THE LAND REVENUE

AND

ITS ADMINISTRATION IN INDIA

PART I.

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CHAPTER I.

Introductory.

THE LAND REVENUE is of such importance to our Indian Empire that many persons desire to have some general knowledge of what it is and how it is levied and managed.

Intimately connected on the one hand with the past history and later development of Land-Tenures, it appeals to the jurist and the student of the growth of institutions and customs; not less connected on the other hand with questions of taxation,
land-valuation, rent and agricultural conditions in general, its administration invites the notice of the economist. To assess and to collect the Land Revenue, has been the chief care of all past governments for many centuries; and for this purpose territorial divisions and official agencies have been devised; and these, however modified, still form the basis of modern arrangements, and naturally have affected all other departmental jurisdictions and official forms. To understand the Land Revenue system, is to gain a greater knowledge of Indian government than could be acquired in any other way. For the agricultural class, which pays this Revenue, represents about five-sixths of the entire population; and the assessment and collection of such a widely levied impost demand an intimate knowledge of land-customs and the social features of country life. And so it is that the Government of India itself requires from various departmental officials, e.g. those of the Forest Department, an elementary knowledge of the Land systems, as essential to the discharge of their general duty.

But the difficulty is to find the desired information in a suitable form and within convenient limits.

My *Land Systems of British India* is too detailed for the purpose. It was designed as a kind of 'Gazetteer' of Land Revenue-Systems and tenures; and to form a series of Provincial monographs (preceded by a general summary) which I would willingly have divided into separate volumes instead of joining them in three large ones. Its object is to furnish a compendious outline of systems, giving references from which all further details can be obtained. It might be supposed that such a task was not worth attempting, because students of detail would wish to go to original sources at once. But these sources are much easier to speak of than to produce or even catalogue. In any case they are so voluminous, so scattered over reports and books now scarce and inaccessible, that a compendium of their contents had become desirable. But whatever may be the justification of the larger book, it contains too much for the many readers who do not care for full details, and too much for the official student who wants only the leading principles indicated,
or needs only to be enlightened as to those portions of Revenue work which bear directly on his own duty.

The necessity then arises to provide such a book as shall answer the purposes of the ordinary student of Indian affairs, and shall yet give sufficient practical information to serve as a textbook for Forest Officers and others outside the Land Revenue Department.

The fact is that it is much easier to write a detailed account of any given Provincial system, than it is to select the precise features, and the proper amount of illustrative detail, which will give a correct view of the system in a short form and in comparatively untechnical language. If we try to be too brief and general, we simply reproduce a semblance of those loose generalized sketches of the 'village community' and the 'Land-tax of India' with which readers of Indian histories and textbooks are only too familiar, and which, from the conditions under which they were written, must be inadequate for any practical purpose, and are, in some cases, positively misleading.

The following chapters represent an attempt to describe the Land Revenue Administration of British India, and the forms of land-holding on which that administration is based, in the compass of one small volume. The attempt has been made with some misgiving; but it has been made with care, and with the endeavour to direct attention to what is important from a general reader's point of view. I have, however, given references whence some detail on special points may be obtained.

To those who are going to use the book as a text for examination or otherwise, may I add, that it is expected that they will arm themselves further with (1) the Land Revenue Act and Rent or Tenancy Act, and (2) the Revenue Circular Orders, of the particular Province with which they are concerned.
CHAPTER II.

GENERAL FEATURES OF THE COUNTRY AFFECTING THE
LAND REVENUE ADMINISTRATION.

There are certain general features of Provinces and districts, and certain facts regarding the soil, climate, and institutions of the country, which are often alluded to in describing the Land Revenue systems, and which, though familiar enough to residents in India, will need explanation to the reader in England. It is convenient, therefore, to open proceedings by briefly describing the facts and features alluded to.

‘British India.’—In the first place it is often convenient to allude to ‘British India’ as a whole; meaning the territories subject to British Government, and to the law as enacted by the Central and Provincial Legislatures of India, and in some matters by the Imperial Parliament in England. The rest of India is governed by native princes.

These rarely or never represent the indigenous rulers of the people, but are descendants of Rájput and Maráthá conquerors, or of the Deputies whom the Mughal Emperor established locally, and who, in the decline of the Empire, assumed independence. These States vary in size and importance and in the degree of independent authority they possess. All of them are aided by a British ‘Resident’ (or by Political officers with other titles). All of them are bound by treaty to enter into no dealings with foreign powers without the approval of the Suzerain. If internal affairs should be grossly mismanaged, the Governor-General would interfere; otherwise, the administration of the Land Revenue, local taxes, police, and public justice are not meddled with. In the smaller States the powers of life and death are not unrestricted; a reference for approval may be needed before a prisoner can be put to death.
GENERAL FEATURES OF THE COUNTRY.

‘India.’—The name ‘India,’ however, has a purely geographical use; the different parts or provinces included in it have populations widely different in customs, language, and physical appearance. Even where there is a common Muhammadan faith, it does but little to obliterate natural and caste characteristics. The aggregation of races under the general name of ‘Hindu’ has even less meaning as indicating anything like unity; for the Hindu sects, as well as their deities and customs of worship, are local and multiform; hardly anything is common to all, except certain general religious ideas and various caste rules and social principles. Vast numbers not only of low-caste or outcaste people, but of fine races (like the Panjâb Jat) are ‘Hindus’ in hardly any other sense than that they are neither Muhammadan, Christian, nor Parsi. These always follow their own land tenure and inheritance customs, in total ignorance of the Hindu Law Schools and their text-books. They have, however, a general respect for Brahmans, and a certain tincture of Hindu religious ideas.

