

FINAL REPORT
ON THE
REVISION OF SETTLEMENT
(1888—1893)
OF THE
AMRITSAR DISTRICT
IN THE
PUNJAB,

BY
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TABLE OF CONTENTS.

PARA.	SUBJECT.	PAGE.
CHAPTER I.—GENERAL DESCRIPTION OF THE DISTRICT.		
1	Introductory description	1
2	Comparative fertility of the different tahsils	"
3	Area and boundaries	2
4	Population and land transfers	"
5	Rainfall and liability of crops to failure	3
6	Irrigation	4
7	Description of tahsils	5
8	Amritsar tahsíl	"
9	Tarn Tāran tahsíl	"
10	Ajnāla tahsíl	6
11	General remarks on the district	"
CHAPTER II.—REVENUE HISTORY OF THE DISTRICT UP TO THE PRESENT REVISION OF SETTLEMENT.		
12	Early history of the district	7
13	The summary settlement	"
14	The first regular settlement of 1852	"
15	System of assessment followed in 1852	8
16	Results of the settlement of 1852	"
17	The revised settlement of 1865	"
18	Principles on which the revised assessment was made	9
19	Mr. Prinsep's rates	"
20	Proposal to make his assessment permanent	10
21	Term of revised settlement finally fixed	"
22	Its result	"
23	Its working	11
24	Points in which the working has been defective	"
25	Assessment as it stood before the revision of 1891-92	12
CHAPTER III.—SETTLEMENT PROCEDURE AND REVISION OF RECORDS.		
26	Measures taken to revise Mr. Prinsep's assessment	13
27	Reassessment of Amritsar decided on in 1887	"
28	Appointment of a Settlement Officer and scope of proposed operations	"
29	Previous training of patwāris. Traverse charts prepared by the Survey Department	14
30	Existing revenue staff of the district how utilized	"
31	Additional staff entertained	"
32	Qualifications of the staff entertained	15
33	The patwāri establishment	"
34	Measurements on the square system	"
35	Unit of area adopted in the record	16
36	Progress of measurements	"
37	Checking of maps and measurement records	17
38	Comparison of patwāris' work with survey data	"
39	Copies of maps made for use by Irrigation Officers	18
40	Mapping of river villages... ..	"
41	Reduction of survey numbers	19
42	Cost of the survey	"
43	Preparation of the record	"
44	Documents comprised in the revised standing record	20
45	Irrigation statements not prepared	21
46	List of village cesses not prepared	"
47	Correspondence of the various documents, and connection how kept up between the old and new records	"
48	Assessment and distribution orders	22
49	Ma'ajib-ul-arz or statement of existing customs	"
50	Rights of Government in <i>kankar</i> and other subterranean products	23
51	Filing of the records in the District office	"
52	Village note-books, English and vernacular counterparts	"

PARA.	SUBJECT.	PAGE.
CHAPTER IV.—THE ASSESSMENT.		
53	Principles of assessment laid down by Government	25
54	Principles on which canal-irrigated land was assessed in previous settlements	"
55	Canal water-advantage rate introduced in 1869 with effect from 1865	"
56	Abolition of canal water-advantage rate proposed in 1887	26
57	<i>Nahri parta</i> proposed in place of canal water-advantage rate	"
58	Subsequent orders received as to assessment of <i>nahri parta</i> in Amritsar	27
59	<i>Nahri parta</i> when to be taken by assignees of land revenue	"
60	<i>Nahri parta</i> to what lands applied	28
61	Application of <i>nahri parta</i> to lands coming under canal-irrigation in future	"
62	Questions which may in future arise as to remission of <i>nahri parta</i> ...	"
63	Classification of soils adopted for assessment purposes	29
64	Prices assumed for assessment purposes	"
65	Rise in prices assumed to have occurred since last settlement	"
66	Criticism of assumption that prices had risen 60 per cent. since last settlement	30
67	Reasons which operated to prevent a full revenue being taken as indicated by estimates	31
68	The assessment of the Tarn Tāran tahsíl	"
69	Village inspection in Tarn Tāran and submission of Assessment Report ...	32
70	Orders passed on Tarn Tāran Assessment Report	"
71	Rates sanctioned for Tarn Tāran and areas to which applied	33
72	Assessment of Upper Mánjha circle	34
73	Assessment of Central Mánjha circle	"
74	Assessment rates how far departed from	"
75	Assessment of the Bet Bángar circle	35
76	Revenue rates how far departed from in assessment of individual Bet Bángar estates	"
77	Summary of results of assessment, Tarn Tāran tahsíl	36
78	Distribution of revenue over holdings in Tarn Tāran	"
79	Wells how treated in distribution	"
80	<i>Náhri</i> land how treated in distribution	37
81	<i>Bánjar</i> how far assessed	38
82	Other matters connected with distribution	"
83	Revenue instalments in Tarn Tāran	"
84	Assessment of the Amritsar tahsíl	"
85	Assessment circles in Amritsar tahsíl	39
86	Inspection of villages and submission of Assessment Report	"
87	Assessment proposed for Amritsar	"
88	Orders passed on Assessment Report	40
89	Rates sanctioned and areas to which applied	"
90	Assessment of Bet Bángar circle	41
91	Assessment of Jandiála circle	"
92	Rates how far followed in various parts of the Jandiála circle	"
93	The <i>Náhri</i> circle of Amritsar	42
94	Rates not of much use as a guide in this circle... ..	"
95	Rates how far followed in the <i>Náhri</i> circle	43
96	Reassessment of the estate of Amritsar Khás in 1876	"
97	Amritsar Khás how assessed at present settlement	44
98	Other estates specially treated in assessment	"
99	Objections to assessment presented	45
100	Assessment of the Miránkot circle	"
101	Summary of results of reassessment in Amritsar tahsíl	"
102	Distribution of revenue in Amritsar	"
103	Assessment of the Ajnála tahsíl	46
104	Village inspection in Ajnála	47
105	Proposals contained in Assessment Report and orders passed... ..	"
106	Rates sanctioned for Ajnála and areas to which applied	"
107	Assessment of the Sailáb circle	48
108	Assessment of the Hithár circle	49
109	Assessment of the Uthár circle in Ajnála	50
110	Reductions and incidence of revenue in the Uthár. Objections filed ...	"
111	The villages on the Sakki in the Uthár	"
112	Assessment of the Ajnála <i>Náhri</i> circle	51
113	Summary of results of reassessment in Ajnála	"
114	Distribution of revenue over holdings in Ajnála	"
115	Total sum assessed as <i>nahri parta</i> , and total increase realized in the district	52
116	Instalments of revenue	53
117	Final <i>parchas</i>	"
118	Village <i>malba</i>	"
119	Cesses	54
120	Term of Settlement	"

PARA.	SUBJECT.	PAGE.
CHAPTER V.—REVENUE ASSIGNMENTS, OCCUPANCY TENANTS, AND MISCELLANEOUS QUESTIONS.		
121	Revision of revenue assignments	55
122	Chief jagirs	"
123	Grants in perpetuity	"
124	Grants for life	56
125	Grants for term of settlement	"
126	Petty village service grants how treated	"
127	Summary of measures taken to revise assignments	57
128	Details of assigned revenue	"
129	<i>Zaildars</i> when first appointed	58
130	<i>Zails</i> rearranged	"
131	Results of rearrangement in Tarn Tāran	"
132	<i>Zails</i> in Amritsar tahsíl	"
133	<i>Zails</i> in Ajnāla tahsíl	59
134	Appointment of āla-lambardārs in 1865	"
135	<i>Māfis</i> allotted to them in 1865	"
136	Āla-lambardārs how appointed	"
137	Abolition of the office proposed and negatived	"
138	<i>Ināme</i> now substituted for <i>māfis</i>	60
139	Gradual extinction of the office in small villages permitted	"
140	Position of occupancy tenants	"
141	Tenants given <i>panāh</i> or protection for a term in 1865	61
142	Status of <i>panāhi</i> tenants how recorded	"
143	Their future treatment	"
144	Rights of occupancy tenants to the land in which wells stand	"
145	Enhancement of rent. Scale for future enhancements suggested	62
146	<i>Talukdāri</i> tenures	"
147	Tribal custom or <i>riwaj-i-ām</i>	63
148	Dialluyal assessments	"
149	Cost of settlement and share borne by Jagirdārs	"
150	Notice of officers	"
APPENDICES.		
A.	General statement showing population, area, crop area, and revenue ...	65
B.	List of <i>Gazette</i> Notifications regarding settlement	66
C.	Statement of cost of settlement	67
	Map of district.	



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FINAL REPORT

ON THE

REVISION OF SETTLEMENT

OF THE

AMRITSAR DISTRICT.

CHAPTER I.

GENERAL DESCRIPTION OF THE DISTRICT.

1. The tract to which this report refers is the Amritsar District, a nearly rectangular section of the narrow strip of country, lying between the Beás and Rávi rivers, which is known as the Bári Doáb. The Beás forms the south-eastern boundary and the Rávi the north-western. Between Amritsar and the Himálayas lies the Gurdáspur District; to the south-west, further down the Doáb, is the district of Lahore. Nearly in the centre is the city of Amritsar, the third largest in the Province, to which the numerous good roads of the district naturally converge, and through which runs the main line of the North-Western Railway from Pesháwar to Delhi, and the Grand Trunk Road. A branch line of railway runs from Amritsar to Patháńkot at the foot of the hills in the Gurdáspur District. The tract is small and compact in size, only four out of the thirty-one districts of the Province having a smaller total area, while no point is more than 32 miles distant from head-quarters. As at present constituted it is divided into three tahsils, Amritsar, Tarn Táran and Ajnála, of which the first named lies next to Gurdáspur, the second to Lahore, and the third, which is also the smallest, stretches along the Rávi, the whole breadth of the district. In short, the tract is limited in area, central, easily accessible in all parts, favoured by good communications, fertile, fully cultivated, with more than the average rainfall for a plain district, and peopled by a race of peasant cultivators second to none in the Punjab.

2. The district is classed as submontane, the border being about 60 miles from Patháńkot, which is at the foot of the hills, and about 90 from Dalhousie, but it is itself essentially a plain district in character. The surface is level throughout, broken only by a ridge of sandy land, which runs across the two southern tahsils. It has been included among the submontane districts, merely because, in common with others lying along the foot of the hills, it enjoys a slightly heavier rainfall than the central districts of the Province. The prevailing soil is a level alluvial loam, varied by occasional small tracts of stiffer clay, which again are almost invariably found to be fringed by uneven land, more sandy in character than the average loam. The clay lands are found in strips running down the Doáb, along natural depressions, and where the clay is, there also *kalar*, or salt efflorescence, is sure to be found. In fertility there is not much to choose between the three tahsils, but Amritsar is slightly superior to Tarn Táran, according to what may be taken as the general rule, that fertility decreases the further a tract lies from the hills. *Kalar* is most prevalent in Ajnála, and there are few villages which are free from it, but in the parts furthest from the Rávi it occurs side by side with lands as fertile as any in the district. Productiveness in this tahsil decreases as the Rávi is approached, however, and the tract lying between the Sakki, a perennial stream flowing in a narrow bed throughout the length of Ajnála, and the river Rávi is of inferior quality. This portion of the tahsil is a more recent formation. All but the eastern portion of the Amritsar tahsil is secure from pronounced failure of crops, and even that portion would only suffer in abnormal years. Isolated parts of Tarn Táran, where irrigation is scarce, have also been classed as insecure, and serious failure

in Ajnála is confined to the precarious tract already mentioned as lying between the Sakki and the Rávi, and to certain villages on the left bank of the Sakki. Though provided with numerous wells, this tract in Ajnála is the weakest and most insecure in the district; it may suffer alike from excess and failure of rain, and the character of the people is not such as to enable them to tide over difficulties with success. When referring to the assessment imposed this subject will be noticed more in detail, but the above will sufficiently serve to indicate the nature of the district. Further details as to each tahsíl will be found in the printed Assessment Reports.

3. Up till nearly thirty years ago the Ráya tahsíl (otherwise known as the Nárowál-Talwandi *pargana*) was included in Amritsar, but it is now counted in Siálkot. Then from 1867 to 1869 the experiment was tried of attaching the Batála tahsíl to Amritsar, but this was found to be in many ways inconvenient, and it was restored to Gurdáspur. So from 1869 onwards, the district has stood as it stands now, divided into three tahsíls. At present it contains 1,075 estates, and the total area is 1,558 square miles. The following are the details by tahsíls :—

Tahsil.	Number of estates.	Total area in square miles.	Cultivated area in square miles.
Amritsar	377	546	440
Tarn Tāran	356	596	504
Ajnála	342	416	258
Total district	1,075	1,558	1,202

The proportion of cultivated to total area is thus 81, 85, and 62 per cent., respectively, in the three tahsíls. All but two of the villages fronting the Rávi have fixed boundaries, and for purposes of jurisdiction the outer boundaries of the Rávi villages have been declared to be the north-western boundary of the district. The boundary along the Beás river is liable to shift from year to year, in accordance with rules laid down in 1880, with the concurrence of the Kapurthala Darbár. Doubtful points are here enquired into and the boundary revised, each year, after the floods have gone down, by officers deputed from either side, but this gives much trouble and it is believed a proposal is on foot to make this a fixed boundary also. Otherwise the limits of the district are not likely to be altered again, and the only change in areas will result from the bringing under cultivation of a small part of the little culturable waste that is left: much of this waste is hard clay soil, only culturable if irrigation is extended and applied to it. Dialluvial changes are few.

4. The district is thickly populated and the pressure on the land is becoming greater every year. Something is being done in the way of sending settlers from overcrowded villages to colonize the Government wastes in Jhang and Gujránwála, but the relief thus afforded is small, and in years to come the over-population of this and other central districts, which have been steadily prospering since annexation, will become a serious problem. Excluding the population of Amritsar and Tarn Tāran cities the latest figures show that to each square mile of total area there are in the three tahsíls 571, 497 and 540 souls. The figures per square mile of cultivation are of course greater and reach in Ajnála the high rate of 872. The rural population will probably increase far faster than cultivation, the increase in numbers during the last decade having been 14 per cent. It is fortunate, however, that the bulk of the land is in the hands of the best cultivating classes, for in Amritsar and Tarn Tāran two-thirds, and in Ajnála one-half, of the owners of land are Hindú Jats. Muhammadans are found most in Ajnála, and there as elsewhere they are found to have gravitated towards the river. This tahsíl too is the one in which Muhammadan Rájputs, and *Arains*

are found in greatest numbers. Kambohs professing the Sikh religion are met with most in Amritsar, where their villages are models of high farming. Broadly it may be said that nearly three-fourths of the cultivated area is in the hands of cultivators of the best stamp, while even in the remaining fourth there are many villages which, though owned by men who take a low rank as farmers, are cultivated mainly by tenants of the more hardy classes. The district as a whole has prospered under a light assessment steadily during the last thirty years, and though a full fifth in Amritsar and Ajnála and more than an eighth of the land in Tarn Taran has been sold and mortgaged within that period, there is one redeeming feature, namely, that only a small portion has passed into the hands of professional money-lenders. With these latter the more prosperous of the agriculturists themselves are well able to compete, especially those who have made money by military service. It may be taken that alienation has not reached serious proportions in this district yet. Parts of Ajnála are no doubt encumbered with a regrettable amount of debt, as well as some of the villages near Amritsar city, but throughout the most of the district the indebtedness is not prominent. It is least in those parts which are least dependant on artificial irrigation for the success of the harvest, and its greater prevalence in other and more highly farmed parts of the district points to the heavy money payments on account of canal water, and the expense of making and working irrigation wells, as being foremost among the causes which lead the agriculturist into debt.

5. For detailed statistics as to rainfall the Assessment Reports may be referred to. It will be sufficient to mention here that an annual fall of about 20 inches is expected along that side of the district which is nearest Lahore, and about 25 inches in the part nearest to the Gurdáspur District and the hills. Of this total from four-fifths to five-sixths fall in the half-year which ends in September, and the remainder during the winter season. The more valuable crops grown during the former or monsoon season are always irrigated until the rains break in July, after which irrigation is mainly used to supplement the natural moisture, but the large areas of pulses and fodder crops raised in the two southern tahsils depend entirely on timely rain. Even though the average fall during the winter months is small, from four to five inches, a total failure of rain happening in that season has more disastrous consequences than a failure of the monsoon fall, for the spring crops cover double the area sown with autumn crops, and wheat is the great staple of the district. Still it is surprising with what a small amount of rain the spring crops may be brought to maturity, and a fall in winter much exceeding the average is not an unmixed benefit in Amritsar. The lighter *báráni* lands found in Tarn Taran and Amritsar tahsils of course benefit, and the well cattle are given in such a season the rest of which they often stand much in need, but the outturn on irrigated lands often suffers, and those grown in or near the clayey depressions which intersect the northern half of the district are apt to be injured seriously. The success of the chief, or spring, harvest is best assured by rain in late autumn, which allows the ground to be prepared with advantage and the seed put in in time, a couple of inches of rain in December, the same in January, one in February, and by an absence of high winds in March. In the best irrigated tracts more than this would not be wished for, and this would ensure the harvesting of a crop above the average. The floods of the summer of 1875 are better remembered throughout the district than the earlier years in which the rains held off, and probably will be remembered as long as the disastrous seasons which occurred in the Kharif of 1891, and the Rabi of 1892, the driest which the district has known within twenty years. In the last named season suspensions had to be freely given in the parts of Ajnála which lie beyond the Sakki nála, and it is a question whether they might not have been given with advantage in the sandy and *bángar* tracts of the Amritsar tahsíl. Even in these parts of the district, suspension of revenue will hardly be required once in a decade, but they are tracts which when the rain fails in two successive seasons may well cause some anxiety to the authorities. The Amritsar tahsíl, being in the hands of more thrifty and hardy cultivators, would recover sooner after such a time, but the north-west portion of Ajnála would be seriously thrown back and is the most precarious in the district. Here, whenever suspensions of revenue have been necessary, it would be well to allow the next kharif harvest to pass by without recovering any but a nominal part of the balance, and in

subsequent seasons the recoveries should always be smaller in the kharif than in the rabi, and should not be attempted unless the villages affected have had a harvest equal to or better than the average. Suspension of revenue is a new experiment in Ajnála, and unless the system is carefully worked, and pains are taken to explain to the people the objects and advantages of it, and to recover in well adjusted instalments which will not press heavily on any village, well-meant endeavours will be apt to miss the mark. The matter has been separately noticed in a report to the Financial Commissioner regarding the areas to be classed as secure and insecure, and a note has been drawn up containing suggestions as to suspensions of revenue, should they again become necessary in Ajnála.

6. The district is well provided with wells and the advantages of canal irrigation have been extended to almost the whole of the Tarn Táran tahsíl, to about two-fifths of Amritsar, and to about the same portion of Ajnála. Taking the Amritsar tahsíl first and Ajnála last, the area regularly watered by wells is in the three tahsís 38, 18, and 44 per cent. This is increasing in Amritsar and Ajnála, stationary or even falling off in Tarn Táran, where the people prefer canal water where they can get it, and can even afford with their light assessment to throw their wells out of work and give the land up to the canal. The increase in wells is most noticeable in the river side tracts of Ajnála, where the recession of the Rávi has drawn the moisture out of the soil, and made irrigation a necessity where it was once scarcely needed. This may therefore be regarded more as a sign of the people trying to protect themselves against a change in their conditions than as a mark of material improvement or prosperity, and in Amritsar the increase is largely due to old wells once abandoned from some defect being again put into work. Sub-soil saturation by filtration of canal water has led to a rise in water level, and has made well irrigation easier throughout the most of the district. Canal irrigation has been supplied to an area which in the three tahsís amounts to 14, 24, and 19 per cent. respectively of the whole area cultivated. This too is being slightly extended by the opening of new distributaries, but the policy of the Irrigation Department in making these extensions is to give only a monsoon supply for the kharif harvest, and so allow the more valuable crops, such as rice and cane to be raised in larger quantities, not to supplant the wells which at present irrigate the wheat, or enable new lands to be broken up, for there are none to break up in the tracts to which these advantages are being extended. The table here given, taken from para. 61 of the Assessment Report of the Ajnála tahsíl contrasts in a convenient form the crops of the three tahsís :—

Crop.	Amritsar.	Tarn Táran.	Ajnála.
Rice	3	3	7
Maize	5	6	7.5
Cane	4	1	4
Cotton	3	3	3
Pulses and inferior millets	9	5	3
Jowár	13	14	6.5
Wheat	27	24	42.5
Barley	3	1	6
Gram	3	13	3.5
Mixed wheat and gram	17	18	3
Oil seeds of both harvests	2	3	2
Vegetable and spices of both harvests	3	2	3
Spring fodder	8	7	9
Total	100	100	100

7. The above paras. are intended merely to give an outline sketch of the physical features of the country, its people, and agricultural conditions, and advantages of rainfall and irrigation. For further details regarding each tahsíl the Assessment Reports may be referred to. In these all the statistics bearing on the assessment of the district have been set out, and it will only here be necessary before proceeding to refer to the re-assessment operations now brought to a close, to state briefly the leading features of each tahsíl and of the circles into which it has been divided for assessment purposes.

8. The Amritsar tahsíl slopes very gradually down across the Doáb, from the narrow end resting on the Beás, to the broader end which marches with Ajnála and in which the city lies. The soil, originally alluvial in character, is in the main a firm fertile loam, but through the centre runs the sandy ridge which is the main feature of the upper part of this Doáb. Between this central ridge and the Beás is found an upland tract of firm soil, ending in a cliff overhanging the Beás. On the other side the sand ridge terminates in a drainage line known as the Kasúr *nala* which sharply marks the boundary between the canal-irrigated portion of the tahsíl and that dependent on wells alone. With very few exceptions, all villages to the right of the Kasúr *nala* are canal-irrigated, and here the country is often traversed by clayey depressions carrying the surface drainage of the Doáb down to the basin in which the city lies. Thus the tahsíl might, if none but physical features were followed, be fairly divided into three tracts (1) the upland loam, (2) the central, where the prevailing soil is varied by frequent irregular ridges of sand, and (3) the clayey tract where the soil hardens, the country lies lower and irrigation is applied to the best advantage. But for statistical convenience, these physical features have not always been taken as the boundaries of the circles adopted for assessment purposes. Four circles were formed (1) the Bangar or upland tract above-mentioned, the dividing line between which and the sandy country is somewhat arbitrary, (2) the central light-soiled portion, plus a line of canal-irrigated villages on the further or right bank of the Kasúr *nala*, (3) the bulk of what remains of the richer tract advantaged by the canal, and (4) a narrow strip lying beyond the third circle, on the borders of Ajnála, where there exists a marked decrease in fertility. These have been named the Bet Bángar, Jandiála, Náhri and Miránkot circles, the names in the second and fourth being taken from the principal villages. The characteristics of the first is the comparative depth of the wells, of the second the lightness of the soil, in the third the copious irrigation and consequent higher cultivation, and higher rents, and in the fourth the limited kharíf harvest and hard gritty soil. In the third circle the lands immediately around the city are exceptionally rich and valuable, and might well have been formed into a separate subdivision for assessment purposes, (as it was inevitable they should be much higher rated than anything else in the tahsíl), but for the inconvenience of breaking the continuity of crop and area statistics of the Náhri circle.

9. In Tarn Taran the country lends itself less easily to subdivision according to natural features. Here as in Amritsar the highest part of the tahsíl is that overlooking the Beás at the edge of the abrupt cliff or *Dhaia* which along the whole line prevents the river from eating out a new course inland. Below this cliff runs a narrow edge of recently formed land subject to river changes. A line of villages fronting the river was formed into a separate assessment circle known as the Bet Bángar, this again being in two distinct portions, one, below the cliff, consisting of soils of very varied degrees of fertility, and the other above the cliff, in which irrigation is almost prohibitive owing to the great depth of the wells. The rest of the tahsíl is crossed by a continuation of the sand ridge found in Amritsar, and by various drainage lines, but these are less distinctly marked. This tract, known as the Mánjha, was divided into two circles by a rather arbitrary line running up to the north-western point, only distinguished from each other by the fact that natural fertility diminishes as the border of the Amritsar tahsíl is left behind, and the border of Kasúr approached. What difference there used to be has been lessened and obscured by the spread of canal-irrigation. The more fertile portion, that nearest the hills and the

Amritsar border, was named the Upper Mánjha, that lower down and nearer to Lahore the Central Mánjha. This Mánjha tract has always enjoyed a light assessment, but, chiefly owing to irrigation by the canal, it has advanced in prosperity more than any other part of the district, and is now nearly on a par with the older and more settled portions.

10. In Ajnála four circles were formed for assessment purposes. Like the other two tahsils, the land is practically a dead level plain, with a slight slope down to the Rávi valley. The chief natural feature is the Sakki *Nalla*, a sluggish, narrow, perennial stream formed by the overflow of a swamp in Gurdáspur, which enters from the Batála tahsíl and winds in a tortuous course throughout the length of Ajnála, finally joining the Rávi. Two circles lie between this and the Rávi, one made up of the line of villages affected by the river, the other of those which, lying beyond the reach of the river, occupy the Hithár, or low-lying country of comparatively recent formation on the left bank of the Sakki. On the right bank the country is higher, and these uplands have been divided into the Uthár and the Náhri circle, the former a belt of villages partly canal-irrigated but mainly depending on wells, the other profusely irrigated, for the most part, by the Lahore branch of the canal. The tahsíl has always been relatively more highly assessed than the other two, so much so, that on two occasions the assessment has had to be reduced between Settlements. The canal-irrigated portion is rich and prosperous, but several villages on the left bank of the Sakki, and many of those between the Sakki and the river, have at one time or another suffered from over-assessment and are not in a satisfactory condition. The soil is often unfertile and depends much on well-irrigation. The proprietors are not of the hardy stamp of the Mánjha Jats, are easily discouraged by the frequent calamity of season to which they are subject, and apt to take long to recover from its effects.

11. But if this northern portion of the Ajnála tahsíl be excepted, there is no doubt that the district has made a great advance in prosperity during the last thirty years. It has had the advantage of a light assessment. The land is in the hands of a sturdy race which, as cultivating material, is second to none in the Province. The soil is fertile, their own industry and enterprise has led to the breaking up of most of the little waste that was left, and to the sinking of wells so numerous that there is now on an average one to every 77 acres of cultivated land. The crops are still further secured by the State canals which irrigate a fifth of the cultivated area. There is a ready market and easy communications. Population is steadily increasing. The climate is on the whole a healthy one, and the rural population at each succeeding census has shown an increase.

CHAPTER II.

REVENUE HISTORY OF THE DISTRICT UP TO THE PRESENT REVISION OF SETTLEMENT.

12. On the decline of the Moghal Empire, the tract now comprised in the Amritsar District was gradually taken possession of by the more powerful of the Sikh chiefs and confederacies. Prominent among these in Amritsar were the Ahluwália Sardárs, and the Rámgarhia, Bhangí, and Kanhaya *misl*s. In Tarn Tárán the Ahluwáliás were all powerful in the south; most of the remainder was ruled by the Bhangí *misl*. Tahsíl Ajnála, then known as the Saurián iláqua, was more sub-divided. Sardár Jodh Singh of Saurián, Karm Singh of Chhina, and Nár Singh of Chamiári, held a large part of the country, and the Kanhaya seems to have been the only one of the confederacies that was strongly represented.

