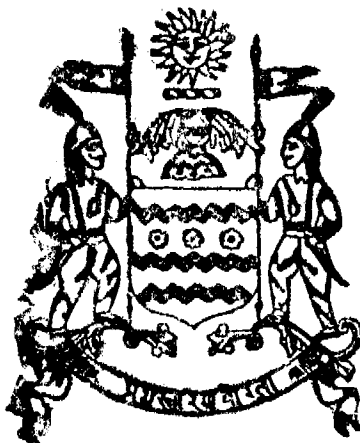


REVIEW  
OF THE  
ASSESSMENT REPORT  
OF THE  
KOTLI TAHSIL  
OF THE  
MIRPUR (LATE BHIMBAR) WAZARAT  
IN THE  
JAMMU PROVINCE.

BY

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## INTRODUCTORY.

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Measurement work in the Kotli Tahsil was taken up in 1957 on the completion of the survey of the Mirpur Tahsil ; but the establishment were recalled to the latter tahsil in the autumn of the same year to prepare the distribution of the papers and records of rights and did not return to work in the Kotli Tahsil till 1959. The survey was then pushed on rapidly and completed in Poh 1960. I visited the tahsil in 1958 and made a rapid tour in each portion of it during November and December last (1960) : as the village notes were not completed at this time, I was unable to make any village inspections. In view of the fact that no *girdawaris* have been made since the completion of measurement, it would perhaps have been more satisfactory if the Assessment Report could have been written at a later date : but, as I was desired to deal with the assessments of this tahsil before leaving the service of the Darbar towards the close of 1960, I had to ask the Settlement Officer to complete his village inspections as soon as possible and let me have the report by the end of February 1964. The report has, therefore, had to be hurriedly compiled, and any shortcomings in it must be excused for this reason.

The report is written in English and in arrangement follows the same lines as adopted in the Assessment Report of the Nowshera Tahsil.





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# REVIEW

OF THE

## ASSESSMENT REPORT OF TAHSIL KOTLI

IN THE

### MIRPUR (late BHIMBAR) WAZARAT

OF THE

### JAMMU PROVINCE.

#### Part I.—General.

The tahsil is the fourth one of the old Bhimbar Wazarat dealt with by the current Settlement and the last tahsil of the present Mirpur Wazarat. Though not the smallest as regards total area, the tahsil has a smaller area of cultivation than any of the other tahsils of the Mirpur Wazarat.

Like the Nowshera Tahsil it is situated, almost entirely, within the range of the outer hills, and its general characteristics are much similar to those of the Nowshera Tahsil, though the differences between these and the *Maidani* Tahsils are more accentuated in the tahsil under report. Thus the valleys alternating between the ranges of hills are narrower and more frequent, the hills are higher, the climate is colder and the streams carry a larger volume of water.

The hills and substratum are of sandstone rock and this rock bed is found to be continually cropping up to the surface of the soil even in the middle of the valleys. Where the soil is sloping, moisture drains quickly into the various streams over the rock surface; where the soil is level and its depth slight, rain water stagnates, as percolation is impossible, and the soil becomes water-logged during periods of heavy rain.

The numerous ranges of hills (these are described in paragraph 3 of the report), some of which attain an altitude entitling them to the designation of mountains, are well clothed with forest growth. The pine forests are of considerable extent.

The frequent alternation of hill and dale and the varying depths of soil, dependent on the proximity of the rock bed to, or its remoteness from, the surface, cause the conditions of adjacent villages to differ widely and make the formation of Assessment Circles a matter of no little difficulty.

3 2 For purposes of assessment the Settlement Officer has divided the tahsil into six Assessment Circles, viz.—

Assessment Circles.

- |   |  |  |
|---|--|--|
| <ol style="list-style-type: none"> <li>1. Dhara.</li> <li>2. Maidani Gharbi.</li> <li>3. Maidani Sharki.</li> </ol> |  | <ol style="list-style-type: none"> <li>4. Pahari.</li> <li>5. Prati.</li> <li>6. Tredhi Dhar.</li> </ol> |
|---|--|--|

The number must appear large when the number of estates dealt with—196—is considered, and a glance at the small differences proposed in the Revenue rates framed for the Maidani Circles makes one think that the distinction of Gharbi and Sharki is hardly necessary.

When I visited the tahsil last the Settlement Officer had been unable to form a definite opinion in regard to the number of Assessment Circles necessary. With the short time available in which the report was to be prepared and submitted, it was impossible, in the absence of telegraphic communication, for me to decide this and other questions in consultation with him.

In view of the widely differing characteristics existing in adjacent estates in the same circle and the fact that any Revenue rates framed can only be applied with great caution, I am inclined to hold that it would have been sufficient to make four Assessment Circles only, *i.e.*—

- |             |            |
|-------------|------------|
| 1. Dhara,   | 3. Prati,  |
| 2. Maidani, | 4. Pahari, |

the more so that a fifth circle, the Bani Banah of the old Nowshera Tahsil, will in future be included in the tahsil.

Revenue rates are after all but rough guides to assessment and, frame them ever so carefully, these cannot be exact measures of the capacity of every acre of soil of the same class in each circle. To complicate matters by attempting to form such minute circles that the Revenue rates may assume the character of more exact values, and to enter into a complicated defence of the differences of one or two annas per *ghumao*, is, in my opinion, of dubious advantage.

It is, however, too late now to reduce the number of Assessment Circles adopted by the Settlement Officer. The characteristics of these are fully described in Part I, Section III, of the Report.

2. As mentioned in paragraph 2 of the report the transfer of villages Dular, Palakh, Ganoi and Kotli Sarsawar to the Mirpur Tahsil, at the conclusion of Settlement operations in the Kotli Tahsil, has already been sanctioned. I thoroughly agree with the proposal that to these villages that of Saroh also should be added. This village is situated to the west of the Poonch river and is difficult of access from the rest of the Kotli Tahsil while easily accessible from the Mirpur side. By its geographical position it should clearly be included in the Mirpur Tahsil.

4. Water is everywhere plentiful. The rivers and streams named in paragraph 4 of the report have perennial supplies. Almost the whole drainage of the tahsil finds its way into the Poonch Tawi.

For similar reasons to those found to exist in the Nowshera Tahsil, this large supply of water is useless for purposes of irrigation. The lie of the land does not lend itself to irrigation and the beds of the streams are too far below the surface of the adjoining lands. No irrigation schemes seem feasible. The only possible scheme is for the irrigation of a portion of the Dhara Circle from the Poonch river by a canal of which the head would be near Phagwari village: but the head lengths along the river bank would be expensive to construct and possibly difficult to maintain. I doubt if the project would be financially attractive: but it might be examined hereafter.

There are no wells in the tahsil. The cost of sinking wells would be heavy. These are not required for watering live-stock nor to provide water for domestic purposes, while, with so considerable a rainfall, the sinking of wells for irrigation would probably not repay the cost.

The rainfall is comparatively heavy and considerably in excess of the average rainfall of the Nowshera Tahsil. There is but a single rain-gauge; this is at the tahsil head-quarters at Kotli. From Statement No. 13, attached to the report, it will be seen that the average for the full years 1956, 1957, 1958 and 1959, the only years of which details are available since the register was opened in 1955, only amounts to 38.75 inches per annum. This average is some 7½ inches in excess of the average in the Nowshera Tahsil and 13 inches in excess of the registered average in Srinagar.

In a comparatively cool tract, this average rainfall, if distributed so as to fall at times favourable for agricultural operations, would be ample to secure good crops, but a glance at the statement shows that rain is usually scanty at the time required for the sowing of the spring crops.

The climate is temperate. In the valleys, shut in as these are by hills, the heat during the hours of sunshine in the summer months is no doubt considerable, but the presence of the many rivers and streams induce cool breezes at night even in the hot weather. The cold during the winter months

is considerable. As stated in the report, snow at times falls even on the lower lying lands. The health of the people is generally good. I have noticed in the records of the Kotli Dispensary that even in the early autumn, when fever is said to be most prevalent, the number of patients seeking treatment for fever is small.

5. A feature of the tahsil is the almost universal growth of pines. Other species of forest trees are few. The cultivation of fruit trees has received no attention though the climate is undoubtedly suited to fruit growing. The tahsil is too cold for the mango, and such few mango trees as are to be seen are stunted and small, while many of these trees are said not to fruit. Mulberry trees are found scattered about in most places: but there is no wealth of trees of this species. In the northern parts of the tahsil, especially in the *Pahari* Circle, the pomegranate grows freely, but in a wild state. Some walnut trees are to be found. In regard to pomegranates I would note that the *anardana* contract is leased by the Forest Department in the *Rajmahal* (*Pahari*) *ilaka* for the insignificant sum of Rs. 30 per annum. The contractor sublets this contract in the villages, some of which pay as much as Rs. 30 for the fruit of the trees situated in a single village. It would probably be far more profitable to the State and more satisfactory to the villagers if the *anardana* contract for each village was made, for the term of Settlement, with the villagers at a fixed annual rate. There appear to be no apple trees. The pear trees are of the small wild variety known as *nak*. There is no income from fruit of sufficient consideration to be taxed.

General statistics. 7 6. The following is a summary of the general statistics of chief importance:—

<i>Area.</i> —Total as surveyed ... ..				496,676	<i>ghumaos.</i>
Under cultivation ... ..				82,108	"
Under forests ... ..				222,783	"
Unculturable waste ... ..				139,792	"
Culturable waste [including area reserved for grazing and grass ( <i>arak</i> ), 1,511 <i>ghumaos</i> ] ...				51,993	"
<i>Population.</i> —According to Census of 1891 ... ..				71,788	<i>souls.</i>
" " 1901 ... ..				72,822	"
Incidence per square mile of total area ... ..				148	"
Incidence per square mile of cultivated area ...				898	"
Area of cultivation per head of total population				1.2	<i>ghumaos.</i>
Area of cultivation per head of male population				2.1	"
<i>Live-stock, &amp;c.</i> —Total ... ..				96,812	<i>head.</i>
Incidence of live-stock per square mile of cultivated area ... ..				1,194	"
Ploughs ... ..				9,042	"
Area of cultivation per plough ... ..				9	<i>ghumaos.</i>

7. It will be noticed that of the total area 45 per cent. is returned as under forests. The demarcation of the forests in this tahsil is not, however, even yet completed, though to my personal knowledge demarcation was commenced in it more than eight years ago. I would suggest that the completion of this work, which is merely rough demarcation by the erection of pillars of loose stones, should receive more attention. The impropriety of including cultivation within the forest line is dealt with in paragraph 30. The State Council's orders are clear on this point that cultivation is not to be so included without previous acquisition in the proper manner.