‘Bengal.’—The term ‘Bengal’ is sometimes vaguely used as if it meant all India that is not Madras or Bombay. It is used in these pages only for the territories under the Lieutenant-Governor of Bengal, whose capital is at Calcutta; and it does not include Assam, which has been separated since 1874, under a Chief Commissioner.

‘North India.’—The term ‘North India’ is generally used to mean very much the same as ‘Hindustán’—the country north of the group of hills, locally known by various names, but conveniently described in the aggregate as the Vindhyan Range. These hill-ranges form a barrier across the ‘peninsula’ nearly from east to west.

1 Especially when such numbers are perfectly ignorant converts, and retain a great many Hindu caste ideas and superstitions generally. In many parts local custom governs inheritance and other matters, and the law of the text-books is hardly known.

2 ‘The people of the great kingdoms known to history are an immense mixed multitude broken up into tribal or religious groups and united under one rulership by force or accident.’ (Sir A. Lyall, Rise of the British Dominion in India. Murray, 1893.)
The Dakhan (Deccan).—Southern India is often referred to as 'the Deccan' (Dakhan), though the terms are not quite identical, for the Dakhan includes the west and upper part of the south country, between the Ghát or line of hills on either side. As this country is generally undulating high land (descending very gradually from the Western Ghát), it has distinctive features. On the whole, we may say that 'Dakhan' does not include Southern Madras, but may be taken to extend from the Narbada Valley (amid the Vindhyan hills) as far south as the Kistná river.

Variety of districts as to climate and staple produce.—The districts of India represent, in the aggregate, almost every conceivable variety of climate, from the Alpine districts of the North Panjáb and the North-West Provinces to the nearly tropical districts of Southern Madras and the West Coast. Their agricultural products are equally varied; the only general distinction that can be drawn is that part of the country is a large producer of wheat and barley, and in part the staple is rice. Millets and pulses are everywhere raised in some variety, as well as the sugar-cane, tobacco, oil-seeds, cotton, and vegetables, including a large variety of gourds, cucumbers, and melons. Some staples, like 'jute' and indigo, are confined to districts where the climate is suitable.

Character of the surface. Alpine hill-districts. Submontane districts. Taráí.—As might be expected, the surface is extremely diversified, but usually preserves the same character over extensive areas. In the extreme north the valleys and cultivable slopes within the system of the Himalayan mountains are largely in the hands of Native States—Kashmir, Naipál, Síkím, &c. But there are a few British districts. There is also a series of submontane districts among the valleys and lower hills which intervene between the higher mountains and the level plain. Some of these districts (of which the Debra Dún may be taken as an example) are enclosed valleys with much forest land. Others receive the drainage from the outer hills, and thus have certain peculiarities of soil and an unhealthy climate; districts of this character are known as 'Taráí.'
Alluvial plains.—Throughout the great Ganges plain, and the Panjáb plain traversed by its five rivers, the deep alluvial soil is often a dead level for miles together, and a stone or pebble is never seen. The Panjáb rivers, coming down from the hills on to a soil of this character, are constantly changing their course, as the water rises or falls with the melting of the Himáláyán snows or the floods of the ‘monsoon’ season or both 1.

There is a vast tract of arid sandy country south of the Panjáb. Indeed all the country from Hisár across to the ‘Run of Cutch’ and including Sindh, is more or less arid, and cultivation is entirely dependent on the moisture from the rivers which percolates a certain distance inland.

Districts south of the Vindhyan range.—When we leave Northern India and come to the Narbada valley and the districts beyond the Vindhyan hills, we find great diversities of level; and generally a country quite distinct in character from that of the Northern alluvial plains.

‘Black cotton’ and red soil country.—We come to the ‘black cotton’ soil (which produces the well-known cotton of Northern Central India and Bombay) and the ‘red soil.’ A number of the districts occupy plateau-land—a succession of wooded hills, with fertile valleys between; others are uniformly at a lower level. The upper districts are often distinguished as ‘bálá-ghát’ (above the ghát or passes of the hills) and the lower ones as talá-ghát or páyín-ghát (at the foot or below the ghát).

Seasons and harvests.—The climate of the provinces is very various. There is generally a part of the year cooler than the rest; but only in the North is this season (November to February) really cold. In Madras there is a ‘N. E. monsoon’ or late

1 In these countries the tract between two rivers is called a Doáb (Do = two, āb = water). ‘The Doáb’ par excellence is the great plain between the Ganges and Jamna (Jumna) river in the North-West Provinces. The tracts so called in the Panjáb are distinguished by some addition, e.g. the ‘Bás Doáb’ (between the Beás and Kávi rivers). In these tracts it often happens that the level of the central part of the Doáb is higher than the rest, and as we cannot here be sunk, the country is covered with ‘jungle.’ It is here in fact that the rakhs or fuel forests, afterwards mentioned, are chiefly found.
autumn rainfall; elsewhere the short period of winter rainfall that often occurs about December or January, is due to other causes. The general S.W. monsoon or rainy season ('the rains') begins with June and goes on till September; but the dates vary, and so does the amount of fall. In some places there is a steady wet season, in others only occasional downpours, and in others hardly any rain at all, only the air becomes somewhat moister.

**Rabi and Kharif harvests.**—This results generally in there being two chief harvests; one is the *rabi* (*rabi'*) or spring harvest (in the northern and central districts this is the harvest for wheat and barley) and the other the *Kharif* or autumn harvest¹ (e.g. the rice harvest of Bengal). The season of sowing and reaping varies with the locality: speaking generally, in the *rabi* or spring harvest, the ground is prepared after the summer rains, the wheat is sown in October, and reaped at dates varying from early April to as late as May 15. The *Kharif* crops are rapidly growing plants; they are put in as soon as the soil is moistened by the first rain, and reaped in the autumn. Sugar-cane is cut gradually and frequently stands till the end of winter².

