chief died, they succeeded in the order of seniority.

system of the country[8], so that it may be said that "janmi" lands are generally either in the hands of mortgagees or of tenants.

The estates are now owned jointly by the families. The joint inheritors, as already observed, are the sisters' sons, and they have no power of permanent alienation. Such a family group is called a tarwád (tarawáda), and is managed by a karwan or manager.

In later times Arab traders (Mápilas) got hold of many of the lands, and, strange to say,—perhaps by the influence of contiguity and example—held the estates in the same way as the Nairs.

It was in this way that the whole of Malabar came to be regarded as private property; no waste land remained at the disposal of the State. The chiefs or janmidars took the share of the produce from their tenants, and also seignorage on teak trees, ivory, and other jungle produce.

Our Government assessed the land after cession by Haidar Ali, who as conqueror had introduced a land-revenue.

§ 6.—*The Telugu country.*

In the Telugu country, in which mostly survived the village institutions of the first immigration, there are also traces of these chiefs' estates which in many cases developed into zamíndáris under the rule of the Muhammadans. Indeed the long and persistent dominance of the Muhammadan power in the Telugu country has served more completely to obliterate the organisation of both the first and second Hindu immigrations than elsewhere.

It is hence almost a matter of conjecture what the early system was; but it seems that in the Telugu country the village com-

[8] Permanent alienation was held to deprive the land of its privileged position as an estate not paying revenue; but mortgages became very common, so much so that a regular race of mortgagees arose in Malabar, and the names descriptive of different kinds of mortgage are various. The chief feature in all of them seems to be that the mortgage is for a number of years, and that the mortgagee is bound to bring the produce strictly to credit; after paying the interest on the sum advanced, the rest goes to reduce the capital debt. If a mortgage is renewed, it is usually so on the payment of a fine or fee which goes to reduce the debt.

munities were never developed as in the Tamil country, but that the villages were founded on the non-united type, held together by the system of hereditary village servants and officers. It is said, indeed, that a tenure akin to the mirási of the Tamil country is traceable in the recognition by the Muhammadans of a class of cultivators whom they called "kadím" or ancient. But if I may hazard a conjecture, I should say that the probability is that they were the original village holders, who were dominated over by some later chiefs, conquerors, or grantees: they were recognised as entitled to some consideration and allowed certain privileges, and when the chiefs became zamíndárs under the Muhammadan rulers, these privileged occupants were spoken of as "kadím;" the existence of such is therefore no necessary indication of any true joint-village system.

The interest of these facts in illustrating the question so frequently arising in our study of the Central Provinces, Berar, and Bombay is, that here we are able to account for the two forms of village organisation, each having a separate origin; and although the tendency of the one form to decay and pass into the other is shown, still there is no reason to believe that the early or non-united type of village was ever a communal form.

§ 7.—*The Muhammadan conquest.*

The effect of the Muhammadan conquest has now to be considered. The tendency of it was, not to change radically the land systems of the conquered country, but to modify them indirectly.

In Bengal, for example, the Mughal súbahdár never set himself to work to eradicate village institutions, or to introduce a new system. Akbar's settlement was in every respect calculated to keep things as they were, and simply to secure the State in its punctual realisation of its share in the produce—a share which was payable to the Hindu ruler as much as to them: but when the State began to appoint revenue agents to collect the revenue, then it was that the original village system, being in natural decay, gave way, and

enabled the revenue agents, by the mere force of circumstances, to grow into the position of 'proprietor' of the whole.

In Madras the effect of the Muhammadan conquest varied. The Northern Circars, the ceded districts, the Nellore district, and the Telugu country, form the portion that was longest under the Muhammadan rule. The southern part of the peninsula knew it only for a shorter time, the district of Tanjore never having been under the rule at all; the districts of Trichinopoly, Madura, and Tinnevelly were under it for about a century. The Coast districts, where Kanarese and Malayalam are spoken, were only under the Muhammadan rulers of Mysore for a comparatively short time.

It so happened that the Northern Circars were the first territories to come under our rule, and here the Muhammadan rule had established the system of zamíndáris most completely. The zamíndár had, as in Bengal, become proprietor in the usual way. He had to make good a heavy assessment to the State, and he consequently had to employ village farmers under him, whose first care was to get in the revenue; consequently he located cultivators for the waste as he pleased, and if he found that the original occupant of cultivated land did not manage properly, or did not pay, he unceremoniously thrust him out. No wonder then that the original land-tenures were obliterated, and the zamíndár became the landlord.

§ 8.—*Early measures of the British Government. The Permanent Settlement.*

The early measures of the British Government were simply based on the existing state of things. It was found that besides the zamíndárí lands there were others called "haveli" lands, not held by middlemen, but directly under Government. The lands were leased out annually or on short settlements, and in some cases lump sums were assessed on the entire village. About the same time as the Madras Government undertook the charge of the Northern Circars, the Bengal Goverument entered on the management of Bengal, Bihár, and Orissa.

When the permanent settlement with zamíndárs was introduced in 1793, the Court of Directors in 1795 desired the Madras Government to adopt the same system. This was objected to, but was ultimately ordered. The Northern Circars were accordingly permanently settled. The haveli lands were parcelled out into states of convenient size, and were sold as mootahs (mutthá) to the highest bidder.

But at the same time other territory was in possession of Madras. The country about the capital, known as the "Jaghire" (jágír), had been granted by the Nawáb of Arcot. This was settled in 1794 under Mr. Lionel Place, who, having here found villages owning to the joint constitution, established a joint-village settlement. But this country also came under the orders for permanent settlement, and here again the lands were parcelled out into mootahs and sold. Regulation XXV of 1802 (Madras Code) was then passed, declaring the zamíndárs and mutthádárs proprietors, and making their assessment permanent.

While these measures were in progress, the districts known as the "Ceded districts" were given over by the Nizám of Hyderabad, and in 1801 the Nawáb of Arcot's domains were ceded, so that the Presidency assumed its present form.

These districts also exhibited to some extent the effects of Muhammadan rule. Some of the lands formed estates held by chiefs called Poligars (Pálegára), and their Paleiams (Pollams) became zamíndárí estates permanently settled.

§ 9.—*The introduction of the raiyatwárí system.*

There were, however, large tracts of country that had not been parcelled out into "estates;" in these there were simply the original villages: and this circumstance gave rise to the introduction of the raiyatwárí system.

A large tract, spoken of as the Baramahál (the Salem district), was among the territories so held. A Commission was appointed to settle it (in 1792), among whom was named Captain Munro. The Commission did not here find united village communities: at any

rate it dealt rather with individuals than with village communities[9]. The Commission actually carried out a survey and a field-to-field assessment. But while this was going on, the agitation about a permanent settlement was at its height, and the result was that, in spite of what had been done, a permanent settlement was ordered for Baramahál, and between 1803 and 1805 the land was divided into mootahs which were sold to the highest bidders. This plan, however, failed so conspicuously that it had to be given up. Munro was evidently the active spirit in these parts, and the result was that, a few years later, the progress of the permanent settlement under Regulation XXV of 1802 was further stopped, and the settlement became raiyatwárí. It may be added that in other parts also where the mootah system failed, the system became raiyatwári; and such was the influence of Munro's views, that even where there had been joint-village settlements, they were abandoned.

The joint system did not die out immediately. The previous sketch of the land-tenure history will have shown how these joint villages survived in many places. Mr. Place's settlement in 1794, though overruled, had distinctly recognised them. And in 1808 the Court of Directors had distinctly sanctioned the trial of the joint system in several districts. Munro was, however, accustomed to the purely raiyatwárí system, and being a very able man, and having persistently advocated his system, his efforts were not without influence.

It must entirely depend on the natural vitality of the village system whether it can be relied on. There can be no doubt that some of the village settlements did not work in Madras, and in some cases speculators got hold of villages—a sure sign of failure.

Colonel Munro visited Europe, and it is highly probable that his views largely affected the decision of the Court of Directors. However this may be, in 1817 the abandonment of the village system was ordered, and though the Board of Revenue remonstrated, it failed to carry the point, and raiyatwárí settlement became general.

[9] Standing Information, page 92.

§ 10.—*Progress of the raiyatwári system.*

The system of 1817 was well adapted to the districts where the villages were non-united, and took its place without difficulty even where the villages were really joint, because, as a matter of fact, time and circumstances had destroyed or impaired their distinctive constitution. But the same results were not everywhere attained.

Malabar and Kanára never had village communities, nor did the chiefs' estates resemble zamíndárís; but on the other hand they were unaccustomed to the idea of a Government assessment.

There were serious riots, but these at last being quelled, a raiyatwári settlement was adopted recognising each holding separately.

In Malabar the country is divided into taluqas, these into amshams (ámisham), and the amshams into deshams; each has its revenue officials. The adhigári with an accountant or menon (menavan) is over the amsham, and a mukyastam over the desham.

In Kanára, also, there were no villages, only individual holdings: the Government assessment or "shist" was based on the amount of seed it took to sow the land. It had been in former days assumed that it took 2½ kattis to the acre; and the produce was held to be twelve times the seed, or 25 kattis. This was apportioned, 7½ kattis to Government, 7½ to the landholder, and 10 to the person whom he, according to universal custom, employed to till the land. An account had therefore to be made out for every landholder, according to his cultivation, whether permanent or kumri, and this was called "warg." In course of time the "warg" got to mean the holding or lands to which the account was applied.

Here, there being no field survey, the raiyatwári system was so far modified that the assessment was not on the field, but on the holding.

The Muhammadan Governments, on their usual plan, tried to raise the old assessment by kattis, and as they could not conveniently alter that, they added to the "shist" various extra cesses called "shámil," and the total was called berij or beríz. The British revision of this is spoken of as the "taráo berij."

In Kanára each holding or warg has its house upon it; the headmen of groups of land are called patel; and every group of holdings, called mágáne or taraf, has an accountant called shánabhog (shanbogue).

It should be remembered that the holdings are not usually cultivated by the janmdár or holder, but more frequently by tenants. But the tendency of the raiyatwárí system is to obliterate this distinction, and Government may deal with a patomkár or cultivator, although he has to pay a rent to a janmdár over him.

§ 11.—*State of the settlements in 1820.*

In the spring of 1820 Munro became Governor of Madras, and of course then the ascendancy of the raiyatwárí system was secured.

At the time, however, of the orders of 1817[10] the permanent settlement prevailed in Ganjam, Vizagapatam, Rajamandri, Masulipatam, Guntoor, Salem, Chingleput, Cuddalore, and some of the "Poli:ms" of Chittoor. The village system was in force in the Ceded districts—Nellore, Arcot, Palnád, Trichinopoly, Tinnevelly, and Tanjore. The raiyatwárí system was only fully established in Malabar, Kanára, Coimbatore, Madura, and Dindigal.

Under the new orders, whenever village leases expired, or mootahs or zamíndáris lapsed or were bought in, the raiyatwárí system was introduced.

§ 12.—*Present state of the settlements.*

About one-fifth of the Presidency now remains permanently settled, chiefly in the north, with some Palegára estates elsewhere. It is curious that the Permanent Settlement Regulation of 1802 remains on the statute-book, but no general Regulation or Act exists legalising the raiyatwárí system or laying down any principles as to assessment, revision, and so forth.

There are only separate enactments for the protection of landed interests and for the realisation of the Government dues.

[10] Standing Information, page 96.

Section II.—Madras Tenures of the present day.

I.—Inám holdings.

§ 1.—*Method of settlement.*

It will be convenient, before proceeding to the description of the settlement proceedings, to finish the subject of land-tenures by explaining how the different forms of landholding now appear.

In the first place I must allude to the question of inám lands. In the early days of our rule, it was found that all kinds of alienation of revenue had taken place, and it was necessary to enquire into all these and see what were really valid and proper, and what were not, and what terms should be arranged for all such as were duly maintained. The Inám Commission was established in 1858. The work is now completed. The grants spoken of as ináms are proprietary grants, carrying with them either a total exemption from a revenue payment, or a modified payment.

In Madras, inám holdings refer always to the land-right as well as to the favourable rate of revenue, and are quite distinct from jágírs, srotriyams (shrotriems), &c., which are mere assignments of the Government revenue in favour of some person, who was in no sense owner of the land, and had nothing to do with the management of the land, having only the right to receive his revenue payment. This clear distinction we have found not maintainable in Upper India, where a jágírdár might or might not be the owner of the land as well as the assignee of the Government revenue. Ináms were created very much as other grants of the kind in India. The "Standing Information" classes them into nine kinds. The student will better recognise them with reference to what he has read of other provinces, if I exhibit them as follows:—

I.—Connected with shrines, temples, and religious persons.

II.—(*a*) In support of schools, bridges, wells, rest-houses, &c.

(*b*) In support of irrigation works, called *dasabhandam*, found only in certain districts.

III.—Held by Government officials, court favourites, &c.

IV.—Held by relations, cadets, personal servants and household priests, &c., of zamíndárs' and chieftains' families (occur in the North Circars and Paleyams of Madura).