The area under cultivation bears a percentage of 16.5 only to the total area. Of the cultivated area less than one per cent. is irrigated.

The area of culturable waste, including *arak*, would admit of an increase in the area of cultivation by 63 per cent., but much of this area is very poor and would not probably repay cultivation, while much of it must be reserved as grazing area.

The incidence of the total population, the whole of which may be considered agricultural, on the cultivated area, is very high, denser than in any tahsil of the Jammu Province. The cultivated area per head of the population could with difficulty, in an unirrigated tract, support the cultivators and their



families as well as pay the State revenue, were it not that a large number of men seek service in British India and by their earnings assist to keep the home together. The very small increase in the Census returns of 1901 over those of 1891 a percentage of 1.44 only, is attributed by the Settlement Officer to the ravages of cholera in 1895: but, considering that the mortality in that year was not phenomenal, I am inclined to believe that the real cause was the absence of able-bodied workers earning a livelihood outside the limits of the tahsil at the time when the Census of 1901 was taken.

The wealth of the tahsil in live-stock is very marked. The proportion of milch kine is high. At a low calculation, the annual value of *ghi* is very considerable, probably above three lakhs of rupees. The number of goats is very large. Pack animals are, as usual, few in number: but the number of mules is higher than in other tahsils of the District. Plough cattle, when not required for ploughing purposes, are frequently used for pack purposes. The smallness of the return of pack-bullocks surprises me, as this tahsil used to supply pack-bullocks for work on the Gilgit transport and on more than one occasion an outbreak of rinderpest on the Gilgit road has been communicated to the Bhimbar District by pack-bullocks of the Kotli tahsil returning from work on the Gilgit road.

For the support of the large number of live-stock the available grazing is barely sufficient. Formerly the grazing lands in the forests were of a high quality and the burning of the fallen pine needles (*samroh*) served to manure the grass and improve the grazing. Now the grazing in the large area under pine forests is almost non-existent. Strict forest conservancy no longer allows the burning of the *samroh*, and while this has assisted to the improvement of the forest growth, as seen in the innumerable pine seedlings which now carpet the forests, the fallen needles have practically exterminated the grass. The people beg that they may be allowed to collect the *samroh* and burn it in a place where damage to the forests by fire would not be caused. Though, for the sake of improving the grazing, I wish that this were possible, it is obvious that in the collection of the needles and with the consequent improvement of the forest grazing, the nurseries of young pine trees would inevitably suffer if not be destroyed. The question is dealt with in paragraph 51 of the report and might be referred to the Conservator of Forests for opinion: but there seem obvious difficulties in meeting the desires of the people in this respect.

With so high a percentage of live-stock the area of manured land is considerable. The percentage of the cultivated area returned as manured is 34.2.

The number of ploughs as compared with the area under cultivation is quite satisfactory. The cultivated area per plough is nearly two *ghumaos* less than in the Nowshera Tahsil, in regard to which tahsil, it was pointed out that an average of one plough for every 7 acres was high for a tract where practically no irrigation existed.

8. The comparative areas held by the different classes of proprietors and tenants are carefully described and discussed in paragraph 33 and the tables attached thereto. The largest area is naturally in the hands of the Darbar. Amongst the proprietary classes the largest owners are the *Maghrals*, *Maliks* and *Jats*. The cultivated area in the possession of the State is insignificant, representing only 9 per cent. of the total area. Files have been prepared in regard to proprietary rights in each estate. With the exception of the *Brahmins*, whose measure of proprietary right is represented by a percentage of 3.4 on the total area and 6.4 on the cultivated area, all the proprietors are Mussulmans.

Amongst the tenant classes, the *Jats* and *Gujars* alone occupy large areas.

The prevailing system of tenure is *Bhayachara*.

9. Owing to the physical difficulties of the tract the roads are uniformly bad. A list of the principal tracks is given in paragraph 59. Communications and roads. These roads are periodically, when any high official tours in the tahsil, put into rough order by village labour under the direction of the tahsil staff. Lala Sukhdayal when Tahsildar in 1958-59 did much to improve the state of the communications but individual effort is of little avail. Unless

the Wazir Wazarat interests himself continually in the improvement of communications in his District and periodical—say half-yearly—reports on the execution of repairs are called for from Tahsildars, real improvement can hardly be expected.

I would invite special attention to the Mirpur-Poonch road, which traverses the tahsil from south to north. This is one of the main roads in the State and frequently used by travellers and officials. It might well be put into good order from public funds. There are one or two places along it which are positively dangerous and where accidents have occurred. At these blasting is necessary and in places the alignment of the road might well be improved. I would suggest that the Public Works Department of the State might be asked to report on the road and the cost of improving it.

*Postal and Telegraphic.*—These are alluded to in paragraph 60. There is only one Post Office. The number of letter boxes might well be increased.

The absence of telegraphic convenience is, in these days when the use of the telegraph is so common, no doubt felt. Now that Kashmir has been linked up with Poonch by a telegraph line it might be found possible to complete the circuit by joining Poonch with Jhelum through Kotli and Mirpur. For administrative purposes the construction of such a line would be very useful: but it is a question of expense which requires to be considered in its proper Department.

*Prices.*—These are dealt with in paragraph 66 and require no remarks.

**10** As explained in paragraph 61 there is no market worthy of the name within the limits of the tahsil. There are a few petty traders and money-lenders in Kotli itself and in several villages, but the real markets for the produce of the tract are to be found in Mirpur and in Rawalpindi and Gujar Khan in British India.

*Markets.*

The merchants of the trade centres named have agents in the tahsil who do some purchasing locally, but a large portion of the trade is carried on direct by the villagers, who carrying down *ghi* and grain to the markets bring back other commodities, salt chiefly. Prices are fairly constant throughout the tract, though dearer along the Mirpur border. There is no difficulty in finding purchasers for all surplus produce.

**11** The tahsil is not noted for any manufactures and there is no export of such. The exports are agricultural produce, live-stock, *ghi* and *anardana*. Imports are chiefly salt, condiments and cloth.

*Manufactures and trade.*

**12** There are no buildings of archaeological interest. The three forts, built since the Dogra conquest, are named in paragraph 64.

*Archæology and buildings.*

**13** No minerals are worked, and if they exist their presence is unknown.

*Mineral wealth.*

**14** The forests afford convenient shelter for pigs and monkeys which are in considerable numbers. These animals and porcupines do much damage to the crops, while the live-stock suffer from the depredations of leopards. Jackals also are common.

*Wild animals.*

## Part II.—Agricultural Statistics, Miscellaneous Income, &c.

15. Excluding the small areas held by men who are not *bonâ fide* cultivators, such as *jogis*, menials, &c., which represent a percentage of 2.2 of the total cultivated area, the area cultivated by proprietors is 37.9 per cent. of the cultivated area, that cultivated by occupancy tenants 49.5 per cent. and that cultivated by tenants-at-will 10.4 per cent.

The average area of the holdings cultivated by the proprietors themselves is 4.6 *ghumaos*, while the average size of proprietary holdings is 19.3 *ghumaos*.

Of the percentage of 49.5 held by tenants with rights of occupancy, 44 represents the holdings of those who pay cash rents at Revenue rates with or without *malikana*, 2 represents the holdings of those who pay other cash rents and 3.5 the holdings of those who pay rents in kind.

Of the percentage of 10.4 held by tenants-at-will, 3.4 represents the holdings of those paying cash rents at Revenue rates with or without *malikana*, 2.7 the holdings of those paying other cash rents and 4.3 the holdings of those paying rents in kind.

From the above it will be seen that the percentage held by tenants of both sorts paying true cash rents amounts only to 4.7 which represents an area of 3,800 *ghumaos*. This is a somewhat small percentage in regard to which to generalize as to average cash rents for the purpose of testing the Revenue rates proposed. The area held by tenants of both sorts paying rents in kind is also small, bearing a percentage of 7.8, or in respect of an area of 6,388 *ghumaos*. Considering the density of the population it may appear strange that so large an area (38,959 *ghumaos*) is held by tenants who pay to the proprietors rents at the Revenue rates only, with or without *malikana*. The explanation is that after the famine of Sambat 1934 it was difficult to find cultivators for the land, so to tempt these very liberal inducements had to be offered by the proprietors, also to the fact that, if not treated with sufficient liberality by the proprietors, tenants were in the habit in the past of throwing up their holdings and seeking employment across the adjacent boundary of the Punjab.

16. The statistics relating to transfer of proprietary rights and occupancy rights in land by mortgage and sale are given in Statement No. 8 attached to the report and discussed in paragraphs 54 to 57. It is explained that, as in the Nowshera Tahsil, sales and mortgages by proprietors in most cases represent the transfer of the right of collecting *malikana* only and are not transfers of land with possession. To bring the actual conditions to the knowledge of the Darbar, it would have been better if the Settlement Officer had differentiated in the statements between transfers of land and transfers of the right to collect owners' dues, as the true facts are obscured in the form adopted.

The following is an abstract of the figures given for the whole tahsil:—

Mortgages.					Percentage of cultivated area.	Cultivated area in ghumaos.	Average consideration per ghumao cultivated.
							Rs. a.
By proprietors	...	...	...	...	4.6	3,772	11 2
By tenants	...	...	...	...	1.4	1,111	17 1

Sales.					Percentage of cultivated area.	Cultivated area in ghumaos.	Consideration per ghumao of cultivated area.
							Rs. a.
By proprietors	...	...	...	...	.7	635	16 12
By tenants	...	...	...	...	.2	158	51 10

Mortgage by proprietors is considerably less than in the Nowshera Tahsil, but other transfers are slightly higher. The average consideration obtained is higher than in the Nowshera Tahsil, but as the total transfers are insignificant in amount it is unnecessary to discuss them further.

The chief value of the statistics is that it proves that the current revenue demand has not pressed hardly on the people and has not led to land generally passing away from the cultivating classes to the money-lending classes owing to indebtedness.