These chiefs gradually gave way to the dominant power of Mahárája Ranjít Singh, who from about 1810 A.D., onwards began acquiring all that he could. At first he was leagued with the Kanhaya *misl*. The Ahluwáliás were driven across the river and the Bhangís, the Rámgarhiás, and minor chiefs brought under subjection. The Gil chief still retained some power, exercised under the Mahárája at Májitha, and the Sidhus were in the same position at Atári. The Sindhanwália family, which was related to the Mahárája, received a jágír in Ajnála.

13. Annexation by the British followed in 1849, and with others the Amritsar District was then formed. At first the Talwandi Pargana (now known as Tahsíl Raya) on the right bank of the Rávi, formed part of it, but as this has long since been attached to the Siálkot District, and did not form part of the tract settled by Mr. Davies at the regular settlement of 1852, it may be left out of consideration. The Sikhs had levied revenue by an appraisalment of the produce and records of their collections were available at annexation. It was on the basis of these records that Major Lake made his summary settlement in 1849-50. The time allowed was short and the information scanty, and it is therefore not surprising that the assessments of this Settlement were very unequal. Instances of severity are few in the Tarn Tárán tahsíl, which had been judiciously administered under the Sikhs by Misr Sáhíb Dál and Sardár Lehna Singh, but in Amritsar, and especially in Ajnála, a crushing assessment was often imposed. Fortunately the summary settlement jamas were only paid for three or four years and thus did little harm. The regular settlement was begun in 1852, under Mr. R. H. Davies, with Mr. Egerton, Mr. Blyth, and Aga Kalbiábíd Khan as his assistants.

14. I do not know that I need refer at any length to the operations of this the first regular settlement. While it was proceeding, the limits of the district were altered, villages being taken in from Lahore, and interchanges being made with Gurdáspur, mainly with the object of straightening the boundary. Other transfers were made between tahsils, the most important being that the tract which now forms the Bet Bángar circle of Amritsar was added to that tahsíl from Tarn Tárán, and that a number of villages, near where the Lahore branch of the canal now enters Ajnála, were taken from Amritsar and included in Ajnála. The fact that these changes took place while the settlement was going on make Mr. Davies' report difficult to follow, and the difficulty is increased by his having treated separately the villages of which the revenue was taken by Government, and these of which the revenue was assigned. His report consists only of 25 pages, but Mr. Blyth, who was in charge of the Tarn Tárán tahsíl, submitted a longer report containing many interesting details. The statements submitted with the report might have furnished further information if they were forthcoming, but they were not printed with the report and are not now to be found.

15. The instructions received by Mr. Davies appeared to have required him to being out a *jama* which should be equal to one-fourth of the gross produce. The area of each tahsíl was divided into assessment circles, and within each circle the estates were classified according to fertility. Mr. Davies' report deals more with the results of his assessment than with the methods by which he arrived at it, but he writes that he "separated the revenue into land and water revenues" by which he appears to have meant that within each class he had a separate rate for land watered by wells, and one for unirrigated land. The former was applied to the land which was recorded as *cháhí* at measurement, and was distributed by the people among the owners of each well according to the share each held in the well. The unirrigated rate was distributed according to the wishes of the proprietors, and the tenure of the villages. Lands irrigated from the Hasli Canal, a channel cut by the Sikhs, were not separately rated, but the "increased fertility from that source," writes Mr. Davies, (page 23 of report) "prevented a greater reduction of revenue than otherwise would have taken place." Apparently the profits of canal irrigation were thus indirectly taken into account in fixing the assessment.

16. As far as I can gather from the few details given in the report, the *jama* of the summary settlement was reduced by 10 per cent. in Amritsar, raised 7 per cent. in Tarn Tárán, and reduced by 11 per cent. in Ajnála. And, excluding the sums assessed on petty revenue-free grants, the *jamás* announced were :—

								Rs.
Amritsar	...	...	...	...	...	...	...	4,32,446
Tarn Tárán	...	...	...	...	...	...	...	2,58,244
Ajnála	...	...	...	...	...	...	...	2,74,260
Total District								9,64,950

The rates at which these *jamás* fell on cultivation were respectively Re. 1-15-10, Re. 1-1-8 and Rs. 2-3-5 per acre. The reductions were said to be necessary on account of the fall in prices. The demand of the regular settlement was paid without difficulty in Tarn Tárán, and was collected in full in Amritsar. But as prices continued to fall, it soon became evident that the demand of the summary settlement had not been sufficiently reduced in Ajnála, where the new revenue began to press heavily on the people, even before the Government sanction to Mr. Davies' proceedings had been received. Cultivators began to desert and balances accumulated. A revision of Mr. Davies' assessment was taken in hand by Mr. Blyth, who drew up a scheme of relief. Further details as to the measures taken are given in paras. 19 to 21 of the Assessment Report of the Ajnála tahsíl, and it will be sufficient here to state that, in 1859, it was found necessary to write off the balances as irrecoverable, and to permanently reduce the assessment by Rs. 27,076 in 128 villages (more than a third of the tahsíl). Adding in reductions which had previously been sanctioned by the Chief Commissioner in 1858, the total sum by which Mr. Davies' assessment was reduced may be stated as Rs. 36,000 or 15 per cent. The relief thus afforded was for the time being sufficient and was given to the villages most in need of it after a careful enquiry by Mr. Blyth. His notes as to the condition of each village are still extant in English, and may even yet be of use should such a crisis again occur.

17. The term of the regular settlement had been fixed at ten years, which expired in 1862. The district was again placed under settlement. Mr. E. A. Prinsep, Settlement Commissioner, was in charge, with Agha Kalbiabid Khan as his assistant. Mr. J. B. Lyall and Mr. Saunders were both attached to the district for short periods. The announcement of the demand was made in a number of villages by Mr. Lyall, and in a few by Mr. Saunders, and the inspection notes on 14 villages are in the hand-writing of Mr. Lyall, but beyond this, little trace of their work is now extant. Mr. Prinsep entered up in the village note-books the inspection notes of the villages in the Amritsar and Tarn Tárán tahsíls, and in a part of Ajnála. But even these are only the conclusions he arrived at after an examination of the figures, and are rarely a

record of what he observed after personally visiting the village. In a great part of Ajnála no inspection notes were recorded at all. A translation is given of a brief note containing the opinion of the Agha Sáhib as to what the village should pay, and the figured statistics regarding each estate have been filled in, but that is all. After the revenue had been announced these village figures were for the whole district abstracted by assessment circles, and Mr. Prinsep recorded the reasons which led him to fix certain rates for each circle, with a brief account of its condition. These abstracts have been printed, and have been of some service to me. But no report of his operations was prepared by Mr. Prinsep. Agha Kalbiabid Khan had an intimate knowledge of the district, and he was no doubt often verbally consulted by Mr. Prinsep, but he was unacquainted with English. With the one exception noted above no notes of his bearing on the assessment have come down to me. I mention these facts in order to show how little recorded information is available regarding the condition of the district at the time of reassessment, the way in which Mr. Davies' assessment was found to have worked, the reasons which led to particular rates and *jamas* being fixed, and generally regarding the proceedings of those who have gone before me.

I gather, however, that Mr. Prinsep was of opinion that, Mr. Davies' assessment had worked very fairly. The chief faults he found were that the distribution was not altogether satisfactory, and that the area irrigated by wells had been over-measured. Consequently the *cháhí* rate had been applied to too large an area, and villages depending much on wells had been overrated. The faulty distribution he took to be a consequence of the minute sub-division of villages into classes, which had induced a treatment of individual villages which was too mechanical to ensure fair adjustment of demand to capacity.

18. Mr. Prinsep's own system was on broader lines. He was required to take only half the landlord's net assets, orders which *caeteris paribus* necessitated a reduction of 9 per cent. on Mr. Davies' *jama*. For Mr. Davies had been instructed to regard 66 per cent. of the gross produce as the landlord's share and to consider half that as the share to which Government was theoretically entitled. In 1865, 50 per cent. of the gross produce was treated as the landlord's share. Mr. Prinsep rejected all classes and first divided the total area of an assessment circle into *minháí* or not assessed and *málgúzári* or assessed. Into the first was thrown the waste and all petty *máfi* land, whether cultivated or not. In the second was placed the culturable and the *khálsa* cultivated area. His standard rate on cultivation for the circle having been obtained from his estimates according to produce and ploughs, and after a consideration of its economic conditions as shown by statistics, was applied to the *khálsa* cultivated area, which gave him the *jama* by rates on all *khálsa* cultivation. Next the wells were divided into taxable and revenue-free; the latter were left out of account. The average lump sum, or *ábíána*, which his sliding scale showed him to be suitable for the circle was multiplied into the number of taxable wells, and the result added to the *jama* by rates on all *khálsa* cultivated land gave him the revenue-rate standard *jama* for the circle, both land and wells. In village to village assessment, he would go above his rates if the area of culturable waste was large, or else impose a progressive assessment. To this end he classified all estates into (i) fully cultivated (ii) fairly cultivated and (iii) not fully cultivated or backward. Land irrigated by canals he assessed as if it was unirrigated, but he imposed in addition a fluctuating owner's-rate, or water-advantage rate. In the Amritsar District this was throughout a uniform rate of one rupee per acre, paid by all land which happened to receive canal water in the kharíf harvest; if the same land received canal water again in the rabi harvest it paid, for the second crop, half rates or eight annas an acre.

19. Thus all land in its unirrigated aspect paid a rate which in the Amritsar circles ranged from Re. 1-12-0 an acre to Re. 1-4-0, in Tarn Taran from Re. 1-6-0 an acre to annas 10, and in Ajnála from Re. 1-10-0 to Re. 1-4-0. In addition the owners of *cháhí* land paid a lump sum per well, which varied according to the area watered, the depth and condition of the well, and the rain-fall of the circle. The standard *ábíána* in the Amritsar circles varied from Rs. 15 to Rs. 10, in Tarn Taran from

Principles on which the revised assessment was made.

Mr. Prinsep's rates.

Rs. 12 to Rs. 8, and in Ajnála from Rs. 16 to Rs. 12. The actual sum rated on each well was fixed at the time when the revenue was distributed over holdings, and it was intended that it should be remitted when a well broke down, and imposed, during the currency of settlement, on any wells newly sunk. Land actually watered from the canal in any given season paid water-advantage rate as above stated.

20. About the time when Mr. Prinsep announced the assessment in Amritsar, *i. e.*, in 1865, it appears there was some discussion as to whether the assessment should not be made permanent, for no one foresaw the great rise in prices which was eventually to set in. Accordingly, in villages which he classed as fully cultivated, Mr. Prinsep fixed two *jamas*. The one was to be the demand suited to the existing condition of the village and was to be liable to enhancement at subsequent settlements. The other, a slightly higher sum, was to be the *maximum* demand, the most which Government could exact if the assessment was made permanent. At announcement the proprietors were asked to make their choice between the two. If they took the lower sum they would have the advantage of escaping taxation on whatever waste they might break up until the district was next assessed; if they declared themselves ready to take the higher, either immediately at the time of announcement, or at any time during the currency of settlement, it was to be considered their fixed and permanent *jama* and was not to be liable to be enhanced. This, I believe, was the alternative put before the people by Mr. Prinsep, though the exact scope of the intention is not very clear. Certain villages did take up the higher *jama* at once, and I found that the fact was perfectly well remembered when I came to reassess them. The question was referred to Government by the Settlement Officer of Gurdáspur, and it was ruled that, as Mr. Prinsep never received any authority to make this announcement, Government was not bound by it, and the *jamas* so fixed and taken up might if necessary be enhanced. We were, however, to take into consideration in fixing the *jamas* of such villages the fact that they had during 25 years been misled into paying more than they otherwise would have had to pay.

21. After Mr. Prinsep's *jama* had been paid for some time, the well known controversy began as to whether it was not altogether insufficient, as to the term for which it should be paid, and even as to whether it should be confirmed at all. The full details as to what took place will be found in pages 1073 to 1127 of the Selections from the records of the Financial Commissioner. In the end the assessment was sanctioned as originally announced, for twenty years, dating from the kharif harvest of 1865, (letter No. 1637, dated 7th November 1873, from the Secretary to Government, Punjab).

22. The result of Mr. Prinsep's reassessment of the three tahsils is given below. The progressive increases were in most cases to become due after ten years, but there were several cases, in Ajnála especially, where the increase was not to be taken until after twenty years. This was the term of settlement, but as it actually ran in Ajnála for 27½ years an opportunity did occur for taking these long deferred increments:—

Tahsíl.	Initial.	Deferred.	Ultimate.
	Rs.	Rs.	Rs.
Amritsar	4,02,895	12,420	4,15,315
Tarn Taran	2,81,323	11,000	2,92,323
Ajnála	2,32,223	10,401	2,42,624
Total	9,16,441	33,821	9,50,262

The sums assessed for purposes of calculating cesses, on the areas of petty revenue-free grants are excluded from the above. The net result was

an immediate reduction of 5 per cent. in each of the Amritsar and Ajnála tahsils. The demand in Tarn Taran remained almost as it had been before. The decrease, however, in the first two tahsils disappeared when the progressive increase fell in after ten years, and an increase of 4 per cent. resulted in Tarn Taran.

23. It has already been stated that Mr. Prinsep found fault with the assessment of 1852 as throwing too great a share of the burden on land irrigated by wells, owing to an over-measurement of *cháhi* areas. Mr. Prinsep was blamed by the Government of the day for having surrendered Government revenue owing to an underestimate of the area a well could water, and the imposition of inadequate *ábiana* on wells. It was further alleged that he had miscalculated the rise in rents and profits, and wrongly set off an exaggerated sum on account of increased cost of production, resulting in a loss, as estimated in the Amritsar District alone, of Rs. 2,38,000 per annum. It may be a question, whether, without a much more careful adjustment and distribution of the burden, the district could have borne in 1865 an increase of this amount. Certainly had such an increase been imposed the district would not have come through, so well as it did, the period of scarcity which occurred in 1869 to 1871. However this may be, the assessment was punctually and easily paid, except in the Hithar and Sailaba tracts of Ajnála which in 1875, owing to a succession of adverse seasons, began to get into difficulties. In 1880 accumulated balances of Rs. 18,000 had to be remitted in 163 villages of that tahsíl, and reductions in revenue amounting to Rs. 5,338 were granted in 39 estates.

With this exception, Mr. Prinsep's light assessment has on the whole worked well, and his system has remained unchanged during the currency of the settlement. In one respect his plan was departed from. It was subsequently ruled by Government that the *ábiana* on wells which fell in, was not to be remitted, and that *ábiana* on wells newly sunk was not to be imposed. No doubt this decision tended to the simplification of the revenue account, and has obviated the settlement of a number of doubtful claims to exemption. It has also had the advantage of stimulating the people to make new wells, and to replace those fallen in, and so avoid having to pay *cháhi* revenue on land which had become *báráni*. And the cases where it has resulted in hardship have not been noticeably numerous. But it has had the effect of making the people disinclined to put any but moderate sums on their wells at the present settlement, and the rate at which the *ábiana* they have adopted in distribution falls on *cháhi* land is far short of the *cháhi* rate approved by Government for each circle for assessment purposes. Suspensions and remissions in Amritsar and Tarn Taran have rarely been necessary, and then only on account of damage by floods, locusts, or hail storms, calamities which cannot be foreseen. Faulty distribution and village to village assessment was found to have been commonest in Ajnála, where the assessment was closer, and where personal acquaintance with the villages is essential to securing fair taxation. It was to causes such as these that the necessity of affording relief to certain villages of Ajnála in 1880 has to some extent to be traced.

24. I instance the following as points which may have interfered with the otherwise successful working of Mr. Prinsep's assessment :—

Points in which the working has been defective.

- (1) The water-advantage rate, one rupee an acre, was too uniform and inelastic. Villages which could secure a good flow paid at the same rate as those in which the water could be only led with difficulty to the land to be irrigated. Good and bad soils paid alike, as did villages at the head of a *rújbáha* and those at the tail, the poorest of sandy tracts, and the best of rice lands. The rate was light and any one who did not find canal irrigation profitable could stop taking water and escape paying the rate, but the inequality was marked and some variation in the rate would have materially increased the income.

- (2) The progressive assessments were often mistakenly imposed. They were not meant to catch future enhanced profits from rise of prices or often imposed to make an enhancement easier to bear. They were as a rule meant to provide for extension of cultivation, and the mistake was made of imposing them on villages which had a large area of waste land, believed to be culturable, but really so poor as to be not worth breaking up.
- (3) Where progressive increases were taken, there was no provision made that it should fall in all cases on the new land broken up. Those who had broken up waste shared the increased burden with those who never had any to break. Where the breaking of waste was anticipated a fairer method would have been to provide that, after a certain interval, new lands should come under the same all-round rate as was paid by the old cultivated lands.
- (4) The well *ábiana* was adjusted in each circle to the area an average well supposed to water, but sufficient care was not taken to see that within the villages of that circle the *ábiana* on each well should be adjusted to its individual circumstances and capacity. The average sum fixed for the circle was not sufficiently departed from in applying the *ábiana* to individual wells. And it was too often assumed that a double-wheeled well watered necessarily double the area of a single-wheeled well, and could, therefore, pay double *ábiana*.
- (5) In every village in the district the kharíf and rabi instalments of revenue were to be equal. Many villages would have been far better suited by having unequal instalments fixed, seeing that, except in canal villages, the rabi generally occupies double the area occupied by the kharíf. But these are minor points, connected more with distribution than with the assessment of the district as a whole, and it would have been strange if Mr. Prinsep, with six settlements to control, had found leisure to attend to such minutiae.

25. Taking into account the progressive increases, the reductions in revenue in Ajnála, the increase by reassessment of the estate of Amritsar khás, which was specially reassessed in 1876, and changes due to alluvion and diluvion and similar causes, it was found that the *jama* of each tahsil for the year immediately preceding that in which the new *jama* took effect had come to stand at the figures given below :—

						Rs.
Amritsar	...	...	...	..	...	4,52,739
Tarn Tāran	...	...	...	...	...	3,03,641
Ajnála	...	...	...	...	...	2,70,301
Total						10,26,681

These figures do not include water-advantage rate, which, as will presently be noticed, was abolished from April 1891, along with the cesses paid on collections. But they do include assigned revenue of all kinds.

In addition cesses were being paid. In 1865 these averaged 19½ per cent. on land revenue. In 1892 they averaged about 21 per cent.

CHAPTER III.

SETTLEMENT PROCEDURE AND REVISION OF RECORDS.

26. The revised settlement effected by Mr. Prinsep in 1865 ran to a close in 1885, having been ultimately sanctioned, as above related for twenty years. It might have been expected that the earliest opportunity would have been taken to revise an assessment which had been decided to be inadequate, but circumstances prevented this being done. The chief obstacle was that, with the sanction of the Government of India, a scheme was in force in the Punjab, by which the Settlement establishment of the Province was fixed at a strength sufficient to provide for five districts being under settlement at one time, the establishment of each completed district being moved to that in which it was proposed to next start operations. In 1885 these Settlement parties were fully occupied, and Amritsar had to wait its turn. Attention was drawn to the fact that the period in each of the six districts settled under Mr. Prinsep's supervision would expire at much about the same time, and that unless the scheme in force was departed from, considerable delay and loss of revenue would occur. The expected increase from reassessment in Amritsar was roughly put at Rs. 160,000. It does not appear that this forecast was based on any detailed estimate made by an officer deputed to report on the prospects of reassessment. No such deputation was made in the case of Amritsar. The increase in cultivation was approximately known, prices had risen considerably and were likely to rule high, and the existing demand was notoriously light. Hence it was sufficient to roughly estimate the increase obtainable, and as it had been determined on general political grounds to exact only a moderate enhancement from the central Sikh districts of the Province the figure was set down as given above.

27. A Conference was held in Simla in the summer of 1887 to discuss measures for expediting the reassessment of the districts originally settled under Mr. Prinsep's orders. The outcome of this, as far as Amritsar is concerned, was that it was decided to start re-assessment operations at once. It was stated by the late Colonel Wace that there was probably no part of the Punjab in which an increased assessment was more fairly due than the Lahore and Amritsar Districts, but it was strongly insisted on, both by Colonel Wace and Sir James Lyall, that it would be incumbent to act with more than usual caution in demanding increased revenue. Both officers proposed to assess with decided moderation, and in case of doubt to give the landowners the benefit of it. This declaration of the policy of the Local Government, which was accepted by the Government of India, I have endeavoured to bear in mind throughout in subsequently submitting my proposed assessments. Other matters of interest were discussed at this Conference, but these need not be alluded to here. The proceedings are in print and are available for reference.

28. Sanction to the proposed expenditure, and to the taking up of the Amritsar Settlement, was conveyed by the Government of India, in the letter of the Secretary in the Revenue Department, No. 27-R., dated 7th January 1888, which reached me at Amritsar on the 15th February 1888. I had meanwhile been posted to the Amritsar District as Assistant Commissioner, and was verbally informed that I was to conduct the reassessment operations, though no official orders to that effect had been issued. On referring the matter I was informed that none were necessary. I had been invested with the necessary powers of a Collector under the Land Revenue Act of 1837, and it was enough if I understood what duties were made over to me. The usual Notification declaring that reassessment operations were about to be begun in Amritsar was, under section 49 of the Land Revenue Act of 1837, published in the *Punjab Gazette* (Notification No. 29 of 26th January

1888). As it was part of the scheme that the settlement should be a cheap one, no Notification declaring that the record of rights should be revised was published. This implied, among other matters, that there was to be no re-numbering of fields in the field map, and no preparation of such documents as the statement of customs. All that was to be done was to reassess the revenue of each estate, redistribute it over holdings, amend the existing field map, and file the usual annual editions of the record of rights, corrected to date under the usual procedure for incorporating changes by orders passed in mutation cases.

29. Meanwhile before these orders reached, some attempt had been made in the previous year to train the existing staff of patwáris in measurement work, under the guidance of the District staff of kánungos. Little progress had however been made in this, and when revision of existing maps, and subsequently, remeasurement of the whole district was undertaken, the training of the patwári staff had practically to be undertaken *de novo*. One other step had been taken, partly with a view to aid the work in hand. A party had been deputed in the cold weather of 1887-88 by the Survey Department to prepare Traverse charts and tables for the whole district, by measuring and recording the distances between the several tri-junction points round the outside boundary of each village. The results were handed over to me, and as measurements proceeded, have been used to check the maps prepared by the patwáris. Practically, it was found that the maps prepared by the patwáris, on what is known as the square system, were just as correct in outline as the polygons prepared by the Survey Department, and much time has been spent to little purpose in effecting a comparison between the two. More mistakes indeed on the part of the professional surveyors have been brought to light by this process than have been brought home to the patwáris. Where the Surveyors mostly went wrong was in making measurements from, or to, wrong points, owing to want of local knowledge on their part, or faulty information supplied to them by the landowners. But the comparison, though it proved of little use, had to be carried out under existing orders.

30. Nominally, then, operations may be said to have begun on receipt of sanction on the 15th February 1888. From that date measures were taken to collect the extra establishment which had been sanctioned. It was the intention of the Financial Commissioner that "existing tahsil establishments should be fully utilized, and that any additional strength that might be added should be added in a form which would work well with these establishments, and admit of easy reduction when the work was finished." Besides a Tahsildár and his Náib in each tahsíl, the existing establishment consisted of a District kánungo, eleven field kánungos, and four office kánungos. The services of these kánungos were placed at my disposal, and I was required to place the District Tahsildár and his Náib each in charge of a small circle in his tahsíl. I have carried out the orders in this respect, but from a Settlement Officer's point of view, the arrangement is not a satisfactory one, and does not conduce to the turning out of good work.

31. The additional staff consisted of an extra Assistant Settlement Officer with the powers of an Assistant Collector of the first grade, and an Extra Tahsildár in each tahsíl who worked exclusively under my orders. These Extra Tahsildárs corresponded almost exactly to those who in former settlements were known as Superintendents, except that a small part of the tahsíl was not under their charge, but under that of the District Tahsildár, who reported independently to me. It is this division of responsibility within the tahsíl that I take exception to, as not conducive to uniform or harmonious working. Six Deputy Superintendents, working in the field under the Extra Tahsildárs, were provided, and 25 field kánungos to supplement the District kánungo staff. Provision was made for sufficient office establishment, and a sum (which afterwards proved inadequate and had to be doubled) was allowed for temporary establishment. Excluding the salaries and travelling allowance of gazetted officers, the total sanctioned charge for establishment was Rs. 32,356 per annum; Rs. 6,676 a year were allowed for contingencies.

32. The material at first sight did not seem very promising. More than half of the field kánúngos belonging to the district were recently promoted patwáris, who had not served before in a settlement. The staff of extra field kánúngos, which I eventually got together, consisted of a few efficient settlement munsarims, some bad bargains from other Settlements, raw apprentices trained for a short time in other districts under settlement, others whose only qualification was that they were well educated and had passed the kánúngos' examination, and lastly patwáris whom I promoted myself. These joined from time to time during the hot weather of 1888, but the establishment was not complete until its close. Indeed, the Extra Tahsildár of Tarn Tāran, the tahsíl which for several reasons, appeared to be the one to be first taken in hand for assessment, did not join until July. He was the only one of the three Extra Tahsildárs who had served on the staff of a settlement before.

33. The patwári establishment was described by the late Colonel Wace as good and unusually well paid. Certainly it was better than was to be found in most districts of the Province at the time, but it was not all, I think, well paid. About a third were in receipt of only eight rupees a month, which, with wheat selling at from 11 to 20 sérs the rupee, is not sufficient pay. Only four were Hindi writers, and the services of these were soon dispensed with. I find that, of the 280 patwáris now borne on the establishment, less than half were at work when settlement operations began. The rest have been promoted or transferred, have died, resigned, retired with a gratuity, or been dismissed for incompetence or misconduct. A school for patwáris was opened during the first and second years and many good men were thus passed into the service. Examinations were also held during two of the later years to test the knowledge of men who had worked in the field as assistants and whom it was unnecessary to pass through the school, actual measurement and record work in the field being better training than any a school could afford. Throughout the operations the whole of the mapping, measurement, and record work has been done by the patwáris themselves, assisted only in heavy or backward circles by men of the same class (themselves candidates for the post of patwári) temporarily entertained in order to push on the work. Some small villages have been measured by officers under training, Assistant and Extra Assistant Commissioners, and candidates for the post of Náib-Tahsildár and Kánúngo. The staff of patwáris was slightly increased in 1888, in Tarn Tāran and Ajnála, but it was afterwards found that, especially in Tarn Tāran, some circles were still too large, and proposals for regrading the patwáris, increasing their pay, and further adding to their number, have lately been submitted to the Financial Commissioner. These have been sanctioned, and from October 1893 the number of patwáris will be 305, divided into three grades, the pay of which will be Rs. 14, Rs. 12 and Rs. 10 per mensem, respectively. I think it may now fairly be said that the district will be left with a good and sufficiently paid establishment.