V.—Held for police services (*cf.* the ghátwáli and other such tenures in other provinces).

VI.—(*a*) Village, revenue, and police officers for services.
(*b*) Artisans of the village ("watan" lands, &c.)

The work of the Commission consisted in confirming such of the grants as were valid, and placing the title on a sound basis. In most cases these holdings were on condition of service of some kind (for example, in classes IV and V above); the grant may have been only for life, or it may have been liable to escheat on failure of male heirs in the direct line. In most cases all the peculiarities were abolished; the Commissioner proposed terms, and if these were accepted the grant was "enfranchised," *i.e.*, confirmed to the holder on a simple perpetual tenure, a 'quit-rent,' or fixed assessment below the ordinary rate of field assessments, being paid by the holder[1]. A permission was given under certain rules to inám holders to redeem the quit-rent assessment, but it has been very slightly made use of.

II.—The Zamíndárí tenure.

§ 2.—*Its varieties.*

The feature of these is, that the whole land, waste or tilled, within a given estate or area, belongs to the proprietor, whose absolute title is declared by Regulation XXV of 1802.

The assessment is in one lump sum for the whole, and is permanent; but the zamíndár may be liable to cesses, water-rates, and other taxes: it is the land assessment only that is permanent.

[1] The Commission closed in 1869, and the formal duties transferred to a Member of the Board of Revenue for any occasional matters that might still remain to be disposed of. The total number of ináms enquired into and settled was 407,004, affecting an area of about six and a quarter millions of acres. The "quit-rent" now fixed amounted to close upon twelve and a half lakhs of rupees.

There are some varieties of zamíndárí tenure. First there are certain ancient zamíndáris which were in existence before 1802: they exhibit all the above characteristics, but succession to them is governed by primogeniture, younger sons being entitled to maintenance only; and the zamíndár cannot alienate beyond his own lifetime. Examples of this ancient form of estate are the Vizianagram zamíndárí and that of Venkatagiri in the Nellore district.

Next there are ordinary zamíndáris, the result of the permanent settlement of Regulation XXV, sometimes they are held by zamíndárs properly so called; sometimes they are "proprietary estates," such as those of mootahdars,—the holders of parcels of land made into mutthas as already described. These exhibit the characteristics above given, only that there is no primogeniture and no restriction on alienation.

The Pálegára (Polygar's) estates are very similar. Most of them were treated under Regulation XXV, and got "sanads" or title-deeds like all the other zamíndárs. A few, however, called the "unsettled Paleiyams," got no sanad, and for a time it was supposed that the holders had only a life interest; this is now no longer held, and the so-called 'unsettled Paleiyams' are in no way different from other zamíndáris.

All the inámdárs, who have been settled with at quit-rents, also come under the category of "proprietary estates," since they are absolute proprietors of all the lands in their grant, and the quit-rent is permanently assessed.

There are also certain proprietary rights in coffee lands, gardens, and plantations in the Nilgiris, Palney and Shervaroy Hills, and the Wynaad, which are proprietary estates, the revenue being redeemed.

III.—The Raiyati tenure.

§ 3.—*Compared with that of Bombay.*

In Bombay we found that the Revenue Code defined this simple and prevalent form of tenure: it was practically, but not theoretically, a proprietary tenure, and the Act had avoided all

difficulties by describing the incidents, attributes, and limitations of the occupant's right without declaring that the right was in its nature of this or that kind.

In Madras there is no legislative declaration on the subject to be found. The Regulation XXV of 1802, precise as is its declaration of proprietary right, can only be held to apply to those estates which came under its operation. Although the terms of the Regulation are general, and show an intention to apply it to all Madras, as a matter of fact, it was not so applied.

It seems, however, to have been traditionally accepted in Madras that the raiyat is owner of his holding[2], and there has been perhaps some reluctance to interfere with him by survey of his land or enhancement of his revenue, which may account for the late date at which Revenue Survey operations were introduced. Be this as it may, it is said that no practical difficulty has ever arisen, nor has any question ever required decision as to the theory of the raiyat's position. His tenure is practically the same as it is in Bombay; he can relinquish part or the whole of his holding; he can ask for unoccupied assessed land[3]; his tenure is not liable to be put an end to, so long as he pays the revenue assessed under the existing settlement or after revision; his right is also freely alienable and heritable, subject only to the condition of registering the transfer, without which the original holder remains liable for the revenue. The trees on all lands held by the raiyat under his patta—for pattas are issued, as we shall see, for all holdings—

[2] In reporting to Government in 1871, with reference to mineral rights, the Board of Revenue make the following remarks with regard to the right of the ordinary raiyat in Madras:—"The principle has always been affirmed, that the grant of land either under a zamíndár's sanad, *or on an ordinary raiyatwári patta*, conveys all the right, title, and interest which the Government was itself possessed of in such land, subject only to the payment of the assessment." (The italics are mine.)

[3] I have not found any mention of the restriction noticed in Bombay, that land must be used for agriculture, unless special permission is given otherwise: nor is there a penalty for occupying without permission unoccupied assessed land—only the assessment at ordinary rates is levied. Even in the case of unassessed land, which is not intended probably to be taken up, the only restraint is that there may be a special and prohibitory rate assessed on it.

belong absolutely to him, and I do not find mention of any reservation of valuable trees of any kind; only in Tinnevelly, there is a tax on palmyra trees (*Borassus*), which, however, can always be redeemed at twenty years' purchase. The patta granted to the raiyat is not exactly a title-deed[4] like the "sanad" of the zamíndárs; it is an official statement of the facts of his holding and assessment, and may change at every annual jamabandi, if the facts of his holding have changed. Under this general form of land tenure all varieties of tenure, not being that of a zamíndár, moctahdar, or polygar, now appear. The descendants of the Malabar chiefs whose "janmi" right (as it is called) I have already described,—the land-owners who call themselves mirásdár, are equally at the present day "raiyats," on the ordinary terms.

§ 4.—*Some special features.*

The Madras system, speaking very generally, is averse to joint holdings; there is, unlike the Bombay law, no limit to the smallness of a holding for which a separate patta will be issued, and for which an entirely separate revenue responsibility exists. If once a joint patta is issued, it must, however, remain joint until all the parties agree to a division.

The vestiges of special mirási rights which survive under this method of raiyat occupancy right may now be noticed.

In the first place, where traces of a claim to the waste on the part of the mirásidárs or original landowners appear, though the absolute right is not recognised, the unoccupied fields are assessed, and when application is made for them, the mirásidárs of the village are allowed a preferential claim.

In the Chingleput district, where the old mirásidárs had managed to keep their villages more intact than in other parts, the matter was arranged thus:—the common land was at settlement divided out among the mirásidárs according to their recognised shares: so much of the waste as was not assessed

[4] Standing Information, page 104.

and used as grazing ground, &c., was left permanently unassessed, and marked off as grazing ground and firewood jungle for the village. Both the Madras system and the Bombay Revenue Code acknowledge this method of assigning defined plots of unassessed land to village use. Such land is not made into assessed numbers, and consequently cannot be applied for and occupied without express sanction.

In the case of all waste taken up by non-mirási applicants, as well as on holdings by non-mirásidárs, abandoned and again taken up, they were liable to pay a fee of two annas in the rupee on the assessment, to the mirásidárs. This is called the swatantram, and is a kind of composition for the "manorial right," or general overlordship of the mirásidárs[5], which was formerly taken in the form of a share in the grain produce of all non-mirási lands.

In some places there are kinds of special tenures which are, in fact, temporary leases granted by Government to encourage occupation of waste tracts, and it is on the expiry of such a lease that the occupant can become an ordinary raiyatwárí holder. Such leases are called "kaul" (cowle); they allow the grantee to hold the land free of revenue for a certain time, after which a gradually progressive rate is stipulated for.

IV.—Other tenures.

§ 5.—*Waste land leases.*

All land that is not held either on a zamíndárí or on raiyat-tenure in the way described is at the disposal of Government. Some of this land is assessed and divided into numbers, only awaiting occupants; other is unassessed waste.

But all land not occupied, whether assessed or not, may be either inside the boundaries of a village as laid down by the survey or not: if it is *inside* the village, some of it is set aside for grazing purposes, some of it for house sites, threshing-floors, cattle-

[5] Chingleput Report, and Standing Information, page 109.

stands, and other village purposes; that which is intended to be cultivated, may be applied for by any one, but subject to the preferential claims already alluded to. The status of the unassessed waste, is however a difficult subject, and one which cannot here be discussed. It is only in the hilly country that extensive stretches of unassessed waste are found.

§ 6.—*Tenancies and under-tenures.*

Even under the raiyatwárí system there is room for the springing up of tenancies: the landholder does not always cultivate his own land.

And the peculiar history of some of the lands—for example, the holdings on the West Coast—gives rise to subordinate holdings.

In all ordinary raiyati tenures the tenancies are simply tenancies-at-will, either on terms of money-rent, or what would in Upper India be called batái—a share of the produce, usually half—metairies in fact. On the West Coast, where the Nairs and other conquerors established an over-lordship over the original inhabitants, the latter became virtually tenants under the "janmadárs." The raiyatwárí system, however, does not very nicely regard the distinction between the over-lord and actual occupant; and sometimes the man who holds the patta may be a landlord janmdár or, in South Kanára, a múlavargdár, sometimes he may be a cultivator paying rent to a landlord. The revenue officer makes his record according to actual occupancy, and if there is a dispute it is settled by the Civil Court.

§ 7.—*Tenants on the West Coast.*

In South Kanára, however, tenants of two kinds are recognised, the *múlgaini* or hereditary cultivator, and the cháligaíni or tenant-at-will. The former pays a rent which is fixed and invariable: the tenancy is permanent, eviction is allowed for non-payment only, and even then after compensation for permanent improvements. These tenants are the descendants of the original holders, who came to terms with and obtained grants from the

over-lord. The tenure is alienable without any permission of the over-lord. Múlgaínis now created may stipulate for express terms. The cháligaíni is the ordinary tenant for a term, often annual, and may be either under a múlgaíni or directly under the landlord.

In Malabar the janmi tenure gives rise to various under-tenures. The kánam is a sort of zar-i-peshgi lease; it holds for twelve years. The tenant advances a sum of money which is in fact security for his rent; and when he pays the rent, he deducts the interest on the advance, and the Government revenue (if he pays it). If the lease is not renewed on its expiry, the advance is repaid, together with compensation for permanent improvements. If the deed is renewed, a fee or deduction on the principal of about 20 per cent. is understood between the parties. A "panayam" is a lease somewhat similar, but is more like a mortgage: it is not for a fixed term, unless some term is expressly fixed in the deed, and improvements are not, as a rule, allowed.

A kúyikánam is a lease for "parambas," or making gardens in forest or waste land.

The above tenures are transferable, and death of either lessor or lessee does not terminate them as long as there are heirs in either family. An ordinary tenancy-at-will is called "verum páttam."

Section III.—The Settlement.

§ 1.—*The Survey.*

Before the year 1853 no regular Revenue Survey had been attempted in the Presidency[6], and the only maps were those prepared by the Military Institution between 1805 and 1820. As regards field measurements, the land revenue demand was either based on the village accountant's (karnam's) unchecked statements, or on measurements made in haste and with imperfect machinery. In the year 1853 an experimental survey of villages in the South Arcot District was instituted. In 1858 a Superintendent of

[6] Standing Information, page 146.

Revenue Survey was appointed, and work commenced. The settlement and demarcation of boundaries as well as the survey was done by the same establishment. The survey is of professional accuracy. Its object is both revenue and topographical. The details of villages, fields, and holdings are only entered into in raiyatwárí districts; villages of zamíndárs and other non-raiyatwárí estates, ranges of hills, forests, and so forth, are excluded, and are surveyed only for topographical purposes on such scale as may be required.

The village boundaries are first settled, small villages are amalgamated and large ones subdivided; next the outline village maps so prepared are sent to have details entered.

The boundaries of every field are permanently marked with stone and every holding is registered. From the village maps are compiled taluqa and district maps. Village maps are on a scale of 1 mile = 16 inches; taluqa maps 1 mile = 1 inch; and district maps 2 miles = 1 inch. The Presidency contains 141,429 square miles[7].

§ 2.—*The field or survey number.*

The size of fields differs from that described under the head of Bombay. There is now no minimum size. But the maximum for the two main classes of irrigated (wet) and rainfall (dry) cultivation is 2 acres and 4 acres respectively,—12 acres for very poor dry cultivation. The field or survey number is adopted for convenience of survey only, so that inside the "number" may be

[7] Up to the close of 1878-79 the following survey work had been done:—

	Sq. miles.	Sq. miles.
Villages surveyed on 16-inch scale	48,478	
Zamíndárí estates, hill tracts, &c., on 4, 2, and 1-inch scale	41,195	
Topographical survey	3,000	
		44,195

Remaining to be done—		
Revenue village survey	10,112	
Topographical	41,644	

The rate of work is about 1,200 miles of revenue survey in the year, and it was expected that the whole would be complete by 1892-93.

several fields; each field is distinguished by a letter, so that one number, say 21, may contain fields 21A, 21B, 21C, and so on.