The Settlement Officer notes that during the last thirty years, the value of consideration received in respect of the transfer of land has risen in the proportion of 1 to 5.25.

17 In addition to the above evidence as to indebtedness, the Settlement Officer calculates that the amount of debt unsecured by the transfer of land amounts approximately to Rs. 6,41,608 (*vide* paragraph 58).

18. With regard to the subject of agricultural indebtedness, I would invite attention to the remarks made in paragraph 20 of my review of the Nowshera Tahsil Assessment Report, and again urge the necessity of legislation with a view to securing the agricultural debtor fair play when brought into Court by the money-lender. The conditions in the Kotli Tahsil are the same as in Nowshera. My local enquiries convince me that the majority of the transfers of land from the cultivating to the shopkeeping class has taken place in very recent years. The security afforded by a reign of law and order and the establishment of Courts of Justice on British lines have taught the money-lender that there is no longer a fear of debt being wiped out by violence, and he is now assured that he runs no risk in making advances to the cultivators or in obtaining the hypothecation of their lands as security for debt. In the past debt might be repaid by murder and there was no certainty that property mortgaged would be allowed to pass into possession of the mortgagee. No such fears now exist and the Punjabi money-lender, whose chances of obtaining land in that Province have been curtailed by the Land Alienation Act, is beginning to realise that it will pay him to turn his attention to the Jammu State. Unless the rapacity of the money lender is checked by legislation the Darbar may in a few years time be brought face to face, and too late to remedy, with the difficulty of dealing with a discontented peasantry whose holdings have passed into the hands of the *mahajans*, *sahukars* and *banias*.

19 The general value of miscellaneous sources of income in this tahsil may be summarised as follows :—

*Live-stock* (paragraphs 41 to 48). The table attached to paragraph 41 shows that during the past twenty years the values received for live-stock have practically doubled. The considerable income obtained by the sale of *ghi* has already been alluded to.

The income derived from carrying is not large. The income derived from live-stock cannot, however, be taken into consideration in connection with the Land Revenue Assessment since it is taxed separately under the head of grazing fees.

A similar consideration applies to the sale of hides.

*Mills*.—It is shown in paragraph 65 that the total number of mills is 303 and the average rent paid per mill throughout the tahsil is Re. 1-11-2. It is obvious that with so large a number of mills to 196 villages, many of which are very small, the average income per mill cannot be large, and that therefore only a small rate per mill could in any case be taken by the State as a consideration for the use of the water power. Under the circumstances I agree with the opinion expressed by the Settlement Officer that, following the practice adopted in other tahsils of the Jammu Province during the current Settlement operations, no assessment should be placed on the ordinary village mills, it being left to the cultivators to distribute some portion of the village assessment on the mills at *bachh*.

I am, however, at one with the Settlement Officer in holding that the mills adjoining the *Sarkari Bagh* area of Kotli Khas, which are situated on the Poonch Tawi and are employed by the people from a considerable area, should be assessed as was done in the case of mills near Nowshera and Mirpur towns.

The calculation made by the Settlement Officer shows the net annual income of each mill at Rs. 22-7 and the State share of that income at Rs. 4-8. He recommends that the same rate of Rs. 4 per mill should be placed on these mills as placed on the Nowshera mills, in regard to which the corresponding figures were given as Rs. 19-2 and Rs. 4-3 per mill.

I recommend this proposal for sanction.

*Fruit.*—As already noted there is no fruit of any value which could be separately assessed to revenue.

*Service.*—The number of men in Civil and Military employment and in receipt of pensions from such former service is stated in paragraph 68 to be 222 and the total amount of pay and pensions to amount to Rs. 32,468 per annum. This sum is little more than one-third of that received from similar employment in the Nowshera Tahsil but it is no inconsiderable addition to the income of many families. The number of men in private service is large, but of their earnings no calculation can be made.

20. In paragraph 27 the increase in the area under cultivation which has taken place since the Settlement of 1928 is considered. It will be seen that, after eliminating all areas for which the figures of Sambat 1928 are forthcoming, the percentage of increase of the cultivated area throughout the tahsil is 22·5. This increase is smallest in the Dhara Circle (12·2) but even then considerable.

It is obvious that merely on a consideration of the increase which has taken place in the cultivation since Sambat 1928, a considerable enhancement of the Revenue demand of that year is now justifiable.



### Part III.—Revenue History.

22. The sketch of the revenue history of the tahsil, given in Part II of the report, shows that, with the exception of a few differences in dates, the lines of the various assessments followed exactly those of the Nowshera Tahsil. It is unnecessary, therefore, to repeat the *résumé* of that history which was given in paragraphs 23—28 of my Review of the Assessment Report of that tahsil.

Fiscal history.

The tahsil, like the Nowshera one, formed part of the Poonch State till 1913, after which year it was incorporated in the Jammu Kingdom of Maharaja Gulab Singh.

It is clear that, prior to current Settlement operations, the tahsil had never been systematically measured, and that the current demand was not based on comparative productiveness of the various soils nor on ascertained areas under cultivation. Under the circumstances it is not surprising to find that parts of the tahsil have been highly assessed in the past, while other and more fertile portions have had to pay but a light demand. The scanty records of past Summary Settlements give little information of value to the assessing officers; only general consideration can be given to the revenue demand paid by the various estates in the past.

The Summary Settlement of Sambat 1928, as enhanced by the revision of Sambat 1939—a revision based on no inspection of the tahsil but on the opinions only given by the various *lambardars* when summoned by Wazir Punnu to Jammu—is the basis of the current demand. This is shown to have amounted to Rs. 1,07,147, which has since been reduced by the abolition of the tax on marriage, by remissions on account of diluvion and of an area transferred to Poonch in connection with the delimitation of the boundaries of that *ilaka*, to Rs. 1,03,991. Of this sum Rs. 93,989 represents the amount of the *khalsa* revenue, Rs. 2,309 that assigned in *jagir*, *muafi* or *inam* and Rs. 7,693 cesses, including *malikana*, which though, apparently by a mistake in 1953, assessed for collection by and credit to the State was subsequently ordered not to be realised, the amount, however, was not eliminated from the demand statements.

23. In this tahsil I am glad to find that the arrears list has received the proper attention of the local Revenue Officers, so that instead of being confronted with a long list of fictitious arrears, shown as due but which could not equitably be collected, the total sum stated to be outstanding is the insignificant amount of Rs. 1,555-8-6, of which only Rs. 368-10-6 is held to be unrecoverable.

Arrears.

I agree with the opinion expressed by the Settlement Officer that the amount of Rs. 368-10-6 cannot fairly be recovered by the State and should be remitted.

24. From the details given in paragraphs 70 to 74, it will be seen that the copious average rainfall enjoyed by this tahsil has preserved the tract in years of famine in neighbouring parts. Though the famine of 1934 affected this tahsil as it did all other parts of the State, scarcity seems to have been converted into famine by the inroad of famine-stricken people from outside the tahsil. That the Kotli Tahsil was in a better position to stand the strain of the great famine year is evidenced in the fact that the *takavi* advances then given were subsequently recovered.

Famines.

Scarcity in 1949 made it necessary for the State to assist the cultivators with *takavi* advances; but revenue collections were neither suspended nor remitted. So it would be a misnomer to say that famine conditions existed in that year.

The scarcity which existed in adjacent tracts in the years 1953 and 1956 did not affect the Kotli Tahsil, though in the latter year prices of agricultural produce ruled high, owing to the demand for grain from outside the tahsil.

25. It is stated in paragraphs 54—74 that, since the currency of the revision of the 1928 settlement in 1939 (it had effect from 1940), it has never been necessary to remit any portion of the revenue demand nor to even suspend the collection of any portion of it. It may therefore be said that the current demand has not pressed hardly on the people, that even in years of comparative failure of the crops the revenue demand has been paid in full and that the tahsil is in a fairly prosperous condition.

Remissions and suspensions.

## Part IV.—Assessment.

26. As mentioned in paragraph 3 *supra*, the tahsil has, for purposes of assessment, been divided into six circles. The details of the differences existing in their characteristics are given in paragraphs 9—16 of the Report. These I need not repeat. Roughly the differences are those of the depth of earth above the rock bed, and therefore the power of retaining moisture, the prevailing crops and the comparative levelness of the surface. The existence of broad valleys shut off from each other by ranges of hills causes natural divisions which have generally been adopted: but where the characteristics of adjoining valleys appear practically similar these valleys have been placed in the same circle. As a rule the hills are clothed with forest and the altitude of the land in each village does not differ to such an extent as to make it necessary to divide the village areas into low-lying lands (*maidāni*) and high-lying area (*pabbi* or *kandi*) as was found necessary in the Mirpur and Nowshera Tahsils. In only two circles, the Pahari and Tredhi Dhar, are the villages not situated in a valley and the lands lie partly low down and partly on terraced hills; but in these it has been found impossible to draw a fair line between *maidani* and *pabbi*, for which such differential rates can be framed as might fairly be applied to all areas of the same class of soil in each portion. The difficulty is alluded to in paragraph 111. I also ascertained from the cultivators that they are not in favour of an attempt to differentiate in rates on the basis of differences of levels.

The differences in the circles may be shortly explained as follows. In the *Dhara Circle* the depth of earth is generally sufficient, the soil is mostly level, the substratum is gravel and not rock in most places, moisture is retained and a spell of dry weather does not damage the crops, which in the quality of the grain produced are good.

The *Maidani Gharbi Circle* embraces the *Sarsawar* and *Sanila Fattis*, in which the depth of earth is not so great as in the *Dhara Circle*, the rock bed crops up to the surface of the soil in many places, the soil which is of a light colour and sandy is cool where the earth is of sufficient depth, damage to the crops is more likely to follow excessive rainfall than a spell of drought and maize is chiefly produced.

The *Maidani Sharki Circle* has characteristics generally approximating to those of the *Maidani Gharbi Circle*. The soil however is of a reddish colour and less even than in the latter circle, while the depth of earth in the more level portions is greater.

The *Pahari Circle* has a red soil with steeply terraced fields, often situated at a great elevation, these lands drain quickly and when rainfall is excessive the fields suffer from scour. The earth is generally sufficient in depth and maize is chiefly cultivated.