¹ These are the terms used in Revenue books. In the Hindi districts they call them *Hári* and *Sávánt* respectively, and by other local names. The relative importance of these harvests varies; e.g. in the Panjáb the *Kharif* is the less important, except as far as sugar-cane is concerned. Fodder plants and millets are the chief produce. In other parts the importance is reversed. All land is not, however, cultivated twice. Land that bears two crops is said to be *do fasílī*, (*fasíl* = harvest or crop); that which only bears one, is *ek-fasílī*.

² Agricultural Year. *Fasíl era.* Official Year.—Land Revenue instalments and other arrangements often depend on this harvest division. Tenant ejectments and rent-enhancements are managed with reference to certain periods prescribed by law, called the 'agricultural year'; these are so arranged that changes are made when it is convenient; a tenant is not ejected, e.g., after his ploughing and sowing is all done, and before his crop is ready for the sickle. The Mughal emperors invented a date or era for the financial and revenue accounts which they called the *Fasíl* year; it was more convenient than the Hindu, or Muhammadan calendar year, which varies owing to the use of lunar months. The *Fasíl* era is now generally disused.

For all official purposes the year begins April 1 and ends March 31 following. These official years always contain two numbers; thus 1890-1, means the year which began on April 1, 1890, and closed March 31, 1891.
Irrigation.—Whether the rains fall in due time, or not, the operations of the two harvests begin at the usual dates whenever there is irrigation. Land that is dependent solely on rainfall is generally called bardani; that watered by wells is chahi: land irrigated by canal is nahri: land moistened by river percolation is sailaba.

The Canal Acts.—Canals are mostly the property of the State and are managed by a special staff. Each province that has canals, has its own Irrigation or Canal Act. And the Land Revenue Collectors often have duties in connexion with them; hearing appeals from the orders of canal-officers, and settling questions about water-rates, about the arrangements for taking channels across the land of another person, and so forth. In South India there are also canals, but the State Irrigation Department is more concerned with great tanks, and the channels that lead from them; and with irrigation systems which depend upon weirs thrown across rivers, as in the delta of the Kistna and Godavari rivers.

Value of land increased by Canal irrigation being provided.—It may here be mentioned, that as land rises greatly in value by its being more or less completely protected by a canal, this difference in value may greatly affect the Land Revenue. But it is the usual practice to let the assessments regard the land in itself, apart from the fact that it is canal watered; and the extra advantage owing to the canal (which was provided at the expense of the State) is arranged for in Upper India, by charging what is called an "owner's rate" levied per acre on the area affected. The charge for the use of the water itself is called the "occupier's rate," because that is paid by the person who actually reaps the crop, and he may or may not be the owner of the land. The water always belongs to Government; and it is important to remember the distinction (in whatever form it is practically made or may hereafter be made in amended Acts) between the price of the water as a commodity and the increased acreage value of the land itself, consequent on its general improvement resulting from the possibility of permanent irrigation.

In Southern and Western India the matter is somewhat
differently managed. There, lands that grow rice crops which always require tank or river irrigation are separately assessed at special rates; and, for Revenue purposes, all cultivation is broadly classified as 'wet' and 'dry.'

Irrigation by Wells. Means of raising water.—Wells give rise to many customs of land-holding in Northern India. As each well can only be worked a certain number of hours, and the flow during that time will water a certain number of acres (more or less according to situation, nature of soil, requirement of crop, &c.) the sharers in a well arrange their working it so many hours each day, or on certain days in the week. In the Central Panjáb water is raised from the well by the 'Persian wheel,' which is an apparatus of earthen pots fastened on an endless band of grass rope which passes over a great wheel turned by cattle. This is local. Elsewhere a large leather bag furnished with an iron rim and hung by a stout rope over a pulley-wheel, is drawn up and down by cattle moving on a roadway sloping up from the well's mouth (láo-charsa). Or a lever-pole weighted at one end and furnished at the other with a bucket or earthen pot, is used (dheikhí). Small wheels (ráotí, jhalár) are often erected on the edges of rivers and creeks and on low level canals where the water requires raising.

Tank irrigation.—Tank irrigation is common in Central and Southern India. The word tank is said to be a Central Indian term and not the English word. It refers to some natural soil depression, which, being dammed up at one end, catches and retains the rain-water as it flows off the high land or hills in the vicinity. Some tanks in Ájmer and elsewhere are great lakes, sometimes they contain water perennially; often, however, when the water has run off, the level bottom (enriched with the water-deposit) is allowed to dry for a time and is then ploughed up and sown. In South India the term ayacut refers to the area com-

1 So that the term 'well' in Land Revenue Papers often means not merely the water source itself, but an area of land watered (or protected) by the well.

2 Hence the 'irrigation tank' is not a reservoir or a masonry enclosure; the latter is found commonly, but only at temples, &c., for religious ablutions.

3 This is the ábi cultivation of Ájmer.
manded by the tank and its distributary channels. Where irrigation is effected by a dam or weir for confining the waters of a river and distributing the aggregate by suitable channels, the arrangement is called an 'anicut' (anekattu).

'Villages.' 'Mauza.'—We shall speak hereafter about 'Villages,' but it is here convenient to notice that by that term we mean a group of cultivation of a permanent character in one place, having a known area and a name in the map. In Revenue language, the village is the mauza. A survey, a record, &c., is said to be mauzawár when it proceeds by villages — i.e., takes the village as the unit. Other common terms for village are dih (Persian), gáit, gám (Hindi dialects), gránam (Sanskrit).

Boundary marks in use.—The fields and holdings within the village, as well as the outer boundaries, are everywhere demarcated. In North India, important points (as e.g., a point of junction of two or more village boundary lines) are indicated by stout masonry pillars, lesser boundaries usually by clay pillars or small mounds.