§ 3.—*No joint numbers.*

I have already indicated that joint holdings are not encouraged, the survey demarcates all shares and separate holdings, and registers them; and a separate patta is issued for each: there is no such thing as one large field with one occupant, who is the registered or principal occupant, with whom the Government deals, unless his co-occupants or co-sharers apply to have their 'recognised shares' recorded. In Madras all separate shares are demarcated and registered separately, and all separate *holdings* are surveyed also; it is only when several fields are all in one holding that they may be clubbed within certain maximum limits and surveyed as one.

There is under such a system still less room than ever for gradations of rights over the same land,—in raiyatwárí holdings I mean—every separate share is a separate thing.

§ 4.—*The assessment.*

The principles may be briefly sketched as follows:—

I.—There is a soil classification which appears at first sight rather complicated.

The main classes are generally as follows:—

(1) *Alluvial and exceptional soils:* rich island soils of exceptional fertility, garden and other soils 'permanently improved' and of better quality than ordinary cultivated land.

(2) *"Regada" soil:* the varieties of 'black cotton soil.'

(3) *Ferruginous:* several varieties originating from laterite and sandstone.

(4) *Calcareous:* soils of chalk and lime (these have not occurred as yet in any district settled).

(5) *Arenaceous:* sandy soil originally deposited by the sea on coast districts.

Each of these classes may be subdivided into "clay," "loam," and "sand," according as either element predominates.

It is not necessary, however, to fix a different rate for each of these numerous varieties, for the produce of a considerable number of different soils may be generally uniform; consequently all the soils are "blocked" under "orders" (called *tarams*), each containing from three to five grades or ranks.

Then a "grain value" has to be determined for each class: that is, taking the kind of grain usually grown on the particular class in question, experiments are made (often very numerous) and an average quantity of production per acre is deduced. This average is carefully reduced, so as to be true generally—allowing for bad seasons and fallows.

The Government share of this gross produce is stated to be at a maximum of 30 per cent., the average being about 25 per cent.

This grain share is now valued by commuting it into money on the basis of the average prices ruling on the raiyats' selling months during the twenty years preceding the order.

Thus it may happen that black clay of the 2nd grade, black loam of the 3rd grade, red sand of the 1st grade, and black sand of the 1st may all be sufficiently alike in produce to warrant their all being rated at one rate and placed in one taram,—which may be the third taram in the locality. And then further: the villages have to be taken in groups or circles. Thus I find that wet land in Coimbatore was formed into three *groups*, and all the soils were ordered under one or other of nine tarams. The first taram is only in the first group, Nos. 3 to 7 were common to all groups,—the 8th was in the 2nd and 3rd, and 9th in the third group only.

"The object of village-grouping as regards dry lands is mainly to correct inequalities in respect of proximity to roads and markets; while in the case of wet lands, the principal criterion is the nature and quality of the water-supply. It is not always necessary to form any groups for dry lands. The result of grouping is to decide the application of the tarams. Thus in Coimbatore the wet lands of villages in the first group were assessed according to their classes and grades at the revenue-rates of the first seven tarams; in the

second group, the tarams numbered 2 to 8 inclusive were applied; to the third group, tarams 3 to 9.

"Similarly the two groups of dry lands were assessed at the dry rates of tarams 1 to 7 and of tarams 2 to 8 respectively[8]."

The system will be easily understood by reference to the following table (there is a similar one for dry lands in the groups which I do not reproduce):—

Wet land in Coimbatore.

Soil.		First Group.		Second Group.		Third Group.	
Class.	Grade.	Taram.	Revenue rate.	Taram.	Revenue rate.	Taram.	Revenue rate.
			Rs. A.		Rs. A.		Rs. A.
Black loam	1	1	12 0	2	10 0	3	8 0
„ clay	1						
„ loam	2	2	10 0	3	8 0	4	6 0
Red „	1						
Black clay	2						
„ loam	3						
Red „	2	3	8 0	4	6 0	5	5 0
„ sand	1						
Black „	1						
Black clay	3						
„ loam	4						
„ sand	2	4	6 0	5	5 0	6	4 0
Red loam	3						
„ sand	2						
Black clay	4						
„ loam	5						
„ sand	3	5	5 0	6	4 0	7	3 8
Red loam	4						
„ sand	3						
Black clay	5						
„ sand	4						
Red loam	5	6	4 0	7	3 8	8	3 0
„ sand	4						
Red sand	5	7	3 8	8	3 0	9	2 8
Black „	5						

[8] Quoted from Mr. Stack's Memorandum on Revenue Settlements (Home Department, Government of India), pages 339, 340.

As an example of the whole process I may take the facts from the Godávari district (Western delta). The grain values for the different crops were taken as the result of some 1,300 experiments. They are given in "Madras measures" of 1⅓ seer, for each acre:—

Soil.		Dry. Kumboo.		Wet. White paddy.
Alluvial		666—466		.....
Permanently improved		666—233		1,200—666
Black	Clay	600—133	and so on for "cholum," "raggi," and black paddy respectively.	1,066—433
	Loam	466—133		1,200—533
	Sand	433—166		933—333
Arenaceous	Loam	400—266		733—566
	Sand	333—200		533—400
	Heavy sand	266—100		466—333

One-sixth was deducted for vicissitudes of season.

To obtain the prices, price lists of the selling months were examined, and the rates taken were—

	(Per garce (garisa) (of 4,267 seers).
White paddy	72 Rs.
Kumboo	60 „
(and so on.)	

Next, cultivation expenses were estimated at per acre:—

Soil.		Dry. Kumboo. Rs. A. Rs. A.		Wet. White paddy. Rs. A. Rs. A.
Permanently improved		3 8—3 4		5 8—5 4
Black	Clay	4 0—3 8	and so on for other crops.	5 4—4 12
	Loam	3 4—2 12		5 0—4 8
	Sand	2 4—2 0		5 0—4 12
(and so on.)				

The revenue rate was then approximated to a moiety of the net produce.

The same rate was taken for wet and dry lands, the increase for wet lands being made by adding a water rate.

Thus—

		Maximum. Rs. A.	Minimum. Rs. A.
Permanently improved		5 0	2 0
Black	Clay	4 0	0 8
	Loam	3 0	0 5
	Sand	2 4	0 6
(and so on.)			

In order to apply these figures, by way of example take the kumboo crop on black clay soil.

The full yield by the table is 600 measures, or 900 seers. The average price of the garce of kumboo is Rs. 60; 900 seers is a little over ½th of a *garce*. The value therefore commenced per acre is about Rs. 12-10. The cost of cultivation, as shown in the table, is Rs. 4-0. Then the net produce is Rs. 8-10, and the revenue demand if taken at half would be Rs. 4-5, or taking 30 per cent. of the gross produce Rs. 3-12. The maximum rate for the 1st taram of the 1st group of dry land at Rs. 4-0 is moderate.

§ 5.—*Water-rate.*

It will be observed that there is some difference in the method adopted for assessing irrigated lands. In the Godávari and Kistna deltas, the land is assessed at dry rates, and then a water-rate is added for irrigation: but this plan is not followed in other districts (although it was recommended); where there are Government canals a water-rate is levied.

But lands watered from wells are treated as "permanently improved" dry lands[9]; where water has to be applied by the labour of a lift or by baling, a reduction of one rupee is made in the wet rate, except in Trichinopoly, where lands so watered are only assessed at dry rates.

§ 6.—*General description of Madras settlement.*

The following general account of the object of the survey and settlement in Madras[10] will be read with interest:—

"*I. The survey (including demarcation of boundaries).*—The survey combines the operations of a revenue or cadastral survey with those of a perfect topographical survey on a trigonometrical basis. The revenue survey proper, with few exceptions, is confined to land paying land-tax to the Government on the raiyatwári system. Lands held on tenure other than raiyatwári, ranges of hills, and tracts of waste land or forest of inferior value, are excluded from the minute detailed field survey, and are topographically surveyed on a scale of two inches to a mile. The operations in raiyatwári lands are as follows: the village boundaries are first settled, every turn of the line being permanently marked with stone; then disputes are disposed of, irregular boundaries are

[9] Unless, indeed, the Government has established a tank, and wells are situated within the "ayacut;" then the water in the wells is assumed to be derived by percolation from the Government source and a water-rate is charged. (Ayacut—áyakattu—is the limit or measurement around the tank within which the water-supply is given.)

[10] Administration Report, 1875-76.

adjusted, very small villages are amalgamated, and very large villages are sub-divided. After these preliminaries, the field boundaries are permanently marked with stone, and every holding is registered. Main circuits of from 50 to 100 square miles are carried out by the theodolite, the angular work being checked by observations for azimuth at about every 50 stations. Village boundaries are also surveyed by theodolite, and check lines within the village forming minor circuits of from 100 to 200 acres are run. While the boundary work is being set up by traverse and plotted, the fields are measured by chain in triangles, so that when the measurement books are received in office, the map is ready to receive the fields. After correction of any errors that may be found to exist, the area of each field is taken by computing scale, and the sum of the area so obtained is compared with the traverse area. The village map is then sent out for insertion of topographical details. Village maps are reproduced by lithography for the use of the Settlement Department.

"*II. The settlement.*—In making the settlement, it is necessary to obtain a general view of the characteristics of each district about to be settled; to ascertain particulars of the climate, rainfall, and physical features of such tracts or divisions as differ from each other distinctly; to search the Collector's records for information relative to the past history of the district, its years of plenty or famine, its land tenures, mode of taxation, and the cause of their gradual progress; to study the relative values of such sources of irrigation as the various tracts possess; to determine how different tracts are affected by roads, canals, markets, towns, hill ranges or seaboard; and to acquire a general idea of the prevailing soils in each tract, and the relative value of such black or red loam, sand, or clay as may be found to exist. Each taluq is next visited and the revenue officers and leading ryots assembled, and their opinion asked regarding the relative values of villages under such and such irrigation, or in such and such a position; information is also recorded as to the payment of labour, the method of cultivation pursued, the crops grown, the mode of disposal of surplus grain, and the markets mostly frequented. The villages are next formed into groups, with reference to their several advantages of irrigation, climate, soil, situation, &c., and a series of experiments is made to ascertain the yield of the staple grains. When this has been determined, a table is framed showing the yield of each class of soil, and this yield is converted into money by an average struck on 20 years' market prices, with some abatement for traders' profits and for the distance that the grain usually has to be carried. From the value of the gross produce thus determined, the cost of cultivation is deducted, and the remainder or net value of the produce is then divided, and one-half taken as the Government demand on the land. This much is the work of the officer at the head of each party, but in the meantime his Native establishment has been employed in going over the villages and classifying the lands according to soil and circumstance. This operation is carefully watched and checked by the head of the party, who eventually prepares a scheme for the settlement of the whole or part of a district, and submits it (through the Director of Settlement and the Board of Revenue) for the sanction of Government."

Section IV.—The Records of Settlement.

The system does not require all those important statements of rights, village customs, and so forth, that North Indian settlements do; and I find no mention of any record of rights other than the great general list of all fields[1]. This contains their numbers, and particulars regarding their boundaries, area, and assessment, and the name of each holder; this statement is the necessary complement of the detailed village maps.

The register shows every field (*i.e.*, each separately held subdivision of a survey number), however small.

From this a ledger (chitta) is made out, which shows each raiyat's personal account with Government. All the fields held by the same raiyat and the assessment on them are here brought together. A copy of this is given to each man, and constitutes his "patta." These are altered, or entirely renewed, as the case may require, at the time of the annual jamabandi[2].

I have found no mention of any record of subordinate rights or any attempt (for example, in Malabar and Kanára, where there is commonly an over-lordship in land, or in cases of still surviving joint villages) to record the rents and rights of the inferior holders. These matters are all left to the people to settle, and to go to the Civil Court if they are in dispute.

Section V.—Revision of Settlement.

It is claimed for the Madras system that it affords extreme facility for a revision of settlement. The village accountant keeps up forms in precisely the same form as the settlement register, and as this, to begin with, shows each holding, however small, as a separate item, the changes which take place in the holdings,

[1] In fact, an abstract which groups the fields and their assessment by the name of the holder.

[2] In 1877-78 the total number of pattas that had been given out was 2,560,101.

the transfers, successions, and so forth, changes of wet to dry cultivation, waste to cultivated, and so forth, are annually recorded.

Consequently nothing is needed at a revision of settlement but to consider the changes necessary in the revenue-rates; and this is chiefly a matter of calculation. For example, the ascertained grain produce is valued by taking a certain average price as the basis of commutation: this may at revision be altered. It is then easy to see that the existing rates may be raised or diminished accordingly at so much per cent., and the calculation of the new rates is a mere matter of arithmetic. Or suppose that the commutation rate is not affected, but particular fields hitherto placed in one group should be placed in another, owing to their being benefited by a canal, a railway, &c.; those already in the first group would go into a new first group, in which the taram rates would be higher; those in the second would go into the old first group, and so on. Each renewal would affect the assessments by a single rate, which is usually 1 rupee an acre in wet land, and 4 anas an acre in dry land.