The *Prati Circle* has the rock bed (*prat*) close to the surface, the soil becomes water-logged with heavy rains and the crop is scorched during prolonged dry weather. Millet (*bajra*) is chiefly cultivated.

The *Tredhi Dhar Circle* resembles the *Pahari Circle* in formation, but has less depth of earth a light sandy soil and the crops wither if rainfall is not well distributed. Millet (*bajra*) is chiefly cultivated.

As already noticed I consider the number of circles might well have been reduced without causing difficulty in fixing fair average rates for assessment purposes, but from the brief sketch given above of the differences existing in the various circles it will be seen that there are reasons to be urged in favour of the smaller divisions adopted by the Settlement Officer, in that where characteristics differ, consideration has been given to each. To convince the cultivators that special and not general consideration has been given to each difference may lead to contentment: but where the difference in productiveness of adjoining villages is considered and the fact borne in mind that considerable departures must be made from a rigid application of the rates when assessing by estates, it is not unfair

to say that unnecessary labour to small purpose has been expended in giving consideration to small differences in adjoining tracts by fixing differential revenue rates.

27. The classification of soils adopted is identically similar to that adopted for the Nowshera Tahsil: the differences are in name only owing to local nomenclature, as explained in paragraph 17. From the table attached to that paragraph it will be seen that 95·7 per cent. of the whole cultivated area is covered by the three classes of soil—*hail barani* (34·2), *maira I* (45·8) and *maira II* (15·7).

When considering rates of assessment attention may be chiefly confined to those which it is proposed to apply to these three classes of soil.

28. Owing to the early date at which this Report has had to be prepared, it has only been possible, in the absence of any old village records, to make complete crop inspections of the whole tahsil during the two harvests of 1960. For statistical purposes the information available is therefore decidedly scanty. Considering, however, that the conditions of cultivation are on much the same lines in the tahsils of Mirpur and Nowshera as in this tahsil and that the year 1960 was a normal year, I do not think that, in accepting the records of that year as a basis of our calculations, we are making any improbable deductions as to average conditions of cultivation.

The *rabi* harvest was undoubtedly a poor one as regards outturn: but, as a reference to paragraph 78 will show, the *rabi* crop is oftener than not a poor one, so the partial failure of the *rabi* of 1960 need not be looked on as an exceptional feature. A reference to the *Jinswar* table (Statement No. 2) will show that of the total area of 32,338 *ghumaos* on which the spring crop was sown, the crop sown on 4,015 *ghumaos* failed. In other words 12·4 per cent. of the spring crop failed.

The *Kharif* harvest was rather under average as, owing to untimely rainfall, sowing could not be done under favourable conditions. The area returned as *kharaba* was, however, only 2,362 *ghumaos* in extent out of a total area of 66,385 *ghumaos* sown with autumn crops, or a percentage of 3·5 only, so that by taking the figures of 1960 as representing average conditions the State will not be a large loser.

At the same time the State share will probably be calculated at a lower figure than the returns of a series of years would show to be fair.

29. The table attached to paragraph 82 shows that the percentage of the *rabi* crop to the *kharif* crop of 1960 was as 30·7 is to 69·3, which I understand may be looked on as the average ratio between the areas sown with spring and autumn crops.

The percentage of actual area under each staple has not been shown in the Report; but from the table mentioned above we see that, taking the total produce of the tahsil to be 100, the proportion of this total borne by each of the crops harvested is as follows:—

<i>Rabi harvest.</i>					
Wheat	...	...	...	...	27·9
Barley	...	...	...	...	1·9
Others	...	...	...	...	·9
Total					30·7
<i>Kharif harvest.</i>					
Maize	...	...	...	...	40·6
Rice	...	...	...	...	·5
Millet ( <i>bajra</i> )	...	...	...	...	5·9
Pulses	...	...	...	...	9·3
Others	...	...	...	...	13·0
Total					69·3
GRAND TOTAL					100



From the records of these two harvests it is impossible to make any reliable deductions as to the percentage of the cultivated area annually cropped twice. If the returns of these two harvests could fairly be used to determine this point, it will be seen that of the total cultivated area of 82,108 *ghumaos*, 32,364 *ghumaos* were sown for the *rabi* crop and 66,335 *ghumaos* for the *khari* crop. This shows that 7,641 *ghumaos*, or a percentage of 9.3 of the total cultivated area, were sown twice.

The tahsil is not rich in the more valuable agricultural products. There is no sugarcane. Cotton is grown to some extent: the area under cotton bears a percentage of 11.5 to the total area of cultivation.

30. The crop experiments conducted and from which figures are quoted, were made during two *khari* harvests—these of 1959 and 1960—and the *rabi* harvest of the latter year. The total area tested was only 1,400 *kanals* and 8 *marlas*, i.e., 2 per cent of the total cultivated area. The small area examined and the fact that the experiments were made in two years only rob the statistics of any real value. Nothing but very rough consideration should therefore be given to them.

In regard to maize and wheat, which staples represent 68.5 per cent the total produce, a reference to statements Nos. 4 and 5 shows that the number of experiments made and accepted in each circle on the three main classes of soil were as follows:

Circle.	WHEAT.			MAIZE.		
	Hail barani.	Maira I.	Maira II.	Hail barani.	Maira I.	Maira II.
Dhara ... ..	1	...	...	3	5	1
Maidani Gharbi ... ..	5	2	...	6	2	1
Maidani Sarki ... ..	5	1	...	6	3	...
Pahari ... ..	...	...	...	4	2	1
Prati ... ..	1	...	...	2	...	...
Tredhi Dhar ... ..	1	...	...	2	1	...

From the above it is clear that the standing instructions, that, at each harvest, each class of soil should be tested in regard to each main staple, have not been complied with. The experiments on wheat are insufficient except on *hail barani* soil in two circles. *Maira I* soil was only tested in two circles and *maira II* was not tested at all. The experiments on maize are better, except in regard to *maira II* land, those on the latter class of soil are insufficient.

The results obtained from these experiments are given, for whatever they be considered worth, in the table attached to paragraph 79.

31. Though, as often pointed out, the statements made by the cultivators as to the average rates of produce of the various staples are of no value as a standard by which to fix fair rates of yield, still these have a value as showing a minimum below which it is unnecessary to fix rates of yield. The results of the enquiries made from the agriculturists of this tahsil are given in the table attached to paragraph 80.

32. As a standard of comparison by which to test the suitability of the rates of yield proposed, the Settlement Officer takes the rates framed for the Nowshera Tahsil only. I quite agree with him in thinking that the rates of yield adopted for that tahsil are the only suitable figures for use as such a standard. The general characteristics of the two tahsils are very similar and quite different from those of the adjacent *Maidani* tahsils of Manawar and Mirpur.

When considering the rates of yield proposed, it should be remembered that the Kotli Tahsil receives a heavier rainfall and that it is proportionately richer in cattle and consequently in manure.

The rates of yield adopted for each crop on each class of soil, in which it is produced, for the Nowshera Tahsil, are given in the table attached to paragraph 81.

33. I had hoped to be able to discuss what rates of yield might fairly be adopted for this tahsil when touring there last winter, as, in view of the impossibility of relying to any extent on the data obtained from the crop experiments and the fact that there were no records of an older Settlement to refer to in this connection, I should have been glad to consult the leading cultivators in all cases in which I found it difficult to accept the Settlement Officer's opinion. Dewan Fateh Chand was, however, unable to prepare the statistics in time to enable me to examine them on the spot and the length of time which communications by post take passing between Kotli and Srinagar made it impossible, if the Report was to be ready by March, for him to obtain my orders separately on his proposals. I consequently had to leave it to his judgment to fix suitable rates of yield. The general arguments on which he has based his proposals are given in paragraphs 82 to 84 and the rates proposed by him are tabulated in the statement attached to paragraph 85.

As already noticed the only important crops are those of maize and wheat.

The only important classes of soil are *hail barani*, *maira I barani* and *maira II barani*.

34. I will briefly examine the proposals in regard to these crops on the three classes of soil named, as the accuracy of the calculation of the half net assets figures depends chiefly on the correctness of these.

*Maize.*—Percentage on area harvested in 1960, 40·6 (Produce in sérs British weight per ghumao).

#### HAIL BARANI.

Circles.	Rates in corresponding Circles, Nowshera Tahsil.	Results of crop experiments.	Zamindars' statements.	Rates proposed.
Dhara ... ..	480	393	360—480	400
Maidani Gharbi ... ..	400	400	340—440	390
Maidani Sharki ... ..	400	362	320—400	380
Pahari ... ..	380	397	330—420	380
Prati ... ..	400	363	340—390	370
Tredhi Dhar ... ..	380	381	340—390	360

It is not clear for what reasons the rate for the *Prati* Circle has been fixed higher than that for the *Tredhi Dhar* Circle. Neither the results of the crop experiments nor the *zamindars'* statements point to the correctness of the proposal.

The rate for the *Dhara* Circle is certainly very lenient for the better lands of this class in the circle: that for the *Pahari* Circle is correct, judged by the Nowshera standard, and the result of the crop experiments, while, except for the small unexplained difference alluded to above which is not of much importance as affecting the total, the rates proposed for the other circles are not unduly high.

#### MAIRA I BARANI.

Circles.	Rates in corresponding Circles, Nowshera Tahsil.	Results of crop experiments.	Zamindars' statements.	Rates proposed.
Dhara ... ..	300	297	270—300	290
Maidani Gharbi ... ..	300	309	200—300	280
Maidani Sharki ... ..	300	292	200—290	280
Pahari ... ..	280	245	250—275	270
Prati ... ..	300	...	250—280	270
Tredhi Dhar ... ..	280	268	250—280	265

These rates are cautious estimates framed in consonance with those proposed for *hail barani* soil at a slightly lower level than the rates fixed for the corresponding circles in the Nowshera Tahsil. The proposed rates are within the limits of the *zamindars'* estimates and are roughly supported by the results of the crop experiments, unreliable standard though these are. The estimates of outturn are, I

believe, low : but prudence requires that caution should be exercised when there is a doubt. Personally I doubt the necessity for taking lower rates than in the Nowshera Tahsil but the proposals are unobjectionable.

There appears no sufficient reason for the unexplained difference made in the rates for the *Prati* and *Tredhi Dhar* Circles, the same rate, 270 *sérs*, might well have been adopted for both.