In Bombay and Madras, where what is called the Raiyatwári system prevails, the boundaries of fields or holdings are invariable. Each field is therefore elaborately demarcated by a system of corner stones or earthen banks; each of the stones enclosing the angle, is set so as to point in the direction of the boundary line, and strips of land between the marks are left unploughed, and soon become covered with bushes. In Bombay it is an express rule that such a strip must be left unploughed. I may add that in countries where irrigation is much used, there will often be plots surrounded with low earthen ridges to keep in the water: these do not necessarily indicate any boundary line or limit of property or landed interest.

Measures of weight; area measures. 'Mound' and 'seer.'

1 I say 'permanent' because there are many soils where crops are only taken for two or three years in succession, and the place is then abandoned. And in hill countries where there is bamboo and other forest, as in Burma, East Bengal, Assam, South India, and in the Western Ghat, local tribes still carry on a process of shifting cultivation which is described later on.

2 This will be explained in the sequel.
As we frequently refer to measures of weight and still oftener

to land measures, it will be convenient to add in conclusion, that

while measures of grain, &c., are locally very various, the man

(anglicized into 'maund') is perhaps most commonly referred to. - If pakká (that is, of standard weight) it is 40 seers (str) or

80 lbs. Where the local weight of the man is different from the

standard it is said to be kachchá (i.e. raw or imperfect).

English Acre. Bighá.—In some places the public records adopt the English Statute acre as the land-measure: in others the vernacular records are made only in 'local measures; and for imperial returns and published statistics these are 'translated' into acres. The commonest native measure is the 'bighá,' first adopted under Akbar's Land-Settlement (of which we shall presently speak). But the standard of the succeeding reign is that now in general use. The Sháh Jahání-bighá is the square of a linear unit, which is 60 gaz—each gaz being 33 English inches in length. The bighá is thus 3,025 sq. yds. = \(\frac{5}{3}\) of an acre. In Bengal, however, the bighá is 1,600 sq. yds. = \(\frac{1}{3}\) of an acre.

Its divisions.—The bighá is divided into 20 biswa, and that into 20 biswánsí. In Bengal the corresponding divisions are 'cotta' (kattáhá) and gandá.

The Ghumáo.—In the Panjáb the bighá (as above) is only locally used: more generally a measure called ghumáo (from ghumáná = to turn the plough) is used; it is divided into 8 kanál, and the kanál into 20 marla. The ghumáo is unfortunately rather various: rarely it is \(= 1\) acre; more commonly it varies to a little above or a little below \(\frac{6}{10}\) of an acre.

Forms of cultivation. Shifting cultivation in hill ranges.

—A very interesting account might be given of the forms of agricultural cultivation in the different provinces, but it would lead us too far away from our direct object; it is necessary, however, to call attention to the fact that all cultivation is not permanent. Apart from the fact that in Assam (and other places also) large areas are only cultivated for a year or two and then abandoned for a long time, there is a still extensively practised

1 A full detail, with formula for reduction to acres, will be found in the Panjáb Revenue Circulars.
mode of cultivation, which is characteristic of places where there are large tracts of forest and jungle-clad hills, inhabited by more or less primitive (often non-Aryan) castes or tribes. In these cases a temporary location of bamboo huts forms the village residence; and the families, having selected a suitable hill slope, where the angle is not too steep, proceed to cut down all the bamboos and smaller vegetation, killing the larger trees by ringing or girdling. The stuff is collected in heaps during the early hot season and allowed to dry thoroughly. Just before the rains set in, the whole is fired, and the ashes are raked up, mixed with suitable kinds of seed, and dibbled into the soft forest-soil with a hoe. The only further care—which, however, involves heavy labour—is weeding the crop, and sometimes fencing it strongly against the depredations of deer, &c. One, or perhaps two, crops are taken off, and then the site is abandoned. It is not returned to till a period of years has elapsed sufficient for the re-growth of the forest. This period depends largely on the numbers of the tribes, the area available, and other circumstances; it may be as long as twenty to forty years, or it may be as short as five to seven years. This form of cultivation is called jām in Bengal, kumri in South India, taungyá in Burma, dahyá in the Central Provinces.

There are other forms of permanent cultivation which require ashes for manure, and for this purpose tracts of jungle land are often attached to cultivated holdings as part of the necessary area (e.g. in Coorg, Bombay, &c.).

These methods are interesting, because in ancient times all village cultivation must have begun, even in the plains, by similar forest clearings; only that in level land, when once the jungle was removed, and the plough came into use, there would be no necessity for shifting the site; and thus from a small clearing, a large permanent village would grow up.

1 Otherwise the soil (and the seed with it) would be washed away by the heavy rainfall.
2 Some interesting particulars as to how the system may gradually develop into something resembling a fixed tenure, may be seen in L. S. B. I. vol. iii. pp. 504-508.
CHAPTER III.

HOW THE PROVINCES AND DISTRICTS ARE ORGANIZED WITH REFERENCE TO LAND REVENUE ADMINISTRATION.

I. The Governments.

General Government, in India and in England.—The whole of British India is divided into Provinces, each under its own local Government or local Administration. These Governments are in general subordinate to the Supreme Government, i.e. the Government of India, whose head-quarters are at Calcutta and Simla. In England the Secretary of State for India, assisted by a Council of ten members, exercises a general control and supervision on behalf of the Crown 1.