As in Bombay, any increase on revision does not take account of improvements resulting from the landowner's own expenditure of labour and capital, but from those made by the State,—the effect of roads, railways, canals, for example, or other circumstances which have enhanced the value of land and its produce independently of his own exertions.

Section VI.—Revenue Officials.

§ 1.—*The District.*

There are twenty-one districts in Madras[3]. The "district" has the same meaning as elsewhere in India. But districts are very large: that of Bellary contains, for example, over 11,000 square miles, and excluding the Madras and Nilgiri districts, which are exceptional, the average is 7,285 square miles, with over 1,600,000 inhabitants and a revenue of about 3,75,00,000 rupees (revenue

[3] Two, Madras and the Nilgiris, being exceptional in character (like Simla in Upper India) and containing one taluq each.

from *all* sources, not only land revenue—the same establishment controlling all). The enormous size of some of these charges has been the subject of remark, and it is probable that a change will be effected.

The districts are presided over by Collectors. As elsewhere, there are Assistant Collectors (classified according to local custom as Sub-Collectors, Head Assistant or Principal Assistant, &c.) and Uncovenanted Deputy Collectors. The district is subdivided into taluqs under a "tahsildár." The number of these in a district varies from three to ten or more (excluding Madras and the Nilgiris). An average taluq is 700 square miles in extent, contains 200 villages, a population of about 150,000, and yields land-revenue of about Rs. 2,50,000. Every tahsildár has subordinate Magisterial powers: he may be assisted by a deputy tahsildár. In every taluq there are officers called 'Revenue Inspectors,' whose functions resemble those of the qánúngo of other parts. Sub-Collectors hold sections or divisions, Head Assistants hold two or three taluqs: the former are more independent, but both are under the control to a greater or less extent of the Collector.

Collectors, as in Bengal, have also Magisterial—but no Civil Court—functions.

§ 2.—*The Board of Revenue.*

There are no Commissioners[1] of Divisions over Collectors. The Board of Revenue is the immediate and final controlling authority, subject to the Local Government. It consists of three Members, with a Secretary, Sub-Secretary, and establishment.

It supervises all Revenue Departments, including Customs, Abkári (Excise), Stamps, and the Forest Department.

§ 3.—*Village Officers.*

Though many of the Madras villages were always of the non-united class, and those originally otherwise have fallen to decay,

[1] There is an officer called the Commissioner of the Nilgiris, but he is a District Officer.

still there is a recognised system of village officers, which is of great importance in the practical administration of the revenue system.

Foremost among them is the headman and the village accountant, the others form the usual artisan staff of a Hindu village. They include the banker, shroff, or notagar; the nirganti (níragante), who superintends the distribution of irrigation water; the totti or taliári (talári), vettí or ugráni (the crop watchman, village peon, or menial servant, the mahár, dher, &c., of other parts), the potter, the smith, the jeweller, the carpenter, the barber, the washerman, and the astrologer.

The headman and the accountant will here alone concern us. The titles of the headman, as might be expected, are as numerous as the languages and dialects in the Presidency[5]. He is usually the largest landholder in the village. In Madras he has small Magisterial and Civil Court functions, besides being the representative of Government in the village, and the collector, in the first instance, of the revenue. Petty cases of assault, &c., are locally disposed of by him, and he hears suits for money and personal property up to Rs. 10 in value; and with consent of parties he can adjudicate civil claims up to Rs. 100. He can also summon, with consent of parties, a village panchâyat and then suits of any value can be decided without appeal[6].

The village accountant, whose functions are of great importance, is the "karnam."

These offices are often hereditary, and cases regarding their succession are enquired into under Regulation VI of 1831 without strict formality, and no Civil Courts can interfere in the matter[7].

[5] Thus we have the maniya káran (Tamil—with variations in Telugu and Karnáta, the "monegar" of reports), patel (Hindi), naidu or náyudu (Telugu), reddi or pedda-reddi (Telugu—in a superior caste of cultivators), peddakápu (Telugu), nátam káran (Tamil—corruptly nautum kar, nátamgar, &c.)

[6] Madras Regulation XI of 1816 refers to headmen and their duties in reference to police duty, repression of crime, &c. According to the words of the Regulation the 'monegar' can set a man "in the stocks" for an affray, &c. This Regulation is still in force.

[7] But this does not apply to karnams in zamíndárí estates who are under Regulation XXIX of 1802.

§ 4.—*Their remuneration.*

These officers may have lands held revenue-free or assessed with a "jodi" or favourable rate of revenue; or it may be that they have only an assignment of the revenue of lands in the occupancy of other persons; consequently disputes may occur as to whether the inám of the office consists in the land itself, or in the right to receive a certain sum assessed on the land from the occupant.

Where there are no inám lands (the "watan" of which we have spoken of in the Central Provinces), there may be dues in grain or money from the village householders.

Rules have, however, been made, the tendency of which is to enable Government to take the payment of the officials of whom it requires public services into its own hands. The Act IV of 1864 enables the villagers to be charged with a cess instead of the old village contributions: this and other measures will enable Government in time, if it pleases, to substitute cash stipends for other forms of remuneration. A village service fund is formed, to which are paid the cesses if levied, and the quit-rent from inám holdings connected with village officers, &c.

Section VII.—Revenue Business.

§ 1.—*The Jamabandi.*

The yearly assessment of the revenue, called here, as in Bombay, jamabandi, is of great importance[8] and of considerable difficulty.

It is, of course, the essence of a raiyatwárí system that an annual jamabandi should be made: since the assessment is enforced

[8] Heard by the Collector under Madras Regulation VI of 1831. The emoluments of the village officers in land and fees now represent 57 lakhs of rupees (Standing Information, page 137).

[9] And the reader will perhaps think of extraordinary and unnecessary complicity: such a system also must involve a great deal of work for informers; indeed I have seen it stated that informers receiving rewards are regularly recognised. The immense power which this system must throw into the hands of Native subordinates and the opportunities for abuse of power by informers must be very great.

on every survey number and recognised share of it; but as the raiyat may hold more or less land in any year, it is necessary to make out a list of what he actually holds, and what the total assessment he has to pay on that comes to. In Bombay the jamabandi is very simple; there is only the effect of new occupation (which is, of course, rare in districts where the maximum of cultivation may long ago have been attained) or of relinquishment, or of some form of partition: once it is known what survey numbers or shares of such numbers have stood during the year in the name of the holder, the revenue due is the simplest matter of calculation. It is far otherwise in Madras.

In zamíndárí estates there is no variation on account of remissions and so forth. There may be, however, small alterations, as supposing a piece of the land to have been taken by Government for public purposes and the revenue consequently remitted. So it is with the fixed quit-rent in enfranchised ináms.

It is in raiyati lands that the yearly jamabandi is of importance.

First there may be (as in Bombay) the effect of relinquishment, and of the raiyat having occupied new fields: and this may include unauthorised cultivation of assessed numbers or of "paramboka" (poramboke), unassessed waste. But there have also to be considered (1) the water-tax, if any, (2) the charge on second crops.

And there may be also several deductions, (1) the assessment of waste remitted, (2) occasional remissions, (3) fixed remissions, (4) deductions on account of village establishments, and sundry other deductions.

The revenue being thus adjusted, there may be items of "miscellaneous revenue" to be added.

The jamabandi usually is made out after December when the most important crops have been harvested[10].

[10] And consequently many of the 'remissions,' &c., depend on facts which are now past, and the traces of which disappeared: hence the necessity for informers and for ascertainment of fact, and all the disputes and abuses which such an inquest, though inevitable, gives rise to.

The tahsildár has first to see that all the karnams have their accounts ready, and the settlement is then made out by the Revenue-officer in charge.

The karnams make their recommendations in a statement called vajápatti, for additions and deductions, whenever these are ordinary, and according to established rule, and then the tahsildár checks.

They also file a list for the taluq of unauthorised cultivation of assessed or unassessed waste. The Settlement Officer passes final orders in each case.

Then the karnam prepares the "chitta," a sort of ledger of items of demand and remission for each patta. At this time also when new pattas are required, owing to the former ones being worn out or filled up, or such alterations occurring that they are useless, they are given out. New pattas may also be required for land newly taken up. In many cases the old patta serves, but some modification has to be entered on it.

§ 2.—*Causes of change.*

A few words of explanation are required for some of the items mentioned above, as causing increase or diminution in the annual jamabandi.

The effect of relinquishment and new occupation will be understood without further remark.

Unauthorised occupation of land, which in Bombay is prohibited and made punishable, is here allowed; if it is assessed waste, the ordinary revenue assessment merely is charged; if it is "puramboka," a prohibitory assessment may be levied according to circumstances.

§ 3.—*Occasional remissions.*

The remissions call for more detail. In the first place they represent a feature quite distinctive. In Bombay, for instance, the revenue is so calculated as to be fair as an all-round rate, and no remissions are allowed, except of course in cases of famine or extraordinary calamity, and then they happen under all

systems. But in Madras, wherever no crop has been put down, owing to failure of the usual supplies of Government water, a remission is allowed. But the remission is not granted if there has been neglect of the cultivator, or if the land is unirrigated; for then there was no expectation of any supply of water from artificial sources.

Besides this there are "occasional remissions" on the following accounts, which explain themselves:—

1. Shavi (Sávi—Tamil), or crops being withered,
2. Páuibudthi Payamali[1], land injured by flood,
3. Palanastham, "loss of produce" (partial loss of crop),
4. Tírvá-kami ("reduction of rate"), difference between wet and dry assessment,
5. Remission for second crop not raised,

and some others.

The first three are confined to irrigated land, and there must have been no neglect on the part of the raiyat. No. 4 refers to cases where the land is classed as wet, but where circumstances have not enabled the raiyat to have a wet crop, but he has got a dry crop, rather than leave the land absolutely untilled. No. 5 relates to cases where the land is assessed for two crops, but a second has not been cultivated for want of water.

This No. 5 is not usually granted in settled districts, only in the old districts not brought under the modern settlement, where the rates are high.

There are other miscellaneous remissions, such as for loss by diluvion, land taken up for public purposes, &c.

§ 4.—*Fixed remissions.*

Besides these "occasional" remissions there are also "fixed remissions," granted for reasons other than those relating to the season.

[1] I do not know what this word means: there is a Hindi term páímáli, meaning crops trodden down or trampled.

Such are remissions for labour involved in reclaiming lands; for too heavy assessment in unsettled districts; for having to raise water by lift; for planting groves or topes, to encourage which, under the "tope rules," land is for twenty years freed of assessment under certain conditions. There are many other remissions under this head, but this will suffice.

Lastly there are "sundry" or "beríj" deductions. These occur where a deduction is made from the land demand on the raiyat, who then has to pay certain fees to village officers, &c., which otherwise Government would pay; or when he pays to a separate owner an amount hitherto consolidated with the land revenue[2].

In the West Coast districts there is a very peculiar, and to the outsider apparently most unsatisfactory and complicated, way of settling the annual revenue payable[3].

§ 5.—*Additions.*

Lastly, the additional payments under "miscellaneous" are very various: they include revenue on assessed lands taken up without permission, also on puramboka: fees for service of revenue process; grazing tax or grass rent; rent for islands in rivers let out to cultivators; tax on trees; revenue from shifting or kumri cultivation; revenue from coir in the Amendivi Islands of South Kanára, and a great variety of other items.

§ 6.—*Karnam's accounts.*

In order to maintain a system of this kind, naturally the karnam's village accounts must be very complete. A revision of the

[2] The reason for this practice is stated to be "the subtraction from the land demand is a convenient way of adjusting accounts, and is an old practice in this presidency" (Standing Information, page 123).

[3] In Kanára, for example, estates are broadly classed into bharti and kambharti: the former pay the full "tharáo" or assessment; the latter less. Those that pay less are in this wise—(*a*) what is called "Board sifarish," or lands allowed by the Board of Revenue to be such that they cannot be expected to pay the full demand; (*b*) tanki or estates which are not assessed for a term, but pay a rate fixed annually: this includes káyam kami, or estates allowed a present reduction with a prospect of future full payment; (*c*) wáyada, or lands 'promising' to pay full demand in future.

system was made in 1855. Village accounts are permanent, daily, monthly, annual, and quinquennial.

The most important is the "adangal," or field register, which shows every field, its size, description, assessment, and other particulars; it is in fact the map reduced to the form of a statement. It answers to the khasra of Upper India.

The other permanent accounts consist of abstracts of this register prepared to show particular series of facts.

The daily and monthly accounts show the progress of cultivation and the collection of the State revenue. They include day-books and ledgers, much as in other provinces, showing payments.

The annual accounts are those which form the basis of the jamabandi and have already been alluded to.

The quinquennial accounts are statistical returns showing the revenue-roll, ploughs, live-stock, &c.