34. The summer of 1888 was taken up in revising pedigree tables, attesting mutations, and preparing a detailed edition of the annual record. Measurements nominally began in November 1888, but with an untrained establishment of patwáris, and one of kánúngos partially trained, progress was at first very slow, and the outturn so small that it may be said the first cold weather was taken up with instruction. It was at first intended only to remeasure completely those villages in which the existing map was originally incorrect, or which had changed much, owing to extension of cultivation or redistribution of fields in consequence of extended canal irrigation. A trial was given to a system of amending field maps which was in use in Gurdáspur, and subsequently the Financial Commissioner desired us to try a system which was in use in Siálkot. Neither of these were found suitable, and finally I obtained sanction to remeasure the whole district on what is known as the square system. It was calculated that amendment would take almost as long as remeasurement, if the time spent on deciding in each village what course was to be pursued was considered, and would be unsatisfactory in the end as the scale on which the existing maps were drawn (312 feet to the inch) was too small to admit of amendments being properly shown. Survey numbers in

Amritsar average only two-thirds of an acre in size. The scale used in our re-measurement was 200 feet or 40 local *karms* to the inch. Detached mapping sheets were used, some three feet square in size, made of tinted paper, backed with cloth, and ruled into squares, sixteen to the sheet. At first sheets made in India of Lucknow paper were supplied, and these were in use during the first year of operations. After that English made sheets of a superior make were obtained, but the quality of the supply received in later years from England, through the Director of Land Records, fell off, and the paper, it was found, turned colour and cracked easily, coming away from the cloth. The villages in which only an amended copy of the existing map was filed, number only fourteen. The rest were all completely remeasured and in every case, whether the map was amended or not, the fields were renumbered in a new series. The original mapping sheets made in the field have in all cases been filed in the office as the standard copy. Only in cases where the original sheet was so defaced or damaged by accident as to be wholly unworthy of being filed was it faired out, as it was believed to be the intention of the Financial Commissioner that as little fairing of maps and records as was possible should be attempted. The patwári made two copies of each map for his own use, one on country-made ruled mapping sheets for reference in cases of doubt, or from which to give extracts when required, and one on cloth for field inspection work. Waste, fit and unfit for cultivation, Government property, village roads, &c., have been shown on the maps in distinctive colours, both in the patwáris' copies and in the originals filed in the Record Office. Such of the colouring as was done by the patwáris themselves was not good, and some of the maps have been a good deal disfigured in the process. But the most of the colouring was done by men specially entertained, and this was much better done.

35. The unit of area adopted all through was the *kanál*. Twenty
Unit of area adopted in the record. *marlás* go to the *kanál*, and there are four *kanáls* in the local *bigha*, eight in the local *ghumáo*. In the English acre there are 9.68 *kanáls*. In speaking of a field which is less than a *ghumáo* in size, the agriculturist will generally refer to it as consisting of so many *kanáls*. Larger areas will usually be referred to as containing so many *bighás*. He will very rarely, in speaking of area, refer to the number of *ghumáos*. The *bigha* is the local unit in common speech for all but very small areas, and rates of rent and revenue are always quoted by the people in the *bigha* measure. In our records the areas have all been stated in *kanáls* and *marlás*, village totals being again expressed in *ghumáos*. Rates of rent have however been quoted in the record in *bighás* to avoid calculating them down to the *kanál*. The unit of weight is the *kacha man* of 16 standard *sérs*, and when an agriculturist speaks of a *man* or a *sér* he should always be understood as referring to the local measure of weight, which is two-fifths of the standard measure. When he wishes to speak of the latter he will always distinguish it by the addition of the word *pakka*. As the local *man* is two-fifths of the standard maund, and the *bigha* is (very nearly) two-fifths of the English acre, the conversion of rent per *bigha* into rent per acre can easily be made, though it has to be remembered it will not be quite correct for very large areas.

36. Between November 1888, when measurements began, and July
Progress of measurements. 1889 only 10 per cent. of the district was mapped. During the next year 31 per cent. was completed. In the third year, *viz.*, from November 1890 to June 1891, 48 per cent. of the work was got through. The remaining 9 per cent. was completed between November 1891 and the end of January 1892. If it be assumed that measurement work only began in earnest in February 1889, and that up to that time the staff was in training, it may be said that three years were occupied in measurement. During this time there were of course frequent interruptions. Two months at least had to be devoted to field inspection after each harvest. During the rainy months most of the men were in recess drawing up the annual record of completed villages, copying maps, and putting the finishing touches to the measurement record. In the earlier years the orders required the District patwáris to attend on the Canal patwáris, while the latter were measuring up the area irrigated in the current harvest, and this involved some loss of time. Finally the census of 1891 withdrew the whole

staff for at least two months in the busiest time of the year and caused a serious interruption. A few patwáris were afterwards deputed to Lahore to help in abstraction of the census figures. The last part of the measurement in the Tarn Tāran tahsíl was rather hurried and in respect of accuracy fell short of what it should have been. The new assessment was announced in that tahsíl in November 1891 before measurement was completed. In order to have the distribution made on the new areas and numbering, it was necessary to push on and complete what remained to be mapped. Accordingly, extra men were put on, some of whom were imperfectly acquainted with the system, and work was turned out faster than it could be checked. Most of the errors then committed have since been put right, but I fear that some remain. This was not the case in the other two tahsíls, where it was possible to finish the work at comparative leisure. Still the difficulty experienced in Tarn Tāran is unavoidable in a district subjected to complete measurement. The process, with the staff usually allowed, takes at least three years if the square system is followed, and it is generally expected that the first tahsíl should be assessed before the expiry of three years from commencement of operations.

37. I would here note that no organized system of checking the maps and measurement papers was carried out at headquarters. This process, generally known as *muaiyana zábíta*, was believed to have been disapproved of by the late Colonel Wace, as tending to weaken the responsibility of the real checking officer, the kánúngo in the field. But the records and maps were checked and re-checked by all grades of officers, while they were under preparation, and again at the tahsíl when the patwáris were collected to prepare the record of rights, and I did not consider there was any necessity for a more extended system of check. I believe I may safely say that a reasonable pitch of accuracy was attained, but it was of course inevitable that some errors should escape the checking officers. Most of those which remain would probably be found to be small errors in calculating area, and perhaps in classification of soils. The latter is often a difficult matter in a district so highly irrigated both by wells and canals. My orders were, in cases where the classification was not clearly indicated by the position of the field, to consult the field register (*khasra girdawári*) which would show in how many seasons, within a given period, any given field had actually been irrigated. If in the majority of seasons the crop had been watered it could safely be classed as permanently and regularly irrigated, but where there was a doubt it was to be classed as *báráni*.

38. I may here note the result of the comparison already alluded to as having been carried out between the skeleton survey data and measurements made by the patwáris on the square system.

In 29 villages no comparison was possible. These were estates lying in the bed of the river, whose boundaries had wholly changed, newly formed estates, or villages which had been treated as part of others from which they are really separate. In 12 others the comparison was made but was hardly a fair test, as in these there was no remeasurement on the square system. The boundary as mapped in 1865 was accepted and repeated and only amendments were made to show changes which had occurred in the arrangement of fields, caused by partition and the breaking up of waste. In these the average error per ten inches came out as follows :—

						+	—
Tahsíl Amritsar	...	...	...	...	...	·65	·43
Tahsíl Tarn Tāran	...	...	...	...	...	·12	·54
Tahsíl Ajnála	...	...	...	...	...	·49	·69

Next there were 139 villages in which owing to the alteration of tri-junction points, or omission on the part of the Surveyors to observe the correct points,

only partial comparison was possible. In these the average error per ten inches, in the distances compared, was—

					+	—
Tahsíl Amritsar	...	...	...	...	.05	.06
Tahsíl Tarn Tāran	...	...	...	...	.04	.04
Tahsíl Ajnála	...	...	...	...	.07	.06

Lastly, there were 895 estates in which complete comparison between the Surveyors' and the patwáris' work was possible and was carried out. Here the average error per ten inches works out as follows—

					+	—
Tahsíl Amritsar	...	...	...	...	.05	.05
Tahsíl Tarn Tāran	...	...	...	...	.04	.05
Tahsíl Ajnála	...	...	...	...	.05	.06

So it may be said that the average variation of the patwáris' work, from that turned out by the professional Surveyors, did not exceed one-twentieth part of an inch, either way, in every ten inches.

39. Towards the close of the settlement the new maps were made over to the officers of the Irrigation Department who wished to make copies for the use of their own patwáris. These were lithographed by contract on cloth and 18 copies were made in the case of each village to which canal irrigation had been supplied, or was likely to be supplied in the near future. It was intended that six out of the eighteen copies should be made over to the District authorities, but this was vetoed at first by the Financial Commissioner on the score of expense. It was believed the balance at the credit of the Patwári Fund would not be sufficient. Ultimately, however, on the Irrigation Department undertaking to supply the six copies at actual cost price of material used, the Financial Commissioner agreed to take six copies, and these have accordingly been taken over on payment. They will no doubt prove useful when it becomes necessary to file periodically copies of the Settlement map corrected up to date of special attestation.

40. A few minor points remain to be noticed in connection with the measurement. The villages fronting the Rávi and Beás, or at least those portions of them which are liable to be affected by river action, were all mapped within one year, that of 1889-90, so as to ensure a continuous reproduction of the river villages as they stood at one time. Such boundary disputes as came to notice were settled on the spot. The boundary with the Kapúrthala State on the Beás is fixed every year, under the orders in force, and does not always tally with the river, and the boundary fixed in the cold weather of the year referred to is that shown in the original maps of Bet villages on the Beás. The Rávi villages, with two exceptions, have fixed boundaries with the Siálkot villages opposite, and these were definitely laid down. The whole of the actual bed of the river covered by the running stream was shown in the Amritsar maps, and half of the area so covered was taken as owned by the Amritsar villages. Some attempt was made to ensure that a common base line for the survey squares should be taken for groups of villages, but unfortunately the importance of having a base line common to the Bet villages of a whole tahsíl was not recognized in time, so this advantage in settling future boundary disputes was not secured. The base line in each village was marked at the ends by masonry pillars, where possible, but it was not found feasible to establish such marks at the corners of all squares in the Bet. Trees in some cases were planted to mark these points, and some of them have survived, but it is very difficult to get the people to take an interest in such matters or to attend to the preservation of these points. I was at some pains to personally explain to the leading men the advantage they would gain by attending to them, and this I hope may not have been without result, but it is almost inevitable that the patwáris of Bet villages will have to relay a number of their squares each year in order to correctly allocate such new land as comes up.

41. Not much has been done in the way of reducing the number of survey numbers. At first starting some of the officers attempted to follow out to the letter the rule by which each parcel of land lying in one spot, in the occupation of one person, and held under one title, was ordinarily to be measured as a separate survey number. This produced most fantastic results, and even before the issue of the Financial Commissioner's Circular (No. 46 of 1889, now para. 54 of Circular No. 28) which allows the rule to be departed from in highly irrigated tracts, I had directed the measuring parties to consider as a separate survey number what the agriculturists themselves treated and spoke of as a field or *paili*. The more closely this direction is followed the more the map will present what in my opinion it ought to present, *viz.*, a photograph of the main features of the ground as laid out for cultivation. The following figures will show how far reduction was actually carried out:—

Tahsil.	Survey numbers as shown in the <i>khalsa</i> of the settlement record of 1865.	Survey numbers as shown in the <i>khalsa girdawari</i> of 1887.	Survey numbers according to new measurement.
Amritsar	4,23,622	5,19,657	5,01,322
Tarn Taran	4,23,185	4,95,997	4,92,765
Ajnála	3,82,196	4,62,368	3,86,100
Total	12,29,003	14,78,022	13,80,187

The reduction was greatest in Ajnála. This occurred chiefly in the waste. At last settlement a block of waste, such as are especially common in Ajnála, would be arbitrarily broken up by the mapper into ten or twelve portions, each distinguished by a separate number. We have now broken the block up as before, in order to ascertain the area of the whole more easily, but having done so, the block was set down as one number with the sum of the areas ascertained for the portions set against it. In fact almost the whole of what reduction has been made has occurred in waste, in roads, canals, village sites, &c. The abolition of the practice by which the small uncultivated plots round the site, in which cattle are penned, manure stored, and straw stacked, were shown in the map, each under a separate number, of itself accounts for much of the reduction. All such plots have now been thrown into the one large number called the *Abadi deh*, and in disputes concerning these small plots, the Civil Courts will have to refer back to the maps and records of the settlement of 1865, for the new record will give them no help.

42. The actual cost of the survey was about Rs. 32-8-0 per square mile. In Gurdáspur it was Rs. 26, the difference being due to the fact that in Amritsar there was more complete remeasurement, and less amendment of existing maps. In Gurdáspur too, there was a fuller establishment and the work was more quickly done.

43. The Land Revenue Act of 1887 came into operation on the 1st of November of that year. Settlement operations began Preparation of the record. nominally on the 15th February 1888, and the records were prepared in conformity with the rules framed under the Act, and we were consequently not obliged to change the form of any of the records, when half way through the work. While mapping, the patwári wrote up his field book, a document which shows merely the fields stated in numerical order, with the detail of the calculation necessary to arrive at the area, and the area arrived at. There is also a reference to the number of the holding in which the field appears in the *khatauni*. The field book remains with the patwári, while the *khatauni*, which is merely a collection of holding slips used as the basis for

preparing the *jamabandi* has been filed in the District Office, and will be preserved for ten years. As already stated, we began by preparing a detailed *jamabandi* for each estate in 1887. As each village was measured, a measurement *jamabandi* was prepared in detail for it, and it was first intended that the new *jama* should be entered in the appropriate column of the measurement *jamabandi* and the distribution made on the areas as entered therein. It will be remembered that, as at first proposed, the settlement was merely to be a reassessment and not a revision of the record of rights. Of course, the measurement *jamabandi* in river side villages, where the area was likely to alter much between the dates of measurement and distribution of revenue, would have had to be altered and brought up to date, before it could be used as a basis for distribution of revenue. But this plan had to be modified in consequence of the issue of Notification No. 340, dated 25th May 1891, by which it was declared that the settlement should include a revision of the record of rights. This decision, it will be observed, was come to after operations had been going on for more than three years, and only eight months before measurement of the district was completed. Hence it became necessary to prepare for each village a detailed *jamabandi*, or standing record, which would show the new *jama*, and the areas on which that *jama* was distributed. This record was prepared in the summer of 1892. In Tarn Tāran the new *jama* was announced in November 1891, with effect from Kharif 1891, so only those changes were given effect to in the standing record which had occurred up to the date of announcement of *jama*. To secure uniformity it is styled the *jamabandi* for the year Kharif-Rabi 1891-92, but it does not contain the mutations strictly so called which were attested between November 1891 and June 1892. Mutation orders by which errors found in checking were corrected were certainly given effect to up to the latest date, but all others were left to be incorporated in the next *jamabandi* to be prepared after settlement. In the Amritsar tahsil the new revenue was announced in November 1892, with effect from Kharif 1892, and here the *jamabandi* of the standing record is styled that for the year 1892-93, but mutations are only incorporated which were attested up to the time the *jama* was announced. Thus in two tahsils it was possible to announce with effect from the beginning of an agricultural year. In Ajnála the orders were that the new *jama* should be taken from the rabi harvest of 1893, or from a point half-way through the year. In the standing record of this tahsil changes in area, owing to breaking up of waste and dialluvion, were incorporated up to March 1893, and the *jama*, which was announced in April, has alone been entered. Thus on the face of the standing record, it would appear as if the new *jama* had been paid for the whole year, Kharif-Rabi 1892-93, which was not the case. The only alternatives were, to file two *jamabandis*, one for the last half-year in which the old *jama* was paid, and one for the first half-year in which the new revenue was paid, or to have one *jamabandi* for the year and show in that both the old and new *jamās*. This was deemed an unnecessary refinement, and it was decided to be sufficient to add a note to each record explaining that the demand entered against each holding was in fact only paid for the second of the two harvests comprised in the year 1892-93.

44. The revised record, both the copy filed in the Record-room, and Documents comprised in the revised standing record. that kept by the patwari, has been bound in one or more volumes according to the size of the village. In one large village it was found necessary to divide the bulky record into six volumes. The standing record contains the following documents :—

In one or more bound volumes—

- (a) The preliminary proceeding (Rule 205, ii).
- (b) Detailed *jamabandi* (Rule 57).
- (c) Yearly total of transfers (Rule 50).
- (d) Yearly register of area (Rule 60).
- (e) Yearly revenue account (Rule 60).
- (f) List of revenue assignments (Rule 63).
- (g) Statement of rights in wells (Rule 78).
- (h) Order of Collector determining the assessment (Act, section 51).

(i) Order of Collector distributing the assessment over holdings (Act, section 56 (i)).

(j) Statement of customs respecting rights and liabilities in the estate (Act, section 31 (2) (b)).

2. In a separate portfolio—

Genealogical tree (Rule 70).

3. In separate tin cylinder—

Field map (Land Revenue Act, section 31 (2) (c)).

45. No statement of rights in irrigation has been prepared for any estate under Rule 84 of the Land Revenue Act. The canal irrigation of the district is all of old standing and is from the Bári Doáb State Canal. It depends on rules and orders over which the people have no control, and no special records describing the irrigation were thought necessary. The Sakki *nala* in Ajnála is not used for irrigation, except in a few isolated instances, where water-lifts have been planted on the edges. Bunds to raise the water level, and so force the water into irrigation channels, have never been in use within the district on the Sakki. What rights are exercised by way of water-lift have been noticed under the appropriate head in the statement of customs. So with the few *jhalárs* on the edge of the extra-mural drain leading out of Amritsar city. The drain, and all rights to irrigate from it with liquid sewage, belong to the Municipal Board, which charges a rate per *bigha* for all lands so irrigated with sewage. There are no other private canals or channels from which irrigation is practised.

46. No list of village cesses was prepared, under section 145 of the Land Revenue Act. Orders were received from the Financial Commissioner (letter No. 4674 of 26th July 1892), which were understood to mean that the preparation of such a list in Amritsar was not to be proceeded with, until certain questions, which were raised by the Settlement Collector of Gurdáspur, had been considered and decided. No further orders having been received up to the date when the records were filed, the list was not prepared. The rates of *malba*, leviable by the lambardárs for petty village expenses, were fixed in accordance with the instructions contained in Revenue Circular No. 36, (para. 7), and the portion of *malba* payable on each holding has been entered in the *jamabandi*, but in such a way as to make it clear that it is separate from the sanctioned Government cesses. The percentage which is collected as *malba*, under the Circular above quoted, has been noted in the statement of customs of each village, as also the custom which happens to prevail regarding the mode in which it is expended, the accounts (if any) which are kept, and the disposal of the balance. The statement of customs not being a document intended to regulate custom in the future, but a record of custom existing at the present, no attempt has been made to lay down therein how the *malba* shall in future be collected or disbursed, or how the accounts shall be audited.

47. The *jamabandi* contains an additional column in which the former serial number of every field is shown in juxtaposition with its new number. This establishes some connection between the old records and the new, but the new record still has this defect that it contains no document showing the fields arranged, as in the now obsolete *khasra* , in numerical order. The arrangement is entirely by holdings, which indeed corresponds with the arrangement in the pedigree table, but no officer, into whose hands the record may come, will be able to turn up any given field in the *jamabandi* unless he knows in which holding it appears and where that holding comes in the *jamabandi*. The field book shows the fields in consecutive order, but that remains with the patwári. The field map was intended to have an index on the margin of each sheet in which every field number and the number of the holding in which it is to be found, was to be set out, but unfortunately this index was filled up with holding references to the measurement *jamabandi* before the orders requiring a fresh record of rights to be prepared were issued. It was not thought advisable to deface these indices by wholesale emendations.

The copies of mutation orders incorporated in the record of rights for the first time, have been separately deposited in the Record office, and have not been bound up with the *jamabandi*.

48. The order of the Collector determining the assessment is an amplification of the brief vernacular order recorded on the day of announcement, and of that entered at the same time in the English village note-book.

The orders of the Collector distributing the assessment over all holdings is also an explanatory abstract of the proceedings contained in the *báchh* file. A file was prepared for each village in which the former method of distribution, the statement of the landholders regarding the proposed new method, with various intermediate reports and orders, are set out. The final order in that file is often brief, and merely approves of some proposal contained in an antecedent tahsíl report. The proceedings contained in the file have been compressed, and the result entered in the draft order which has been filed with the record. The separate village files can always be referred to when doubt arises as to any matter of detail, or when, between settlements, the landholders of any village apply for an amendment of the method of distribution adopted at settlement. Such applications should not be rejected under the belief that the method fixed at settlement cannot be altered until the next settlement comes round. In fact section 56 of the Land Revenue Act expressly provides that the Collector may revise the record of distribution at any time while the assessment continues to be in force. This will enable him to remit the *abíána* on wells which fall in and transfer it to new wells sunk during the term of settlement, so long as the total demand is not altered, and thus re-adjust the burden of that part of the assessment which represents the tax on profits of irrigation.

49. The document known officially as the statement of customs or *wájib-ul-arz* required more detailed mention. It is only prepared when a revision of the record of rights is undertaken, and as the plan of the Amritsar settlement originally did not contemplate such revision, no steps were taken in the earlier years towards preparing it, or until the Notification ordering the revision was issued. The work was taken up at the close of operations, and might for this reason have been more fully done than it was. A very full statement of the rights and liabilities of the owners of each estate was drawn up at the regular settlement of 1852, but naturally this was found to contain matters since regulated by law which would now be out of place. Mr. Prinsep was much impressed with the necessity of drawing up for each estate what he termed a *lex loci* or *dastur-ul-aml*, the clauses of which were not to be embodied in any one administration paper, but dispersed throughout the record, so that mention of each custom should come at its appropriate place. Thus customs relating to the site were to be shown on the margin of the village map, and those relating to irrigation on the well statement, and so forth. Before beginning any enquiry into existing customs, extracts were made for each estate from the administration papers, *ikrár námás*, and other documents relating to customs contained in the records of 1852 and 1865, and copied out under appropriate headings in juxtaposition. This was necessary as a guide to the Assistant Collectors making the enquiry, seeing that the restrictions contained in section 37 of the Land Revenue Act, as to altering existing records, apply to the statement of customs, as well as to any other record. With these excerpts before them the Assistant Collectors recorded the statements of the landowners in a third column of the paper, and from this the statement of customs, as it will now appear in the record, was drafted and compiled. My instructions were that the document was to be considered strictly as a statement of customs, admitted or proved to be existing at the present time, and in no sense a record of what the landowners wished the custom to be in the future. In fact the use of the future tense was discouraged in drawing it up, and it was in no way to be looked upon as an agreement or "*ikrár málíkán*." If no definite custom on any given point was found to exist, the fact was to be stated. Disputed points were referred to me in two tahsíls, and to the Extra Assistant Settlement Officer in the third, for decision. If the existing record stated a custom, and those interested were not agreed that it was still the custom, the law requires that the existing record should be

repeated, but in such cases the fact that it was disputed, with the gist of the statements of the contending parties, was recorded. Disputes were fairly numerous in the Tarn Taran tahsíl. These mostly related to the rights of occupancy tenants to cut the trees growing on their holdings, the custom as to manure heaps, and especially as to the rights of non-proprietors in the ground covered by houses in the inhabited site. There seemed to be some doubt as to whether the clause in Rule 203 requiring us to record customs relating to the inhabited site was not in conflict with section 4 of the Act, which bars the jurisdiction of Revenue Officers within that site, and the question was referred to the Financial Commissioner who directed that, pending the issue of orders on the reference, all such enquiry should be stayed. The result is that the records for Tarn Taran and Amritsar, which were ready before this reference was made, contain mention of the customs obtaining within the site, while those for Ajnála are silent on the point, no orders having been received by the time the records of that tahsíl were ready to be filed. On the whole the document is not of much worth. The customs were recorded in 1865 in rather a stereotyped way, and often in doubtful language, and our being tied down to repeating these entries, (save where by consent or decree a different custom was established) even if it was fairly certain that the recorded custom had never been fully followed, or had even been abandoned, detracts much from the value of the document as a guide to Civil and Revenue Courts in deciding future disputes. And a good deal of the advantage gained was counterbalanced by the bad feeling excited and the fact that the minds of the people were directed towards disputes.

50. In one instance the document may perhaps be said to be not an exact record of existing custom. Orders were received from the Financial Commissioner to insert a clause in every statement of customs declaring that income from the sale of *kankar* and mineral products had not been counted as a village asset in assessment, that all such products were the property of Government, that Government Officers could dig for *kankar* where they pleased, only recompensing the owners for the spoiling of surface arable land, but that, when not required by Government, owners could dig for *kankar* and other products themselves without paying any royalty. This is more an authoritative declaration of Government rights, than a statement of custom admitted to exist, but the order was carried out as it stood. The weak point in it perhaps is that *kankar* dug for Government works is generally excavated by private persons under contract with Government, and such would presumably have to pay for the privilege of entering before they began to dig, and would charge Government higher in consequence. The acquisition of the right is of some importance in a district containing nearly 50 miles of the chief metalled road of the Province.

51. The records for the Tarn Taran tahsíl were made over to the Deputy Commissioner in July 1893, those for Amritsar in August, and those for Ajnála in October. The opportunity was taken to separate the village records in the District Record Office, and arrange them in a separate revenue record room under the charge of the district *kánúngo*. The records and maps of the settlement of 1852 and 1865, together with all *jamabandis* and disalluvion files for some years back, were taken out and placed in a separate bundle or *basta* for each estate. In this have been placed the new standing record, file of mutation orders, *báchh* files and distribution lists, measurement *khataoni*, &c., and beside it the new village map. The arrangement when complete will be a convenient one, but will involve the extension of the district record room, and the appointment of an additional assistant to the district *kánúngo*, who cannot perform his own duties efficiently if he is to be a record-keeper as well.

52. When the district came under settlement the village note-books system had already been in force for two years, and the totals for each of Mr. Prinsep's assessment circles, for each tahsíl and for the whole district had been entered up in the appropriate registers kept by the District and Tahsíl *kánúngo*. The statistics of each year were regularly posted up during settlement. Some irregularity naturally occurred in the preparation of statements VI to IX inclusive, which, under the orders, should be revised quadrennially and whenever a detailed

jamabandi is prepared. As a rule the quadrennial statements were prepared after each village was measured, without regard to the date on which they were last prepared for that particular estate. The net result is that the village books contain the yearly statements posted up for each of seven years, and the quadrennial statements for either two, three, or in some few cases four years. All the estate note-books have been translated up to the end of the year 1891-92, and these have been made over to the Deputy Commissioner. In each of these my remarks on the condition of the village, as observed at the time I made my detailed inspection, have been entered up at length, together with a subsequent note added at the time the new assessment was announced, containing my reasons for enhancing, maintaining, or reducing, the *jama*. The rate and total amount of that portion of the assessment which represents the demand on account of profits of canal-irrigation (*nahri parta*) has been given as required by the orders, and a note showing whether the estate has been classed as secure or insecure. Even if it be found impossible to continue posting up these English counterparts from the vernacular books year by year, it is to be hoped that District Officers will find leisure to record remarks from time to time as to the condition of the villages, as ascertained during their tours, and as to the working of the assessment in each case. Considerable pains have been taken to make these books as accurate and complete as possible, and it will be a pity if some effort is not made to keep, at all events, the yearly crop, area, and revenue statements up to date.