#### MAIRA II BARANI.

Circles.	Rates in corresponding Circles, Nowshera Tahsil.	Results of crop experiments.	Zamindars' statements.	Rates proposed.
Dhara ... ..	240	210	180—210	200
Maidani Gharbi ... ..	200	172	160—190	180
Maidani Sharki ... ..	200	178	100—145	170
Pahari ... ..	180	243	130—140	160
Prati ... ..	200	...	130—140	170
Tredhi Dhar ... ..	180	...	130—140	150

The proposals, as in the case of the rates suggested for *maira I barani* soil, are cautious. In the last three circles the rates may appear high when considered by the light of the *zamindars'* views as recorded, but the considerable reduction made from the rates adopted for the corresponding circles in the Nowshera Tahsil is, I consider, a sufficient concession to the villagers' statements. I believe the proposed rates to be distinctly low. These certainly do not err on the side of severity, and it is, in my opinion, safe to adopt them.

There was no sufficient reason to differentiate in the rates in the two *Maidani* Circles.

*Wheat.*—Percentage on area harvested in 1960, 27.9 (Produce in *sérs* British weight per *ghumao*).

#### HAIL BARANI.

Circles.	Rates in corresponding Circles, Nowshera tahsil.	Results of crop experiments.	Zamindars' statements.	Rates proposed.
Dhara ... ..	250	294	260—400	280
Maidani Gharbi ... ..	230	367	250—370	250
Maidani Sharki ... ..	230	330	230—370	250
Pahari ... ..	200	...	216—	200
Prati ... ..	230	360	200—300	240
Tredhi Dhar ... ..	200	302	200—280	200

Considering the very high results given by the crop experiments, although the *rabi* of Sambat 1960 partially failed and was in no sense a good crop, and the high maximum figures given by the *zamindars*, the rates proposed must appear an under-estimate. But the experiments on wheat were very insufficient in number, and probably the fields tested had crops of more than average quality.

The rates for the Nowshera Tahsil have been slightly enhanced, and in view of the doubtful evidence before him, I think the Settlement Officer has fixed the rates as high as is wise, consistent with an exercise of a due measure of caution.

#### MAIRA I BARANI.

Circles.	Rates in corresponding Circles, Nowshera Tahsil.	Results of crop experiments.	Zamindars' statements.	Rates proposed.
Dhara ... ..	230	...	270—300	230
Maidani Gharbi ... ..	200	309	260—200	210
Maidani Sharki ... ..	200	259	255—200	200
Pahari ... ..	180	...	144	180
Prati ... ..	200	...	180—240	190
Tredhi Dhar ... ..	180	...	180—230	180

In almost following the corresponding rates in the Nowshera Tahsil the Settlement Officer has probably been wise. With scarcely a single crop experiment as a guide to capacity, it would have been most unwise to raise the Nowshera rates on this unmanured class of soil. In view of the villagers' statements, we need not be afraid that these are high rates: they may be under estimates, but of this we have no evidence.

#### MAIRA II BARANI.

Circles.	Rates in corresponding Circles, Nowshera Tahsil.	Results of crop experiments.	Zamindars' statements.	Rates proposed.
Dhara ... ..	200	...	180—230	210
Maidani Gharbi ... ..	150		130—150	150
Maidan Sharki ... ..	150		100—150	150
Pahari ... ..	140		...	140
Prati ... ..	150		90—120	140
Tredhi Dhar ... ..	140		90—115	140

These rates are in some cases high as compared with the cultivators' statements. It is unsatisfactory that not a single crop experiment on this class of soil was made. It is probably safe to follow the Nowshera rates and, judged by this standard, the proposed rates seem fit for adoption.

35. From the above examination it is clear that, in regard to the two main staples, the rates of yield proposed on each of the three main classes of soil are suitable. The rates are certainly not too high which is an important point. I wish I could as confidently state my belief that they are approximately correct. More attention to the careful conduct of crop experiments, since we have really no other guides, is very necessary. Settlement work aims at representing actual conditions. It is unsatisfactory to have to say "we cannot tell you what the true average rates of yield are, we can only suggest rates that are safe and which will show the State share to be less than we have every reason to believe it to be."

36. It is unnecessary to go into a detailed examination of the rates of yield proposed for other crops. I have considered these carefully with a view to seeing that they are not too high. I find that the same caution has been displayed throughout by the Settlement Officer and that the standard is in all cases a low one. I agree in the wisdom of applying to the *zabti* crops the rates adopted in the Nowshera Tahsil. For the purposes of a rough calculation of the value of the assumed State share of the crops I consider the adoption of the proposed rates of yield safe and generally suitable.

37. The examination of the prices which have been ascertained to have been current from 1928 to 1960 has been very carefully made by the Settlement Officer in paragraphs 89 to 97.

It will be noticed that the figures given as the averages of each year and recorded in Statement No. 6 attached to the Report are based on transactions found recorded in shopkeepers' *bahis*. The books were selected from six different places in the tahsil.

There is no record of the prices assumed for assessment purposes in 1928 or 1939: but considering the manner in which the assessments of those Summary Settlements were framed, it is unlikely that any record of prices was ever prepared.

I consider the Settlement Officer has exercised a wise discretion in refusing to pin his faith to the results obtained from the shopkeepers' books as representing accurately the average prices obtained by the cultivators for agricultural produce.

The rise in values has been very large since 1928 and continuous. Even in the last twenty years the rise has been some 40 per cent.

As in the case of rates of yield, I was unable to go into the figures in regard to prices on the spot or to express my views on the subject to the Settlement Officer.

Considering how much brisker trade is in the Kotli than in the Nowshera Tahsil and the comparatively high prices found on record in the former, I am

of opinion that the standard of prices assumed has been pitched unnecessarily low. I should not have hesitated in assuming a higher selling price for maize, the chief staple produced in the tahsil. The average selling price of maize, according to the traders' books, has during the past twenty years been 36 *sérs* to the rupee and for the last decade 29 *sérs* only.

In the Mirpur Tahsil the rate of 30 *sérs* per rupee was assumed. A pack bullock, which carries  $2\frac{1}{2}$  maunds, is hired for Re. 1 from Kotli to Mirpur. Maize of course is not so cheap in Mirpur as 30 *sérs* per rupee: but supposing it to be so, 30 *sérs* at Mirpur represents Re. 1+5 annas 4 pies at Kotli or  $30+10 \text{ sérs} = 40$ .

In my opinion a rate of 42 *sérs* per rupee would have been a sufficiently cheap price to assume for purposes of calculation. For the majority of the staples the prices assumed for the Nowshera Tahsil have been applied without change.

The calculation of the cash equivalent of the State share of the crops is naturally very low when the prices assumed are so very lenient.

I do not consider it necessary to re-cast the proposals calculating by the prices which in my opinion would be fair, but it should be remembered that the half net assets calculation is a very low one.

38. Taking the prices which have been assumed by the Settlement Officer as a basis of calculation, and comparing these with the average prices believed to have obtained during the decade prior to 1939, when the current revenue demand was fixed, we find that the price assumed for maize is actually lower and that for wheat is 20 per cent. higher. On the grounds of increase in values, in spite of the large and steady rise in values, practically but a small enhancement of the current demand is justified by the prices assumed; since taking the important staples, though an enhancement of 20 per cent. on 27.9 of the cultivated area is possible in regard to wheat, the current demand in regard to 40.6 per cent. of the cultivated area should similarly be reduced by 2 per cent. in regard to maize.

39. The explanations of the reasons which have led the Settlement Officer to consider that the State share of the gross produce should be calculated at 18 per cent. in the *Pahari* Circle and at 20 per cent. in all other circles do not appear to me very convincing. Great stress is laid on the danger of considering the average area under crops to be that found to be cultivated during 1960 and on accepting the figures of *kharaba*, or crops that failed, as a fair average condition of things.

It does not appear to me to be justifiable to make the large deductions proposed in paragraph 93, of 10.4 and 11 per cent. from the gross produce, on account of damage by wild animals, unfavourable agricultural conditions which may exist, and area left fallow or to apply the resulting State share to the actual area under crops during Sambat 1960, less the area on which the crops failed.

It is a common thing to find land thrown out of cultivation during Settlement operations for the purpose of convincing the Settlement officials that such land is worthless, consequently the actual area under crops during Settlement is, as a rule, less than the average area under crops. Again, in the two crops of 1960 unfavourable conditions were found to exist. In the *rabi* crop insufficient rainfall caused partial failure and in the *kharif* crop insufficient rainfall at the proper sowing time, prevented the land being cultivated at the right time, and the subsequent excessive rain made sowing difficult, the truth of which is supported by the small percentage of the *jalbar* soil sown with crops. It might, therefore, seem correct to infer that the area which produced full or fair crops in 1960 was well below the average of the area usually under crops.

Again, the percentage of deduction made is to a large extent based on pure guess work and not on actual facts capable of proof by statistics.

The calculation made may be shortly explained as follows.

The greater portion of the soil being in the proprietary possession of the *zamindars*, the State share of the produce is considered to be one-half of the net income received by the proprietors. This principle is correct and, as the cultivated area held by the State as proprietor is insignificant in amount in this tahsil, there is no objection to the State share of the proprietors' income being applied to the whole tahsil.

The share of the gross produce taken by the proprietors is practically one-half in all circles except the *Pahari*, after certain deductions have been made from the undivided gross produce. These deductions are about 4 per cent. on account of the dues of those menials whose co-operation is necessary to the agriculturist (*vide* paragraph 98) and from 2 to 4 per cent. on account of *Thalla*, i.e., refuse grain left to the tenant.

But the Settlement Officer would not apply this ratio to the estimated outturn of the crops harvested in 1960, but would make further deductions, of from 8 to 15 per cent. from the estimated gross produce, to allow for losses caused by the ravages of wild animals, the area not cultivated every year and for unfavourable agricultural conditions. Instead of making this deduction from the total area cultivated in 1960, which is 82,108 *ghumaos*, he would apply it only to the total area on which crops ripened during that year. This I cannot consider correct. Another objection I would urge is that it is unfair to the State to apply a general percentage of deduction on account of land left fallow to the better classes of land which are not only never left fallow but are nearly always *dofashi*.