§ 7.—*Revenue collection.*

The revenue or "peshkash" of the larger zamíndáris is paid direct into the Collector's treasury, that of smaller estates to the taluq treasury.

In ordinary villages, items of revenue are brought by the raiyats, &c., to the headman, who gives a receipt in a prescribed form. The headman pays to the karnam, who enters it in his day-book, and then credits the different pattadars or landholders, in the ledger and also in the abstract of "demand, collection and balance statement," kept in the name of the individual landholders.

The revenue is payable by instalments falling due on the 15th of certain months according to the orders in force[4]. The money collected is despatched (together with the necessary invoices and forms) to the taluq treasury monthly, or oftener if payments are

[4] Standing Information, page 130, where a list is given. Many districts pay in four instalments, on the 15th December, January, February, and March respectively; some pay in five instalments monthly from November to March; some in six instalments (November to April); a few in seven (November to May); and in parts of Tanjore in eight instalments extending to June 15th.

made so as to require it. Cash is kept meanwhile by the headman at his own risk[5].

§ 8.— *Coercive measures.*

Coercive measures can be adopted under Act II of 1864. Arrears bear interest at 6 per cent., and costs of process are also recoverable. There can be sale of movable property including uncut crops, or sale of immovable property including buildings, or imprisonment of the defaulter himself; either kind of sale may be adopted at discretion, except in the case of zamíndárs with sanads, in which case movable property must be sold first.

Imprisonment is resorted to only when sale fails to liquidate the demand, and there is reason to suppose that payment is withheld, or there has been some fraudulent conduct. Such imprisonment does not extinguish the debt[6].

§ 9.—*Effect of sale for arrears.*

When land is sold under a revenue sale, a perfectly clear title goes with it, all incumbrances disappearing[7]. The purchaser gets a certificate of sale. In the case of zamíndárís, sale requires to be sanctioned by Government.

The revenue demand on the land is, as elsewhere, always a first charge, before any other creditor can be satisfied[8]; even the crops of an under-tenant are not protected, though he has subsequent redress[9].

§ 10.—*Recovery of rents by landholders.*

Zamíndárs, shrotriyamdárs, jágírdárs, inámdárs, and all persons farming lands or land revenue under Government have a power to

[5] I have taken no notice of the amáni collection, whereby in a few localities Government still takes its revenue in kind or a share (Ilájabhogan) of the produce, or the Ulúgú method, which is now extinct, except in one hamlet in Tanjore.

[6] See Madras Act II of 1864, section 48.

[7] *Id.*, section 42.

[8] *Id.*, sections 11 and 17.

[9] The tenant deducts the value for any rent he has to pay to the landlord (section 11), or he may pay up the revenue and so stop the distraint and recover afterwards from his landlord.

recover rents by a summary process under Madras Act VIII of 1865; the conditions are that the process must be put in force within a year from the date of the rent being due, and the tenant must have been given a "patta" expressing the rent he has to pay (unless both parties have agreed to dispense with this). No Civil Court has jurisdiction in those cases. All other landholders who may have tenant's under them, may make use of the same process, but only if they have a written agreement from their tenants; not otherwise.

After serving a notice, the landlord may distrain crops of his own accord, only he must not do so beyond what is necessary, and he is bound to send notice to the Collector of his proceedings. For the tenant's remedy and all other details, the Act itself must be consulted.

All rent cases are heard under this Act by Collectors, and not by the Civil Courts.

§ 11.—*Local Funds.*

Under Act IV of 1871, a fund is constituted for the construction, repair and maintenance of roads and communications, and for the diffusion of education and other objects of public utility calculated to promote the health and the comfort or convenience of the inhabitants of places not included within the limits of any municipality. The funds are raised by a local rate or cess, besides fines, contributions, sale proceeds, and so forth. Certain unexpended balances of funds under former Acts were also made over, but these had to be devoted to the branch of work for which they were originally designed.

The fund is now maintained by a cess, not exceeding one ana in the rupee, on the 'rent value' of all occupied land, by a certain tax on houses, and a toll payable on roads maintained.

The 'rent value' is calculated specially for the purpose of the levy of the cess in a manner described in section 38 of the Act.

The fund is managed by a Local Board, of which the Collector is *ex-officio* Member and President.

§ 12.—*Partition.*

It is not necessary to allude in detail to the case where a zamíndárí is broken up; this can be done at the will of the owners: the only interference of the law is regarding the assessment to Government revenue of the portion separated, and this is regulated by Act I of 1876.

Partition as a head of revenue business is not alluded to as it is in other provinces, because the system here tends to treat every holding as separate from the beginning, to demarcate separately every share as a several holding, and issue a second patta. When a joint patta is issued the land cannot be partitioned without the consent of all, and then it is complete both as to right and as to responsibility for the Government revenue.

§ 13.—*Alluvion and Diluvion.*

I have found no law relating to this subject, but I gather that remission is allowed for revenue where 10 per cent. of the area is reduced[10], and so *vice versâ* when it is increased. Islands belong to Government and are specially leased out [1].

§ 14.—*Maintenance of boundaries.*

The importance of the permanent maintenance of the boundary marks of villages and fields is exceptionally great under a raiyatwárí system.

In Madras care is taken in the registers to enter such a description of the direction of the boundary lines that the limits of a survey number and of its sub-divisions can be traced even if the marks are from any cause obliterated.

But Act XXVIII of 1860 provides for the maintenance of boundary marks. The Act indeed deals with the whole subject *ab initio*, giving power to determine the boundaries both of villages and fields and to settle disputes.

[10] Standing Information, page 128.

[1] *Id.*, page 126. This is one of the items of miscellaneous land revenue.

Government, it is provided, bears the cost of marks for extensive hills and jungles in Government lands; the owners bear it in other cases. A penalty of Rs. 50 for each mark may be inflicted on conviction before a Magistrate for erasure of or wilful damage, &c., to boundary marks; half goes to the informer and half to the cost of restoration. If a mark disappears, and no delinquent can be found to whom the damage is attributable, the cost of restoration is divided between the occupants of the adjacent lands according to the order of the Magistrate investigating the case.

§ 15.—*Law of Revenue Procedure.*

There is no general Act relating to revenue business, but it is an understood thing in Madras, that in all business (not being regular civil or criminal cases, or cases regulated by some law) every one can proceed by petition for what he wants: if he fails in the first instance he can go up in appeal from the lowest grade to the Governor in Council[3]. The Acts (of the Madras Code) to which the student will have to refer in connection with Revenue business and procedure, are Acts II of 1864, VIII of 1865 (Rent recovery), XXVIII of 1860 (settlement of boundary disputes, and maintenance of marks).

[3] Standing Information, page 75.

BOOK V.

THE PROVINCES UNDER SEPARATE SYSTEMS OF REVENUE.

INTRODUCTORY.

THE Provinces of British Burma, Assam, and Coorg, widely as they differ, must be included together in the brief closing book of this Manual. They cannot be altogether omitted, for they all contain forest estates; and forest officers would find a Manual which ignored them strangely wanting. These provinces are essentially forest countries. Forest property is in Burma one of the most valued heritages of the State; those great tracts which yield teak—perhaps the most generally valuable timber in the world—are only now in the first stage of organisation, and there is no province under the Government of India where forest estates will form a larger or more important feature in the distribution of landed interests, or where the forest officers will more need to be well acquainted with the Revenue system of the province.

But hardly one of these provinces has yet a fully developed Revenue system. They could not therefore be brought under either of those chapters in which I have endeavoured to delineate the main features of the Revenue system of Bengal, or that system which, under several modifications, has prevailed over the North-Western Provinces, the Panjáb, Oudh, and the Central Provinces. In one sense, indeed, the absence of any theory of zamíndárí or village-community rights of property, makes it possible (especially in the case of Assam) to class the existing revenue settlements as "raiyatwárí;" but, on the other hand, the system bears no resemblance to that which Sir THOMAS MUNRO designed for Madras, or which the energy and skill of the Survey Department has developed in the Bombay Revenue Code of 1879.

I must therefore cast such brief description as I have to offer into the shape of detached chapters devoted one to each province.

CHAPTER I.

BRITISH BURMA.

Section I.—Physical Divisions of the Country.

§ 1.—*Arracan.*

In an introductory chapter I have already briefly indicated the history of the formation of this province.

Its physical features will for many years, perhaps for ever, give a certain character to the land-tenures and the Revenue system.

The country is divided almost naturally into provinces, separated in most cases by deep rivers or well-marked mountain ranges. Arracan, the most northern province, lies along the coast, extending as far as Chittagong, while inland it is separated from Native Burma and the rest of British Burma by a long and broad range of hills. The hill portion of Arracan is excluded from any Revenue law, since the tribes are wild and practise nothing but "toungyá" cultivation,—that destructive system which seems natural to races born in hill jungles, of temporary cultivation effected by clearing and burning in succession, such tracts of forest as offer a suitable soil for the purpose.

In the flat districts near the coast are alone to be found the rice plains, which give any possibility of a permanent property and a Revenue system.

§ 2.—*Pegu.*

For the rest of British Burma, the frontier is an arbitrary line drawn across from west to east, which, speaking roughly, strikes off from the Arracan hills about half-way down the length of that range or "Yoma[1]."

[1] The ranges are known in Burma by the appellation Yoma, which means "backbone."

The province so defined exhibits a succession of the same features. Descending from the slopes of the Arracan Yoma, we come to the broad valley of the Irrawaddy with its villages and permanent cultivation, which is almost entirely rice. This valley is again closed in by a lower central mountain range called the Pegu Yoma, where again we find temporary toungyá cultivation, and in part of it, at least, Karen tribes. This Yoma is the site of a large number of our most valuable teak forests. Then again, still going east, we have another valley, but far narrower than the Irrawaddy valley—that of the Sittang; followed again by a wider and vastly higher range of hills, also full of forests and toungyá cultivation, till once more we descend into the valley of the Salween. The river here, for a part of its course, forms the boundary[2]. The hills beyond, rich in teak, are in foreign territory; efforts have from time to time been made to get the chiefs to deal fairly in the matter of timber. This is of importance, since the timber, though brought from forests over which British officers have no control, is nevertheless floated down the Salween under the British Forest Law, and frequent disputes as to ownership (arising from the arbitrary dealings of the chiefs in the forest) have to be settled at the British timber depôt near Moulmein.

§ 3.—*Tenasserim.*

The Tenasserim province is a long narrow strip of coast country forming an appendage to the south-east of Burma, as Arracan forms a similar projection to the north-west. It is hilly, and covered with more or less tropical jungle. Nearly all but the level alluvial land on the coast, if inhabited at all, is cultivated by "yá" clearings.

Thus we have for the theatre of our Revenue system, a country presenting alternate hill ranges in which migratory tribes clear the forest, take off a single crop (perhaps two), and then remove to a

[2] The boundary leaves the river near the junction with the Mobye river and turns a little westward through hills and unexplored country, and is in fact imperfectly known.

fresh clearing, and rich alluvial valleys where the dense jungle has gradually been cleared away, and villages have been established permanently, each surrounded with a wide expanse of rice fields, and occasionally diversified by groves of palm, orchards of fruit trees and vegetable gardens.

§ 4.—*The Revenue system.*

The notification of 31st January 1862, which united these provinces into one Chief Commissionership, states that they are all "Non-Regulation" provinces, and that their "revenue system is in principle essentially the same. It is founded on the system which prevailed under the Burma Government, and the modifications adopted in each province from time to time since it came under British rule are due less to any variety in the conditions of the three provinces[3] than to the differing views of the authorities by whom they have been successively administered."

§ 5.—*The Land Revenue Act.*

The Land Law of Burma is Act II of 1876 and the Rules made under it[4].

The "Hill Tracts district" of Arracan is not under the Act[5], and the "Karen hills" sub-division of the Tounghoo district has been also exempted by notification[6].

[3] *i.e.*, (1) Arracan, (2) Pegu, (3) the Martaban and Tenasserim provinces taken as one, as they were (and are still) under one Commissioner.

[4] The Act was declared to come into force on 1st February 1879 by a notification in the *British Burma Gazette* of that date.

[5] The Arracan hills are entirely governed by Regulations VIII and IX of 1874, issued under the 33 Vict., Cap. 3. One of these provides for the administration of civil justice; the other, called the "District Laws Regulation," declares what Acts, &c., are in force, and disposes of the subject of land revenue in two sections. The Revenue system is therefore easily explained. Measured land in the plains (river, garden, and palm grove) pays a rate from one rupee down to 8 annas an acre, according to the Deputy Commissioner's assessment; "toungyá" pays one rupee per *family*; one rupee is also levied per family on all who have paid either tribute or capitation tax, and the latter is abolished accordingly.

[6] No. 11, dated 1st February 1879.

Section II.—The Land Tenures.

§ 1.—*General idea of right in land.*

It will be most convenient to reverse the order in which I have hitherto described the Revenue system of the provinces and to describe first the way in which land is held. This subject is dealt with first in the Act, so that I am following the legal order. In pursuing this study we shall find no parallel to the case of land-tenures of India[7].