CHAPTER IV.

THE ASSESSMENT.

53. The preliminary instructions issued to the Settlement Officer will be found in the second para. of Revenue Circular No. 30. They were issued in 1888 and were subsequently amended in one particular by the Financial Commissioner's Correction Slip No. 290 of the 31st March 1892. They provide that the Government demand should not exceed the estimated value of half the net produce of an estate, and that after the tract had been formed into assessment circles, revenue rates should be framed for the several soils in each of these, which would represent this estimated value. Rents in money and kind were to be taken as the principal guide in making these estimates, and due deduction and allowance was to be made for certain expenses of cultivation falling on the landlord. Extra profit from the produce of land irrigated by State canals was not to be assessed, but left to be realized by canal owner's rate. Finally the circumstances to be borne in mind in assessing individual estates were detailed. The modification effected in 1892 was to the effect that, if in any estate rents were not ascertainable, then those existing in neighbouring estates, where the conditions were similar, were to be taken into consideration, if they were higher or lower than the average rent rates of the circle.

It is understood that these instructions have, with the approval of the Government of India, been again modified and expanded, and that the amended instructions will be published during 1893, but as all estates in Amritsar have been assessed before this publication takes place, they need not be further referred to here.

The instructions of 1888, containing the main principles to be followed, were further explained and discussed in the Financial Commissioner's Circular No. 37 of 1888, issued with the approval of Government, which again was subsequently embodied in Revenue Circular No. 30, dealing with the assessment of land revenue. The procedure laid down in that Circular, as amended by Correction Slips from time to time, is that which has been followed throughout in this settlement.

54. In one important particular the policy of Government as set out in the general instructions was departed from in the assessment of Amritsar, and, in view of its importance, it will be convenient to notice it here somewhat in detail. It refers to the assessment of lands irrigated from State canals. It has already been stated in para. 15, how, at the regular settlement of 1852, Mr. Davies dealt with the lands irrigated from the Hasli, a State canal cut by the Sikhs, with the primary object of providing water for the royal gardens at Shalimár near Lahore. This channel had its head in the Gurdáspur District, passed through Amritsar, threw off a branch to feed the sacred tank in Amritsar city, and passed out into Lahore. Land was irrigated from it in Amritsar, and Mr. Davies appears to have taken the profits arising from this irrigation into account in assessment, though he applied no fixed water-rate that I can discover. Mr. Prinsep subsequently described the practice as one by which a charge for canal irrigated land was included as one lump sum in the *jama* fixed at settlement.

55. Irrigation from the Bári Doáb Canal had begun by the time the revised settlement of 1865 was made. In that settlement what Mr. Prinsep describes as a new principle was introduced with the sanction of Government. This was to assess canal-irrigated lands by an acreage rate fluctuating from harvest to harvest, according to the area actually irrigated, over and above the unirrigated rate. This was his water-advantage rate of one rupee per acre on all land irrigated in one harvest during the year, and eight annas an acre, if

Principles of assessment laid down by Government.

Principles on which canal irrigated land was assessed in previous settlements.

Canal water advantage rate introduced in 1869 with effect from 1865.

water was taken during the second harvest on the same land. This was over and above the fixed *bārūni* or unirrigated rate, and over and above the crop water-rates charged as the price of water sold and delivered by the Irrigation Department. It was credited to land revenue, the Irrigation Department receiving a book-credit for the receipts. It began to be paid from the spring harvest of 1869-70, and arrears for several preceding harvests were collected in instalments, and at a reduced rate.

56. In a note dated 4th June 1887, Major Ottley, Superintending Engineer, Bāri Doāb Circle, reviewed the whole system of charging light water-rates and a separate water advantage rate. He proposed that the system of charging double rates, *i.e.*, crop water-rates, and harvest water-advantage rate, should be given up, his argument being that much unnecessary labour and expense was involved in preparing a double set of papers every half-year, that the people had never been able to grasp the intricacies of the double charge, and that if water-advantage rate was meant to catch a portion of the landlord's profits arising from the increased letting value of land irrigated from the canal, it missed its mark as, in practice, it was invariably paid by the tenant or occupier, and not by the landlord. He proposed to raise the crop rates to a point nearly on a level with those charged on other State canals in the Province, and to abolish water-advantage rate altogether, thus simplifying accounts, doing away with an anomaly not understood by the people, and securing some uniformity in rates with a slight increase in canal revenue. After some correspondence this change was approved. A new scale of crop rates was framed, and water-advantage rate, locally known as *khush haisiyati*, ceased to be collected from 1st April 1891 (Punjab Government Notification No. 1810 I., dated 15th April 1891).

57. In proposing this change of system to the Government of India, His Honor the Lieutenant-Governor, Sir James Lyall, wrote as follows (No. 5377 I., dated 2nd October 1890, from Secretary to Government, Punjab, Public Works Department, Irrigation Branch).

Nahri parta proposed in place of canal water-advantage rate.

"In addition to the new occupier's rate, to be levied as usual on crops irrigated from the canal in each harvest, Sir James Lyall would impose on canal irrigated lands, not assessed at wet rates for land revenue, a fixed *nahri* assessment similar to a *chāhi* assessment: this assessment would be imposed by the Settlement Officers under the name of water-advantage or *nahri* *khush haisiyati* rate (which is the phrase in force to describe the present fluctuating water-advantage land revenue rate) and would be put on like land revenue, but would be kept separate in account, and in the *bāchh* it would be assessed on all land which has the power to take canal water and has occasionally taken it. The rate might vary from circle to circle, and from village to village, according to the certainty of the irrigation, and the difference between the renting value of unirrigated land, and the prevailing renting value of canal irrigated land in the circle or village: but it would have to be assessed very leniently with reference to the concurrent raising of occupier's rates, and of dry land revenue assessment; and if canal water were cut off from any land, or if the owners of any land declined to take canal water in future, and applied, it would have to be remitted. The rate would be fixed for the term of the new settlement, probably only twenty years, and should be collected exactly like ordinary land revenue, but the canal would receive a book credit for the amount collected in each year.

"The land revenue assessment of canal irrigated villages would be at real dry rates, deduced from the rates for neighbouring villages, not irrigated by the canal, though to some extent affected by propinquity to the canal. Well lands would be assessed at *chāhi* rates, unless the well was disused entirely, or almost entirely, in favour of the canal, in which case the land would come under the *nahri* assessment."

It was further proposed that the grant of this *nahri* revenue to assignees should be governed by the same rules as were in force regarding the grant to them of the abolished water-advantage rate.

I have quoted these paragraphs *in extenso* as they contain all that was received by me, in the shape of instructions on this subject, before beginning the work of assessment. They reached me while I was writing the first Assessment Report, that of the Tarn Taran tahsíl, which is profusely irrigated in most parts from the Bári Doáb Canal.

58. It may be convenient here to quote or summarize subsequent instructions received regarding this *nahri parta*, as it has come to be called. This would seem to be necessary, if only for the guidance of District Officers before whom questions connected with it may arise, for, so far, the rate being peculiar to the Lahore and Amritsar Districts watered by the Bári Doáb Canal, none of these instructions have yet been incorporated in any of the Circulars published by the Financial Commissioner. And in dealing with the assessment of individual tahsils reference will have to be made to these instructions further on in this report.

Subsequent orders received as to assessment of *nahri parta* in Amritsar.

In Revenue Secretary's letter No. 51, dated 12th November 1891, it is remarked that "the Lieutenant-Governor, on further consideration, now thinks that the whole sum assessed on *nahri* lands may be assessed by a single *nahri* rate. Similarly the whole new assessment of a village may be announced as one sum, without attempting to distinguish between land revenue proper and extra *nahri parta*, and, as a corollary to this, it will be unnecessary to take special action to keep *nahri partas* separate in the village *báchh*. This question will, in the ordinary way, depend primarily on the wishes of the proprietors."

Further, after reconsideration, the Lieutenant Governor came to the conclusion (*vide* para. 4 of the same letter) that :—"during the currency of the new assessment in Amritsar, no special provision need be made to admit of remission of the sum assessed on *nahri* lands being granted, in the possible case of a land-owner wishing to give up taking canal water for the future. If, however, canal water is cut off from any land the case would be different and it would probably be necessary to grant reduction of *jama* under the general provisions which admit of reductions of assessment being made within term of settlement."

59. Then follow instructions as to the treatment of *nahri parta* claimed by assignees of land revenue. The Settlement Officer was to "carefully record for each separate canal irrigated *jágir* or *máfi* in a village, the sum representing the difference between the actual and a non-*nahri* land revenue assessment. If the assignee has not been enjoying the water-advantage rate revenue in the past, or if, hereafter, the claim of the assignee to receive it shall expire, this difference will be levied from him, as canal land revenue, if he is proprietor as well as assignee, or as canal *nazarána* if he is assignee only, and not also proprietor."

Nahri parta when to be taken by assignees of land revenue.

And in para. 8 of the same letter it was added :—"In fixing the sum to be levied from each *jágirdár* or *máfidár* it would be necessary to take care to make full allowance for well irrigation superseded by canal irrigation. Take for example, a *jágir* holding containing, say, 200 acres of canal irrigated land, of which 50 acres were classed as *cháhi* before it received canal irrigation. Then the sum to be levied from the *jágirdár* would be the difference between the *nahri* and the *báráni* assessment on 150 acres only, or even something less than this, so as to allow for the possible extension of *cháhi* irrigation if the canal had not been constructed, and also for the difference between the new *cháhi* and *nahri* rates to be used in the reassessment, the *cháhi* rate being the higher of the two."

This allowance for superseded well irrigation has in this settlement been duly made, but it has not been found feasible to allow for the possible extension of *cháhi* irrigation, which would have taken place had canal irrigation not been supplied. Such an estimate could only be made in the most arbitrary manner, involving as it does divination of what the people would have done twenty or thirty years ago if certain events had not happened; and as most *jágirdárs*

have benefitted largely by the re-assessment this small departure from the orders received cannot be said to have wrought them much harm.

60. In my report regarding the assessment of Tárn Táran (para. 77), I had proposed to apply the *nahri* rate to all lands regularly receiving canal water, that is, to the area classed as *nahri* at measurement. In the orders on the report it was stated that "perhaps the Settlement Officer ought to put something also on any area there may be, not assessed as *cháhí*, which is *occasionally* canal irrigated." From the way this was worded, I did not take it as a precise direction, and as the tendency of the patwáris was rather to exaggerate the area regularly watered from the canal than to understate it, I did not give much effect to this order. To carry it out in full, would have meant a revision of the whole classification of areas, and, as appeared from the few complaints of overstatement made, a considerable amount of dissatisfaction would have been caused. To revise and reclassify the *nahri* area would have taken more time than could be spared, so the area was allowed to stand. But in dealing with objections the direction was borne in mind.

61. Finally in para. 11 of the Government orders on the Tárn Táran report, I was instructed to announce that if any *rājbahás*, or extensions of *rājbahás*, or new minors, were hereafter made to give canal irrigation in villages where there was none, or to largely extend it in villages where some already existed, then, in such circumstances, Government would have power (which it would probably use) to impose a water-advantage rate on land irrigated from such new distributaries, and now assessed as dry. Except as herein provided, no *nahri* assessment was to be assessed on lands newly canal irrigated during the currency of the reassessment. This announcement was duly made in those villages of the Tarn Táran and Amritsar tahsils in which I anticipated that such changes were likely to occur, and the fact was noted in the announcement order in the English village note-book. Subsequently, it was recognized that it was impossible to foresee in all cases where this change was likely to occur, and by letter No. 46 of the 28th February 1893, I was directed to make the announcement in every village of the district, however unlikely it was that canal irrigation would there be extended. By that time, the new revenue had been announced in Tarn Táran and Amritsar. It was thought sufficient to serve on the *lambardárs* in those tahsils, printed notices embodying these orders. They were announced verbally in Ajnála in April 1893. Thus a general power is reserved to levy *nahri parta* hereafter on fresh introductions or extensions of canal irrigation throughout the district, by means of new minors or new and extended *rājbahás*.

62. Questions connected with this reservation are not unlikely to arise hereafter. It is understood that irrigation will be extended to the line of the country between Khairdínki and Gaggobua in Tarn Táran, and to certain villages near Kírian in the south corner. It is almost certain a *rājbahá* may be made which will supply water from Raya up to Khalechián in Amritsar and thence down towards the Mánjha to Kalla and Ghasítpur. In fact land required for this extension is already being acquired. The details are given in Notification No. 642 of the Irrigation Department, dated 11th August 1893, and a proposal is on foot to give water during the *kharíf* from the Sobraon branch to the Bet Bángar circle of Amritsar. The policy of the Irrigation officers is to close some of the numerous small outlets with which most villages are provided and substitute fewer openings of larger size, *i.e.*, to close existing "*moghas*," which are found to be too numerous, or not to work well, and to provide "*dhúnas*" of greater volume, at wider intervals, in their place. This change is being slowly carried out, and in most villages it will be possible to arrange that the same lands which got water before will get it in future. Readjustment of the *nahri parta*, and possibly remission of part of it, may however be applied for by villages in which this result is not fully obtained, and in those cases some redistribution of revenue over holdings will at all events be necessary. This is perhaps a digression, but it may be convenient to have the main orders relating to the new *nahri parta* referred to in one place.

63. The first step in assessment work was to determine the classification of soils. A report was submitted on this subject, as required by para. 8 of Revenue Circular No. 30, in December 1888. I proposed to take irrigation as the basis of my classification and to record only the following :—

Cháhi.—Land regularly irrigated from a well.

Nahri.—Land regularly irrigated from a State canal.

Ábi.—Land regularly irrigated from ponds, or drainage channels.

Sailába.—Land, near rivers or streams, which is usually moist.

Báráni.—Land wholly dependent on rain.

Banjar Kadím.—Culturable, which had borne no crop for four years.

Bángar jadid.—Culturable, which had borne no crop for two years.

Ghair Mumkin.—Unculturable.

It was not proposed to separately record *cháhi-nahri*, to sub-divide the classes above named, or to have regard to the locally recognized division of soils into *rohi* (hard clay) *maira* (light loam) and *tibba* (uneven sand). It was thought that sufficient allowance could be made at village inspections and enquiries, at the time of distribution, for such variations of fertility as occur between wells near the homestead and those far from it, between canal lands irrigated by lift and those watered by flow, and between villages or individual wells where the predominant soil was naturally rich or the reverse. Consequently no division of each soil into classes was attempted in the record. The classification was approved by the Financial Commissioner in his Secretary's letter No. 695, dated 1st February 1889. Subsequently I decided to neglect the distinction of *ábi* lands in assessment. The area was very small, and the soil is little superior to *báráni*, with which soil I included it. Only the *ábi* lands watered with liquid sewage from the extra-mural drain in Amritsar Khás, were separately rated. It is true that some villages elected to distribute their revenue according to soils locally recognized, and in these it was necessary at distribution to separate off blocks of *tibba* land, and in one case *rohi* land. This demarcation usually followed the same lines as those adopted at last settlement. With this exception, the sanctioned classification was followed, and was found to work sufficiently well.

64. A preliminary report on the rise and fall of prices of agricultural produce, and the prices to be assumed for assessment purposes, was submitted in 1890, and on this orders were passed by the Financial Commissioner in his Secretary's letter No. 152 C. of 19th July 1890. In prescribing the prices to be assumed as applicable to the chief staples now grown in the district, the Financial Commissioner practically took the average rates prevailing in the villages at harvest time for the nineteen years 1870 to 1889, excluding the year 1879, the year when prices ruled highest owing to drought, but including three years of scarcity, besides the last few years of abnormal prices, forced up by export and the fall in exchange.

The prices of the chief staples which I was directed to assume were as follows :—

	Wheat.	Barley.	Gram.	Rape.	Maize.	Jowár.	Rice in husk.	Un-cleaned cotton.	Gur.
Standard sérs per rupee ...	27	37	36	18	34	34	33	12	16

These have accordingly been adopted in calculating the value of the produce throughout in all three tahsils.

65. The question as to how far the prices believed to have been assumed by Mr. Prinsep in his assessment in 1865 (for it is not known what he did assume) are below what it would be safe to assume now, is one of considerable importance in Amritsar where the reasons for enhancement of revenue are (1)

Rise in prices assumed to have occurred since last settlement.

the sustained rise in prices, rent, and letting value of land, (2) a small increase in cultivation ranging from 8 per cent. in Tarn Taran to 14½ per cent. in Ajnāla, (3) the admitted inadequacy of Mr. Prinsep's assessment, especially in the case of well lands, and (4) the change of policy as to the assessment of land irrigated by the Bāri Doāb Canal. I assumed that the rise in prices might fairly be taken to be 60 per cent., and as this conclusion has been unfavorably criticized by Government in the review of my Assessment Report of the Ajnāla tahsīl, it may be well to give the figures from which it was drawn. The average of the prices found to have prevailed yearly (1) in the villages, and (2) at head-quarters, during the fifteen years preceding the last assessment, *i. e.*, the sixteen years ending with 1865, but omitting the year of greatest scarcity, *viz.*: 1861, were found on enquiry to have been as under in standard sérs per rupee :—

	Wheat.	Barley.	Gram.	Rape.	Maize.	Jowár.	Rice in husk.	Un-cleaned cotton.	Gur.
In villages	44	57	59	32	54	57	43	17	22
In city	33	48	46	28	34	45	33	18	18

Similarly two sets of averages were taken out for the fifteen years preceding the present reassessment, *i. e.*, the sixteen years ending with 1889, but excluding 1879, the year of greatest scarcity. These stand as under:—

	Wheat.	Barley.	Gram.	Rape.	Maize.	Jowár.	Rice in husk.	Un-cleaned cotton.	Gur.
In villages	27	37	35	19	32	32	32	11	15
In city	21	34	30	15	28	28	26	11	12

Comparing these two sets of figures I concluded that prices in 24 years might be said to have risen thus :—

Percentage of rise.	Wheat.	Barley.	Gram.	Rape.	Maize.	Jowár.	Rice.	Cotton.	Gur.
In villages	68	54	68	68	69	78	34	55	47
In city	57	41	53	87	22	61	27	64	50

The rise which, on these figures, I concluded to have taken place in village harvest prices, *viz.*, 60 per cent., is identical with that assumed in the recent Amballa and Hissár settlements.

66. The views of His Honor the Lieutenant-Governor on the proper mode of computing rise in price are given in paras. 15 to 19 of his review of the Ajnāla Assessment Report. The method given above as followed by me, it was pointed out, was apt to be misleading. In the review, the prices for the first twelve years under which Mr. Prinsep's rates worked (1865-1877) were compared with the prices assumed for the new settlement, which were again criticized as unduly low, and the conclusion drawn that it would not be safe to say that the rise of prices could be counted on as having been much over 30 per cent. It will be noticed that the comparison has only been made with prices ruling up to the year 1877, and that if the comparison were made with the whole period during which Mr. Prinsep's rates worked, the rise would be very much greater. For it was from 1878, that prices began to rise on account of the Afghan war, since when, owing to increased export, they have been sustained at a high figure.

Criticism of assumption that prices had risen 60 per cent. since last settlement.

67. Whatever the correct estimate of the rise in prices may be it had always to be considered, in dealing with the question of the enhancement due on this and the other grounds stated above, that the cost of cultivation, and living, and the standard of comfort, had risen in almost an equal ratio,

Reasons which operated to prevent a full revenue being taken as indicated by estimates.

and that the rise had been going on for a lengthened period of time. It had to be borne in mind that the district is one peopled, not by tenants holding under great landlords, but by peasant proprietors among whom it is the exception to find men with more land than is necessary for the support of themselves and their families. Though undoubtedly prosperous, the chief complaint to be heard among them is the increasing pressure of the population on the land. Tenants of course are to be met with in all villages, but these are mostly either proprietors cultivating on the larger holdings of their brethren, in order to eke out the means of subsistence, or village menials who live close and are ready to pay high rents, men with few resources and no capital to fall back on, when crops fail. The rents paid by both classes, and especially the menial class, are high, whether they are taken in cash or kind, but it was felt that it would be unsafe to assess up to the point which these rents, taken as they stand, would seem to show might be approached. Lastly, the orders received enjoined distinct moderation in assessment both in reviewing the existing rates on well-irrigated and *bárání* land and in applying the new rate in canal-watered tracts. Here there was no such increase of cultivation as would justify more than a nominal enhancement, especially as in so many villages the expiring assessment had been a progressive one, and thus it was rarely possible to advance, as a reason for increasing revenue, the one argument which the landowners recognize as just. Arguments based on inadequacy of existing demand, or on a rise in prices of produce are not usually regarded by the cultivator as convincing.

The assessment of the Tarn Táran tahsíl.

68. I now pass on to consider the assessment of each tahsíl in detail.

The first tahsíl taken up for reassessment was Tarn Táran. This was the tract assessed by Mr. Blyth, Mr. Davies' Assistant at the regular settlement of 1852. It had been more evenly and fairly treated at the summary settlement than the other two tahsíls, and Mr. Blyth's assessment was a judicious one in every way. He had an intimate knowledge of the tract, was well-known and liked by the people, and they had every confidence in him. To this day the regular settlement of the Manjha is associated with his name. Mr. Prinsep, though his standard of assessment was lower, practically retained Mr. Blyth's demand, only redistributing it where it had proved to be unequal. Tarn Táran has always been looked on as the least forward of the three tahsíls, the one in which most development was to be looked for, and there is no doubt that its proximity to the then arid tracts in Kasúr kept it from being more heavily rated. It has already been described in this report and it will here be only necessary to repeat that it does not lend itself easily to subdivision into circles. The Bet Bangar was marked for separation by the formation of the riverain villages, almost every one of which possesses some of the *sailáb* land below the cliff, that least liable to river action being furnished with wells, and having also a large area above the cliff cut into ravines near the edge, and further back partaking of the general character of the Manjha. There is no prominent feature in the Manjha which could be adopted as the dividing line between the upland circles, and accordingly the arbitrary line fixed in 1865 was maintained, which had to the north-east the Upper Manjha with its finer soil and advanced cultivation, freedom from *kalar*, and better staples, and on the other side the Central Mánjha, which is further from markets, where the better crops, such as cane, are little grown, where the soil is not so fertile, wells are often brackish, and *kalar* more frequent. The whole Mánjha might well have been formed into one assessment circle, and, given an intimate knowledge of individual villages on the part of the assessing officer, could well have been assessed with one set of rates, though necessarily they would have had to be widely departed from in village to village assessment. I drew attention in my report to this and to how what differences there were, between the Upper and Central Manjhás, had been obscured by the spread of canal-irrigation. It is to this that the rapid development of the tahsíl is chiefly traceable, leading the

people often to close their wells and give up their land to the canal. Up to within a very short time before reassessment, the practice of the Irrigation Department was to charge double water-rates on all land paying a *cháhi* assessment which took canal water. This in no way deterred the people from taking canal water on such lands, and it was then common to find *náhri* lands, which had been *cháhi*, paying the usual dry revenue, plus the extra *cháhi* assessment, plus double canal water-rates, and still yielding a handsome profit. Both revenue and water-rates were so light that it was possible to do this without overtaxing the resources of the land. More than three-fourths of the tahsíl is owned by the hardiest of Sikh Jats, fond of military service, and those of them who have not enough land of their own appear again as tenants holding one out of every two acres returned as occupied by tenants-at-will. The mortgaged area is only ten per cent. of the whole, and of this the money-lending traders hold less than a third. Holdings are decreasing in size, but are still fair enough, ranging from 7 to 8 acres on an average. In short the tahsíl is one which has few weak points and which was plainly prospering under a light assessment, and it was clear that it was here that the largest enhancement could be claimed. The only question was how much of what was claimable it might be politic to take.

69. I inspected the villages in Tarn Taran partly in the spring of 1889 and partly in the cold weather of 1890. The first was a season of heavy rainfall, the second a very dry one. This work had to be carried on in the intervals I could spare from supervision of measurements, which were then being actively pushed on, and it was unfortunate that I had to see different parts of the tahsíl under such widely different conditions. To correct any wrong impression I might have received during the very unfavourable season of 1890, I revisited a number of the villages in the Central Mánjha and Bet Bángar circles in 1891 and submitted my report in March 1891, three years after settlement operations began. This might have been submitted earlier, had it not been for the uncertainty as to what subjects should be treated in the preliminary report prescribed by Revenue Circular No. 30. After some correspondence it was decided that no preliminary report at all would be required, and the orders prescribing it were cancelled. All that was required was that an assessing officer should, before submitting an Assessment Report, obtain orders on the soils, prices, and assessment circles which he proposed to adopt, subjects which always had been reported on separately at an early stage. Orders on the Assessment Report were received in November 1891 and the *jamás* were announced in the same month.

70. I had proposed to take a revenue of Rs. 3,74,820, an increase of, in round numbers, Rs. 71,000, being 17 per cent. in the Upper Mánjha, 31 in the Central Mánjha, and 24 per cent. in the Bet Bángar.

In the opinion of the superior authorities, a full assessment of the tahsíl, very moderately calculated, would be at least six lakhs, or double the existing revenue. This was the conclusion to which both the produce and cash rent estimate pointed. The Financial Commissioner remarked that it would of course be impossible to increase to anything approaching this sum, but it was agreed that the new assessment might safely be raised to four lakhs. In his review of my report, His Honor the Lieutenant-Governor stated his opinion that the great difference between the existing assessment and that indicated by the application of the full half net assets standard, was not the only reason for not assessing up to such a standard in a tract like Tarn Taran. It had also to be borne in mind that the tenancies on which cash rents were paid, were very small, that the tenants are either themselves peasant proprietors or men of the menial class, whose necessities compel them to pay far higher rents in cash than can safely be used as a basis for assessment purposes. To exact a demand up to a standard based on these rents would be (His Honor added) to take a heavier revenue than would be compatible with the well-being of the peasant proprietary body. Accordingly, in order to obtain four lakhs, my *bírání* rates for the Upper and Central Mánjha were raised by 2 and 1½ annas an acre respectively, and the extra *náhri* rate in the Bet Bángar was fixed at 5 annas an acre, instead of 4 annas, which was what I had proposed. These changes had

the effect of bringing out a *jama* of Rs. 4,00,244, giving an increase of nearly Rs. 97,000, or 32 per cent. against 23½ per cent. proposed by me, with an incidence per acre on cultivation of Re. 1-3-10 against annas 15-1 before. Measurements had not been completed by the time the report was submitted, nor indeed when the revenue was announced. Consequently the soil areas given in the report were partly those ascertained by new measurements, and partly reproduced from the old *jamābandi*. The effect of new measurement was usually to bring out a larger irrigated area, and although the rates approved by Government, when applied to the areas reported, brought out a demand of just four lakhs, still when applied to the more correct areas ascertained by November 1891, they brought out one of Rs. 4,07,310. However as four lakhs had been first fixed on as a fair demand, and my rates altered so as to produce this sum, I did not consider that I was required to take the extra Rs. 7,310, and arranged my village assessments so as to bring out an even sum of four lakhs. As a matter of fact I applied the rates strictly to the latest ascertained areas of the Upper Mánjha circle, more than strictly to those of the Bet Bángar, and gave the relief to that part of the Central Mánjha which used to be known as the Khára Mánjha (where wells are brackish and crops least secure) and to the villages lying along the Kasúr border. The exact figures will be seen from a statement to be given further on.