Consequently I hold that the result of the half net assets calculation—such calculation being based on a low standard of prices and a very low computation of the true share of the gross produce which may be considered the State share—is an under estimate of what the Darbar might fairly take from the tahsil.

This low estimate amounts, as shown in the table attached to paragraph 101, which is an abstract of Statement No. 7 attached to the Report, to Rs. 1,27,256. The potential enhancement which this calculation admits in the current revenue demand is 28 per cent.

40. As usual, crop and soil rates have been calculated from the half net assets account for each class of soil in each circle for comparison with the revenue rates proposed. the half net assets account is a low valuation, the resultant crop and soil rates are similarly low. That these may form a truer basis for comparison with the revenue rates, it would be convenient that the average area of each soil under crops each year should be calculated and that a proportion of the crop rates, corresponding with the percentage of area annually cultivated, should be taken as representing the true value of the average outturn. It is stated that *maura II* and *rakkar* soils are respectively *ek fasli dosala* and *ek fasli seh sala*. If this is correct the crop rate per *ghumao* of area cropped, divided by two and three respectively, would give the true soil rate.

41. As already noticed the area held by tenants paying true cash rents is too small to enable deductions of any value to be made to act as tests of the suitability of the revenue rates proposed. On the same lines, as followed in the Nowsheera Tahsil, the Settlement Officer has taken great pains in trying to work out what the amounts paid in cash and the value of the services rendered by tenants to proprietors come to a *ghumao* of each class of soil in each circle. The principle is carefully worked out and in theory should give us valuable information, but to generalise from insignificant areas is unwise, so it is impossible to attach any high degree of value to the results arrived at. I do not, therefore, consider it necessary to discuss these cash rents rates in detail, but I must point out one error, as it seems to me, in the calculation. The percentage adopted as the State share of these cash rents is taken at the same figure as that adopted for the half net assets calculation - a percentage fixed after eliminating areas left fallow, damage to crops, &c., from the gross total. This system seems to me inapplicable to cash rents. A proprietor fixes the cash rent after a consideration of the average gain to the cultivator and he realises that rent whether the land is cultivated or not. No deduction is made from the cash rent payable to the proprietor on account of menials or *thalla*. The State is, therefore, entitled in theory to a full half of the cash rents. Consequently the State share of the income derived by proprietors from the collections of rents in cash is considerably under-estimated in the Settlement Officer's calculations.

42. In paragraph 109 the Settlement Officer has tried to work out what may be accepted as the *bachh* rates of the distribution of the assessments of 1928. As an indication of the comparative values attached by the officials or cultivators to different classes of soil at that time

the information is of interest. But when we consider that the assessments in question were based on no scientific principles, and that it has been found that the assessments on adjoining estates were fixed on no true basis of capacity, the results are valueless as tests of the correctness of the revenue rates which it is now proposed to adopt.

43. In the table attached to paragraph 111 will be found the details of the all round incidence of the current revenue demand per *ghumao* of cultivation in each circle, and for comparison with these figures the similar all round rates given by the calculation of the half net assets, cash rents and old Settlement rates of 1928, as also the all round rate of the incidence of the new assessments in the circles of the Nowshera Tahsil which roughly correspond with those of the Kotli Tahsil.

The incidence of the rates of 1928 is, for the reasons discussed above, of no value as a standard of comparison. The other figures indicate that the incidence of the current assessments might be raised in each circle as given in the table below :—

CIRCLES.	INCIDENCE OF CURRENT DEMAND.	INCREASE PERMISSIBLE BY HALF NET ASSETS RATE.		INCREASE PERMISSIBLE BY CASH RENTS RATES.		INCREASE PERMISSIBLE BY NOWSHERA RATES.	
		Difference.		Difference.		Difference.	
		Rs. a. p.	As. p.	As. p.	Percentage.	As. p.	Percentage.
Dhara ... ..	1 5 5	+5 0	+23'3	+5 3	+24'5	+5 4	+24'9
Maidani Gharbi ... ..	1 1 1	+5 2	+30'2	+8 10	+51'7	+4 3	+24'9
Maidani Sharki ... ..	1 7 1	+4 4	+18'8	-0 4	-1'4	-1 9	-7'6
Pahari ... ..	1 0 2	+4 7	+28'3	+2 1	+12'9	+3 8	+22'7
Prati ... ..	1 7 3	+4 5	+19'0	-1 4	-5'8	-1 10	-7'9
Tredhi Dhar ... ..	1 0 3	+6 1	+37'4	+4 3	+26'2	+3 7	+22'1

From a consideration of the above table it is evident that considerable enhancement is permissible in the *Dhara*, *Maidani Gharbi*, *Pahari* and *Tredhi Dhar* Circles.

44. For reasons similar to those stated in regard to rates of yield and prices, I was unable to discuss the revenue rates proposed with the Settlement Officer. For a proper consideration of his proposals in this respect I give, in the attached statement, the area under each class of soil in each circle, that the relative importance, as an item of assessment, of the rates proposed for each may be apparent, the soil and crop rates for each given by the half net assets calculation, which it must be borne in mind are decidedly low, the revenue rates adopted for the corresponding soil in the circle of the Nowshera Tahsil with which comparison is suitable and the revenue rates proposed.

*Classes of Soil.*

ASSESSMENT CIRCLE.	DETAILS.	Chahi Pukhta and Kham.	Gora Hail Abi.	Chhettar Abi.	Chhettar Nairi.	Maira Abi.	Jabbar	Chhettar.	Hail Barani.	Maira I Barani.	Maira II Barani.	Rakkar.
DHARA ...	Area in ghumaos ...	3	27	Nil.	2	1	2	9	3,074	5,723	2,118	521
	Half assets soil rate per ghumao	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	" crop ditto	4 10 8	4 5 11		2 8 0	2 0 0	0 8 9	0 8 9	2 15 9	1 6 9	0 11 2	0 3 4
	Revenue rate, Nowshera Tahsil, per ghumao	2 5 4	2 3 0	Nil.	2 8 0	2 8 0	1 8 0	1 8 0	1 12 3	1 8 9	0 14 5	0 12 11
MAIDANI GHARBI.	Proposed rate, per ghumao	4 0 0	3 12 0		2 10 0	2 8 0	1 10 0	1 8 0	2 12 0	1 8 0	0 12 0	0 6 0
	Area in ghumaos ...	1	49	2	239	52	239		8,372	14,147	3,139	269
	Half assets soil rate per ghumao	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	" crop ditto	4 0 0	3 8 2	1 8 0	1 8 0	1 13 10	1 0 7	Nil.	2 5 9	1 2 10	0 9 3	0 6 8
MAIDANI SHARKI.	Revenue rate, Nowshera Tahsil, per ghumao	2 0 0	2 2 0	2 2 0	3 4 0	2 4 0	1 4 0	Nil.	1 10 7	1 4 9	0 12 1	0 10 7
	Proposed rate	3 8 0	3 3 0	2 10 0	2 10 0	2 4 0	1 10 0	Nil.	2 5 0	1 2 0	0 8 0	0 4 0
	Area in ghumaos ...	1	3	Nil.	236	1	236	Nil.	6,227	7,017	2,754	639
	Half assets soil rate per ghumao	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
PAHARI ...	" crop ditto	2 0 0	3 10 8	Nil.	0 13 8	2 0 0	0 13 8	Nil.	2 12 2	1 6 3	0 9 5	0 4 2
	Revenue rate, Nowshera Tahsil, per ghumao	3 8 0	2 3 2	Nil.	1 3 9	2 0 0	1 3 9	Nil.	1 10 4	1 4 5	0 12 5	0 8 9
	Proposed rate	3 6 0	3 3 0	2 2 0	1 4 0	2 4 0	1 4 0	Nil.	2 5 0	1 2 0	0 8 0	0 4 0
	Area in ghumaos ...	Nil.	Nil.	410	11	185	11	6	3,738	3,945	2,577	745
PRATI ...	Half assets soil rate per ghumao	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	" crop ditto	Nil.	Nil.	1 9 4	1 1 7	Nil.	0 10 4	0 10 4	2 3 1	1 3 2	0 8 4	0 5 1
	Revenue rate, Nowshera Tahsil, per ghumao	Nil.	Nil.	1 8 7	1 1 7	Nil.	1 1 7	1 1 7	1 6 0	1 1 7	0 10 0	0 8 3
	Proposed rate	Nil.	Nil.	2 7 0	1 2 0	Nil.	1 2 0	1 0 0	2 2 0	0 14 0	0 8 0	0 4 0
TREDHI DHAR.	Area in ghumaos ...	Nil.	Nil.	2 10 0	1 10 0	185	1 10 0	1 1 0	2 4 0	1 0 0	0 8 0	0 4 0
	Half assets soil rate per ghumao	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	" crop ditto	Nil.	Nil.	Nil.	0 14 4	Nil.	0 14 4	0 14 4	2 0 2	1 5 0	0 7 9	0 2 10
	Revenue rate, Nowshera Tahsil, per ghumao	Nil.	Nil.	Nil.	1 4 7	Nil.	1 4 7	1 1 1	1 11 1	1 4 0	0 11 10	0 9 7
TREDHI DHAR.	Proposed rate	Nil.	Nil.	Nil.	1 4 0	Nil.	1 4 0	2 5 0	2 5 0	1 2 0	0 8 0	0 4 0
	Area in ghumaos ...	Nil.	Nil.	Nil.	92	3,433	92	Nil.	2 6 0	1 1 0	0 8 0	0 4 0
	Half assets soil rate per ghumao	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	" crop ditto	Nil.	Nil.	Nil.	0 14 5	Nil.	0 14 5	0 14 5	2 3 4	1 1 0	0 5 4	0 3 0
TREDHI DHAR.	Revenue rate, Nowshera Tahsil, per ghumao	Nil.	Nil.	Nil.	1 3 3	Nil.	1 3 3	1 8 1	1 8 1	1 3 7	0 10 4	0 8 5
	Proposed rate	Nil.	Nil.	Nil.	1 2 4	Nil.	1 2 4	2 2 0	2 2 0	0 14 0	0 8 0	0 4 0
	Area in ghumaos ...	Nil.	Nil.	Nil.	1 10 0	Nil.	1 10 0	2 2 0	2 2 0	0 14 0	0 6 0	0 4 0
	Half assets soil rate per ghumao	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.