Presidencies.—Three of the Provinces—Bengal, Bombay, and Madras—have the designation of 'Presidency.' This is owing to the fact that, in the early days of the trading Charters, the 'Factories' 2, which formed the centres of establishment,

1 The 'East India Company' ceased to exist as a governing body—holding delegated authority from the Crown—when the 'Act for the better Government of India' (21 & 22 Vict. cap. 106) became law, and the Queen's proclamation was issued in November 1858. (The Act has been several times amended.) Before this the management of Indian affairs at home was conducted by the 'Court of Directors' of the Honourable E. I. Company, with a certain supervision exercised on the part of the State, by a 'Board of Control.' The authority was given by means of Royal charters. The earlier of these were concerned chiefly with trade and commercial matters. In 1773 the 'Regulating Act' was passed, and is noticeable as the first statute which directly dealt with the local government of provinces: this was supplemented by further statutes in 1786, 1784, and 1786. After this as each charter was renewed (after twenty years), further Acts of Parliament were passed (concurrently with the charter) to provide for matters which it had become necessary to regulate. Thus it is that the principal statutes date 1792–3, 1812, 1833, 1853. There is a convenient collection of 'Statutes relating to India' published by the Legislative Department (Government Press, Calcutta).

2 The capitals were called Fort William (Calcutta), Fort St. David
were under the management of a 'President' and a Council of senior merchants. When, in after-times, territories were conquered or ceded to the Company, they were attached to the Presidency town which was nearest, or whose forces had been concerned in the acquisition; and so the whole territory became the 'Presidency.' When the Company came to be a governing power rather than a trading company, the organization of President and Council gave way to that of 'Governor' and Council, but the term 'Presidency' was retained.

The 'Governors' of Madras and Bombay have the aid of Executive and Legislative Councils; and they retain some privileges of direct correspondence with the Secretary of State, survivals from the old times when the capitals of the three Presidencies were really distinct and widely separated places. The Bengal Presidency (p. 5 ante) is larger and more populous than either of the others, and its Governor became the 'Governor-General' of India; and then a separate Governor was not appointed for the local Government, but a 'Lieutenant-Governor' who has a Legislative, but no Executive, Council.

The North-Western Provinces (so called because the districts lay N.W. of the capital, and formed what was then the N.W. frontier of our Indian Empire) were at first part of the Bengal Presidency; but they were separated in 1834-5, and a Lieutenant-Governor was appointed. A Legislative Council has existed since 1886.

The Province of Oudh was annexed in 1856 and placed under a 'Chief Commissioner.' In 1877, this office was combined with that of the Lieutenant-Governor of the North-West Provinces, and various arrangements have been made for

(Madras), Bombay Castle (Bombay). It was in 1687 that the Company first undertook to administer the internal affairs of the fortified stations at which the traders were established. The local native Government was not able, even if it had wished, to interfere. It was not till nearly a century later that territorial government began.

1 At first the 'Governor of Bengal' was both local governor and also general superintendent of the other Governments; but as time went on, a separation was inevitable. Authority was given to appoint a Governor for Bengal, or a Lieutenant-Governor; and the latter was adopted.
assimilating the powers; so that for all practical purposes the whole forms one Government—the full style of the Executive head being 'Lieutenant-Governor and Chief Commissioner.'

The Panjáb (annexed March 31, 1849) was at first placed under a 'Board of Administration'; then (1853) under a single Chief Commissioner; and finally (1859) under a Lieutenant-Governor. There is no Legislative Council.

The other territories which never could (owing to geographical and other considerations) have been attached to the 'Presidencies' were organized in a somewhat different manner. Ājmer, the Central Provinces, Assam, Coorg, and Burma, (and at the date of annexation, Oudh also as above mentioned) were placed under 'Chief Commissioners.'

Local Government and Local Administration.—This is a convenient point at which to explain the difference between a Local Government under a Governor or Lieutenant-Governor, and a Local Administration under a Chief Commissioner. In the former case the territories were either part of the old historical Presidencies, or could be separately aggregated into Provinces under a responsible executive head. But other territories were provided by law to be taken under the direct management of the Government of India itself; and the Governor-General appointed a chief officer locally to 'administer' his orders. Hence the Presidencies and Provinces under Governors and Lieutenant-Governors (who though subordinate in general to the Central Government, are yet primarily responsible and have many direct and independent powers) are called 'Local Governments' and the others 'Local Administrations.'

As it would be inconvenient in practice for the Government of India to exercise directly all the functions of a local Government in so many places, it was provided by certain Acts of the Legislature that various powers were to be delegated to Chief Commissioners ex officio; and the matter was further simplified by the 'General Clauses Act 1868,' which provided that the term 'Local Government' when used in Acts of subsequent date, should include 'Local Administration' unless there was something in the context or some

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1 The Panjáb could not be attached to either of the distant Presidencies; nor could it conveniently have been added to the North-West Provinces, for the whole territory would have been unmanageable in size.

2 The reader will perhaps need to be reminded that the 'Central Provinces' (capital Nágpur) and the Military Station at Kamthi (Kamptee) is a distinct province from 'Central India'; the latter is a group of native Stat the 'Agency' of a Political officer.

An Act passed to define once for all certain terms that are in constant use in Legislative enactments.
express provision otherwise. Practically, therefore, Chief Commissioners have much the same powers as Lieutenant-Governors, and the details of such differences as exist (locally and otherwise) need not occupy us.

The Government of India.—The Government of India is presided over by 'the Governor-General in Council'.

This phrase is used in all official proceedings and orders, because all acts—except some special ones on emergent occasions—are considered to be the acts of the Government as a whole. For this reason also formal letters or 'despatches' to the Secretary of State are signed by the Governor-General and all the members of his Executive Council; and so in Madras and Bombay when they write to the Secretary of State.

The Governor-General is aided by an Executive Council, which usually includes the Commander-in-Chief as an extra member. Each 'Honourable Member' takes charge of some department of public business; and the secretaries in that department look to him for necessary orders. Thus there is a Legislative member, a Finance member, a Military member (besides the Commander-in-Chief), a member who has charge of the Home Department, &c. The portfolio of Foreign business is usually held by the Viceroy himself, directly, with the aid of the secretaries and attachés of the Foreign Office.