71. The revenue rates sanctioned for the tahsíl were as given in the table below. The extra *nahri* rates were of course the difference between the *nahri* and *bárání* rates given in the table. The *sailába* rate was not to be applied to newly-formed lands, which, at the annual enquiry into the results of diallusion, had been already rated according to their capacity, until they should change for better or worse:—

ASSESSMENT CIRCLE.	IRRIGATED		Sailába or moist.	Bárání or dry.
	From wells.	From canals.		
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Upper Mánjha	2 0 0	1 9 0	1 4 0	1 3 0
Central Mánjha	1 9 0	1 4 0	...	0 15 0
Bet Bángar	1 14 0	1 1 0	1 4 0	0 12 0

and the areas to which they were actually applied were as under, in acres:—

ASSESSMENT CIRCLE.	IRRIGATED		Sailába or moist.	Bárání or dry.
	From wells.	From canals.		
Upper Mánjha	29,647	30,514	658	66,316
Central Mánjha	30,510	52,085	...	84,318
Bet Bángar	2,379	5,024	6,151	15,240
Total Tahsíl Tarn Táran ...	62,536	87,623	6,809	1,65,874

The increase in cultivated area since last settlement had been only 8 per cent. Quite two-fifths of the cultivated area is irrigated. It was doubtful how far irrigation had increased owing to the way the irrigated area was treated in 1865, but irrigation from the canal had more than trebled, while the number of wells in use, had, owing to wilful closure, even fallen off.

72. In the Upper Mánjha circle the pressure on the land is heavier than elsewhere but is not yet serious. The great bulk of the owners and tenants are Hindú Jats and excellent cultivators. Thirty per cent. of the cultivated area is in the hands of tenants-at-will, many of them being also owners of land. Eleven per cent. is held in mortgage and four per cent. has been sold. Less than half of this is to money-lenders. The previous revenue of the circle was Rs. 1,46,843 and the revenue by sanctioned rates came to Rs. 1,86,556. What I announced was Rs. 1,86,219 or Rs. 337 less. This includes Rs. 537, temporarily remitted on account of protective leases given to new wells. The increase was thus Rs. 39,376 or 27 per cent.

In only two cases was the *jama* reduced, not that the existing demand was excessive, but the villages were paying far more than their neighbours, without being in any way superior, and the inequality was complained of. It was necessary therefore to readjust the burden. The average incidence was highest at the upper end of the tahsíl, near Atári, where it was about Re. 1-10-0 an acre. It was lowest along the sandridge in the villages affected by the *Patti Rohi*, and in the estates lying right on the Dhaia, where wells are deepest. Throughout the rest of the circle the variations were not great, and in only four per cent. of the villages did the assessment vary from the *jama* by rates by as much as 20 per cent. The announcement was well received. There were only two objections.

These were both rejected and were not I think followed up in appeal. The people expected that their revenue would be enhanced by at least four annas in the rupee, and as in the majority of cases it was not more than 5 annas, there was no dissatisfaction.

73. In the Central Mánjha development had been more rapid, the increase in cultivation more noticeable, and the spread of irrigation extensive. Canal water had quite transformed parts of the country. No fault could be found with the cultivating material. Rents were now not far behind those found ruling in the more fertile Upper Mánjha, and these had shown a considerable advance in recent years. There was nothing serious in the figures as to alienations, which showed 3 per cent. sold and 9 per cent. mortgaged out of the cultivated area. The profits of military service constitute a reserve, on which many of the families owning land rely in bad seasons, and holdings are fairly large for Amritsar, the pressure of population on the soil being less here than in any part of the district.

All this pointed to a large enhancement, and I had been ordered to take as much as 38 per cent. increase, on the existing revenue, which, at the time it was revised, fell at less than 13 annas an acre. This (38 per cent.) was the average rate of enhancement over the whole of a large circle, but the necessity of treating leniently the villages with brackish water and *kalar* soil which are found near the Kasúr border, and especially those comprised in the tract hitherto known, and separately rated, as the Khára Mánjha threw a larger share of the increase on the villages in the centre of the tahsíl lying near the dividing line between the Upper and Central Mánjhás. The previous revenue of the whole circle was Rs. 1,34,002, and sanctioned rates applied to the area as finally ascertained at the time of announcement gave Rs. 1,91,842. The revenue actually announced fell short of the latter figure, for reasons already explained, by a little less than Rs. 7,000 and the demand actually announced was Rs. 1,84,697, an increase of Rs. 50,695 or 38 per cent., falling at Re. 1-1-8 all round on cultivation. This included Rs. 524 on account of protective leases, deferred revenue.

74. In no village was reduction of revenue found necessary. In five estates the revenue was more than doubled, but in none of these cases did the enhanced revenue fall at more than Re. 1-3-0 on cultivation. In 49 villages, or nearly a third of the whole, the enhancement was more than 50 per cent. In 17 cases the assessment was more than 20 per cent. below the *jama* by rates, in only one was it more than 20 per cent. above rates. In only two cases did the revenue fall at more than Re. 1-8-0 on cultivation, and in 46 estates it fell at less than a rupee. Two villages, Mairána and Jauneki, were assessed at a rate

which fell on cultivation at 9 and $7\frac{1}{2}$ annas an acre respectively. These lie at the south-west corner, where water is so brackish and lies so deep as to be useless for irrigation, and they had not at that time been reached by the canal. In these two villages, lightly assessed as they were, the whole of the rabi demand of 1892 had subsequently to be remitted, as, owing to drought, they had really reaped no crop at all for two successive harvests. From the above it will be seen that the villages in the circle vary more widely than those of the Upper Mánjha, and it was necessary to depart in individual villages more frequently from the standard given by sanctioned rates. As a whole the enhancement was patiently submitted to as inevitable, and the knowledge that a still larger enhancement was being taken at the same time in Kasúr helped to reconcile the people to the increase. As a fact, however, the increase was mainly justified in Kasúr by a large extension of cultivation, a factor which in the Central Mánjha was comparatively unimportant. Five villages filed objections to the demand announced. In one case (Bhuchar Khurd) I allowed a reduction of Rs. 100; the other four objections were refused. In these four cases appeals were preferred and rejected by the Commissioner. It was natural that there should be more objections in the circle than in the Upper Mánjha. Not only was the enhancement larger, but the distribution brought out much larger increases in some villages than others. I find the landowner in this district will cheerfully go on paying what is really a full assessment, so long as his immediate neighbours have to do the same, but once the *jama* of a village is raised to a pitch not reached by those round it, the increase begins to be grumbled at, and objected to.

75. The Bet Bángar I have already sufficiently described. It is a small circle consisting of only 27 estates. As a general rule those highest up the river are the best, but they vary much. I found it necessary to inspect them twice before I could feel I had properly estimated the revenue paying capacity of each. The upper or Bángar land is much the same in all; but those lying furthest up the river have more wells in the Bángar than those lower down, and the wells too are there apt to be brackish. The best are those which have a considerable area of *pakka* Bet land, thrown up many years back, which is often found to contain numerous wells, closely crowded together, as in Vairawal and Munda. It was noticed, in the Government review of my report, that it would have been better if I had proposed separate *chúhi* rates for the Bángar and Bet. This matter was attended to in village to village assessment, and I took care to value less highly the *chúhi* land of those estates whose wells lie mostly in the Bángar. My second inspection of these villages led me to believe that my proposals for the circle were somewhat too lenient, and I accordingly took Rs. 600 more than the amount indicated by rates. I should have been justified in taking as much as this below the *jama* given by the rates, as it was not intended that the full *sailába* rate should be applied to the newly thrown up lands in the Bet, which had been assessed at lower rates per acre at the last disalluvial enquiry, but, as it was, no hardship was done by slightly exceeding the sum I was expected to take. In the end I actually took Rs. 29,567 enhancing the former demand of Rs. 22,796 by Rs. 6,771 or 27 per cent.

76. In one very poor village I reduced the revenue. In eleven I either retained the existing demand or enhanced it by 10 per cent. or less. In four the increase was as much as 50 per cent., and the rest were assessed at or about the amount called for by the sanctioned rates. The incidence per acre ranged from Re. 1-5-6 to $11\frac{1}{2}$ annas an acre. The two villages lowest down the river, Kamboh and Kirián, though both assessed below rates, were perhaps a little hardly treated, but neither village objected and both own good *bet* land in Kapurthala, besides having a considerable extent of grazing land which was not specially assessed. Lying just at the junction of the Beás and Sutlej, it is possible their land may be considerably improved by summer floods, and part of their Bángar lands may be rendered more secure, if a pending project to supply them with canal water is carried out. Two out of the 27 villages, Johal and Bhail, presented objections which I was unable to entertain. I believe they did not appeal. Both are above the average of the circle, Bhail in

Assessment of the Bet Bángar circle.

Revenue rates how far departed from in assessment of individual Bet Bángar estates.

particular and I believe the people of Jhal were only led to object by seeing



own method and also, if they could, to determine the amount they would put on their wells. This led to the wells in a number of villages being rated higher than the people if left to themselves would have chosen to do (though not higher than the wells could bear) for with very few exceptions they elected to *báchh* lump sums on their wells. The error was discovered in time, and the distribution details revised, and the discontent which would possibly have been caused was thus averted. For it soon became evident that the people were most averse to putting heavy sums on their wells, or rating them at anything like the figure brought out by the sanctioned *cháhi* rate. They had got accustomed to Mr. Prinsep's lenient well assessment, and at once took alarm at any suggestion that Rs. 18 or Rs. 20 was a proper sum for an average well to pay, as representing the excess profit of *cháhi* over *bárání* land. And they are no doubt right, for even if it be admitted that a well without defects and watering an average area could easily pay Rs. 18 in excess of the *bárání* rate, even this would be a considerable burden for the owners to pay should the well fall in during the term of settlement, and they be unable at the time to replace it. It was found then that they preferred to put smaller sums, say Rs. 10 and Rs. 12 on their wells, and add the difference to that portion of the revenue which was *báchhed* at one rate over all the cultivated land of the village. Often the people would settle among themselves what sums would be debitable to the several wells, and, where they could agree, they generally did it fairly, being the best judges. Their appraisal was of course tested to see that injustice was not done to any particular well, or to any class, such as occupancy tenants, who could not easily make their complaints heard. In other cases, where the people could not agree, either arbitrators were appointed, or an inquiry was made by an Assistant Collector into the area and circumstances of each well, and on their reports I passed orders. There were of course many factors to be considered, such as the distance of the well from the site, the age, condition and depth of the well, the number of owners, whether it was worked in both harvests or one, whether the water was sweet or brackish, whether the recorded area was exaggerated or reasonable, the quality of the soil and so forth. Difficult questions arose as to the irrigating capacity of double wells, as to auxiliary wells founded by a few sharers who would not forego their rights in the parent well, and objected to pay a share of the *ábiana* of both, and as to wells which were only occasionally worked owing to the canal. But eventually these were all settled, the principle being kept in view that it was safer to rate a well at a moderate sum than to run the risk of overburdening it in the future. It was noticeable that villages sometimes unanimously elected to retain the *ábiana* of last settlement unchanged, or to assess each well at exactly the same sum, even though this distribution was not quite equitable, giving as a reason that once they began to make alterations, or draw distinctions, they would be launched into a dispute. Others again insisted vehemently that wells knowingly thrown out of use should be brought into the *báchh*. A compromise was usually in such cases effected by putting on a nominal sum. Altogether some 2,500 wells had to be rated, and in the end they were rated, I think, fairly enough. After all, one well does not differ from another very much in the Mánjha circles, but I think the tendency of all officers is to let off the best wells, and not make sufficient allowance for the poorest. They are often satisfied with proposing a difference of a couple of rupees, when eight or ten would more fairly represent the difference in value.

80. In the same way the *nahri parta* which I thought suitable to each village was announced with the *jama*. It was explained that this was not a rate which they were in any way bound to adopt, but that they were free to treat their *nahri* land as they liked, to impose a rate higher or lower than the one suggested by me, or impose none at all. This was fixed at so many even pies a *kanál*, to facilitate account, for whether the people accepted the rate adopted by Government for its own purposes or not, the Government rate had to be used by the *patwáris* in *jágír* estates, and holdings of which the revenue was assigned, and the portion of each sum assigned, which was due to *nahri* assessment, had to be determined and recorded, as well as the total sum put on the village as *nahri parta*. The rate varied according as the irrigation was mainly by lift or by flow, the village was favourably situated for irrigation or the reverse, or according to the quality of the soil to which the water was mainly applied. The rate

Nahri land how treated
in distribution.

varied from 9 to 4 pies a *kanál*, equivalent to $7\frac{1}{4}$ and $3\frac{1}{4}$ annas an acre. The rate and resulting amount for the village has been entered in English in every case in the village note-book. It was found that in every case the people accepted the rate I had fixed as the one to be used in distribution. The rate was undeniably light and bore hardly on no one, and to adopt it saved them the trouble of fixing one for themselves, and all chance of dispute. The rate was applied to all such land as had been recorded as *nahri* at measurements, and I do not remember any village electing to distribute on shares in the outlet. Objections by individual proprietors were not so numerous as I had anticipated, and as the directions allowed the imposition of the rate even on land which had only been occasionally irrigated, few of these objections were admitted. The total sum put upon the tahsíl in its *nahri* aspect was Rs. 28,306.

81. One feature of the distribution in Tarn Taran was the frequently expressed desire, that what culturable waste was left *Banjar* how far assessed. should be brought into the *báchh*. It was not uncommon to find a majority of the sharers insisting that it should be rated equally with *bárání* cultivated land. This was only allowed where it was clear that owners of excellent *banjar* land had been holding it up until all danger of its being assessed should be past. In other cases the rate usually allowed was one-fourth of that on *bárání* land. The inclusion in assessed area of waste in the Bet was discouraged. It is almost always *shámilát*, and to assess it leads to confusion in future years when it is broken up.

82. I do not know that I need enter into details showing how the rest of the revenue was distributed. Differential soil rates, as on *Other matters connected with distribution.* *tibba* and *maira*, were rarely adopted, nor were they often necessary. Where the existing method was departed from, the change was generally in the direction of the abandonment of distribution by shares, and the adoption of a *báchh* based purely on possession. Shares had become confused by sales, acquisition by Government, and the like, and now correspond less than before with possession, and the general drift was towards a *báchh* strictly according to possession. The distribution of the *nahri parta* which was essentially according to possession, helped to bring this about. The revenue of cultivated *shámilát* lands was in most cases to be paid by those temporarily in possession, the proviso being recorded that this arrangement was only to last till partition, and did not effect the right of the co-sharers to demand partition according to the original ancestral shares, even where these had altogether been lost sight of in distributing the revenue.

83. All villages elected to pay their revenue half in kharíf and half in the rabi, each instalment being divided again into two. *Revenue instalments in Tarn Taran.* The tahsíl was severely tried by the failure of rain in Kharíf 1891, and Rabi 1892, the two first harvests for which the enhanced demand was collected, but it has come out of the difficulty well, and I do not think there was any real difficulty in either paying or obtaining credit. The next two harvests have been excellent, especially the rabi, which is the mainstay of the tahsíl. The only relief given in Rabi 1892 was the remission of the entire harvest demand in Mairána and Jaunekí, which had had absolutely no crop for two harvests.

84. The Amritsar tahsíl was the next taken up for assessment. It is *Assessment of the Amritsar tahsíl.* larger and more important than Ajnála and it was certain to yield a larger increase. It is unnecessary to describe it in detail, for in its general features it closely resembles Tarn Taran below it and Batála above it, all three tahsíls being segments of the Bári Doáb. To partly adopt the words of Mr. Davies, there is the narrow strip of Bet land below the Dhaia, the high bank of the Beás with its fine soil, but difficult and scanty irrigation, the Patti drainage line, the sandridge with its "light soil sinking here and there into hollows" the Kasúr *nala*, the more clayey tract formerly traversed by the Hasli Channel, and now profusely irrigated by numerous rájbahás from the main branch of the canal, aligned so as to avoid, as far as possible, the Hudiára drainage line, which, commencing above Majítha, passes into the basin round the central mart of Amritsar city, and then the more sterile tract communicating with the Mánjha. It is held by the same hardy race of Hindú Jats

which is found in the Mánjha, though they press more closely on the soil and are less given to military service. But it has a more plentiful rainfall than the Mánjha, and a larger number of wells, and consequently grows better staples, more cane, wheat and vegetables, less gram and rape, and higher rents are taken. Development has been less recent, communications are more extensive, canal irrigation is found confined to one tract instead of being met with over most of the tahsíl area, and markets are more accessible. Hence it has always paid a higher revenue, and has generally been looked upon as a more settled and prosperous tract. Finally, alienation has been more general, and we find 7 per cent. of the cultivated area has been sold, and 12 per cent. is in the hands of mortgagees, among whom the professional money-lender is a more prominent figure. The grounds for demanding enhanced revenue were the same as in Tarn Taran, but the increase in cultivated area had been larger and amounted to 13 per cent. as against 8 per cent. in that tahsíl.

85. The internal features being few and not prominent, the division into assessment circles is to a certain extent arbitrary, following partly such variation in soil as is met with, but more often variation in the employment of artificial irrigation. Thus we have the Bet Bangar circle which has a fine loamy fertile soil, but deep and costly wells, the large Jandiála circle comprising the sandridge and the blocks of *maira* land on either side of it, and interspersed among the lines of sandy country, with a fringe of canal irrigated villages on the right of the Kasúr *nala*. Then the Nahri circle advantaged, as the name implies, by canal irrigation, but also provided with numerous wells. Here the large blocks of *báráni* land devoted to jowár and pulses, wheat and gram, are rarely found and the cultivator depends mainly on one or other kind of irrigation. Lastly the strip of country known as the Miránkot circle on the west side of the Hudiára drainage line, lying high, with inferior soil, more scanty and difficult irrigation, and few canal advantages. Within each circle it has to be remembered that the villages at the lower end, that touching Tarn Taran, are less able to pay a high revenue than those on the border of Batála lying nearer to the hills. The one exception is the ring of villages placed immediately round Amritsar city where land is, owing to artificial causes, more productive and valuable.

86. I inspected the villages of the Amritsar tahsíl in the winter of 1890, and the spring and early summer of 1891. The season was a favourable one, and I saw the tahsíl at its best. My notes were written up in the village note-books during the summer, and orders as to the assessment circles obtained. The report was submitted in December 1891. It could have been prepared earlier, but I had been unofficially instructed to await the issue of orders on my Tarn Taran Report, before framing proposals as to Amritsar, and those orders were received late in November 1891. It was advisable to first see what additional orders might be passed as to the new *nahri parta*, and whether, in my proposals as to Tarn Taran, I had rightly interpreted the intentions of Government as to the pitch of that rate, for on this point we had so far nothing to guide us.

87. I made out a detailed produce estimate for the tahsíl, assuming yields higher than those assumed for Tarn Taran. The assumed yields were based on the results of experiments carried out on 399 acres of crop, supplemented by what I learnt from frequent personal enquiry. These yields were thought by the Commissioner and Financial Commissioner to be reasonable "perhaps rather full." A liberal allowance was made for menials' dues, and the sanctioned prices applied to the remainder of the gross produce, four-fifths of the jowár crop being classed as fodder, as in Tarn Taran, and along with all other fodder and straw, being left out of account. The full half-asset hypothetical *jama* which was thus worked out, came to very close on 8 lakhs. Cash rents, which are paid on more than a fifth of the whole cultivated area by tenants-at-will, indicated that a full *jama* would be more than 8½ lakhs. The actual revenue which I proposed to take was Rs. 5,48,281, or, after deducting Rs. 2,100 to allow for protective leases and under-assessed river lands, Rs. 5,46,181, giving an immediate increase of Rs. 93,442 or 21 per cent.

88. Subsequently, both the Commissioner and Financial Commissioner Orders passed on Assessment Report. marched through the tahsíl in the very dry winter of 1892, and it is possible their estimate of non-canal-irrigated circles was affected by seeing how miserably the crops had failed on the sand-ridge, and in the Bangar, for the Financial Commissioner reduced my rate for each soil in the Jandiála circle by one anna. It was thought that my *nahri* rate was relatively too severe in the Nahri circle, and this too was reduced from Rs. 2-5-0 to Rs. 2-4-0 or by one anna an acre. It was not specially said that the *ábi* rate was to be similarly reduced in this circle, but I have assumed that this was meant, as my proposal was to have the same rate for *ábi* as for *nahri* land. There was some doubt as to the *nahri* rate in the Miránkot circle. I had proposed Re. 1-13-0 an acre, which was accepted by the Commissioner. The Financial Commissioner, from para. 15 of his review, appears to have first agreed with the Commissioner, and then decided to reduce the rate to Re. 1-9-0, as this is the rate quoted in the table given in para. 15, and used in working out the circle *jamás* sanctioned in para. 17. I have assumed that I was intended to apply the rate of Re. 1-9-0, and that my proposed rate was reduced by 4 annas accordingly. The difference caused is only Rs. 514. The proposals of the Financial Commissioner were in the end approved by the Lieutenant-Governor, who nevertheless appears to have thought the pitch of the assessment was unduly low. As in the case of Tarn Taran, it was held that the exceptional circumstances of the tenancies paying cash rents precluded an approach to the figure indicated as a full half assets revenue by those rents, and as the pitch of the assessment tallied with that in the Batála tahsíl on the one side, and Tarn Taran on the other, it was agreed that to push up the assessment proposed for Amritsar would create an awkward contrast and be open to serious objection. The orders reached me in November 1892 (Secretary's letter No. 113 of 8th November) or ten months after the submission of the report. I fortunately had most of the village *jamás* ready and began announcing the next day.

Rates sanctioned and areas to which applied.

89. The revenue rates sanctioned for the tahsíl were as follows :—

ASSESSMENT CIRCLE.	IRRIGATED			Sailába or moist.	Bárání or dry.
	From wells.	From canal.	From tanks or city sewage drain.		
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bet Bangar	2 4 0	1 12 0	...	2 0 0	1 5 0
Jandiála	2 6 0	2 0 0	...	...	1 6 0
Nahri	2 14 0	2 4 0	2 4 0	...	1 8 0
Miránkot	2 6 0	1 9 0	...	...	1 5 0

and the areas to which these rates were applied were as under :—

ASSESSMENT CIRCLE.	IRRIGATED			Sailába or moist.	Bárání or dry.
	From wells.	From canal.	From tanks or city sewage drain.		
Bet Bángar	10,536	1,456	...	752	34,558
Jandiála	52,850	12,072	...	...	78,229
Nahri	32,840	23,644	497	...	13,920
Miránkot	10,661	2,091	...	...	8,313
Total Tahsíl Amritsar ...	106,887	39,263	497	752	135,020

Land was classed in the record as *ābi* in all circles; but, save in the Nahri circle, it was thrown in for assessment purposes with *bārāni*, and no special rate was proposed. The most of the *ābi* in the Nahri circle is rich sewage-irrigated land in Amritsar Khās and estates close to it, which grows fine tobacco crops, and it was accordingly proposed to assess it at the same rate as *nahri* land. The rest is land near *chambhs* in mauzās Bhangāli and Vadāla Viram, which is regularly watered by lift or by water channels.

90. No difficulty was experienced in assessing the Bet Bāngar circle. Assessment of Bet Bāngar circle. The villages differ very little from each other in soil and natural advantage, and there was not much reason for departing from sanctioned rates. The villages nearest the Dhaia have of course the deepest wells, and had to be leniently treated. Only nine were found to have any assessable *sailāba* land, and more than half of what is found lies in one village, Sheron Bāgha. The better cane grown in the estates nearest the Riārki tract in Batāla had to be considered. But there is barely any *tibba* or *kalar*; the increase in cultivated area since last settlement was only 7 per cent., and the margin for future expansion is extremely small. The bulk of the circle is a smooth plain of firm soil, owned by Jats of the best type, who have no land to spare for outside tenants.

In two villages I gave slight reductions in redistributing the demand. The extreme depth of the wells had not I thought been sufficiently considered in one, and the other seemed to be bearing more than its share of the circle revenue. The greatest increase was in the small village of Madh (53 per cent.) in Budha Theh and in Khabba (45 per cent.), where there had been considerable breaking up of waste. In only three others did it exceed 30 per cent. Two villages were assessed more than 20 per cent. below rates, and one, Sathialā, in which the revenue was practically retained unaltered, stood at more than that amount above rates. I exacted within Rs. 40 of the total revenue indicated by the sanctioned rates and the total sum announced for the circle was Rs. 73,090, an increase of Rs. 9,100 or 14 per cent. on the former revenue, giving an incidence of Re. 1-8-9 per cultivated acre. There were no objections, and the people generally considered they had been leniently assessed.

91. The Jandiāla circle is the largest in the district containing 199 Assessment of Jandiāla circle. estates and presents considerable diversity of soil. The part lying nearest the Batāla border is the most fertile and grows the best class of crops. Much of the central tract is sandy soil, and fertility is lower again as the Mānjha is approached. It is a large and somewhat unmanageable circle, but if any attempt had been made to break it up into smaller circles with separate sets of rates on account of soil variations, these would have become too numerous to be easily treated from an assessment point of view. In village assessment I roughly separated the estates into groups, based mainly on the prevalence of *kalar* or *tibba*, proportion of valuable crops grown, average pitch of rents, and so forth, and I knew within these limits how far I could ordinarily go with safety above rates, but this has to be done in reassessing every large circle, and I need not give further details of this grouping here. I know I should have to assess here more closely than in Tarn Tāran, and my village inspection had consequently been more minute, so I was able to carry out this grouping of villages more thoroughly than I had attempted in Tarn Tāran. The circle showed an increase of 15 per cent. in cultivated area, and a large increase in the number of wells, while a special feature was the extent to which the doubling of well wheels had been carried. More than a fifth of the total cultivated area is in the hands of tenants paying cash rents, and the rates taken were often a valuable guide in fixing the revenue of individual villages. The revenue actually announced was Rs. 2,56,442 which was only 3 per cent. below the *jama* by rates, involving an increase of Rs. 41,086, or 19 per cent., with an incidence of Re. 1-12-8 per cultivated acre.