The explanation in defence of his proposed rates given by the Settlement Officer in paragraph 112 should be read.

It is noticeable that, owing to the half net assets calculation having been pitched so low, it has been necessary for the Settlement Officer to propose revenue rates in excess of the soil rates given by that calculation in regard to no fewer than 24 separate rates so as to work up generally to the standard sanctioned for the Nowshera Tahsil: while in the last named tahsil the soil rates were only exceeded in eight instances. It is, I think, satisfactory that the Settlement Officer has not felt himself bound by the figures worked out from his valuation of the State share of the produce: but it is difficult to defend rates which are higher than the half net assets soil rates.

To consider the rates which apply to any considerable areas.

*Pahari Circle. Chhetar abi, 410 ghumaos.*—In paragraph 83 the Settlement Officer has explained that conditions are not favourable to rice cultivation in this tahsil as sources of irrigation carry little fertilizing silt and water often runs short, consequently the cultivation of rice is somewhat neglected, and stated that "it consequently follows that the yield of this crop in the tahsil under report is always markedly less than that of Nowshera."

Although a small portion of the area was under *dofasli* cultivation the soil rate was only Re. 1-9-4 per *ghumao*, while the average revenue rate for this class of soil in the corresponding circle of the Nowshera Tahsil was Rs. 2-3-0, yet the revenue rate proposed is Rs. 2-10-0. The explanation tendered in paragraph 112 (c) is not convincing of the suitability of this rate which I consider is decidedly high. In my opinion the rate should not have exceeded Rs. 2 per *ghumao*.

*All Circles. Jabbar.*—This soil which is subject to inundation is of high value in unirrigated tracts where rainfall is scanty; but its comparative value decreases in proportion as the rainfall is heavy since this class of soil speedily becomes water-logged and thus unproductive. The Settlement Officer has noticed that a portion of the area of this class of soil was left out of cultivation owing to heavy rains and, therefore, the soil rates are low. The soil rates in the six circles are annas 8-9, Re. 1-0-7, annas 13-8, 10-4, 14-4 and 14-5 respectively, and the crop rates Re. 1-8-0, 1-5-4, 1-3-9, 1-1-7, 1-4-7 and 1-3-3. In the Nowshera tahsil, where the rainfall is not so heavy, the revenue rates sanctioned are Re. 1-10-0, 1-4-0 and 1-2-0 per *ghumao*. There appears to me nothing to justify an imposition of a revenue rate of Re. 1-10-0 per *ghumao* in all circles of this tahsil, a figure considerably in excess of the highest crop rate. I see every reason to assess this soil at a lower rate than in the drier tahsil of Nowshera. In my opinion the rates should have been Re. 1, Re. 1, annas 14, 12, 14 and 12.

*All Circles. Hail Barani*—The rates proposed for this important soil generally follow the soil rates and are slightly higher than the rates on the same class of soil in the Nowshera Tahsil. The rates seem to me fair and I see no reason to take exception to any of them.

*All Circles. Maira I Barani.*—The rates proposed for this soil seem to me fair on the whole. The high rate of Re. 1-8-0 per *ghumao* in the *Dhara Circle* seems hardly justified by the soil rate of Re. 1-6-9, and considering that in the *Bani Banah Circle* of Nowshera the rate is only Re. 1-2-0, though the soil rate was Re. 1-10-0 and the fact the Settlement Officer holds the *Bani Banah* soil superior to the *Dhara* soil, I should have hesitated to pitch the rate on this class of soil which is 50 per cent. of the total area of the circle, so high. The rate of Re. 1-4-0 proposed for the *Maidani Sharki Circle* does not err on the side of leniency: but it is less than the soil rate which is a low calculation.

*All Circles. Maira II Barani.*—The rate of annas 8 per *ghumao* in all circles except the *Tredni Dhar* where annas 6 is taken is sufficiently light considered by the revenue rate on this class of soil in other tahsils. The very low soil rates do not support these rates in all circles: but experience assures me that the rate is really a light one.

*All Circles. Rakkar.*—The rate of annas 4 per *ghumao* of this soil in all circles is a purely nominal rate. In a tahsil which has so sufficient a rainfall

*rakkar* soil often produces very fair crops while from one good crop a demand of annas 4 per *ghumao* could be met for the whole term of settlement. The soil rate in these circles is less than annas 4 per *ghumao* : but the cultivation of *rakkar* soil is often purposely abandoned while settlement operations are in progress. I agree that the rate should be the same in all circles and, in view of the low value cultivators attach to this soil, I would not decrease the rate proposed which is sufficiently low, nor would I increase it.

Resume of above.

45. I, therefore, consider that in the—

*Dhara* Circle the revenue rates proposed for *jabbar* and *maira I barani* soils are rather too high.

*Maidani Gharbi* Circle the revenue rates proposed for *jabbar* soil are too high.

*Maidani Sharki* Circle the revenue rate proposed for *jabbar* soil is too high and that proposed for *maira I barani* is slightly high.

*Pahari* Circle the revenue rates proposed for *jabbar* and *chhetar abi* soils are too high.

*Prati* and *Tredhi Dhar* Circles the rate for *jabbar* soil is too high.

I do not propose at this stage to recast these rates : but when considering the village assessments alterations in the *jama* proposed by the Settlement Officer will be made where the classes of soil named above are of considerable area, if this course appears necessary.

Generally speaking the revenue rates proposed seem to me fair as considered by the standard in other tahsils of the Jammu Province.

46. The application in full of the proposed revenue rates, discussed above, to the area under cultivation would give a revenue demand of Rs. 1,21,814 for the tahsil. That is the current demand might be enhanced by an application of these rates in full by Rs. 22,756 or nearly 23 per cent. as against the potential enhancement permitted by the half net assets calculation of Rs. 28,198 or 28 per cent.

The all round incidence per *ghumao* of cultivation of an assessment at full revenue rates would be—

					Rs.	a.	p.
<i>Dhara</i> Circle	...	...	...	...	1	10	3
<i>Maidani Gharbi</i> Circle	...	...	...	...	1	7	10
<i>Maidani Sharki</i>	„	...	...	...	1	7	4
<i>Pahari</i>	„	...	...	...	1	5	0
<i>Prati</i>	„	...	...	...	1	8	1
<i>Tredhi Dhar</i>	„	...	...	...	1	4	10

which is a high incidence when compared with the Nowshera Tahsil in which the same figures were—

					Rs.	a.	p.
<i>Bani Bana</i> Circle	...	...	...	...	1	10	9
<i>Maidani</i>	„	...	...	...	0	15	4
<i>Pahari</i>	„	...	...	...	0	13	10

but it must be remembered that in the latter tahsil the revenue rates had to be pitched very low, in view of the past almost nominal assessment, and that even those low rates gave a potential enhancement of 30.5 per cent.

In the Kotli Tahsil the incidence of the current revenue demand is high. The conditions of the two tahsils are not therefore favourable for comparison.

47. Though differing with the Settlement Officer in many points as to the conclusions which he has drawn and deductions which he has made, the details which he has supplied to enable the Darbar to judge of the soundness of his proposals are ample and careful, and I can certainly commend the work from this point of view.

Details for assessment,

## Part V.—Financial Results.

48. From the foregoing remarks I deduce that we have the following  
 Reasons for enhancing the current demand. sufficient reasons for enhancing the current demand :—

- (a) The value of agricultural produce has considerably increased and, whatever we may think of the prices which the Settlement Officer has assumed as a basis for calculating the value of the State share of the gross produce, it is undoubted that the cultivator now obtains a considerably higher value for the produce of his land than he did when the current demand was fixed;
- (b) Miscellaneous income has similarly increased owing to the higher selling values of all articles;
- (c) The area under cultivation has increased by 22·5 per cent;
- (d) Since Sambat 1928 at a distinctly low computation of the amount of the State share of the crops and calculation of its value, the half net assets figures show that the current demand might be enhanced by 28 per cent; and
- (e) The application of revenue rates, framed on a consideration of the rates applied to similar classes of soil in a tract of somewhat similar conditions and of the value of the crops produced on each, admits of an enhancement of 23 per cent.

49. The Settlement Officer, after considering the conditions of the various estates and fixing what he considers a fair demand for each, would fix the new demand as follows :—  
 Proposed assessment.

							Rs.
Dhara Circle	...	...	...	...	...	...	17,520
Maidani Gharbi Circle	...	...	...	...	...	...	34,285
Maidani Sharki	„	...	...	...	...	...	25,840
Pahari	„	...	...	...	...	...	14,205
Prati	„	...	...	...	...	...	11,905
Tredhi Dhar	„	...	...	...	...	...	10,110
Total							1,13,865

In other words he would take an enhancement of Rs. 14,807 which represents a percentage of increase of 15. This assessment represents 65 per cent. of the total enhancement permissible by the application of the revenue rates and 52 per cent. of the total enhancement justified by the half net assets calculation.

I have considered the village assessments proposed by the light of the village notes recorded by the Settlement Officer and have made a few slight alterations, where this course has seemed to me justifiable or necessary in consideration of the remarks which I have recorded in paragraph 45 *supra*.

The assessment which I propose for the consideration of His Highness the Maharaja in Council amounts to Rs. 1,15,093. My proposals therefore contemplate an enhancement of the current demand by Rs. 16,035 or 16 per cent.

Experience has shown that it is unsafe to forecast the total amount of revenue alienated in *jagir* and *muafi* till orders have been passed by the State Council on the files prepared in respect of each of these assignments of revenue. This information will be supplied hereafter in the final report prepared after distribution of the new demand.

Such sum as may be added to the *khalsa* demand as *malikana* on account of the State proprietary rights will also be noticed in that report.

The assessment proposed is not, in view of the prices of agricultural produce ruling during the last decade and the amount of the demand paid by this tahsil in the past, I consider a severe one : but its incidence is undoubtedly somewhat heavier than in the adjacent tahsil of Nowshera. The fairly constant and heavy average rainfall in this tahsil should make it possible to collect this demand with ease in any but a year of very abnormal conditions. As in the past 20 years no suspensions or remissions of revenue have been found necessary, so I believe that in the future no difficulty in collecting the new demand will be experienced. The enhancement of the old demand is, to a great extent, caused by raising the standard of assessment on tracts and villages treated with exceptional leniency in the past. In villages fairly assessed in 1939 the increase, if any, taken is purely nominal. The increased revenue to the State is not, in reality, any enhancement of the old settlement rates generally, in consideration of better prices, but due to a levelling of village assessments to fair uniform standards and the taxation of areas previously exempt from paying revenue.