It is probable that in Burma the popular feeling or custom regarding proprietary right, as is so commonly the case in jungle countries, is connected with the fact of first clearance and subsequent occupation. The labour of clearing the fertile but densely overgrown jungle land is so great, that the undertaking of the task fixes in the popular mind, the feeling that permanent possession of the land is its natural result. At first, no doubt, when the several tribes of the Burmese and Talaing nations settled in the Irrawaddy valley they lived in a state of society very similar to that still shown by the hill tribes. Cultivation was begun by the clearance of the ground; but the land once prepared, permanent rice cultivation was possible, and therefore there was no occasion to abandon the spot after a crop had been taken off and seek a new clearance, as was the case with the toungyá cultivation to be described presently. Consequently plough cultivation soon came into fashion, and the right which custom recognised in the man who first cleared the jungle, was still further strengthened when he continued to cultivate the same field. Among the tribes (Karens and others) who still practise shifting cultivation in the hills, the idea of individual right is confined

[7] I am indebted to Mr. G. D. Burgess for a pamphlet by General Phayre (Rangoon, 1865, now scarce and out of print) called "A few Words on the Tenure and Distribution of Landed Property in Burma," and a Minute by the same author on the Land Assessment recommended for the Province of Pegu, dated June 1858.

to the field as long as it lasts; but it would seem that, in some parts at least, there is a system practised by some Karens under which the roving cultivation is confined to a limited and well-known tract of country. Here probably (though such a right is not recognised by law) there is a feeling of tribal property in the whole area. It is portioned out by custom, the plots cultivated by toungyá being cut and cleared in an established customary rotation.

The idea then of proprietary right does exist in Burma, and it is dependent on the fact of clearing the jungle; and the right of the sovereign to a tithe of the produce is also recognised. General, Phayre informs us, on the authority of the *Dhammathat*, or laws of Manu (a work which has nothing to do with the Hindu Institutes of Manu, well known through the translation of Sir William Jones), that the people originally agreed to confer on their elected king a share of the produce. So that in Burma the Government revenue is dependent on the same principle as in India, though it may have originated in a different way, namely, that the king has right to a share in the produce of the land[8].

§ 2.—*The Burmese village.*

In Burma, therefore, the villages consist of independent holdings. The holdings may, indeed, be connected in some way, because the Burmese law of inheritance gives rise (like that of India) to a joint succession. Not only the sons, but the widow and daughters are entitled to shares; and thus holdings become grouped. Besides this, persons undertaking agricultural clearings, naturally settle together in more or less connected groups, being often connected by relationship, or associating together for mutual protection and society; it is said that in many places the feeling of the

[8] "But the king, who is master, must abide by the ten laws for the guidance of kings; and although property which has an owner is called the property of the king, yet he has no right to take all. Rice fields, plantations, canals, *whatever is made (or produced) by man * * * * he has a right (to,"* (Quoted by General Phayre from the 6th book of the Code.)

Burmese village is decidedly "clannish." But the natural circumstances of relationship and co-sharing are the only bond[9].

In jointly owned lands actual division does not always take place, often not for generations together. In some cases a wealthy shareholder buys out the interest of the others, but generally a manager controls the whole on behalf of the co-sharers, or different portions of the land are tilled and held in succession by the various members of the family.

There is a feeling in Burma against the permanent alienation of land; and mortgages, though worded so as to imply that redemption is not to be claimed, have been, after many years even, redeemed and given back to the original family.

The idea of renting land, or allowing its use for a payment, was only partially and locally admitted; and even then the rent was a share of the produce in kind. Modern progress will, however, tend to introduce the idea of tenancy, and the "Directions" contain instructions for the record of tenancy holdings. Rent is, however (except that part of it which goes to cover the Government revenue), paid in kind.

In these customs of landholding, at least where cultivation is permanent, we do not observe anything like an allotment of large areas of land to a tribe, the whole area, whether waste or cultivated, belonging to that tribe. Under our present settlements a portion of waste is allowed in with the holding, in order to provide for and encourage the extension of cultivation; but that is a matter of express Government arrangement.

§ 3.—*Modern origin of most tenures.*

Title to land originating, as I described, in mere occupancy by clearing, and then descending by inheritance or transfer, the origin of most holdings is recent and very simple. In our own times

[9] In some parts the attempt was made to introduce a lump assessment for a whole village or group of holdings, with a common responsibility for the whole; but the attempt failed and was abandoned. (Directions for Settlement Officers, Burma, page 1.)

a great deal of land has been simply "occupied." A lease or a grant may have been given, allowing the land to be held revenue-free for a term of years; or it may have been held on yearly tenure, or by some verbal permission of the local revenue official. The holding only extended to what was actually granted and occupied.

§ 4.—*The right to waste land.*

And the waste land remained without any very definite *status* being acknowledged. It may be held to have belonged to the king; it certainly did not belong to the adjoining cultivated lands or to any village body or group.

There is always a tendency in Oriental countries, when once the right of the king to a share in the produce is recognised, to go further and assume that the king is owner of the whole soil. As this is a sort of supremacy which does not override the customary right of those who have occupied definite tracts—especially those permanently cultivated—it most naturally takes effect as regards the waste or unoccupied land.

Instances are, indeed, not wanting where the king will violently take possession of occupied land, when his necessity for it is great; but such an act is looked upon as an arbitrary exercise of power, and the extract from the Buddhist law already quoted in a note shows this to be the case[10].

The waste, however, was probably left with no very defined status. While it seems to have been recognised that anybody might take possession of a piece of waste and clear it, and so acquire the customary title,—and the king was probably only too glad to see this done, since his right to a share in the produce arose. Side by side with this appears the right of the king to make gifts out of the waste, and of his officers to make special allotments of it. This appears clearly from the fact that of the seven ways of acquir-

[10] Nevertheless General Phayre states (Minute, page 7) that the "right of subjects to land is always subordinate to the reservation of Government right."

ing land, recognised by Burmese jurisprudence, "allotments by Government officers" and "gifts by the king" are two[1].

§ 5.—*Modern definition of right in land.*

When population increased and the settled Government of our rule began, it became necessary, first to define the right of land-holders, and next to assert the absence of any private right (which meant that the Government alone had the power of disposal) in the unoccupied or waste land.

It is with these subjects, as far as land tenure is concerned, that the Land Act of Burma (Act II of 1876) is concerned.

It will be understood that I am now speaking only of rights in permanently occupied land. Where toungyá cutters are still found to cultivate in the hill ranges, it is only by sufferance; they have no recognised right.

§ 6.—*The Land Act.*

The right recognised by law refers, then, only to land permanently occupied. It may be regretted that the Act was not made much more simple, as it undoubtedly might have been. As it is, it is in the highest degree technical, and introduces the phraseology of Western law,—'easements' and 'rights to the soil products' as distinct from soil ownership—which must be not only wholly unintelligible to the simple Burmese, but equally so to every one not trained to understand technical documents. It will be absolutely necessary for me to interpret rather than quote the Act. In doing so I shall endeavour to state all the main features, but details of procedure (and some minute distinctions, the object of which it is not easy to divine) must be obtained by a study of the Act itself, when its general purport has been apprehended.

[1] The other five are—inheritance, gift, purchase, clearing the virgin forest, and ten years' unchallenged (as we should say 'adverse') possession while the former owner knew the possessor was working the land (Minute, page 7).

§ 7.—*General status of the land.*

It is not stated, but is clearly implied, and is a fact, quite beyond dispute, that at the present day, all land in Burma is the property of, or at any rate at the unfettered disposal of, the State, *unless* some private person has acquired a "right" to it.

§ 8.—*Right in occupied land.*

The second part of the Act—"Of rights over land"—describes how such a right can be acquired. It applies to all lands generally except those mentioned in section 4, for these obviously do not require to be dealt with. Land which has already by law been declared a forest estate; land dealt with under the Fisheries Act[2]; the land occupied by public roads, canals, drains or embankments; the land included in the limits of any town; the land actually occupied by dwelling places in towns or villages; lands within the limits of civil and military stations; and lands belonging (according to the custom of the country) to religious institutions and to schools,—these are naturally excluded from being dealt with, and the proprietary right in them vests in the State, the owners, or in the institution, as the case may be, according to existing laws.

But *all other* land can only be subject—

(1) to rights created by grant or lease of the British Government;

(2) to rights or easements acquired by prescription;

(3) to rights created or originating in the modes prescribed in the Act.

The last named are rights over land which are practically proprietary, though they are called in the Act "rights of a landholder."

Of course any right lawfully *derived* from one of the three rights holds good also. If it is lawful to sell or otherwise transfer the

[2] No one who has been in Burma even for a few days needs to be reminded how important is the fishery question in a country which is intersected by rivers, streams, and creeks, where the population universally consume fish, especially in the form of salted and fermented fish—the well-known gnápi of Burma. The allotment of areas for fishery sites is provided in Act X of 1875.

right, or if by inheritance a man succeeds to it, the right holds good to him as it did to the person from whom it was lawfully acquired.

To sum up this shortly, it means that, generally speaking, as regards private rights, the land to which part II applies is *primâ facie* without any rights of private persons; but the law is prepared to recognise all rights which the Government has given by lease or grant; rights, not being rights of ownership, but often necessary to the enjoyment of property, such as rights of way, use of water, right of lateral support, and so forth; lastly, all rights of "land-holders," a term to which the law attaches a special meaning, of which hereafter; and all rights derived legally from these, *e.g.*, by transfer or succession.

§ 9.—*Examination of the rights recognised: right by grant, &c.*

Let us proceed to notice more in detail those rights which are thus recognised.

The first needs but little remark. If a lease or a grant of land has been issued, it of course gives rise to a right exactly such as the terms of the document declare.

§ 10.—*Rights to surface products and to easements.*

The second has given rise to some discussion; the right was declared to be such a right as is described in sections 27 and 28 of the Limitation Act (IX of 1871) then in force.

These sections only contemplate such rights as are called in English law easements[3], and these include rights of way, rights to use of water in streams flowing through the land, rights to use water in springs, pools, or tanks, rights to receive or not to receive drainage water off your neighbour's land, to have a passage for irrigation water across his land, right to have the natural support of the soil next to your field, and so forth. But there is nothing else included. These rights, whether called by the term 'easements' or not, and whether subject to technical rules or not, are natural rights, and often absolutely necessary to the enjoyment of a man's

[3] See my Manual of Forest Jurisprudence, where this subject is fully explained.

property. You must have a way to get to your land, and be able to prevent a neighbour blocking up a stream which runs through both lands; you also require the soil to be maintained as it is, and that your neighbour should not excavate his land so as to make yours fall down or in, at the margin. But the Burma Act section is limited to these rights, and no such thing as a right to graze, to gather fruits, or get firewood or timber was recognised by the Act.

But when the sections quoted from the Limitation Act of 1871 were superseded by the present Limitation Act (XV of 1877), the term 'easement' was extended to include rights to the produce of the soil—or, to use the words of the Act, to include the right to appropriate "any part of the soil belonging to another, or anything growing on it, attached to it, or subsisting on it."

Consequently it is only since 1877 that a right to these products can have arisen. And it takes twenty years' adverse enjoyment for any such right to ripen into a prescriptive right, consequently no such rights can yet have grown up. As regards land destined to be brought under the plough, this is of no great importance; but it had a serious bearing on forest rights, as the question which might be raised in connection with such rights has since been set at rest by a section in the Burma Forest Act. It is unnecessary to pursue the subject here.

§ 11.—*The landholder's right.*

But what is the third or "landholder's" right? Practically a proprietary right. If a person (not holding under a grant or order of Government which itself determines the extent of right) has continuously held *possession* of any culturable land[4]

[4] Possession is elaborately defined by section 3. Possession may be by actual occupation by the person himself, or his agent, servant, tenant, or mortgagee; or there has been no such actual occupation, but still there may be constructive possession, *viz.*, that the person or his agent, &c., paid the last preceding year's revenue; or if the land is now lying fallow in the ordinary course of agriculture, that it was last cultivated by the person and his agent, &c. These last grounds will not argue possession if the land is actually occupied by some one else, nor if the land has been relinquished by notice; a man might be out of possession, and yet try and oust an existing occupier, on the ground that he paid the last revenue.

for twelve years, and has continuously paid the revenue due thereon, or held it exempt on express grant, he is allowed to have acquired a permanent heritable and transferable title. It will not, however, do for a man to be able to assert former or ancient possession if that possession came to an end twelve years before the Act came into force (1st February 1879). Possession on the other hand is not broken by a succession or transfer. If A has held for seven years, and then sells to B, who has held for five, B can put in a twelve years' possession. So if B has inherited from A. In the same way as regards the condition of paying the revenue. The payment will hold good if it has been made by a tenant or other person holding under the person in possession. The 'landholder's right' is not called proprietary, because it is restricted not only by the duty of paying revenue, taxes, and cesses, which is a restriction on all property in land in India, but also by the fact that all mines and mineral products and buried treasure are reserved to Government, as also the right to work or search for those products on paying compensation for the surface damage.