92. I reduced altogether in six villages, but in no case by more than 9 per cent. These were either estates lying close to the border of the Bāngar circle, or in villages where the existing demand seemed to press heavily on the *tibba* soil. Rates how far followed in various parts of the Jandiāla circle. The largest increase was 86 per cent., and in 15 other estates it was more than

60 per cent. In 22 it was merely nominal. The incidence ranged from Rs. 2-8-0 an acre to Rs. 1-2-0 and was highest in the canal estates on the right of the Kasúr *nala* and up round by the Batála border. Three villages filed objections. In all of these the revenue had been raised by half as much again, and the increase was justified by high rents and a large increase in cultivation. The applications were rejected. One village (Chápa) appealed unsuccessfully. From all I have since heard I believe the villages are satisfied with the way the increase was distributed. Those least satisfied are the *nahri* villages near Kathu Nangal, whose profits are really on a par with what are obtained in the Nahri circle. They had hitherto escaped, through being assessed at or about Mr. Prinsep's rates for the Jandiála circle, but I took, in most of them, more than my rates demanded. I might have taken more in the villages near Mahta without causing any dissatisfaction, and some on the Tarn Taran border near Jandiála are spoken of as having got off easily. In these I wished to make the incidence approximate to that of the neighbouring estates in Tarn Taran, but my object was not fully understood. Many of these latter grow large areas of fodder crops, which are in a good year brought to market in Amritsar, and it is possible I underestimated the resulting profits. The relief was general that the revenue would be raised 4 annas in the rupee, which was the rate of enhancement in Batála and in the Upper Mánjha of Tarn Taran, and almost all villages would have accepted this without actual protest. The average landholder's horizon is the boundary of his own village, and they are slow to recognize that an increase of this amount (25 per cent.) is more equitably obtained by an enhancement the rate of which necessarily varies widely in different villages.

93. A description of the general features of the Nahri circle will be found in para. 104 of the Amritsar Assessment Report. It is not an easy tract to describe, and the account I gave of it cannot well be condensed further. Roughly, for assessment purposes, it might be divided into four blocks. That to the north nearest Batála is one of the richest parts of the district, profusely irrigated, and with hardly a weak village in it. Lower down *kalar* becomes more frequent, mixed up with cultivated portions, of which the fertility is little inferior to that further north, and which grow great crops of rice. Next comes the city and the estates lying round it, where the value of the land is artificially enhanced by being near a great market, and where orchard and market gardening is carried to perfection. Lastly the villages between the city and the Mánjha in which *kalar* is rare, gardening ceases, but wheat produce is rich and valuable. The increase in cultivation, 11 per cent., has not been an important factor. Wells are shallow, and irrigation from these and the canal extends to four-fifths of the area. Rents and the value of land are higher than in any part of the district, and alienation has been rapid. The revenue has always been high, and the incidence I found to be very close on Rs. 2 an acre. My orders were to take a revenue of Rs. 1,69,647, being an increase of Rs. 29,145, or 21 per cent. The sum actually announced was only Rs. 30 short of this, giving an incidence of Rs. 2-6-3 an acre.

94. The circle contains 82 estates and the rates were pitched so as to be applicable to the average of these. But that average is raised considerably by the inclusion of the city lands and neighbouring estates which it was proper to assess far above rates. Consequently there are many estates which, though excellent in themselves, had to be assessed a good way below the figure given by the application of the sanctioned circle rates to their area. In fact three-fourths of the villages were assessed below the circle rates, 14 of them as much as 20 per cent. below, while the following estates were assessed at a figure far exceeding the *jama* indicated by rates :—

Amritsar Khás	...	...	...	...	...	134 per cent. above.
Mulo Chak	...	...	...	...	...	75 " "
Tung Pain	...	...	...	...	...	33 " "
Tung Bala	...	...	...	...	...	36 " "
Sultánwind	...	...	...	...	...	39 " "
Bharariwál	...	...	...	...	...	27 " "

It would have been more satisfactory perhaps if these six estates had been

formed into a separate circle, as the differential rates were of little use as a guide to the assessment, either of them or of the bulk of the villages in the circle, but only were of use in arriving at the total demand for the circle. In fact in almost all cases I arrived at the assessment by making out a careful produce estimate for the estate, based on the crop returns of seven years, and adjusting the yields assumed to a figure which my own knowledge of the circumstances of the village led me to believe was suitable. This was compared with a theoretical *jama* based on cash rent statements taken out for each estate. The *jama* by rates was used not so much as an absolute standard, to be departed from where necessary, but as an aid in comparing the capacity of one village with another.

95. The enhancements in the first of the four blocks above alluded to Rates how far followed in the Nahri circle. hardly ever reached 30 per cent. Where they reached that figure, they were justified by a large increase in area, caused by extension of canal irrigation or by the fact that the estate was owned by a wealthy landlord, like Sardár DIAL Singh, from whom a full revenue could fairly be taken. The incidence averaged about Rs. 2-5-0 an acre, though the maximum was as much as Rs. 2-11-0, and in one Rájput village a minimum incidence of Re. 1-9-0 was reached. In the second block, that lying immediately to the north of the city, the incidence was an anna or two lower, and there were a few considerable enhancements justified by large addition to the cultivated area. Otherwise the increases were as moderate as in the first block, and in seven estates the old assessment was practically retained. Leaving the market gardening villages for the present and passing to the fourth block between the city and the Mánjha I find much the same result, but the incidence in only one case exceeded Rs. 2 an acre and averaged Re. 1-14-0. In this group there was more than one village which was spoken of as having escaped with a light assessment, but as the villages next them in Tarn Taran are paying revenue which falls at only Re. 1-6-0 to Re. 1-8-0 on cultivated area, it was advisable to avoid startling variations.

96. The estate of Amritsar Khás required special treatment. When Mr. Reassessment of the estate of Amritsar Khás in 1876. Davies assessed it (or rather, I believe, his Assistant, Mr. Egerton), there was no canal irrigation. Practically the whole land was under well irrigation, and each well had to be separately estimated and rated. I am unable to say why Mr. Prinsep did not revise the assessment of the city lands, but the fact is that the *jama* was in 1865 left as it was, and no note regarding the estate was even entered in the village note-book. Probably the *jama* judged by his standard was quite a full one and the distribution having been carefully done in 1852, there was no need for disturbing it. A revision of assessment and of the record of rights was undertaken in 1875 (Government Notification No. 2033, dated 17th December 1874). The settlement was to be made by the Deputy Commissioner, but he left the matter wholly in the hands of Agha Kalb-i-Abid Khan, who had been Mr. Prinsep's Assistant in 1865. As a careful Revenue Officer of large experience he was fully qualified, but his duties at the revised settlement had been confined to measurement and record work and to collecting the statistics on which Mr. Prinsep assessed. He was unacquainted with English, but he knew all Mr. Prinsep's methods and practically followed them. The Assessment Report and final report are extant in English in manuscript, and appear to be merely a translation of a vernacular report, submitted by the Agha Sáhib, though signed by the Deputy Commissioner. Crop experiments were made, though they could have been of little value in such an estate, an estimate of the produce was made, and a variety of rates deduced from cash rents, ploughs and other sources. These were compared with the rates in surrounding villages, though this could hardly have given any valuable results, as they were nearly all much under-assessed and their true capacity had never been gauged in 1865. The result was an enhancement of about $23\frac{1}{2}$ per cent., the khálsa portion being enhanced from Rs. 7,092 to Rs. 8,764 and the assigned standing at Rs. 6,024, total Rs. 14,728. This was accepted as sufficient and the matter closed with the orders of the Punjab Government conveyed in letter No. 627 of 7th July 1880; it was afterwards decided that the estate was to come under reassessment with the rest of the district.

97. At the present settlement the estate was remeasured on the square system, though this was a matter of great difficulty, owing to the dense orchard growth, and the buildings which came in the way of the chain. There were two chains separately at work, but the squares laid by each patwári were found to close on each other after going round the city, with sufficient accuracy. I spent three weeks in inspecting the lands, holding by holding, and with very few exceptions every well and holding was again visited by me when actually assessing.

I found the revenue had, from various causes, fallen to Rs. 14,529, which fell on cultivation at Rs. 5-8-4 an acre.

The distribution had probably been, at the first, correct enough on the whole, but it required revision. The cultivated area had not increased, but there were cases where land had gone out of cultivation and had become a mere swamp. Other portions were in my opinion severely assessed, especially holdings held revenue free, which in some cases were rated at Rs. 30 an acre. It would appear as if, in the desire to lighten the demand on those holdings which paid revenue to Government, far too large a share was placed on those in which the owner enjoyed a perpetual remission of revenue. I divided the whole area of the *mahál* into twelve circles for assessment purposes, as the Agha Sáhib had done, and dealt with each circle as if it were a separate estate. Within each circle, I assessed holding by holding, and thus built up the *jama* of the estate, reversing the usual process. No other plan was possible. Cash rents are almost universal and furnished an excellent guide. The result was a total demand of Rs. 14,833, falling at Rs. 5-10-2 on cultivation, an enhancement of 2 per cent. The financial result of my assessment was in detail as follows:—

								Rs.
Assigned	...	...	...	...	...	...	...	2,545
Khálsa	...	...	...	...	...	...	...	12,120
Service commutation	...	...	...	...	...	...	...	101
Total immediate demand								14,766
Deferred on account of new wells								67
Total ultimate demand								14,833

But there was a large area of *nazúl* land brought into the *málquzári* area which was assessed for the first time. This land bore some Rs. 900 of the total demand, a sum almost counterbalanced by reduction of fictitious revenue in revenue free holdings, in *khálsa* holdings which had been overrated, and in holdings which had gone out of cultivation. The estate being held on a pure *bhaiáchára* tenure has no *shámilát* land. All land not owned in severalty is recorded as the property of Government, and much of this has been improved and made culturable by the Municipality, which is in occupation of it, and with the help of wells and sewage irrigation has turned it into extremely valuable land. All such as was cultivated and returned a profit to the occupiers I assessed. The Deputy Commissioner will pay the revenue out of whatever rent he likes to take from the Municipality and other occupiers. Compound land in the Civil Station was rated at a uniform Rs. 5 an acre whether cultivated or not. A lengthy description of the assessment of each block was put on record in the village note-book of the estate and the distribution file gives further particulars.

98. The estate of Sultánwind I assessed at Rs. 16,000 enhancing by 45 per cent. The details of the distribution here were carried out by the Extra Assistant, but I first fixed the portion each *taraf* of the village was to pay, as the two *tarafs* vary widely. One *taraf* appealed unsuccessfully to the Commissioner and Financial Commissioner. The other four estates I also assessed after making a careful estimate of the value of the gross produce and, though in all the revenue was largely enhanced, no protest was made. Care was taken to see that the distribution was made so as to place a due share of the enhancement on the most productive lands.

99. The only objections to village assessment made in the Nahri circle were preferred by Sardár DIAL Singh. This gentleman's agent objected to the *jama* of the *jágir* villages as too low, and to that of the villages owned by the Sardár as too high. His applications for reconsideration were all rejected, as were his appeals. One other objection and appeal, preferred by a single owner, were disposed of in the same way.

100. In the small Miránkot circle I kept close to the *jama* indicated by rates, and enhancing by 20 per cent. raised the *jama* to Rs. 39,495. The canal villages were rated highest. Much of the increase fell on the new cultivation, which amounted to 13 per cent., and had only been partially overtaken by Mr. Prinsep's progressive *jama*. The incidence ranged from Rs. 2-6-0 to Rs. 1-6-0 and averaged Rs. 1-14-0, generally decreasing as the neighbourhood of Khása is approached. The enhancement was well taken and I had no objections. The revenue of one estate was doubled, but much waste had been broken up, otherwise no *jama* was raised by more than 40 per cent. Several villages in this circle, at my suggestion, agreed to pay only one-third of their revenue in the kharíf harvest instead of one-half as before. Only two other villages in the tahsíl adopted this arrangement, the feeling being averse to any change in what they were used to. This is perhaps to be regretted, but if, after having the advantages of unequal instalments fully set before them, the villages elected to make no change, I could not force a change upon them. In matters like this, closely affecting their own convenience, the people are, after all, the best judges.

101. The following summary shows the result of the reassessment of the tahsíl :—

ASSESSMENT CIRCLE.	REVENUE BEFORE REVISION.		ASSESSMENT REPORT ESTIMATES.		REVENUE ACTUALLY IMPOSED.		INCREASE BY NEW ASSESSMENT.	
	Amount.	Rate per acre cultivated.	Half assets estimates.	Revenue rate estimate.	Amount.	Rate per acre cultivated.	Amount.	Rate per cent.
	Rs.	Rs. a. p.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	
Det Bāngar	63,990	1 5 8	81,391	73,129	73,090	1 8 9	9,100	14
Jandiāla	2,15,356	1 8 8	3,78,600	2,57,258	2,56,442	1 12 8	41,086	19
Nahri	1,40,472	1 15 8	2,83,186	1,69,647	1,69,617	2 6 3	29,145	21
Miránkot	32,921	1 9 0	52,920	39,497	39,495	1 14 0	6,574	20
Total Tahsíl Amritsar	4,52,739	1 9 7	7,96,907	5,39,531	5,38,644	1 14 6	85,905	19

Since its reassessment the tahsíl has had two excellent harvests, and I have not heard of any real dissatisfaction being expressed. The *jama* has worked well and has been easily paid. I should mention that the total demand includes Rs. 1,667 revenue deferred by the grant of protective leases to new wells. This is distributed fairly equally over all the four circles.

102. Profiting by the experience gained in Tarn Tāran I had the method of distribution fixed beforehand for all the estates, except those lying close to the city. Measurements were over by the time the *jama* was announced and the area on which it was distributed required no correction. Hence the *báchh* work was got over smoothly, and the revenue was collected in

good time. Much of what I have written as to the distribution in Tarn Tāran applies also to Amritsar and need not be repeated. Differential rates on soils were adopted more frequently, however, there being more *tibba* land, and there was not such an eagerness to have the *banjar* brought under *báhh*. In all cases wells were assessed with a lump sum as *ábiana*, and the people were almost unanimous in desiring to fix much smaller sums than the strict application of the *cháhi* rate would bring out. Thus it was not often that Rs. 24 for a double well or Rs. 16 for a single one was exceeded. Double wells had to be cautiously treated, as so many of them, in the Jandiála circle, have been doubled simply as a means of ending disputes as to shares or turns, or because owners were so numerous that each one's turn in the single wheel came after so long an interval as to be of little value to him. The *nahri parta* was fixed by me as in Tarn Tāran, and the people, almost everywhere, adopted the rate I had fixed, and distributed it according to possession. It ranged from 8 to 18 pies a *kanál*, and in most cases was one anna a *kanál*, which is just short of 10 annas an acre. The Government policy was to keep the *nahri parta* low, because the water-rates had just been raised, and it was wished to avoid putting too heavy a burden on *nahri* land all at once. The people have generally defeated this object to some extent by putting such small sums on their wells, and transferring the difference to the *bárání parta* which is applied to all land alike. Thus the *nahri*, which already bears the full burden intended by Government, bears part of the burden intended for *cháhi* as well. Most owners would have as much *cháhi* as *nahri* land, and in their case the precise mode of distribution does not signify, but the burden is increased for those who have more *nahri* than *cháhi*, or who have given up their well land to canal irrigation. Thus if there is any dissatisfaction at the new assessment it will be found in the *Nahri* circle, and in those villages, however fully it may have been justified, which have had their *jama* enhanced more than their neighbours. Wherever the owners of *nahri* land complained with reason that they were being made to pay an undue share, I would interfere and raise the *ábiana* on the wells, but it was not easy to watch the incidence in all cases.

The total sum assessed as *nahri parta* came to Rs. 26,460. The cesses payable on the new abolished water-advantage rate used to average nearly Rs. 7,000, at say 22 per cent. Some small relief under this head has therefore to be set off in canal villages.

103. The Ajnála tahsíl is the smallest of the three, and also the one in which there was least prospect of enhancement, and it was accordingly taken last. We have seen how Mr. Davies reduced the *jama* of the summary settlement by 11 per cent., or, in round figures, from Rs. 3,07,000 to Rs. 2,74,000, and how six years afterwards reductions amounting to Rs. 36,000 had to be given. Mr. Prinsep's initial *jama* involved a further reduction of Rs. 1,200 or 5 per cent. and stood at Rs. 2,32,000, *máfis* excluded, but he proposed to make this up by taking Rs. 10,000 progressively. Only half this progressive increase was eventually taken as further reductions amounting to Rs. 5,300 had to be given in 1880, and, after adding in the *jama* of petty *máfis*, I found the assessment standing at Rs. 2,70,300, of which nearly Rs. 60,000 was assigned. Cultivated area had risen by 14½ per cent. in the circles near the river, there had been a considerable increase in the number of wells, and nearly half the tahsíl being canal irrigated, enhancement was to be looked for from what the new *nahri parta* would bring in, besides what was due to rise of prices. On the other hand part of the increase in area had already been discounted by progressive assessment, and it was pointed out that the activity in well sinking was, in the riverain circles, chiefly a sign that the people were protecting themselves against the effects of the receding of the river. The *nahri parta* had, under the orders to be a lenient one, and this limited the income from that source.

Holdings are small and population was as much as 872 to the square mile of cultivation. The cultivating material was not so uniformly good as in the rest of the district, seeing that less than half the tahsíl was held by Hindú Jats and 45 per cent. was in the hands of Muhammadans of various tribes, whose

indebtedness had helped to raise the area alienated to as much as 21 per cent. of the whole. The rise of prices had not brought such marked benefits to this part of the district, for the Sakki *nala*, bridged at one point only, acts as a barrier to produce finding its way to market, and communications generally are inferior to the district average. On the whole though a good increase was claimable in the Nahri tract, and a fair one in most parts of the central uplands, the circle known as the Hithár was believed to be already fully assessed, and there were many reasons against exacting more than a nominal increase in the *sailáb* circle, where the people are often impoverished and much of the cultivation is precarious.

104. I made a careful inspection of the tahsíl in October 1891, and the Village inspection in first three months of 1892. This was a duty which I Ajnála. knew would have to be more thoroughly done in Ajnála than in the rest of the district; for the villages differ widely *inter se*, and in most of them it is necessary to visit every part of it, and almost every well, before a correct estimate of its conditions can be assured. They are not all on the same pattern like those in the Bángar and most of the Jandiála circle of Amritsar, with a ring of wells round the site and outlying tracts of *bárúni* lands, growing the same crops year after year on precisely the same rotation. In Ajnála the good and bad land is often mixed up in the strangest manner, the new cultivation is frequently hard to locate, and wells have been planted in far outlying places wherever there was a promise that the soil would yield a return. Every description of soil is met with, and the tahsíl is covered with a net-work of drainage lines and *chambhs* in which it is impossible to regulate the flow of surface water in a wet season. Damage is here caused whenever the rains are above or below the average, the wheat may be flooded out or the rice wither with drought in successive seasons. Given any condition of season, it may result in a bumper crop in one village and a poor one in the next.

105. I submitted my report within three months after inspecting the tahsíl. My conclusions were perhaps coloured by my last im-
Proposals contained in Assessment Report and orders passed. pressions, for I had inspected during one of the most rain-
less seasons the tahsíl has known for a long time, which had necessitated free suspensions of revenue in the tract lying between the Sakki *nala* and the river. My proposals were to enhance by $7\frac{1}{2}$ per cent. in the Sailáb circle, bordering the Rávi, to practically retain unchanged the demand in Hithár, and to take increases of 15 per cent., and $23\frac{1}{2}$ per cent. in the more prosperous Uthár and Nahri circles respectively, giving a total enhancement of $13\frac{1}{2}$ per cent. on the *jama* of the tahsíl. The Commissioner practically proposed no change, but slight alterations were made in my rates by the Financial Commissioner, all in the direction of enhancement, and the rates finally approved by him, and sanctioned by Government, were framed so as to bring out a total increase of 17·9 per cent. In His Honor's review, doubts were expressed as to whether my estimates of the value of the full Government share of the produce, which I had put at about five lakhs, was full enough, and my treatment of fodder crops was criticized as wrongly leading to the exclusion of part of the assets of which Government was entitled to a share. It may be noted that an analysis of cash rents, which are less common in this tahsíl, pointed to a full half-assets *jama* of the same amount, five lakhs. It was thought on the other hand that my estimate of the extent to which prices had risen, 60 per cent., was based on faulty assumptions, and that the rise, if worked out on more correct principles, would probably be found to be not more than 30 per cent. Nevertheless, the standard of assessment and the rate of increase were accepted as corresponding with those adopted in the other tahsils and it was thought undesirable to select this tahsíl as one in which they might be departed from, and though the increase was pronounced to be, as in Amritsar, unduly low, the Financial Commissioner's proposals were accepted as they stood, and I was ordered to take a revenue of Rs. 3,18,750, which meant an increase of Rs. 48,449 or 17·9 per cent. These orders reached me late in April 1893 or ten months after the despatch of my report.

106. The areas given in the Assessment Report differ slightly from those on which the revenue announced was distributed. The *jama* was given out with effect from the *rabi* harvest
Rates sanctioned for Ajnála and areas to which applied. of 1893, and it was necessary to show the correct areas as ascertained at the dialluvial measurements made four months before. The

opportunity was taken to bring up to date the areas in the other circles also, which had increased a little owing to the breaking up of waste. I give below two tables showing the rates sanctioned by the Financial Commissioner and the areas to which these rates were applied :—

ASSESSMENT CIRCLE.	IRRIGATED		Sailáb or moist.	Báráni or dry.
	From wells.	From canal.		
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Sailáb	2 6 0	1 14 0	1 10 0	1 3 0
Hithár	2 6 0	...	1 6 0	1 3 0
Uthár	2 6 0	1 14 0	1 0 0	1 4 0
Nahri	2 10 0	2 0 0	...	1 4 0

The areas were in acres :—

ASSESSMENT CIRCLE.	IRRIGATED		Sailáb or moist.	Báráni or dry.
	From wells.	From canal.		
Sailáb	6,110	104	16,650	11,915
Hithár	13,860	...	2,768	12,125
Uthár	30,616	13,271	1,642	10,330
Nahri	22,457	18,110	...	4,889
Total Tahsíl Ajnála ...	73,043	31,485	21,060	39,259

The chief difference between these figures and those given in the Assessment Report is a falling off in *sailáb* land in the circle of that name, which amounts to 700 acres. The river had been very destructive during the rainy season of 1892.

107. The Sailáb circle, which stretches along the Rávi, has for the most part a light, shallow and poor soil. As regards the relative fertility of different parts of the circle, all that can be said is that the villages at the upper end have a more valuable kharíf crop, but as a rule the condition of each village depends on how it happens to have been treated by the river in recent years. The increase in wells, to replace the loss of river inundation, has been 56 per cent., and this is the most important change which has taken place in the upper lands beyond the reach of the river. These wells as a rule water a small area and their presence does not imply protection of a large tract from the consequence of drought.

The revenue actually announced in the Sailáb circle was Rs. 53,751, an increase of Rs. 5,320 or 11 per cent. which pushed the average incidence up to Re. 1-9 per acre. The Financial Commissioner's rates, applied to the area which was before him when he passed orders, gave a *jáma* of Rs. 54,637. My demand fell short of this by Rs. 886 of which Rs. 671 was due to loss of area which occurred in the rainy season of 1892, while my report was pending before the superior authorities, so that what I took was only Rs. 215 or '4 per cent. short of what the orders would have required. Caution was required in applying rates to the area recorded as *sailába*. In many villages it was very doubtful what area should be treated as *sailába* and the definition of this class of land was, I think, stretched as far as it was safe to do so, including as it did a good deal of land which is not regularly flooded by the river, but which, owing to the proximity of the river, is more moist than that classed as *báráni*. No certain rule could be laid down as to what land should be treated as *sailába*, nor was it always clear where the dividing line should be drawn. But in doubtful cases I was careful to err on the right side, and in the end no dissatisfaction was caused by the way the *jáma* was distributed over villages. I reduced the revenue in eleven villages, in two cases by as much as 26 per cent., though the *jáma*

even when reduced was still in excess of the *jama* by rates. In one case, where an excessive reduction had been given in 1880, the *jama* was nearly trebled (it had fallen on cultivation at only 6 annas an acre before) and in four other cases it was enhanced by as much as 70 per cent. In one out of every three villages I had to give explanations under the rules to account for reduction or variation of assessment by more than 20 per cent. from the *jama* given by standard rates. The incidence, as was inevitable in a river circle, varied much from village to village. As in Tarn Tāran, whatever newly thrown up land was found paying at less than full rates was left as it was until it should change for the better, and it was intended that these and all other lands changed by the action of the river should in future be assessed according to rules which have been separately submitted for the sanction of Government. Only one village presented a written protest against my assessment and this I rejected, as I had already fully considered all its disadvantages and nothing new was urged in the petition. These *sailāb* villages will always require to be carefully watched, for their condition is not likely to improve as irrigation from the Bāri Doāb Canal extends, the river must dwindle still further, and the complaint that they are being left high and dry will oftener be heard. The contrast between the state of the river in winter and during the rainy season is already very great, and I have seen few cases of late years in which the deposit, left after the waters run down, is valuable.

108. The Hithār circle was also a difficult one to assess. The incidence was very unequal, but it was extraordinary that Assessment of the Hithār Circle. Mr. Prinsep's assessment was not more uneven than it was, considering that he fixed the revenue of each village entirely from a review of its statistics without any intimate personal acquaintance with each estate. It is largely in the hands of Muhammadans, only 38 per cent. being held by Hindú Jats, and the character of the proprietary body is the chief obstacle to the imposition of a full revenue. The total existing alienation reaches the high figure of 25 per cent. and the circle, except in the corner above Rāmdās, is almost wholly dependent, in an average season, on its wells, which though they have increased by 24 per cent. are not long-lived owing to the *kalar* in much of the soil.

The enhancement here was to be only about 8½ per cent. for the tract was recognized as already paying nearly as much as it could safely be made to bear, and what was wanted most was an equitable redistribution of the *jama* over the estates. Relief, in some cases more than was necessary, had been given to many in 1880, but there were others where the demand still pressed heavily, and where the assessment of 1865 was altogether mistaken, owing to a wrong estimate being formed of the character of the waste, and of the area actually watered by the wells. My demand ultimately amounted to Rs. 50,812, being Rs. 313 less than what I had been instructed to take. The increase was Rs. 4,000 or 8 per cent. The chief difficulty lay in the fact that the existing *jama* was already, in three-eighths of the villages, in excess of what the new rates demanded, and could not fairly admit of increase, while it was not easy to make up the enhancement to be taken on the whole circle from the villages that remained, without putting on *per saltum* an increase which would cause discontent.