Legislature. I do not propose to give details about the Legislature; but it will be well to indicate that when the Governor-General and his Council sit for legislative business they are reinforced by a number of extra members to constitute the Legislative Council, which makes laws for the country, and to some extent (since the amending Act of 1892) controls the financial and general administration, as it can discuss the budget and interpellate the Government on public questions. As regards the provision of laws, the Imperial Parliament has power to legislate for any part of India; but in practice it does not do so except in matters of imperial or constitutional import. When local legislative powers were first given, the Councils of Bengal, Madras, and Bombay respectively, passed 'Regulations' some of which are still in force. This plan was pursued up to 1834, when a single General Legislative Council for all India was substituted, and its enactments were then called 'Acts,' which besides having certain titles, also

1 In other State functions this high official has also the title of 'Viceroy and Governor-General.' This latter title was first used in 1858 in the Queen's Proclamation on assuming the Government under the Act (p. 14 note).
bore a serial number for the Calendar year. (Thus we have the 'Indian Penal Code' as Act XLV of 1860, and so on.) This practice has been continued ever since. After some improvements of the Council as regards its constitution, in 1853, the present law of 1861 re-established provincial Councils as well as the Central Legislative Council of India. Provincial Councils pass Acts relating to their own province only, and their enactments must be approved by the Governor-General; there are certain restrictions regarding the nature of the provisions enacted, so as to prevent any clashing with the 'general Acts' of the Central Council which legislates on matters common to the whole of British India.

Scheduled Districts.—It is also convenient to mention that there are parts of the older territories, and also some newly annexed, and otherwise specially situated, provinces (or parts of provinces) for which the ordinary law of the Regulations and Acts, as a whole, would be unsuited. In 1874, a list of such places called 'Scheduled districts' was enacted (Act XIV of 1874); and in any place on the list, the Government is empowered to notify what laws are to be, and what are not to be, in force. Further there is an Act of Parliament (33 Vict. ch. 3) of 1870, by which the Governor-General is empowered to make special 'Regulations' (not passed by the Legislative Council) for territories in a backward state which may be notified as places for which such provision is desirable. This notification not only enables such special Regulations to be put in force, but has the further effect of practically making the places 'Scheduled districts,' i.e. the ordinary laws do not apply except so far as they may expressly be extended. These modern Regulations are distinguished from the old Bengal (and other) Regulations before 1834, by their date—which is after 1870.

1 Indian Councils Act, 24 & 25 Vict. ch. 67 (with subsequent amending Acts, including that extending the council and its sphere of action in 1892).

2 In the same year Act XV set at rest doubts which had arisen as to the local application of various Acts and Regulations to certain territories which had never been annexed formally to the Presidencies, and about which certain doubts had arisen.

3 These Regulations are simple practical codes of rules adapted to the special purpose; though not subject to all the formalities and discussions of 'the Legislature, they are really just as carefully drafted, and worked up by the Legislative Department as if they were Acts. The 'Regulations' for Upper Burma are an instance of this class.
Special Inspecting and advising Agency of the Government of India. Imperial Department of Agriculture and Revenue.—This will suffice to give a general idea of the scope of the work of the Government of India; but it should be added that besides the Secretaries in each department, the Central Government has the aid and advice of Special Officers who are also deputed on tours of general inspection in the Provinces. Such are the Inspector-General of Forests, the Consulting Engineers, Sanitary Commissioners and others. The Department of Revenue and Agriculture which especially directs the Department of Land Records (of which presently) in the provinces, has not a Director called by that name, but the head of it is a Secretary to the Government of India.

The Local Governments.—In each province the Local Government divides its work of correspondence into Departments, with Secretaries and Under Secretaries in each. If the province is small there may be one Secretary only, or perhaps no more than two, who divide the work between them. It may be also that the heads of Executive Departments (as the Chief Engineer, the Inspector-General of Police, and the Director of Public Instruction) are also Secretaries or Under Secretaries to Government for those departments.

Chief Controlling Revenue authority.—In smaller Governments the Chief Commissioner is himself the head or Chief Controlling authority in Land Revenue matters; but in the larger provinces there is a separate Chief Controlling authority in direct communication with the Government. In Bengal, Madras, and the North-West Provinces (including Oudh) the control is centred in a ‘Board of Revenue’ which has its own Secretaries. The members divide the work; and there is legal authority for the orders of one member being deemed to be the orders of the Board, except in certain specified matters of importance. Usually one member takes control of the Land Revenue Settlements and other connected subjects, while another deals with Excise, Customs, Stamps, Pensions and other branches. In Madras, where there are more than two members, the work is otherwise distributed. In the Panjáb there are two Financial
Commissioners (first and second) who in fact, but not in name, constitute a Board. In Bombay the system is exceptional; there is no Board, but the whole Presidency is divided into large divisions (Northern, Southern, and Central, and the Province of Sindh), and the Commissioners of these are the controlling Revenue authorities in direct communication with the Government and its Revenue Secretary.

Course of Correspondence.—Correspondence with Government on all official matters is addressed to the Secretary in such and such a department, not to the Governor or Lieutenant-Governor or Chief Commissioner direct. The Government of India is officially addressed by the Secretaries to the Local Governments, &c., and addresses them in reply.

The Governor-General, Lieutenant-Governors and Chief Commissioners have 'military' or 'private' Secretaries (or both), but these are not addressed on public official questions, only on personal and semi-official matters.

The heads of Departments (Directors, Conservators of Forests, &c., &c.) address their Local Government direct (unless it is a matter for the Chief Controlling Revenue authority). Subordinate officers communicate through their Departmental Superior.