A person who is legally a "landholder," if he happens to be out of possession when the Act came into force, may, within a limit fixed by section 9, recover possession; and so if he has been in possession when the Act came into force, and then voluntarily abandoned the land, he can get it back within three years. After the limit has passed in either case, the right is extinguished. When an application is made to recover possession under these terms, the Revenue-officer can either grant the application himself or refer the claimant to bring a regular suit in the Civil Court within two months. After 1st February 1882[5], no one will be able to abandon his land voluntarily *for a time* (though he may do so *finally* if he likes),—unless he applies (under section 12) to the Revenue-officer to take over his land on special conditions. This section 12 is quite peculiar to Burma. On application being made, the Revenue-officer, if he is satisfied that the person has the *status* of landholder, publishes a notice of the temporary relinquishment,

[5] *i.e.*, after three years from the Act coming into force (section 11).

and then can let or otherwise dispose of the holding. The landholder can get back his rights at any time within twelve years by application and publication of notice as before. But he cannot regain possession except at such a season as to let the intermediate occupier gather in the crop that is on the ground, and he must also pay for any improvement which the holder may have made, such as embankments, planting, &c.

Any "landholder" can obtain an authoritative declaration that he is such, by applying to have his right recorded on a register provided for the purpose, and getting a certificate of the record. There are of course provisions in the Act regarding the cancelment and calling in question of such record.

§ 12.—*Disposal of land by Government.*

Such being the recognised rights in land, the Chief Commissioner has power to make rules for the disposal of all lands to which this second part of the Act applies, and which are not either already the subject of a grant or lease, and which do not belong to landholders[6]. The existence of "easements" does not of course prevent the land being granted, or leased, or disposed of, subject to such existing right of easement.

The rules for the disposal of lands are found in the Revenue Rules published in the Gazette of 1st February 1879. I do not propose to describe them in detail. No land that is wanted for any State purpose (which of course includes land which the Forest Department would desire to preserve as valuable forest) is to be disposed of, and land within a radius of four miles from any town requires a special sanction for its disposal. The rules then contemplate (1) the grant of *ownership* (which differs from the "landholdership" of the Act)[7], (2) the grant of thirty *years'* leases. Grants

[6] Section 18. These rules deal with permanent disposal or temporary use, but have no reference to toungyá cutters: these are dealt with by special rules.

[7] Since it is a perpetual grant, not a mere prescription arising from a continuous 12 years' squatting, it also carries with it the right to minerals, and is usually accompanied by the exemption from revenue for the first years of occupation, of which mention is made afterwards in the text.

and leases require the orders of the higher grades of Revenue-officers according to their extent. Thus the Native Revenue-officer (Thoogyee) can, with the approval of his Deputy Commissioner, make a grant of five acres; but a grant exceeding 100 acres can only be made by a Deputy Commissioner, with the approval of the Chief Commissioner. The mode of making grants, the disposal of objections, the form of deed, and other such particulars must be learnt, if necessary, from the rules themselves[8].

§ 13.—*Exemptions from revenue.*

There are exemptions from revenue for various periods in the case of grants or leases for garden land and for fruit trees and palm groves, according to the value of the plantation; and in the case of land which will have to be cleared, according to the labour involved in clearing, and the size or density of the growth.

This exemption is necessary to encourage settlers, as it is obvious that during the first year, and sometimes longer, there is nothing but outlay and expense, and the grantee has not the means of meeting the land revenue till he reaps the first fruits of his labour.

§ 14.—*Temporary leases.*

Where it is not desirable or possible to make either grants or long leases, temporary or yearly leases (renewable at the end of the year) can be given out under section 19 and the rules made under it[9].

Penalties are provided for all unauthorised squatting or occupation of land[10], so that there cannot now be any unauthorised taking possession of land as in former days, which will ripen by prescription into a "landholder's" title.

§ 15.—*Grazing allotments.*

Section 20 of the Act contains a provision which somewhat resembles the rules in Berar and Bombay. Instead of disposing

[8] Revenue Rules 1—19 and forms at the end.

[9] *Id.*, 20—27.

[10] See Act, section 59.

of all available land under section 18 or 19, if it is considered that existing villages would be hard-pressed by disposing of all the land under these sections, the Deputy Commissioner can reserve or allot suitable tracts for grazing, subject to the Commissioner's sanction. Notice of this is given, the land is demarcated, and thenceforth cannot be devoted to any other purpose, till, upon sanction being obtained, a notice cancelling the allotment is published[1].

§ 16.—*Toungyá cultivation.*

I have already remarked that toungyá cultivation is not touched by the rules just described. No doubt the land over which "yás" are cut in the hills are mostly subject to the Act, but the rules under section 18 do not touch it. It is to be dealt with by rules which the Chief Commissioner is bound to make under section 21[2].

In many cases it is absolutely impossible to ignore the practice of such cultivation; but it is wisely left to Government by rule to determine what right, if any, shall be recognised, and how the cultivation is to be carried on. It will be desirable therefore to make some remarks on this system of toungyá cultivation.

§ 17.—*No right is acquired.*

The important feature to be remembered is that this sort of cultivation is not held to give any right whatever; unless, indeed, some right is expressly conceded by the rules made under the Act on the subject. Neither can there be such a thing as the right to cultivate in this way, nor does any right of occupancy in the soil itself[3] arise from any number of years' practice of this method of cultivation. While, however, Government is perfectly free to put a stop to this cultivation altogether, it is at the same time bound to exercise a wise discretion in the matter, and therefore

[1] Revenue Rules 28—30.

[2] At the date of writing this such rules have not been issued. In fact, no subject could present more difficulty, since the question of toungyá has to be dealt with in connection with forest reservation.

[3] As expressly apparent from sections 7 and 22 of Act II of 1876. See also the Forest Act (XIX of 1881), section 11.

the practice has not been stopped nor have rules been as yet made. In point of fact, the toungyá question is gradually being settled under the procedure for preserving State forests, and it is much more satisfactory to do it in this manner than to make a hard and fast code of rules under section 21.

§ 18.—*Nature of toungyá cultivation.*

As I remarked before, it is the original clearing of the land that, in the Burmese idea, gives rise to a proprietary right, but that clearing should be followed by continued occupation. Now, in the hilly tracts of all the mountain ranges, it is rarely that land once cleared is permanently occupied; it is sometimes the case, as will presently be noted. But, speaking generally, the clearance made, the material is burnt and the ashes dug into the ground; and when the crop has been gathered, the site is abandoned for another, which in its turn is treated in the same fashion. It entirely depends on the restriction which circumstances place on the migratory movement of the families or tribes, whether the land, once cleared, is again returned to after a long or short period. It is so returned to as a rule, but that period may vary from forty years and more, to six or seven years, and even less.

This in fact depends very much on the area available. If it is large, the same land may not be returned to for twenty, thirty, or forty years; but when the area is limited, as in the Prome hills, the rotation is much shorter: and then the jungle that is restored is poorer in character.

In these cases the mischief done is very great, because no effort is made to prevent the fire, which is kindled in order to burn the toungyá refuse, spreading far and wide over the adjoining forest.

§ 19.—*Demarcation of toungyá grounds.*

In a great many places the reserved forest selection has gone over the grounds where toungyá cultivation is practised. In these cases it is now the practice to demarcate certain areas for toungyá

cultivation within the forest. As long as it is possible to avoid the spread of fire from these grounds to the forest, the existence of such areas is no great disadvantage, while the presence of the Karens themselves, who follow this method of agriculture, is a positive advantage to the forests.

§ 20.—*Suppression of the system.*

Nevertheless, under the best circumstances, toungyá cultivation is a most wasteful and barbarous method. It gives a minimum return with a maximum waste of space or land area, to say nothing of the destruction of useful material. A terraced and irrigated field, properly managed, will give crops far heavier than the best toungyá; and the ultimate exchange of toungyá to permanent fields inside the forest line, or to village settlements in the plains, is an object to be steadily pursued[4].

There are, no doubt, places where the toungyá cultivation is the only possible method. Moreover, the dense jungle far removed from centres of habitation or lines of export has no practical value. But in places where forest is valuable, and where it is possible to introduce improvements, there it requires steady and sustained effort to restrict the practice. This can be done, not by sudden orders for the practice to cease, but by the plan of demarcating toungyá areas, and making steady efforts to prevent the fire spreading beyond the areas. It will also be possible to encourage permanent cultivation, as already indicated.

§ 21.—*Custom of toungyá in the hills between the Sittang and the Salween.*

This account of toungyá cultivation would be incomplete without a notice of a very curious instance of a tribal settlement in which this method of cultivation has been reduced to a system, and which was first noticed and described by Mr. Brandis, Inspector

[4] See a valuable Report on Forest Administration in Burma (20th January 1881) paras. 344 and 362

General of Forests to the Government of India. The interesting point in this tenure is, that here we have a custom of toungyá cultivation which is confined to certain limits, which is based upon a permanent occupation of a definite area, although the people recognise that the State is still the ultimate proprietor of the soil. I shall give a description of this tenure in Mr. Brandis' own words :—

"In certain districts on the hills between the Sittang and Salween rivers the population which subsists on toungyá cultivation is so dense that they are obliged to cut their toungyás on a short rotation, returning to the same piece of ground after a period of from three to seven years. As an instance, I may mention the hills on both sides of the Myit-ngân stream, a southern tributary of the Thouk-ye-gát river. These hills are inhabited by Karens, who live in large villages. The boundaries of each village are most distinctly defined, and jealously guarded against encroachment. Twenty-two years ago I had known these hills well; and when I visited them again in February 1880, I found the same system of cultivation and the same old customs regarding village boundaries and the occupancy of land.

"These Karens have two classes of cultivation. Along the valleys and ravines are extensive gardens of betel-palms, with oranges and other fruit trees, carefully irrigated and admirably kept. These gardens are strictly private property; they are sold and bought, and on the death of the proprietor they are divided in equal shares among his children. Ascending the dry and sunny hill-sides from these cool and shady valleys,—with their streams of clear water, the golden oranges half hid by the dark-green foliage, overtopped by dense forests of tall and graceful palms, from the tops of which hang down rich yellow bunches of betel-nuts—a picture altogether different presents itself.

"The slopes are clothed with a vast extent of dry jungle, of grass, brushwood, young trees and bamboos, all young, but of different ages. Old forest with large trees is only found on the crests of the ridges and lower down on steep rocky ground, where no toungyás are cut, and no crops can be grown. Outside these groups and belts of old growth, the forest over extensive areas consists of nothing but dense masses of bamboos, and where these prevail, toungyás may be cut and a good crop reaped once in seven years. In other places there is no bamboo, but only shrubs and tall grasses. This kind of growth is most commonly found where land is scarce, and the rotation is consequently short—from three to five years only. In such places a number of old, stunted and gnarled trees are left standing on the ground, which are pollarded whenever a toungyá is cut. The branches and leaves are spread over the ground and burnt. In such places the people are most thankful if an abundant crop of tall reed (*Arundo* sp.) grows up, as the stalks of this grass

yield a good supply of ashes. * * * * * The whole of this forest is most carefully protected from fire. In these hills, if any one sets fire to the forest through carelessness or mischief, the villages claim and enforce the payment of heavy damages. If this were not done, the forest would not grow up thick enough to furnish sufficient ashes for the crop.

"Another feature is, that the whole of the toungyá grounds of one village are divided into a large number of plots, each plot being owned by one of the proprietors of the village. Well-to-do people own from twenty to thirty plots situated in different parts of the village area. The boundaries of these plots are marked by trees, by stones, and sometimes by shallow furrows drawn along the slope. These plots are sold and bought, just as the plots of the betel-palm gardens; and when a proprietor dies, his toungyá grounds, like his gardens, are divided in equal shares among his children. I have here spoken of the people as the proprietors of their toungyá grounds. They claim, however, only a kind of imperfect proprietary right. They hold these plots as against each other, but they recognise that the State has a superior right in the land.

"In the dry season, when the time for cutting the toungyás approaches, the headman of the village, after consulting the chief proprietors, determines the areas on which the forest is sufficiently advanced and on which the toungyás of the year are to be cut. The area selected for the toungyás of the year is not all in one block, but a village generally cuts four or five blocks a year, each block belonging to a number of proprietors. It may thus happen that a proprietor owns no plot of toungyá land in the blocks selected during any one year for cutting and burning. If so, he makes an arrangement with other proprietors, and rents some of their plots for the year, the rent being generally paid in kind. There are also persons who, in consequence of the increase in the population, have become poor and own only a small number of plots. Many of them, if they cannot earn the means of subsistence in their own village, emigrate and settle in the plains, where they take to the cultivation of permanent fields.

"All persons who have shares in the block selected for the year join in cutting and burning, and the greatest care is taken to prevent the fire spreading into the adjoining forest. The only crop which is grown is rice. Cotton, which is an important crop on the hills of the Pegu Yoma, yields a poor return here, and is not much cultivated. The sites of villages in these hills are not absolutely permanent; they are shifted now and then, but never to any great distance. The larger villages, which have extensive areas, often consist of several separate hamlets.