In the end I felt obliged to reduce the revenue in 15 out of the 79 estates, in six it was retained unchanged and the increase, *plus* the amount of reductions, was distributed over the remaining 58. Still there were only six estates in which I had to enhance by as much as 30 per cent., leaving out of consideration a village of which the owner had compounded for the revenue and in which the nominal *jama* was doubled. The incidence ranged from Rs. 2-7-3 an acre in Talla to Re. 1 an acre in Manganārú. The people appeared to be satisfied with the *jamās* given out for there were no objections. I have done what I can to ensure that the distribution over holdings shall be an equitable one, and I believe the *jama* will work well enough now, but the tract is less secure than any in the district and extension of cultivation being out of the question, the circle is not likely to improve any more than the *sailāba*. If suspension of revenue is ever necessary, as it may be after an unusually wet kharif, or a very dry rabi, especially after a combination of the two, it would be well not to reject applications from villages

merely on the ground that they have numerous wells, for the failure in *cháhi* land may be extensive, and the weak cattle the people use on their shallow wells cannot stand a prolonged strain.

109. Passing to the Uthár circle we find it for the most part in a more satisfactory condition than the Trans-Sakki tract. More than three-fourths is irrigated, the increase in cultivation was found to have been $13\frac{1}{4}$ per cent. and Mr. Prinsep's progressive increase was to have been about 5 per cent. The Uthár runs right through the tahsil from end to end forming the upland tract on the left bank of the Sakki, less recently alluvial than the Hithár on the other bank and with a harder and more calcareous soil. The north-east end is superior to the south-west and has always borne a higher assessment, being next to Batála and the rich Nahri country of Amritsar. Comparing the lower edge nearest Amritsar and the upper nearest the Sakki, I find the latter to be as a rule the poorest, wells being deeper, the soil less fertile and the crops less secure. These were the main distinctions to be borne in mind in rating individual villages. Minor points were the liability of certain estates to damage by floods, the smaller yields to be obtained on the sandy ridge running from the Batála border to Kariál and the disadvantages of the estates lying at the tail of the rájbahás. My orders were to take a revenue of Rs. 1,11,946, being an increase of Rs. 16,429 or 17·1 per cent. I actually took Rs. 1,11,600, an increase of Rs. 16,080 or 17 per cent.

110. Here too I did not consider myself bound to retain the existing revenue in any village, simply because it was being paid up without unpunctuality. I considered that the right course was to reduce wherever a village was manifestly paying at a much higher rate than those round it without there being any apparent reason, and to take the opportunity to redistribute the burden in what I thought was a more equitable way. Consequently I reduced in 13 out of the 117 estates. Most of these were cases where the revenue was undoubtedly pressing, and was often complained of, and all but three were villages lying close to the Sakki. One was a canal village, which had from the beginning paid too high, perhaps owing to its being in jagír, and the other two had been *rakhs* which had been assessed between settlements on no settled principles. Looking through the list of detailed village assessments, I find the rate of enhancement in the other villages does not vary in any marked way: though some large enhancements were taken in a few villages on the border of Lahore.

These were transferred from the Lahore district to Amritsar at a comparatively recent date and had been originally assessed at light rates in the former district. The maximum incidence was Rs. 2-7 an acre, and it went down as low as Re. 1-4. Two villages objected. One, Bachiwind, was led to do so as the enhancement ordered was 79 per cent. But this was fully justified by a large increase in area, and by the fact that 90 per cent. was irrigated. It is one of the Lahore villages above mentioned. The other was Ajuála Khás, of which I had raised the revenue by 28 per cent. only. Both cases were carefully reconsidered and the *jama* upheld, though in the case of Ajuála it is perhaps a full one.

111. I believe the *jama* will be paid easily enough. In this circle the Financial Commissioner only raised my *cháhi* rate, and that only by one anna an acre, which means Rs. 2,000 on the whole circle; and I do not expect the revenue will ever be found to press, especially as I have taken care to be lenient with the Sakki villages. Most of these have lands flooded by surface drainage, and both extremes, failure and excess of the usual floods, affect them injuriously. Efforts made to regulate these floods will not be likely to succeed: if benefit accrued to one village another would not improbably suffer. It would be well however if the officers of the Irrigation Department could be induced to regulate the discharge of surplus water into the Sakki when a closure of the canal is carried out. This is generally done when the Sakki is in flood after rain, and invariably causes damage to the lowlying lands along the edge of the *nala* unless it is done very gradually. The Sakki villages have enough natural disadvantages without their being added to by a rush of water down the escape. On a recent unofficial reference from Government I have given an opinion against a proposal to canalize the Sakki and deepen its bed, but have urged that precaution be taken

against turning more water down the Aliwál Escape than the Sakki can carry without flooding cultivated land.

112. The Nahri circle is the most prosperous part of the Ajnála tahsíl. There had been an increase in area amounting to 17 per cent., and 90 per cent. is irrigated. The land is of a high renting value, and no part is far from the Railway, Grand Trunk Road, and market of Amritsar. The owners are almost entirely Hindú Jats and the revenue was far from being a full one. Thus all the reasons which could be urged for taking an increase of revenue in Amritsar apply to the Nahri circle of Ajnála. The revenue I was required to take was Rs. 1,01,042, an increase of Rs. 22,395, or 28 per cent. I took only Rs. 117 less than this, my new demand coming to Rs. 1,00,925, the incidence of which on cultivation would be Rs. 2-3-6 against Re. 1-11-8 before. Revenue was reduced in two villages, in one because the waste, which had always paid separately on account of grazing profits, had been over-rated, and in the other on account of the serious spread of *kalar*. But over the rest the increase was pretty evenly distributed, falling least heavily on the villages which lie close to the point where the three tahsils meet, and which have no canal irrigation. The incidence in individual villages was from Rs. 2-8-0 an area to Re. 1-11-6, not so wide a range as in any of the other circles. The *cháhi* rate being 10 annas an acre or higher than the *nahri* rate, a strict application of rates brought out usually a much higher incidence on cultivation in villages well supplied with wells than in those given up to the canal. The owners of these *cháhi* villages were slow to understand the justice of this, being more given to look at the gross profits of the canal irrigation obtained by their neighbours, than to the heavy money payments in the shape of water-rate made year after year. But in distributing, villages which enjoyed both forms of irrigation usually equalized the rates by putting a low *ábiana* on their wells: Re. 1-6-0 an acre being the difference between the *cháhi* and *baráni* rates and 24 acres being the average *cháhi* area per well, Rs. 33 should have been the average *ábiana* on a well, but no village ever dreamt of putting on so high an *ábiana* on a single-wheeled well. From Rs. 16 to Rs. 22 was the usual amount for an average well in full work. The difference went to swell the all-round unirrigated rate on all land. So long as prices keep up, and the price of wheat does not fall so low as 24 sérs the rupee, the *jama* should be easily and punctually paid in this circle, and there seems little prospect of the price falling below this figure. There were no objections or appeals in this circle.

Summary of results of reassessment in Ajnála.

113. I attach a statement showing the former and new *jamas* contrasted for each circle:—

ASSESSMENT CIRCLES.	REVENUE BEFORE REVISION.		ASSESSMENT REPORT ESTIMATE.		REVENUE ACTUALLY IMPOSED.		INCREASE BY NEW ASSESSMENT.	
	Amount.	Rate per acre cultivated.	Half-assets estimate.	Revenue rate estimate.	Amount.	Rate per acre cultivated.	Amount.	Rate per cent.
	Rs.	Rs. a. p.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	
Sailába	48,431	1 6 3	78,263	55,919	53,751	1 9 0	5,320	11
Hithar	47,015	1 10 2	78,951	51,124	50,812	1 12 3	3,797	8
Uttár	95,520	1 11 4	1,72,347	1,12,178	1,11,600	2 0 0	16,080	17
Nahri	78,643	1 11 8	1,66,730	1,01,170	1,00,925	2 3 6	22,282	28
Total Tahsíl Ajnála ...	2,69,609	1 10 2	4,91,291	3,20,391	3,17,088	1 14 9	47,479	18

114. Little need be added regarding the distribution work in Ajnála. In Distribution of revenue about a fourth of the villages, I fixed the method of distribution over holdings in Ajnála. tion myself on the spot as well as the *ábiana* on the wells, and the *nahri parta* to be used, if any, in the *táchh*. I took the principal Revenue Officers with me to show them how I wished the work done, and gave them written instructions as to how they were to complete the enquiry in the other villages. When their reports came in, I carefully scrutinized the details of the method proposed, doing this work more closely than in the other tahsils, as an equitable distribution was a matter of much importance in a tahsíl where the wells differ so widely one from another as they do in Ajnála. Much of this work was done before the *jamas* were announced and the

rest completed within three weeks after that date. It has already been stated how reluctant the people were to put large sums on their wells and the same reluctance was shown in their rating of their *nahri* land. The tendency was all towards putting a moderate extra rate on particular soils or classes of land, and letting the bulk of the revenue be imposed on all land alike at one rate. Here too a *báchh* on shares was usually adopted unless shares closely corresponded with actual possession. It was recognized that the days were past when there was any chance of a man having the full ancestral share made up to him by the community where it was short, or of getting the deficiency decreed to him by the Courts. The most that was done in this way was to extract a promise that when common land was divided those who held less ancestral land than they were entitled to should be considered and compensated. There was no general desire to bring the *banjar* into the *báchh* even where this was suggested to the people by the officers. The difficulty of fairly separating culturable from unculturable in Ajnála would be almost insuperable, and the people were not inclined to trust the attempt to do so which had been made at measurement. It was well that this was so, as there would have been many disputes, and in spite of every care individual hardship could hardly have been avoided. So with the recorded *sailāba* land. In many cases the people preferred to lump this in with the *bárāni*, and it is really seldom that each co-sharer does not hold a fair share of each. Some complication was caused by the fact that there were still balances outstanding on account of suspensions in Rabi 1892, and that the hailstorm which swept up the Sakki valley in March 1893, necessitated further proposals for remission of revenue. And the damage being in most cases partial it had to be calculated for each holding damaged, and for the very harvest from which the new revenue was being taken. Thus no proposals could be prepared until the *báchh* on holdings was complete. However all was got through in fair time and the revenue for Rabi 1893 was collected little later than usual. The harvest was a good, but a very late, one, and harvest operations were delayed by spring rains, so the later collections caused less difficulty than they otherwise might have done.

115. The revenue deferred on account of new wells in tahsíl Ajnála comes to Rs. 1,796. The protective leases gradually fall in within the next twenty years. The total *nahri parta* for the tahsíl amounts to Rs. 19,943. As already stated the amounts were in Amritsar Rs. 26,460, and in Tarn Taran Rs. 28,306, so that out of the total enhancement of Rs. 2,24,911, Rs. 74,709 represents the tax on profits of irrigation supplied by the State. It may be roughly stated as three-quarters of a lakh, out of two-and-a-quarter lakhs, or just one-third.

The annexed table shows in a convenient form the expiring assessment, the new assessment, and the increase both in *khálsa* and assigned revenue. It will be noticed that whereas in the preceding paragraphs of this Chapter, deferred revenue has always been included in quoting the total assessment of a tahsíl or circle; it has been excluded in the table, the figures of which are taken from the comparative demand statements sanctioned by the Financial Commissioner :—

1	2	3	4	5	6	7	8	9	10	11
	REVENUE BEFORE REVISION.			INITIAL REVENUE BY RE-ASSESSMENT.			INCREASE BY NEW ASSESSMENT.			REMARKS.
	Khálsa.	Assign- ed.	Total.	Khálsa.	Assign- ed.	Total.	Khálsa.	Assign- ed.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Amritsar ...	3,73,985	78,604	4,52,739	4,46,541	90,436	5,36,977	72,606	11,632	84,238	From column 7 are excluded the sums noted below, the collection of which is deferred until the expiry of protective leases held by new wells :— Rs. Amritsar ... 1,667 Tarn Taran ... 1,160 Ajnála ... 1,796 Total ... 4,623
Tarn Taran ...	2,46,526	57,115	3,03,641	3,26,420	72,894	3,99,323	70,008	15,779	85,682	
Ajnála ...	2,13,965	56,336	2,70,301	2,40,010	66,282	3,15,292	85,045	9,946	44,991	
Total District ...	5,34,426	1,92,255	10,26,681	10,21,960	2,29,612	12,51,592	1,87,554	37,357	2,24,911	

Service commutation is throughout included under the head of Khálsa.

116 At last settlement village revenues were in every case paid half after the kharíf harvest and half after the rabi. Each instalment was again divided into two, that for the kharíf being payable on the 15th December and 15th February, and that for the rabi on 15th June and 15th July. The agriculturists have become accustomed to this arrangement and almost all expressed a wish that it might be continued. It seemed to me that for those villages which have no canal irrigation, and in which the kharíf crops only occupy half the area taken up by the rabi crops, a better arrangement would be one by which only a third of the revenue should be payable after the kharíf. I did my best to explain to the people of such villages the advantages they would gain by having unequal instalments, but I was only successful in inducing 18 villages to adopt this course. The people were ready enough to admit that the revenue of each harvest should in theory be proportionate to the produce it yields, but in practice they were loth to depart from existing custom and adopt an arrangement different from that of their neighbours. They dreaded the liability to pay two-thirds of a year's revenue after the rabi harvest, should the season have been a bad one, and feared that it might prove to be more than they would be able to raise all at once. The matter is one in which the wishes of the people should be followed, so they were allowed to have their own way. But if at any time villages should, during the currency of the settlement, express a wish to make a change, I think their request should be allowed.

117. As measurements proceeded, copies of the entries in the holding slips were given free of charge to each owner. At the close of the settlement *parcha* books containing a detail of fields and areas, as entered in the standing record, and the amount of revenue and cesses due on the holding, were given to all owners and occupancy tenants. These books contain pages for the entry of actual revenue payments in future years. Nine pies was the actual cost of each book and the charge for making entries in it was 1 anna for each *khatami* holding. The cases were not numerous in which the owners declined to take *parcha* on payment, and indeed the price demanded for the *parcha* of an average holding was very small.

118. The question of *malba* has already been alluded under the head of the statement of customs. From the way in which No. 203 of the rules under the Land Revenue Act is worded, I take it that the document is intended to be something quite different from what in former settlements was drawn up under the name of a *wajib-ul-arz* or *ikrār málíkán*. I take it that the intention is that it shall be confined to a simple statement of the usage existing and not a statement the landowners may wish, or the authorities may think proper, should be the custom in the future. The existing usage with regard to *malba* is that a sum ranging from 5 to 2 per cent. on the *jama* of the village, according to the scale laid down in Appendix D to Circular No. 36, is recovered by the lambardárs from the owners, and used by the lambardárs to meet expenses common to the whole village.

The lambardárs are not as a rule in the habit of rendering any account. If the sum collected is less than the sum to be expended, the lambardárs have to provide the difference; if it is more, they take the balance to themselves. If any extraordinary expenses have to be met, like the payment of chainmen during measurements or the building of a *patwár kháná* the cost is provided for by a special additional levy. At the settlement of 1865, the maximum rate of *malba* was in certain villages fixed at more than 5 per cent. on the revenue, if the village contained the tahsil head-quarters or was on the side of a frequented road and liable to heavy calls on the hospitality of the owners. Others again which contain no inhabited site had no *malba* at all, nor had the city of Amritsar any. At the present settlement the maximum of 5 per cent. has not been exceeded in any estate, and if application for the levy of a higher rate was made, the lambardárs were told they must restrict their hospitality. Special orders were passed in certain estates which did not require any *malba*, declaring that there would be no levy. I have not considered it advisable to attempt to introduce any system by which a maximum should be fixed, and subject to that maximum only the actual sum expended by the village during the half year should be recovered from the owners. Such a system, known to the people as

kacha malba, is no doubt in theory the best, but in practice I do not believe it would work satisfactorily. It implies the accurate keeping of accounts, the inspection by the landowners of those accounts and that the lambardárs would resist the temptation of entering into a private arrangement with the keeper of the account by which he would overstate it. After all I do not believe that the unexpended surplus ever amounts to a large sum, after all the claims to hospitality and other expenses, voluntary or otherwise, have been met. Certainly in large villages frequently visited by officials of all departments, in which the rate is only 2 or 3 per cent., the surplus cannot be worth consideration. Accordingly I have simply continued the existing system of *pakka malba* and have not proposed any change.

Cesses. 119. The cesses are being provisionally levied as follows:—

						Rs.	a.	p.	
Local rate	...	...	...	...	...	10	6	8	per cent.
Patwári	..	...	...	...	...	4	11	0	„
Lambardár	...	...	...	...	...	5	0	0	„
Ála lambardár	...	...	...	...	...	1	0	0	„
Total						21	1	8	

The authority for the levy of local rate is Punjab Government Notification No. 208, dated 9th September 1889. Rs. 4-11-0 per cent. is equal to 9 pies per rupee and this was the rate of patwári cess which was proposed in each of the Assessment Reports. When subsequently drawing up a scheme for the grading and payment of patwáris I found that a cess of 8 pies in the rupee would be sufficient to meet all expenses, regular and contingent, and leave a yearly balance, and I proposed that the cess should be finally fixed at this rate. The proposal was approved by the Financial Commissioner (letter No. 1157, dated 29th June 1893, from the Director of Land Records to the Commissioner of Lahore), but the sanction of Government has not yet been obtained. It is unfortunate that sanction to the change was not obtained before the rate was entered in the standing record as 9 pies, but the entry has been made in such a way as to make it clear the rate has only received provisional sanction. The reduction will probably come into force from the kharíf harvest of 1893. The ála lambardári cess, as will be explained when referring to ála lambardárs, will gradually cease to be levied in nearly half the villages of the district as the appointments fall in and are abolished. And the zaildári cess of 1 per cent. has also ceased, these officials being paid by *ináms* provided out of revenue.

120. I do not know that I am required to give any opinion as to the term for which the settlement should run. My orders were to announce that it would run for twenty years, subject to whatever orders might eventually be passed on this report. Although the assessment is admittedly not a full one, and was never, as I understand, intended to be a full one, the district rent roll has been increased by close on Rs. 1,90,000 per annum, and no extension of cultivation is to be looked for worth mentioning. Presumably the question will be decided as a whole for all the central districts, originally settled under Mr. Prinsep's supervision, which have lately been under settlement at one time.

CHAPTER V.

REVENUE ASSIGNMENTS, OCCUPANCY TENANTS, AND MISCELLANEOUS QUESTIONS.

121. The enquiry into the validity of the revenue assignments in the district was taken up at an early stage of the operations. Revision of revenue assignments. It was a matter involving a good deal of labour, not that the assignments were specially numerous, or complicated, like those in the Cis-Sutlej districts, but because there was often a difficulty in tracing the orders by which they were made. No registers of the settlement of 1852 were found to be extant, though vernacular registers, prepared after that of 1865 were in existence, both at the tahsils and at head-quarters. But these again were incomplete, in that they rarely contained any mention of the larger assignments, which are those about which it is most difficult to ascertain all details. Eventually the order of release was traced, and verified, in all but a very few cases, in which copies of the sanctioning order not being obtainable, the entry in the registers was accepted, there being no reason to doubt its being correct.

122. The larger jagírs are not numerous. These in Tarn Tāran, Chief jagírs. include the grants, held by the Rāja of Kapurthala, Sardār Balwant Singh of Atāri, and the Sikh temple at Tarn Tāran town. Neither of the two former were in receipt of water-advantage rate, so that portion of the revenue which represented *nahri parta*, was denied them, except where canal irrigation had supplanted irrigation by wells. Smaller grants in that tahsil are held by Sardār Arjan Singh of Chahil, Sardar Diāl Singh of Majitha, the *mahant* of the Sikh temple at Chola, Bhāi Gulāb Singh, Arora, (lately deceased), and *mahant* Narinjan Dās. In Amritsar the chief grants are those of Sardār Diāl Singh, Majitha, and the son of Rāja Surat Singh; Sardār Gulzār Singh, Kaliānwāla, the Golden Temple and its connected shrine, the Akāl Bungah, the *akhāra* of *mahant* Narinjan Dās, Rāja Harbans Singh, and the Mān Sardār of Mānawāla. Ajnāla contains the largest *jágír* in the district that of the Sindhanwālia chief, Sardār Bakhshish Singh. This includes many of the best and most heavily assessed villages in the Nahri tract of Ajnāla, most judiciously selected by the *jágírdār* when his *jágír* was consolidated. The Rāja of Kapurthala holds two villages, the *mahant* of Rām Dās half of that village, and smaller grants are enjoyed by Bhāi Tāra Singh, Sardār Randhír Singh, and the Atāri faimly. The revised edition of the Amritsar Gazetteer may be referred to for further details. In the case of these *jagírs* all that had to be done was to verify the sanction and condition under which they were held, and have it correctly entered for the future with detail of *nahri parta* enjoyed or withheld.

123. The small grants released in perpetuity, or during maintenance Grants in perpetuity. of institution, were mostly granted by the Government of India by letters No. 3686, dated 4th July 1856, and 5153, dated 28th October 1856. Copies of the English registers, on which these orders were passed, were fortunately available and were of much use. I had access also to English copies of the registers of smaller *jagírs*, enquired into by the Board of Administration, between annexation and the mutiny, and reported to the Government of India. These contain all details as to the *jagírs* released for the support of the *akhāras* or monastic semi-religious hostleries in Amritsar city, and personal grants given to Sodhís, Brahmíns, priests and dependents of the Sikh Court, who had to be provided for when the country was annexed. In most of these cases, part of the assignments claimed were at the time resumed, part continued for one or more generations and part released in perpetuity with more or less perplexing conditions, as to the payment of service commutation.

124. The grants given for life usually date from the time of the regular settlement, and the sanctioning order is, in most cases, that of the Settlement Officer or Commissioner (before 1853) or that of the Chief Commissioner after that date. Many of these were in practice held by whole families of religious mendicants, but the practice was to release for life in favour of one only, the other being incidentally named in the file as associated with them. Where this was the case, the Settlement Commissioner in 1865 either of his own authority, or with the sanction of those above him, extended the order of release, so as to include these associates among the recognized grantees whose deaths would have to be awaited before sanction took place. And acting under the general authority given him in the Financial Commissioner's letter No. 3335, dated 27th August 1853, he usually laid down that resumption should not take place until the death of the last survivor. The enquiry at the present settlement brought to light numerous cases in which these life sharers had long since died and involved considerable labour.

125. Another numerous class of cases was that, in which the original order of release was for the term of the regular settlement of 1852. These were mostly grants to village artizans, and menials, Brahmins, *parohits*, *mirásís*, *Sádhús* in charge of village rest-houses, and *kázís* officiating in mosques. Correspondence took place at the revised settlement as to how these should be treated, and the Settlement Commissioner was instructed (Financial Commissioner's letter No. 900 of 18th March 1862) to continue moderate grants for village services, (which had been held for the term of the expiring settlement) during the pleasure of Government, subject to reconsideration when the term of settlement should again expire. These instructions were confirmed by the Punjab Government in letter No. 190, dated 15th March 1865, which we found to be the letter invariably quoted in the registers, as if it was the order of release of each particular *máfi*. It would have been more regular to quote the separate order of the Settlement Commissioner in each case, passed under the authority of the letter. But the files contain no such order, only a printed copy of the instructions, which the Settlement Commissioner issued in vernacular to his Assistants on the receipt of that letter. Thus it came about that when there was a doubt as to the order of release, letter No. 190 was often quoted as sufficient authority.

126. The question arose as to how these village service grants, released practically for the term of settlement, were to be treated at the present revision. Detailed instructions were issued in the Financial Commissioner's Circular No. 3 of 1888, both as to them, and as to the petty village service grants, in which the existing order was one of release for life. Service grants, standing as released for life, were treated of in para. 4 (3) c of that Circular and those released for term of settlement in para. 4 (4) c, paragraphs which were subsequently incorporated in para. 33 (e) of Revenue Circular No. 37. The orders of Government were admitted by the Financial Commissioner to be worded in a manner which make it difficult to give effect to the order, and in his letter No. 6628, dated 12th November 1883, he issued supplementary instructions to the Commissioner of Lahore, which have been followed in this settlement, and such grants have accordingly been treated as follows.

Where the village service grant was less than three acres in extent, and the order of release was for the life of the holder, orders were issued by me as Settlement Collector, that the *máfidár* was to continue to hold till his death. When that occurs, the owners of the village will be at liberty to do as they like with the grant for the rest of the term of settlement, and may continue it, or resume it in their own favour, at their pleasure, without the interference of any Government officer, or any report being made.

Where the order of release was for the term of the revised settlement of 1865, orders were issued by the Settlement Collector, that the grant was to be at once made over to the owners of the village to do what they liked with for the term of the coming settlement. They have full power to continue to the

holder for the time being, or make over the grant to some one else, or resume it, if they no longer require the village service, or wish to reward it. No lapse or mutation will be reported, nor will orders be passed by any Government officer. Of course no grant was so treated unless the owners desired that it should be continued. It was useless to give it over to the owners, if there was any prospect of their resuming it directly they had the power.

Although the disposal of these grants rests with the landowners, the revenue in each case is a deduction from the revenue of the village, *i.e.*, the land was included like any other assignment at the *báchh*, in the assessed area, and the loss falls, not on the owners of the village, but on Government. The instructions of the Financial Commissioner were that these *máfis* were not to be treated as *khárij-az-báchh*, a term which is properly applied to grants in which for the benefit of the holder, the owners take on their own shoulders, the burden of the revenue of the land assigned. This is the point on which the orders of Government were obscure, for they speak in one place, of the grants being made *khárij-az-báchh*, a term which implies no deduction from Government income, and in another of the loss falling on Government, which seems to involve a contradiction.

I have alluded to this class of assignments at length because of this obscurity, and because in this district the arrangement is a new departure. Registers for each of the two classes (life grants and grants for the term) have been prepared, mainly for statistical purposes, and it is not intended that any entries should be made in them as holders die or are changed. They will be useful when the settlement expires, to show what lands have been so specially treated, should any change in treatment be then decided on. Some hundreds of petty *máfi* cases were found to have been overlooked at last settlement, and no orders had been passed on them. These were reported and the release in each case was sanctioned by Government (letter No. 81, dated 2nd October 1890) for the term of the then expiring settlement, and I was directed to treat them when the term actually did expire in the same way as other village service *máfis*.

127. Thus in the case of grants released for a longer term than for life or term of settlement, the conditions have been carefully verified, and the entries brought up to date and registered. In the case of life grants, the condition remains unchanged, provided that the grant was purely personal; where there seemed reason for an alteration in the condition, the case has been reported for orders in a register; and where the grant was a village service one, and less than three acres in extent, it has been made over to the owners of the village by a separate order. Where the term of release expired with the term of settlement, and the grant was a petty one for village service, it has been made over to the owners for disposal, or resumed, according as they did or did not wish to continue it. Grants in lieu of pay to village watchmen have, with the sanction of the Commissioner, been resumed and the pay has been raised to Rs. 36 per annum in all cases by the Deputy Commissioner. Every opportunity has been given to the owners to make *khárij-az-báchh* any grants which they wished to release as purely from themselves, and of this they have extensively availed themselves where there were village rest-houses or institutions, otherwise unendowed, to be supported. All existing *ála lambardárs'* *máfis* have been resumed and replaced by cash *ináms*, but this will be noticed again under the head of *ála lambardárs*. The number of cases separately reported for orders has been about 150. Much care has been taken to see that the entries in the Settlement records and in the Tahsíl and Sadr registers (which have been prepared in vernacular only) agree in all details, and that none have been omitted.