Provincial Departments of Land Records and Agriculture.—Before passing on to the District Organization, special notice should be taken of an important Provincial agency which works in direct communication with the Chief Revenue Authority. In each province there is a 'Department of Land Records and Agriculture,' under a Director (or he may have some other title) with or without an assistant. The general work and the plan of operations of these departments are systematized and directed by means of the Imperial Department (of the Government of India) to which allusion has already been made.

The Directors are able to give important aid at Land Revenue Settlements, and also in times of famine, according to the official code of Instructions known as the 'Famine Code.' They also pay attention to agricultural experiments and improvements, to public gardens, experimental and stud farms, and the prevention and treatment of cattle disease. But their uniform and perhaps
most important duty is to supervise the agency in districts for keeping up the land records and statistical returns (of which we shall speak presently). For the District Officers or Collectors have, under various Acts and orders, such a variety of duties that, if not assisted in this matter, they could hardly see it sufficiently.

The essential object aimed at by the correct keeping of village maps, records and returns, is not only the facility of collection (of the Land Revenue) and the security of all classes of rights and interests in the land, but also the more perfect knowledge of the agricultural condition and prospects of the estates, so that on the first warnings of famine, the requisite action may be taken in time, and indications of distress may not be thrown away for want of definite information. Moreover, a hardly less important object is that, when a revision of Settlement becomes due, the records may be found so to correspond with actual facts, that the necessity of costly and harassing operations of re-survey, re-valuation of land, and revision of records of rights, may be as far as possible obviated.

The attention of these departments is also specially directed to the official organization, personal improvement, training and instruction (in surveying, &c.), of the local subordinate staff.

II. Local Land Revenue Jurisdiction.

The important point, for our purpose, is to be familiar with the internal arrangements of the Provinces—the Divisions, Districts, Revenue local subdivisions, and village offices. It may be stated at once, that the Land Revenue has, under every form of Government, and at all times, been so essentially the mainstay of the State income, and its administration has so necessarily involved a network of local jurisdictions and a graded staff of local officers, that the Land Revenue local jurisdiction is the basis of all other administrative divisions of territory. The Criminal, Police, and Civil jurisdictions do not indeed always, or wholly, follow the Land Revenue divisions; but even they coincide to some extent.
The Division.—The provinces are always divided into ‘Districts’ (the old term ‘Zilla’ is now completely disused). In all provinces except Madras, a number of these districts—three, four, or even more, are aggregated into Divisions, under the superintendence of a Commissioner. This officer is in general the medium of communication between the District officer and the Chief Revenue authority or the Government (as the case may be). He is the appellate authority in Land Revenue matters, from orders of the District Officer, and the first grade of his Assistants; he is charged with duties of inspection and general control, and with the sanctioning or refusing certain expenditure, and with various matters of appointment or discipline in respect of certain grades of public servants. He is called on to advise the Government, and to report on a great variety of matters. Land Revenue Settlements in the Division are conducted under his supervision.

The District.—The District is really the fundamental administrative unit. It varies in size and population, its limits being formed partly on considerations of administrative convenience, and partly as the result of physical features or of historical developments. The law gives power to the Local Government (usually in the Land Revenue Acts) to alter the boundaries of existing districts, and to erect new ones.

Where the districts are very large they may be primarily sub-

1 Except of course in vernacular documents. The district is sometimes referred to as a ‘Collectorate’.

2 In some places the full title is ‘Commissioner and Superintendent.’ Even in Madras the exception is more in form than in reality. The Officers styled ‘Commissioners’ in that Presidency are the members of the Board of Revenue. Instead, that is, of having separate territorial charges of groups of districts, they are Commissioners for certain subjects or branches of duty (Settlements, Land Revenue, Excise, &c.), and sit together as a Board: in Bombay the Commissioners act territorially, and this dispenses with a Revenue Board; in the other Provinces, there is both the agency of Commissioners and the Supervision of a Board or Financial Commissioners.

3 Alteration may be necessary because a district is too large for convenience, or because it is desirable to aggregate, under one head, groups of lands affected in common by certain local features; as e.g. where it is convenient to have the Permanent Settled estates separate from those under Temporary Settlement in the North-West Provinces, or where, as in the Kistnâ and Godâvari districts of Madras, it is desired to have the delta irrigation (and special Revenue arrangements) of each river under the same officer, and not divided between two.
PROVINCES AND DISTRICTS.

divided, as in the case of the Madras districts; and in that
case the subdivisional Assistant Collector is practically a district
officer for his own locality, though in general subordination to
the District officer.

The Collector. Deputy and Assistant Collectors. The
District Officer regarded in his Land Revenue Capacity is the
Collector, and is always so spoken of in the Land Revenue
and Rent Laws. The Collector has the help of Assistant
Collectors, and of native 'Deputy Collectors.' The Assistants
are usually classed in two grades (first and second).

They may be employed either in definite local charges or sub-
divisions (in which case there is a regular Gazette appointment), or
when there are no such local subdistricts, they give general as-
sistance, and dispose of such cases as are sent them by the
Collector; or perhaps they take up all work (within their legal
competence) arising in certain local areas (without being otherwise
in charge of those areas); or they may be instructed to take up
certain classes of cases. This is a matter of general control and
disposal of business arranged by the Collector with reference to
the important object of training and giving experience to the
younger officers.

The powers of first grade Assistants are wider, and more
nearly approach those of the Collector; and appeals from their
orders will, in most cases, lie to the Commissioner. Second
grade Assistants have lesser powers; they can perform a number
of acts that do not involve any decision of disputed points; and
they can inquire and report on various matters on which the

1 His ordinary or general official title is 'Magistrate and Collector,'
in the older provinces that were subject to the Regulations from the first.
In districts and provinces annexed after the era of the (old) Regulations or
expressly exempted from their operation (and called 'Non-Regulation
Provinces' accordingly) the title usually is 'Deputy Commissioner.'