## Part VI.—Miscellaneous Proposals.

50. In paragraph 114 it is stated that the two cesses of *lambardari* and *patwar* at present taken in this tahsil amount to Rs. 7-8 per cent. on the revenue demand.

The cesses which the Settlement Officer would impose from the currency of the new assessments and the amount of each cess are—

Lambardari at Rs. 5-0 per cent. of the revenue demand.

Patwar	„	3-2	„	„	„
School	„	0-8	„	„	„
Zaildari	„	0-8	„	„	„

The first three cesses named are the same and of the same amount as taken in all tahsils of the Jammu Province, since revision during the current settlement operations, and I recommend these for sanction.

For the same reasons as explained in paragraph 57 of my review of the Nowshera Tahsil Assessment Report, I advocate that the *zaildari* cess be not imposed; but that the *zaildars* appointed be remunerated by the Darbar from general revenues.

The question of the re-imposition of *sarakana*, or road cess, is engaging the attention of His Highness the Maharaja in Council, in connection with the remarks on the subject made when dealing with the Nowshera Tahsil assessments. This cess will hereafter be levied if the State Council decide on its re-imposition in the Jammu Province. At present I propose that cesses to the amount of Rs. 8-10 per cent. of the revenue demand be sanctioned, which is a very small increase of the amount now collected as cesses.

In connection with the imposition of school cess, I would invite attention to the remarks recommending the extension of increased educational facilities to the inhabitants of this tahsil, made by the Settlement Officer in paragraph 38 of the report. Present educational arrangements are backward and as money is available might suitably be extended.

51. The same principle in regard to calculating the amount of *malikana* due to the State, where the Darbar is proprietor of the soil, as adopted in the Nowshera Tahsil, has been followed in this tahsil. The orders passed in this respect, in regard to State areas in the Nowshera Tahsil, should certainly apply. The measure of other proprietor's rights will be considered in connection with the *bachh*.

52. As usual separate files have been prepared in regard to each item of revenue, or area of land of which the revenue is assigned in *muafi* or *jagir*. My proposals in regard to each of these will be separately made on the files which will then be forwarded for the orders of His Highness the Maharaja in Council. The *jagir* grants in this tahsil are not large.

53. The Settlement Officer proposes that the term of settlement for this tahsil be fixed at 20 years, on a consideration that no considerable expansion of cultivation is to be expected. In spite of the opinion expressed by him, that the term should depend on local conditions and surrounding circumstances rather than on practice, I am unable to support the proposal. It is undoubtedly convenient that, as far as possible, the various portions of the same district should come under revision about the same time. As the term of settlement in the other tahsils forming the Mirpur Wazarat has been fixed at 15 years and it is always open to the Darbar to extend the period of currency, I recommend that in this tahsil also the period of settlement should be fixed at 15 years.

I agree that in estates transferred to the Mirpur Tahsil the period of settlement should be that fixed for that tahsil.

54. During my last short visit to the tahsil I discussed with many of the lambardars the question of the most convenient dates for and amounts of instalments. I found that the consensus of opinion was certainly in favour of only two instalments; but the dates proposed differed much from those recommended by the Settlement Officer in paragraph 125.

Instalments.

Those whom I consulted were in favour of—

Two-thirds of the total demand to be paid between 15th Poh and 15th Magh.

One-third                   "                   "                   "                   "                   15th Har and 15th Sawan.

whereas the Settlement Officer proposes—

Half of the total demand to be paid during Jeth, and

Half                   "                   "                   "                   "                   Maghar.

Under the circumstances I would suggest that the Settlement Officer should again consult the lambardars at the time of the announcement of the new assessments, and report further on the subject.

55. I agree with the proposal made in paragraph 126 that the new assessments be given currency from the kharif of Sambat 1961 and ask that this be sanctioned.

Introduction of the new assessments.

56. I support the proposal made in paragraph 127 that three *girdawar kanungos* be appointed for this tahsil. In so difficult a country the charges of *kanungos* must be kept small if the *patwaris* are to be properly controlled.

Revenue Establishment.

The Settlement Officer will report separately on the proposed limits of *Kanungos'* charges and *Patwaris'* circles.

Malba expenses.

57. I recommend for sanction the proposals made in paragraph 128 in regard to the control of *malba* collections.

58. In paragraph 52 the Settlement Officer recommends the introduction of the system of fixed grazing dues to this tahsil and explains at length his reason for advocating this proposal. As the decision of this question is to be referred to a committee, to be appointed to consider the question during the coming summer, it is unnecessary to discuss the question in this place. The Settlement Officer's views should be placed before the committee when it assembles.

Grazing question.

The degeneration of the grazing facilities has already been noticed by me in paragraph 8 *supra*. That the insufficient grazing now available is still further allowed to be diminished by the inroads of the *Kagani* shepherds, with their flocks of goats, is a matter on which the people feel strongly. The matter is alluded to in paragraph 53 and certainly deserves the careful consideration of the State Council.

59. The questions of the administration of Forest laws in a manner more sympathetic to the villagers' requirements in the way of timber, which are dealt with by the Settlement Officer in paragraph 29, might well be referred for the consideration of the Conservator of Forests. Without impairing the working of the Forest rules, I am of opinion that proposals as regards an extension of the period within which timber must be extracted from the forests by *zamindars* and to allow several cultivators to combine together in purchasing a single tree, might well be sanctioned.

Forest questions.

The proposal made in paragraph 31 that some steps should be taken to make the villagers in general aware of the provisions of the Forest Regulations is one that I would strongly advocate. As a rule the villager has no idea of what is permitted him in regard to demarcated forests and what is an offence. Consequently the opportunities for extortion by the Forest Guards are immense. If a brief summary of the acts permitted and those forbidden was prepared in the form of a notice and posted in every village in the State, many of the causes of complaint urged by the people would be removed.

60. I recommend that, as in all other tahsils of the Jammu Province, dealt with during the current settlement operations, all waste land brought under cultivation during the term of settlement with the exception of such areas as may be granted for cultivation under the Waste Lands Regulation, be allowed to be held revenue-free during that period.

The *arak* question raised by me in paragraph 74 of my Review of the Assessment Report of the Nowshera Tahsil is not of the same importance in this tahsil, as the area of *arak* is comparatively insignificant. Still the same orders as may be applied to *arak* lands in the Nowshera tahsil should be extended in operation to this tahsil also.

61. Dewan Fateh Chand Sawhney again brings to notice the excellent work of the Assistant Settlement Officer, Pandit Ram Dhan, and of Deputy Superintendent, Munshi Hari Singh, in connection with their work in this tahsil. I commend these two officers to the favourable notice of the Darbar. I have heard nothing but good reports of Pandit Ram Dhan both from officials and *zamindars*.

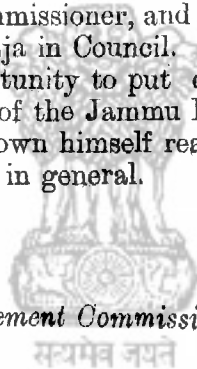
As this is the last Settlement Report dealing with any portion of the Jammu Province which I shall review in my capacity as Settlement Commissioner of this State, I take this opportunity of recording my full satisfaction with the manner in which Dewan Fateh Chand Sawhney has conducted settlement operations in the Bhimbar District during the past three years. His work has been thorough and his reports clear and good. His control of his subordinates is satisfactory and his relations with the Revenue officials and the cultivators all that could be wished for. I thank him for the valuable assistance which he has at all times given me, as Settlement Commissioner, and recommend him to the favourable notice of His Highness the Maharaja in Council.

I must also take this opportunity to put on record my thanks to Rai Sahib Dewan Amar Nath, the Governor of the Jammu Province, for the valuable assistance which he, at all times, has shown himself ready to extend to me personally and to the Settlement Department in general.

SRINAGAR:  
10th March 1904,

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J. L. KAYE, MAJOR,  
Settlement Commissioner, Jammu and Kashmir State.



## Summary of matters dealt with in this Review which require the definite orders of His Highness the Maharaja in Council.

- (1) Transfer of village Sarch from Kotli to Mirpur Tahsil (paragraph 4).
- (2) Irrigation of a portion of the *Dhara* Circle from the Poonch river by a canal (paragraph 5).
- (3) *Anardana* contract for each village at a fixed rate for the term of Settlement (paragraph 6).
- (4) Completion of the demarcation of the forests in Tahsil Kotli (paragraph 8).
- (5) Grant of permission to people to collect *samroh* and burn it for improvement of grazing (paragraph 8).
- (6) Improvement of the state of roads (paragraph 10).
- (7) Alignment of the Mirpur-Poonch road (paragraph 10).
- (8) Construction of telegraph line (paragraph 10).
- (9) Necessity of legislation regarding payment of agricultural debt (paragraph 19).
- (10) Assessment on mills (paragraph 20).
- (11) Remission of unrecoverable arrears (paragraph 23).
- (12) Assessment on land (paragraph 49).
- (13) *Lambardari*, *Patwar* and School cesses (paragraph 50).
- (14) Appointment and remuneration of *Zaildars* (paragraph 50).
- (15) Road cess (paragraph 50).
- (16) Educational facilities (paragraph 50).
- (17) Levy of *malikana* (paragraph 51).
- (18) Term of Settlement (paragraph 53).
- (19) Instalments (paragraph 54).
- (20) Introduction of the new assessments (paragraph 55).
- (21) Revenue establishment (paragraph 56).
- (22) *Malba* expenses (paragraph 57).
- (23) Grazing questions (paragraph 58).
- (24) Inroads of *Kagani* shepherds (paragraph 58).
- (25) Proposal as regards an extension of the period within which timber must be extracted from the forests by *zamindars*, &c. (paragraph 59).
- (26) Publication of a brief summary of the Forest Acts (paragraph 59).
- (27) Recommendation regarding *nautor* land (paragraph 60).
- (28) Rights of the holders of *arak* land and its assessment (paragraph 60).