128. The following statement gives details of the total revenue assigned, as it stood at the time when the new revenue roll was prepared for each tahsíl :—

Summary of measures
taken to revise assignments.

Details of assigned revenue.

Detail of assigned Revenue.

T A H S I L.	Net jagir.	Net revenue of mafi plots.	Cash assignments.	Village service grants.	Zaildars' ináms.	Total assigned revenue.	Service commutation.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Amritsar	68,706	11,227	4,316	801	5,386	90,436	3,919
Tarn Tāran	59,981	5,565	2,802	553	3,993	72,894	2,219
Ajnāla	53,035	6,629	2,388	1,059	3,171	66,282	2,148
Total District ...	1,81,722	23,421	9,506	2,413	12,550	2,29,612	8,286

Further details will be found in table No. XXX, attached to the revised edition of the Amritsar Gazetteer, which is in the same form as statement No. XXV, furnished with the yearly Revenue Report.

129. *Zaildars* were originally appointed in the Amritsar District at the revised settlement of 1865 to the number of 41. The limits of their *zails* did not correspond either with the limits of *patwāris'* circles, *thānas*, or assessment circles. They were paid by a cess levied in addition to revenue, which took the form of a percentage, varying from 12 annas to Re. 1-8-0 on revenue and water-advantage rate collections.

130. The opportunity was taken at the present settlement to so arrange the *patwāris'* circles and *zails*, that each *zail* should contain so many whole *patwāris'* circles, and each *thāna* so many whole *zails*. It was also arranged that each *zaildār* should (with one exception) in future receive as remuneration an *inám* of one per cent. on the revenue of his *zail*, paid out of the *jama* of one selected village.

131. In Tarn Tāran the number of *zaildars* was raised from 14 to 16. The remuneration enjoyed by them was formerly Rs. 3,981 and will now be Rs. 3,993. It ranges from Rs. 365 to Rs. 171. Although the difference in total is small, large differences occurred in the pay of individual *zaildars*. On an average, each has 22 estates in the *zail* and an *inám* of Rs. 250. The new arrangements were sanctioned by Punjab Government letter No. 79 of 16th April 1892, and in that letter it was stated that the Lieutenant-Governor was prepared to sanction special *ináms*, to be held for life by those officers who, in spite of increase of revenue by reassessment, would suffer by diminution in rate of percentage by reason of their *zails* being reduced in size, or by the withdrawal of percentage on the now abolished water-advantage rate. Proposals were accordingly submitted, and ten *ináms* aggregating in value Rs. 600 a year, and ranging from Rs. 120 to Rs. 10, according to loss suffered, were sanctioned by Government letter No. 129, dated 15th July 1892. These special *ináms* are purely personal, and will lapse on the death or dismissal of the present holder.

132. In Amritsar there are fifteen *zails* as before. On an average each contains 25 villages, and carries a remuneration of Rs. 349. The total pay was formerly Rs. 4,320, and will now at one per cent. be Rs. 5,386. The range is from Rs. 445 to Rs. 167. The boundary of the Wazir Bullar *thāna* was extended by Notification No. 55 of 18th April 1893, to facilitate rearrangement. The few changes effected, were sanctioned by the Commissioner in the letter No. 642, of 16th June 1893, one question being reserved for the decision of Government, *viz.*, whether any percentage out of the revenue of the lands of Amritsar Khás was to be paid to the *zaildars*. This question was ultimately settled by its being decided to set apart only 12 annas per cent. of the revenue of the whole *zail*, including that of Amritsar Khás, as the *zaildars'* remuneration. To have given him the full one per cent. would have been to over-pay him. Only one officer suffered in income sufficiently to justify the grant of a special *inám* of Rs. 20, and he died a week after.

133. In Ajnála the number of *zaildárs* (twelve) remains the same as before. The pay ranges from Rs. 375 to Rs. 202, and the total is Rs. 3,171. On an average, each has 29 villages in the *zail* and an *inám* of Rs. 264. The *thána* boundaries were altered by Notification No. 99, dated 26th June 1893, and this obviated total recasting of *zails*, while sanction to the other changes involved, was given in the Commissioner's letter No. 271 of 9th March 1893. Two small compensatory *ináms* of Rs 25 each were proposed to be held by two *zaildárs* who lost by the lowering of the percentage, but sanction has not yet been received.

134. Chief headmen were appointed in all villages at the revised settlement of 1865. This was done in all the districts settled under the supervision of Mr. Prinsep, under the authority of Punjab Government letter No. 1005, dated 29th October 1864. That letter directed that one per cent. of the revenue should be set aside for the remuneration of the chief headmen and for *ináms*, that one-tenth of the produce of jungle or uncultivated waste should be distributed to the chief headmen, and that one-tenth of the proceeds of all land brought under cultivation during the term of settlement by their exertions should also be assigned to them.

135. What was actually done was not however in conformity with these instructions. A cess of one per cent. on the revenue was levied for the benefit of the chief headmen over and above the 5 per cent. or *pachotra* taken by the headmen. A vernacular proceeding was drawn up for each estate, in which it was set out that the proprietary body agreed to set aside a portion of the common culturable waste as the remuneration of the chief headman, and of this he took possession. If there was no waste common to all, a plot was chosen out of the waste, owned by a sub-division of the village, or even, in a few cases, by an individual owner who had land to spare. It is doubtful whether in all cases the owners fully understood what was being done, and whether they all gave their unqualified assent. The assessment of the land so set aside was fixed and it was recorded that this should be considered as remitted in favour of the chief headmen for the time being. The plot was known as the *ála lambardár's máfi*.

136. The chief headman was sometimes chosen by acclamation, sometimes by votes of the proprietors, or of the other *lambardárs*, and sometimes where claims were equal, lots were drawn. In some villages two headmen were appointed, one to represent each major sub-division, or one to represent the *Hiudú*, the other the *Muhammadian* proprietors. Even where there was only one headman he was usually appointed chief headman. Where there were only two headmen it occasionally happened that they were both nominated as chief headmen, and in some large villages even three chief headmen were appointed.

137. In 1888 much correspondence took place on the subject, District and Settlement Officers being almost unanimous in advocating the total abolition of the system as having failed to produce good results, and being even a source of dispute and heart burning, which it would be well to put an end to.

The orders of Government are contained in letter No. 31, dated 1st February 1890. As to the *mafis* it was ordered, that they should be resumed, and that cash *ináms*, out of the revenue of the village, should be given to the chief headman instead, the value of which should be equal to the sum which would be imposed on the *mafi* plot according to the method adopted by the people in distributing their revenue. If, however, the *inám* by this process proved to be more than one per cent. on the revenue of the village, it was to be reduced down to that maximum. The Lieutenant-Governor refused to sanction, then and there, the abolition of the *ála lambardári* system, but directed that when the final report of each settlement in progress came to be written, the subject should be mentioned and proposals for the total or partial abolition of the system would be considered.

138. Accordingly with effect from the date on which the new assessment of each tahsíl took effect, *ála lambardárs'* *mafis* have been all resumed, and the land of each *mafi* plot has been brought into the assessable area; cash *ináms*, calculated according to the method laid down, have been awarded instead. In 18 estates there is no *ála lambardár*. In 67 estates there is an *ála lambardár*, but he enjoys no *ináms*, for the *mafi* plot, being waste and uncultivated, had no portion of the village assessment put upon it by the people in internal distribution. With regard to the remaining estates, in which there are *ála lambardárs* enjoying *ináms*, it was not necessary to submit any special report, for on receipt of the report from the Gujrát District, Government approved of a system for dealing with these appointments, which was prescribed for adoption in all other districts settled by Mr. Prinsep, for which no special orders regarding *ála lambardárs* had already been passed. All that was necessary in Amritsar was to draw up and submit for sanction a set of rules embodying the principles approved by Government, and to show in the form of a statement the effect of applying these rules to the district.

139. Briefly the scheme provides that in villages which have only one, or only two headmen, the office of *ála lambardár* shall be abolished on the death of the existing incumbent, after which the one per cent. cess shall cease to be levied, and the *ináms* shall cease to be enjoyed. In all villages where there are two chief headmen and more than two *lambardárs*, the office of one of them is, on his death, to be abolished in the same way. In all other villages having more than two headmen but only one *ála lambardár*, the office is not to be interfered with during the term of settlement. The sums made available by the gradual lapse of deceased chief headmen's *ináms* are not to be credited to Government, but utilized in founding special *safed-poshi ináms* to be granted to deserving village notables, selected by the Deputy Commissioner within the *zail* in which the lapse takes place. The maximum amount of *ináms* to be enjoyed by these notables has been fixed at Rs. 40.

The rules were approved by the Financial Commissioner in his Secretary's letter No. 5199, dated 16th August 1893. The *ináms* rules under the Land Revenue Act, were thereupon extended to the Amritsar District by Notification No. 151, published in the *Gazette* of 31st August 1893. A copy of the rules and list of the *ála lambardári ináms* of each *zail* has been made over to the Deputy Commissioner, showing which will be resumed and which will be retained. The totals are as follows:—

Tahsil.								Value of <i>ináms</i> to be gradually resumed as they lapse.	Value of <i>ináms</i> to be retained for term of settlement.	Total.
								Rs.	Rs.	Rs.
Amritsar	...	...	...	...	...	...	...	1,687	2,473	4,160
Tarn Taran	...	...	...	...	...	...	...	1,133	1,529	2,662
Ajnala	...	...	...	...	...	...	...	1,131	1,123	2,256
Total								3,951	5,127	9,078

140. Nearly 8 per cent. of the cultivated area is held by tenants with right of occupancy, and protected tenants having a status superior to that of mere tenants-at-will. The proportion is much the same in all three tahsils, but is nearer 7 than 8 per cent. in Tarn Taran. They may roughly be divided into two classes, in the first of which come those who belong to the proprietary races and who in past time have occupied part of the land of co-sharers in their own, or in neighbouring villages, who had more land than they could manage.

In the second are included those who belong to the menial or artizan class, dependents of the proprietary body. Both classes almost invariably pay

rent in cash, generally a sum equal to the revenue and cesses on their holding, plus *málíkína* which ranges from one to two *annás* in the rupee of revenue. But many have had their rents enhanced by judicial decision, and some of these pay as much as cent. per cent. *málíkína* on the revenue of the holding.

141. At the settlement of 1852 tenants having rights superior to tenants-at-will were recorded as hereditary or *maurusi* tenants. Tenants given *panáh* or protection for a term in 1865. At the revised settlement of 1865 an enquiry into the rights of tenants claiming a superior status was made in each village, and the result recorded in a separate file, which is often now useful to refer to when it is desired to trace out how these rights gradually grew up and were acquired. The statements of landlord and tenant were taken, and the opinion of assessors, and an order was passed defining the tenant's status. The result generally was that the tenant was found to be deserving of protection (*panáh*) and, if so, he was classed according to his length of occupancy or the admissions of himself or his landlord as a "*panáhi duámi*" a "*panáhi kadim*" or "*panáhi*" for a fixed term of years, or for such time as certain conditions were observed or service rendered. On the passing of the Tenancy Act of 1868, it became necessary to revise the record, and restore to those tenants, who had been recorded as *maurusi* in 1852, the status of occupancy tenant to which under the new Act they were entitled and of which they had practically been deprived in 1865. The district was in 1870 formally put under settlement for this purpose, and the entries were corrected in red ink in the settlement record of 1865. All who had been entered as *maurusi* in 1852 were now recorded as tenants with rights of occupancy under Section 6 of the Act, but there were many whose designation remained unchanged and who continued to appear in the record as *panáhis* as they had been distinguished from tenants-at-will for the first time in 1865.

142. Correspondence took place with reference to these in 1889, which has been printed as No. 40 of the selections from the records of the Financial Commissioner, and is available for reference. Status of *panáhi* tenants how recorded. It was ruled that tenants described as *maurusi* or the nature of whose "*panáh*" was indicated by the use of the words "*ta duám*" or "*duámi*" in the existing record, might be at once entered in the new record as tenants with right of occupancy (no section of the Tenancy Act being specified).

The existing description of all other grades of *panáhis* was to be continued unaltered, save where the *panáh* was for the life of a tenant now dead, or for a term now expired. In such cases the entry was to be modified, so as to show that the present tenant was the representative of the original *panáhi*, or was a *panáhi* "as entered in the previous record." A note was to be inserted in each record of rights to the effect that at the last settlement, certain tenants were recorded as *panáhis*, that these entries had been repeated in conformity with section 37 of the Land Revenue Act, and enjoining reference to the printed selection of correspondence in cases of dispute as to status of any tenant. A proposal to extend to *panáhi kadim* tenants the concession given to *panáhi duámi* was negatived.

143. The prescribed note will be found in all the records, in which tenants of this class appear, and a printed memorandum has also been prefixed to each record, showing for each class of tenant how they were entered in the previous record, and how they have been entered now. Their future treatment. Practically the landlords look on *panáhis* as identical with occupancy tenants, and sue for enhancement of their rents as if there was no difference. But questions will often arise as to the exact status of *panáhi* tenants whose "*panáh*," as originally fixed, has long since expired, but who have never been disturbed, and in dealing with these it will, in almost every case, be necessary to refer to the record of enquiry into rights of tenants framed in 1865, and to the correspondence of 1889, above referred to as being available in print.

144. One other point regarding occupancy tenants here requires notice. Rights of occupancy tenants to the land in which wells stand. In cases where their rights of occupancy extend to *cháhi* land, and they use the well from which that land is watered, it will generally be found that they are not entered as possessing any right of occupancy in the small uncultivated survey number, which contains the well itself. That is entered as owned by the landlord,

unencumbered by any rights of occupancy, although the tenants habitually use the well and may even have founded it. In this we have simply followed the previous record which invariably showed the tenants as possessing rights only over the land which they cultivated, but not over the land in which stands the well, from which that land is irrigated, and section 37 of the Land Revenue Act bars any change being made save by consent or under decree. It is to be hoped, that Civil Courts will not feel themselves bound to support the landlord, where taking advantage of this entry he seeks to exclude the tenants from access to the well-steading, and that the reasons for our making the entry as it stands, will be understood. The shares in which the tenants use the water of the well will be found recorded in the statement of rights in wells, and it is believed that in almost all cases the tenants would be able to prove their prescriptive right to enjoy those shares, which would of itself imply a right of access to the well-steading.

145. Special attention has been paid to checking the entries, as to occupancy and protected tenants in the record. The entries as to the *málikána* paid by each, had become rather confused in subsequent annual records, but these have now been made clear, wherever possible. What confusion there was, was mainly due to incorrect, or defective intimation being sent to *patwáris*, of the result of suits for enhancement of rent. The point is important, as apparently where the enhanced rent has been stated in the decree as a lump sum, not bearing any certain relation to the revenue, the rent would not be liable to adjustment on enhancement of revenue. Where the rent is expressed in terms of land revenue, it has been adjusted by a general order passed for each estate, under section 27 of the Tenancy Act. Suits for enhancement have not been numerous, during settlement operations. There have only been some 1,700 altogether, up to the end of June 1893. In over 90 per cent. of these the landlords have been successful. There has been no general disposition to again enhance rents, after the new *jamás* were announced, but it is possible the landlords are not always aware that this may be done, and the institutions have been certainly increasing since the year 1891. At present, the suits for enhancement which are presented are usually in cases where the tenant pays *málikána* amounting to one or two annas in the rupee of revenue. In such, the usual course has been to enhance up to a maximum of 6 annas in the rupee. Should there be any large increase in enhancement suits within the next few years, it might be well to adopt a scale, according to which decrees would be given. Such a scale was adopted by the Settlement Officers in Amhala, and the same would be suitable for Amritsar. Where there is, at the time of suit, no *málikána*, it is suggested that one of 2 annas in the rupee would be enough to impose; where there is already a *málikána* of 2 annas in the rupee or less, one of from 4 to 6 annas in the rupee would be suitable. Similarly a *málikána* of more than 2 annas in the rupee, might be raised to one of from 33 to 50 per cent. according to the circumstances of the tenancy.

146. *Tálukdári* allowances are paid in a few villages, in Amritsar and Ajnála, but are not found in Tarn Taran. These are *Tálukdári* tenures. always cases, in which former owners (usually *Rájpúts*) "who had been too completely ousted to be able to assert their title against the persons in actual proprietary possession (usually Jats, or Kambohs, or Aráins) but had occasionally received small payments, in consideration of their ancient rights, have been assigned a small *tálukdári* allowance, to be paid by the actual possessors in commutation of their claims upon the land." The sum is either a small percentage on the revenue, or a fixed sum, nominal in amount. In announcing the revenue of a village, in which this allowance was paid, Mr. Prinsep always included the allowance in what he announced, and then gave a detail of revenue and *tálukdári*. I have always followed the opposite plan of announcing only the revenue, leaving the *tálukdári* to be separately calculated and stated. In the standing record, it has been *báchhed* over the holdings of those who pay it, in the same way as the cesses, and a separate file for each case was made out at the time it was enquired into, just as if it had been a revenue assignment.

147. No fresh enquiry into tribal custom has been made at this settle-
 Tribal custom or *rivāj-i-ám*. ment. An enquiry was made in 1865, and the results entered in two volumes, which were printed in vernacular. By order of the Financial Commissioner, a short abstract of these volumes has been drawn up in English, with a view to its being published as one of the provincial volumes on Customary Law. No attempt was made to test the correctness of the entries in this vernacular record, all that was required of us was that we should abstract in English the replies of the different tribes, and reduce them to a more compendious form. Copies of the original vernacular *rivāj-i-ám* of 1865 are available, in the office of the Deputy Commissioner, as before, for reference in matters of detail.

148. Rules have been drawn up, prescribing the procedure in measuring
 Diannual assessments. and assessing land, carried away or thrown up by the action of the river. These have not yet received the sanction of the Financial Commissioner, but if approved in time to be printed with this report they will be printed in *extenso* as Appendix D. The proposed rules are an adaptation of the rules already prescribed for the neighbouring district of Gurdáspur. It is intended that the old procedure shall be departed from, by which the assessing officer applies to newly thrown up lands, whatever rate per acre he thinks suitable, subject to a maximum rate corresponding with the full rate fixed for *sailāba* land at settlement for the individual village in question. It is now intended that he shall apply yearly one of three rates devised for each riverain circle, according to the crop he finds being grown on the land, without regard to what happened at the time of reassessment to be the full rate for *sailāba* land, a rate, which as the circumstances of the *sailāba* land alter, may often cease to be appropriate. A perplexing multiplicity of rates is thus avoided, and the assessing officer is confined to certain specified rates adapted to the productive power of each block of new land as evidenced by the kind of crop grown.

149. A detailed statement showing the cost of the settlement up to
 Cost of settlement and share borne by Jagirdárs. the 30th September 1893 has been printed, as Appendix C. Operations were brought to a close in the succeeding month. The settlement up to that date had lasted five years and seven months, and the total cost incurred up to 30th September inclusive of the salary and travelling allowance of gazetted officers, comes to Rs. 3,18,570. In addition, about Rs. 2,000 will probably be spent in October 1893. This will be more than covered by the increased revenue, which will have been paid into the Government treasury by the time the instalment for the kharíf harvest of 1893 has been collected, *i. e.*, by February 1894. The arrangements for the recovery from assignees of their share of the cost of reassessment have not yet been completed. But the recovery of Rs. 6,348 from the assignees of the Tarn Tāran tahsíl has been sanctioned by the Financial Commissioner. Proposals have been submitted for the recovery of Rs. 6,468 from the assignees of the Amritsar tahsíl. The sum to be exacted from those of the Ajnála tahsíl will probably not be less than Rs. 5,000. So that it may be taken that jagirdárs will contribute, in round figures about Rs. 18,000 towards the cost of reassessment.

150. Except for a period of three months in 1892, during which I
 Notice of officers. was absent on privilege leave, the reassessment operations have been in my charge throughout. During those three months Lāla Bhawāni Dās, Extra Assistant Settlement Officer, held charge, being specially invested with the powers of a Collector. This officer, whose qualifications are well known to Government, held the post of Extra Assistant in the settlement from April 1888 to August 1893. Exceptionally well educated, of marked ability and untiring energy, his advice has been of the greatest assistance to me in all stages of the work, and it is fortunate that it has been found possible to post him to the District staff as Revenue Assistant to the Deputy Commissioner at the conclusion of operations. Of the Extra Tahsildárs, I would give the foremost place to Amír-ud-dín, who held charge in Ajnála from the first, except for a few months when he was disabled by sickness. In Tarn Tāran, Lāla Atma Rām, though somewhat wanting in

power of control and sustained energy, was a useful officer from his previous knowledge of settlement details, and I could always be absolutely confident of his integrity. I was not always fortunate in the Deputy Superintendents with whom I had to work. The best were Lāla Sada Rang and Sayad Fazal Husain. The former acted for some time as Extra Tahsildār of Amritsar, but the latter got no opening for promotion to substantive rank, which is to be regretted, as he proved himself an officer whose work was in every way to be depended on, and who won the confidence of the people.

The 18th October 1893.

J. A. GRANT,
Settlement Collector.



APPENDIX A.

General Statement showing Population, Area, Crop Area and Revenue of the Amritsar District at the time of reassessment, 1891-93.

1		2		3		4	5			6	7	8	9		10
		POPULATION.				AREA.				CROPS.		REVENUE.			
		By census of 1881.	By census of 1891.	Total area in acres.		Cultivated area in acres.			Total area of crops in both harvests (average of 5 years).		Total gross assessment.	Rate per acre cultivated, column 9 over column 7.			
						Irrigated.	Unirrigated.	Total cultivated.			Acres.	Rs.	Rs. a. p.		
Amritsar	...	430,418	462,734	349,085	146,647	135,772	282,419	302,378	5,38,644	1 14 6					
Tarn Taran	...	261,676	305,127	381,148	150,159	172,683	322,842	348,409	4,00,483	1 3 10					
Ajvala	...	201,172	224,836	206,104	104,528	60,319	164,847	180,831	3,17,089	1 14 9					
Total District		893,266	992,697	996,337	401,334	368,774	770,108	831,618	12,56,215	1 10 1					

Note.—Column 9 includes the following items of deferred revenue, viz., Rs. 1,667, Rs. 1,160 and Rs. 1,796, Total Rs. 4,623.

APPENDIX B.

List of Gazette Notifications regarding the Revised Settlement of the Amritsar District.

No.	Date.	Subject.
749	3rd November 1887 ...	Mr. J. A. Grant, Assistant Commissioner, posted to the Amritsar district.
1053—1	22nd October 1887 ...	Mr. J. A. Grant, Assistant Commissioner, invested with the powers of a Munsiff, 1st class, within the limits of the Amritsar District.
1053—2	Do. ...	Mr. J. A. Grant, Assistant Commissioner, appointed a Magistrate of the 1st class in the Amritsar District.
736—1	1st November 1887 ...	Mr. J. A. Grant, Assistant Commissioner, empowered to decide suits, mentioned in the first group in sub-section (3) of section 77 of the Punjab Tenancy Act of 1877.
736—2	Do. ...	All the powers of a Collector under the Punjab Tenancy Act of 1887, conferred upon Mr. J. A. Grant, Assistant Collector, to be exercised within the Amritsar District.
736—4	Do. ...	All the powers of a Collector under the Punjab Land Revenue Act 1887 (except those under Chapter VI), conferred upon Mr. J. A. Grant, Assistant Collector, to be exercised within the Amritsar district.
29	26th January 1888 ...	Notified under section 49 (1) of the Land Revenue Act, 1887, that a general reassessment of the land revenue in the Amritsar District is about to be undertaken.
339	27th March 1888 ...	Lála Bhawáni Dás, Assistant Collector, 1st grade, joined the Amritsar District (as Extra Assistant Commissioner).
241—1	16th March 1888 ...	Lála Bhawáni Dás, Extra Assistant Commissioner, invested with the powers of a Munsiff of the 1st class.
150	10th July 1888 ...	Mr. J. A. Grant, not to be subject to the control of the Collector in the exercise of the powers conferred on him by Notifications Nos. 736-2 and 736-4, dated 1st November 1887.
208	9th September 1889 ...	Under section 5 (2), Act XX of 1883, Rs. 5-3-4 per cent. fixed as the proportion which the local rate shall bear to the annual value of land in the Amritsar District.
2621—I	10th June 1891 ...	Publishes amended Schedule of water-rates for irrigation from the Bári Doáb Canal. Notifies that the water-advantage rate heretofore levied, shall cease to be levied on lands watered from the Bári Doáb Canal, subsequent to the 1st April 1891.
340	25th May 1891 ...	Directs that the record of rights of all the estates, included in the District of Amritsar, shall be specially revised.
361—A	20th June 1892 ...	Lála Bhawáni Dás, Extra Assistant Settlement Officer, invested with all the powers of a Collector under the Punjab Land Revenue Act, 1887 (except those under Chapter VI), to be exercised within the Amritsar District (during the absence of Mr. J. A. Grant, Settlement Collector, on leave).
361—B	20th June 1892 ...	Powers of a Collector under the Punjab Tenancy Act similarly conferred on Lála Bhawáni Dás, Assistant Collector.
535—A	21st September 1892 ...	Withdraws the powers conferred by Notifications Nos. 361 A. and B. of 20th June 1892, on Lála Bhawáni Dás, re-appoints him an Assistant Collector, 1st grade, under the Land Revenue Act, and re-empowers him to hear suits mentioned in the 1st group, sub-section (3) of section 77 of the Punjab Tenancy Act.

NOTE :—From the above are omitted Notifications issued from time to time conferring the powers of an Assistant Collector, 2nd grade, under Chapter IV, of the Land Revenue Act, upon sundry Deputy Superintendents of Settlement.

APPENDIX C.

Statement showing the Expenditure of the Amritsar Settlement from 15th February 1888 to 30th September 1893.

Major head of Service.	Budget Heading.	Amount.
		Rs. a. p.
	Salary and settlement allowances of gazetted officers	1,13,559 12 11
	A.—OFFICE ESTABLISHMENT.	
	(1) Office establishment on fixed pay including English writing allowances of Office Kánungos	7,140 2 5
	(2) Office Kánungos	19,358 7 4
	(3) Menial Establishment	4,808 8 9
	Total Office Establishment	31,307 2 6
	B.—FIELD ESTABLISHMENT.	
	(4) Extra Tahsildárs	22,822 9 8
	(5) Deputy Superintendents	27,264 12 2
	(6) Field Kánungos	39,083 13 7
	(7) Field allowances of Field Kánungos	4,373 14 8
	Total Field Establishment	93,545 2 1
	(8) Temporary Establishment	43,904 12 6
	Total Pay of Establishment	1,68,757 1 1
	(9) Travelling allowance of officers	7,531 7 0
	(10) Travelling allowance of establishment	4,574 1 4
	(11) Contingent expenditure, except stationery and lithographing	18,615 1 4
	(12) Stationery	4,997 8 4
	(13) Lithographing	535 6 10
	Total Contingent Expenditure	36,253 8 10
	GRAND TOTAL	3,18,570 6 10



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