"A similar state of things to that here described is found in other parts of the hills which separate the valleys of the Sittang and Salween rivers, where the population is dense and the area available for toungyá cultivation is limited. But throughout these hills all possible gradations may be observed between the system now described and the migratory system which prevails on the Pegu Yoma and in other parts of Burma."

Section III.—The Land Revenue Settlement.

§ 1.—*Revenue History.*

The revenue history of Burma is brief and simple. Under the Native rule, as under ours, there are two kinds of cultivation to be dealt with; the permanent cultivation which is practically all rice, diversified here and there with orchards, palm groves, and gardens; and the shifting cultivation or toungyá. The latter is necessarily excluded from anything like a settlement. The area of it is always altering, and cannot therefore be the subject of any field survey or record. A tax is usually imposed on the family cutting the yá, or on the number of "dahs" or knives used in clearing (which means that a fee is payable by every member of the family able to wield the dah). At the present day toungyá cultivation is similarly dealt with. Every male person of 18 years of age and upwards in each family which practises this cultivation, has to pay an annual tax, and no attempt is made to assess the land actually under crop in each year[5].

Permanent cultivation in the plains (and elsewhere, where it has been established) need alone engage our attention.

I have already stated that the State was entitled according to ancient Burman law to a share in the produce of land. The Burman Government levied what is called a "rice-land tax," but it was not assessed on the land, but generally upon the number of cattle employed in working it. The revenue obtained was comparatively insignificant. The assessment was made by irresponsible subordinate officers, who, after paying a certain sum into the State treasury, were accustomed to levy such additional contributions as they pleased for their own benefit[6].

The British Government of course set aside this method, and levied a revenue according to rates on land.

As cultivation extended a rough survey was made.

[5] Rules under section 24 of the Act, R. 31.

[6] Directions to Settlement Officers, 1880,—Introduction.

§ 2.—*Early system.*

The circumstances of Burmese land tenure which have already been alluded to, did not give rise to a natural grouping of land like the North Indian mauza, in which the whole of a known area, waste and cultivated, belonged either jointly or in shares to a proprietary body. Nevertheless it was easy to partition out the land into groups called *kwin* (written also *kweng* or *qweng*). The kwin may, in fact, form a compact group of holdings, and have the village site or the residences of the cultivators within it, so that it is not a great misuse of terms to speak of it as a village.

In all cases a recognised kwin is a compact block, and is often bounded by natural marks, such as creeks, streams, &c.

In every kwin a uniform rate per acre[7] was at first fixed for all paddy land, no regard being paid to internal differences of fertility. Gardens and palm groves were dealt with somewhat differently, and a rate per tree might be levied in the case of orchards or groves of palms.

The right of the State was fixed at one-fifth of the gross produce valued in money.

§ 3.—*Liability of land to pay revenue.*

The Act of 1876 declares all land to be liable to pay revenue, which was culturable when the Act came into force[8], or which, being culturable, was rendered unculturable by the subsequent erection of buildings or otherwise by the act of man, or which was actually assessed.

This, however, does not apply to lands granted revenue-free by the *British* Government, nor to lands which pay by toungyá tax, nor land appropriated to the dwelling places of any town or village, *and* exempted by order of the Chief Commissioner, nor to land belonging to the site of a monastery, pagoda, or sacred building or school (so long as it is used for these purposes).

[7] Act II of 1876, section 24.

The British statute acre was adopted, sub-division being into "anas" (2722·5 square feet) and "pies" (226·875 square feet).

[8] *i. e.*, 1st February 1879.

Section 24 of the Land and Revenue Act gives power to the Chief Commissioner to make rules regarding the rates per acre or the rates per tree growing on land, which are the forms in which assessment is recognised by the Act.

§ 4.—*The right to a settlement.*

The Act does not contemplate that in all cases a settlement of the assessments imposed according to sanctioned rates should be made for a number of years. It supposes that the rates may be altered every year or otherwise according to circumstances; and it gives persons in possession of culturable land the option of asking for a settlement. The person having a permanent right of occupancy has a right to such a settlement; any one else can only get it at the option of the Settlement Officer. A settlement being granted, the rates cannot be changed during the currency of the term[9].

A settlement-holder can by giving proper notice give up his settlement[10].

These provisions were more required in the first days of our rule, when plots of cultivated land were often scattered, uncertain, and at wide distances apart, and when it was only in certain places that connected groups of cultivated land with large or permanent villages were to be found; and annual assessment may still be the rule in cases where cultivation is scattered, and where the country is not sufficiently advanced to warrant the introduction of the regular settlement.

§ 5.—*Modern practice of settlement.*

But there is now a regular Settlement Department, and in all districts or parts of districts sufficiently advanced to be placed under settlement, an accurate field-to-field survey is being made, with a record of rights. I shall endeavour to give a brief description of the procedure of a regular settlement.

[9] See sections 25, 26 of the Act.
[10] *Id.*, section 29.

The objects of the settlement are declared in the "Directions" to be—

1. The complete survey of all lands.
2. Registration of all cultivation of land, with proportions of their various interest under the land.
3. An equitable assessment of the land revenue on sound principles and on a uniform system.
4. Punctual registration of all transfers and of all changes in the occupation and use of land.

§ 6.—*Demarcation.*

The first step (as in other forms of settlement) is to demarcate the areas that are to be dealt with.

A special Act (V of 1880) in Burma provides for demarcation.

The chief features of the Act are that a demarcation officer puts up the marks, and a boundary officer decides any question that may arise, with the aid of arbitration, if the parties consent; if not, by his own order, subject to appeal.

The rules made under the Act[1] give a list of the separate properties requiring demarcation; such are—groups of land (of which hereafter) called kwins; waste land grants under the old rules; towns, cantonments, internal lots in stations, orchards, gardens, and so forth.

For some of these the boundary officer is himself the demarcation officer; for others (cantonment, town, suburban, and civil station lots and internal divisions) the cadastral survey officer is the demarcation officer.

§ 7.—*Estates to be demarcated permanently.*

Some of the demarcation is, under the rules, only temporary by aid of wooden posts bearing distinguishing rings of white paint. The object is to indicate boundaries for survey purposes only; but all kwins, waste land grants, and land made over to reserved forest, as well as *all boundary lines about which there has been a*

[1] See Appendix A to 'Directions for Settlement Officers."

dispute, require to be permanently demarcated. In ordinary cases this is done by sinking burnt clay drain pipes, or otherwise, as may be directed. Waste land grants (those under the old rules) are demarcated by masonry pillars.

§ 8.—*The kwin.*

All the properties requiring to be demarcated and specified in Rule I of the Rules under the Boundary Act explain themselves, except the kwin. This refers primarily to the local division or group of cultivated lands, already alluded to, but is also applied to all separate kinds of estate, and the rules speak of each reserved forest being made into a separate "kwin"—of fishery land kwins, waste land grant kwins, and so forth.

A kwin of cultivated land will often be a village, that is, it will comprise a group of land in one place with a village site on it; recognised local divisions are maintained, but subject to this, the aim is to have the kwin form a group of land of from 1,200 to 1,300 acres in extent, and to make use of conspicuous natural features for kwin boundaries wherever it is possible. Very often strips of uncleared jungle separate kwins, and sometimes a considerable extent of such jungle.

Rules are made for the inspection and preservation of all marks which require to be kept up permanently.

§ 9.—*The Survey.*

When the boundaries are arranged, the survey which is a professional one is carried out. It results not only in maps which show the fields as they exist at the time[2] (the thoogyees of circles

[2] "The country is divided into great blocks or main circuits, the limits of which are generally connected with Great Trigonometrical Survey stations. These main circuits are subdivided into minor circuits formed on the same principle. The country having thus been divided into a series of larger and smaller polygons, the area of each larger polygon, and the areas of its included smaller polygons are independently calculated, and the results proved by the total area of the latter agreeing with that of the former. From the smaller polygons the surveyor next proceeds to plot skeleton plans of the kwins. These plans are handed over to the field surveyors, who, with plane-table and chain-fill in all the anterior details and turn out a plan of the kwin showing every existing boundary, natural and artificial." (Directions, § 11.)

are, as we shall see, bound afterwards to make additions and corrections which show newly-formed fields and new internal divisions caused by transfers, successions, and partition), but also in topographical maps on a scale of two inches to the mile.

§ 10.—*Assessment of revenue.*

The older theory of taking one-fifth of the gross produce is now abandoned. The plan is to select sample areas in the kwins, taking care to take land held on different tenures or culturable by different methods, and to calculate the actual yield at harvest time[3]. For the purpose of establishing these blocks, the entire kwin is not treated as homogeneous, as it was under the earlier system, but is first classified into a few well-marked blocks (avoiding minute classifications). A sample field is taken in each block. This will not of course always be necessary; the whole kwin may be practically uniform, or it may be "that a cluster of kwins are so closely allied in natural character and agricultural conditions as to render a kwin-to-kwin selection unnecessary."

The object is to obtain results representative not only of the kind of land, but also of the land under varying conditions of agriculture, and so to get an average which will be fair for the whole area.

This will give the necessary information as to the *amount* of produce. But the *value* of produce has also to be considered.

A previous inspection and classification are therefore to be undertaken. The Settlement Officer will first have to group the kwins according to *tracts similarly circumstanced*. The chief facts which will guide the selection of assessment tracts are—

(*a*) marked differences in density of population and size of holdings;

(*b*) important differences in kinds of produce raised, due to climate, physical character of the country, and other causes;

(*c*) important differences in facilities for transport to market and disposal of produce.

[3] See section 57 (*b*), Act II of 1876. "Directions," Chapters III and V.

It is obvious that given the average amount of produce in the kwins, the value, and therefore the assessment rate, will vary according to these circumstances.

Then he will proceed to make out his soil blocks, each to have its representative trial area in each kwin if necessary: these soil blocks are marked in the maps with a coloured pencil.

The statistics of outturn are then considered, and the total value of the produce is calculated; the cost of export to the market and the local price, the cost of cultivation and the cost of living are all tabulated by a special staff, and the Government revenue is to be a share of the net profit, *i.e.*, the value realised, after deducting cost of cultivation and cost of living.

§ 11.—*The Government share.*

The share of Government is in theory to be one-half of this net profit[4], but the Settlement Officer has to take into consideration the present revenue, the probability of a rise or fall in prices, the fact that there is or is not much waste in the kwin which may be brought under cultivation, and that population will or will not increase, before he determines the rates he proposes actually to levy. So that the full half will not always be taken. It is of no use to propose rates which would compel the people to lower their standard of living. Large families cultivating small holdings again cannot usually pay as much as small families cultivating large holdings; and holdings containing no waste, and therefore incapable of expansion, cannot so easily bear a heavy burden as those on which there is room to extend cultivation.

§ 12.—*Period for which the rates hold good.*

A proportion (usually from 2 to 5 per cent.) of fallow land is always allowed for[5]. Paddy land is assessed at a rate per acre,

[4] "Directions" § 149.

[5] *i.e.*, fallow land is assessed along with other land, which prevents the abuses resulting from the earlier system of reporting actual (supposed) fallow, and allowing it to be revenue-free for the year. A general deduction at the rate of 2 to 5 per cent. of the area is then allowed in the assessment. (Directions, para. 142.)

which rate will ordinarily remain unchanged for not less than ten or more than fifteen years. In all other lands, a lump sum is fixed for the entire holding, for the same period as for the rice land.

Orchards, gardens, and miscellaneous crops are usually assessed at the highest rate fixed for rice land, or may be assessed at so much per tree.

The rates and lump sum assessments deduced from these have to be, as in all systems of settlement, reported in detail, explained and justified by aid of tabulated statistics and sanctioned by the Local Government.

§ 13.—*Cesses.*

Besides the rates assessed on the land, an extra cess of 10 per cent. on the assessment has to be paid (this is like the cesses and local rates of Indian settlements.) The object of this is to form a fund to provide for district roads, the district postal service, village police, sanitation, and education. This was formerly levied (to the extent of 5 per cent.) under the Land Revenue Act, but sections 31 and 32 have now been repealed, and the terms "5 per cent. cess" and "cess" have been struck out of the Act wherever they occur; and a special Act (II of 1880) now provides for the levy of the cess and for its application. Again, besides the land revenue and 10 per cent. cess, a "capitation tax" is paid by all males between the ages of 18 and 60 years. The rates are fixed by the Chief Commissioner within certain limits laid down by law. There are also certain towns specified in the Act, and certain others allowed by the Chief Commissioner, which, within defined limits, pay no capitation tax, but a rate on land within their limits instead[6].

§ 14.—*Record of rights in land.*

The Settlement Officer has also with the aid of his special staff to make out a record of all rights.

The maps gave him the area cultivated as divided into fields, each field being separately numbered, and the area unoccupied;

[6] Act II of 1880, sections 3 and 4.