2 And where the District Officer is called 'Deputy Commissioner,' the
corresponding titles will be Assistant Commissioner and Extra Assistant Com-
missioner, but in the Land Revenue Laws they are always 'Assistant Col-
clectors.' The origin of this distinction of title was that in the older districts, the
officers are always, by Statute, selected from the Covenanted Civil Service.
In the others the rule did not apply; so that the staff might be drawn
partly from the Covenanted Service, but partly also from the Unco-
venanted; and military officers might also be employed. Collectors and Assistant
Collectors may be natives of India if they are Covenanted Civil Servants or
if they are what are called 'Statutory civilians' in India. This is a detail
I cannot enter on.
Collector will pass orders. In cases where they are empowered to decide, the appeal from their decision will be to the Collector. We shall have something more to say about the work of District Officers and the law relating to them in Chapter VII.

Local Revenue subdivisions in North India; in Madras; in Bombay; in Bengal.—An essential feature of the District organization and one on which the working of the whole system largely depends is, that independently of there being any major division such as the above-mentioned, every district is divided up into a number of convenient local Revenue charges. The Officers in charge of these are a special grade of Native officers, appointed locally, under certain rules as to qualification, pay and promotion. In North India and in the Central Provinces, this charge is called the Tahsil (which means ‘place of collecting’) and the officer is the Tahsildar; and he usually has a ‘Nāib,’ i.e. assistant or deputy. In Madras the officer is also called Tahsildar, but his local charge is a tāluk. In Bombay, the local division is the tāluka, and the officer is the māmlatdār; he is assisted in official work by one or more subordinates (kārkun). There may sometimes be a division of a large tālukā, and then a mahālkari is the assistant in charge, answering very much to the Nāibtahsildār of other parts. In Bengal, owing to the history of the Native Administration, the local Revenue subdivisions of Mughal times had only faintly (and in certain places) survived, and were not restored as local charges in the first years of British rule; the Collectors managed all estates from their head-quarters’ office. But in some places (as Sylhet, Chittagong, &c.), where a number of small estates always existed, tahsils were recognized. And now in Bengal generally, ‘Sub-Deputy Collectors’ are appointed at local centres; and for practical purposes may be regarded as taking the place of the tahsil or tāluka organization of other provinces.

Organization of the Tahsil, &c.—The Tahsildar (under

1 The Tahsildar has himself inspection duties, so that it would be inconvenient to leave the Tahsil office without any one in charge; there is usually a Deputy of some kind, and matters are so arranged that one or other is always there.
which name I include similar Local Officers of all denominations) has under him

(1) A staff of accountants and treasury clerks for the purpose of receiving the local Land Revenue, and sending it on (with the proper accounts, statements of balances outstanding, and the like) to the District Treasury (the ‘Sadr’ or ‘Huzúr’ as it is sometimes called).

(2) He has a staff called ‘Revenue Inspectors’ (or Kánúngo in some places). One of these remains at the Tahsíl headquarters, to have charge of the returns and statements submitted, and to issue the necessary blank forms for use. He has also to compile the village returns into total returns for the entire Tahsíl. The others are allotted, one to so many village accountants (of these we shall speak directly), in order to be always on tour and see that the village accounts and returns are properly kept up, and village inspections of crops duly made. Local and repeated inspection is the mainstay of Land Revenue administration.

Retrospect of the origin of the local jurisdiction. The Pargana.—At this point, the mention of the officials called Revenue Inspectors (and also Kánúngo) reminds me that before passing on to the ultimate administrative unit—the village, it should be explained that our modern system of district, tahsíl (or táluka) and village, officers, is a direct descendant of the Mughal Imperial System, and that again was derived from the old Hindu (Aryan) State organization—as it still exists in Native States, and as it is traceable in the ‘Laws of Manu’ and other Sanskrit writings.

The Mughal rulers treated the several geographical divisions of the empire as great provinces (Súbá) under Governors or Deputies (Nawáb, &c.) in direct subordination to the Court at Delhi.

Each province was divided into a number of ‘Sírkárs,’ something like our ‘districts,’ only larger—each under its Diwán and Nazím, for Civil and Revenue and for criminal work, respectively. (In some cases, and at a later time, a division into chaklí was preferred.) The important local unit was however the pargana (pargunnah of books); and this was in general the older ‘des’ of the Hindu kingdoms. In Hindu States (and so under the Maráthás) the

1 In later times the heads of these Súbás—Bengal, Oudh, Hyderabad, &c., threw off allegiance and set up as independent Sovereign princes.
executive and Revenue officer was the desái, and the accountant the despándyá.¹

Under the Mughals the parchana officer was the Kâtúngó (properly Qânúngó, tied meaning go=speaker, qânún=the ‘canon’ or rule;—one who declares the standard or rule in Revenue matters². The executive officer of Land Revenue—the ‘dwell, had a jurisdiction which might or might not coincide with the parchana, because it depended on the amount of Revenue which he was responsible to levy.³

It is important to remember about the parchana, because these divisions are still locally remembered and are often referred to or made use of. But for administrative purposes in general, they were too small; and the modern Tahsíl usally contains three or more parchanas. In Bombay, I believe, the táluka is still (generally) conterminous with the old native jurisdiction, though the former official titles have given place to that of the mánlatdár and his assistants.

Village Officers.—Immediately below the tahsil or táluka with its tahsílândár, &c. and the Revenue Inspectors, come the ‘Villages’ (p. 11).

The headman, pátel, lambardár.—Each village has, at any rate, an official headman. In one class of villages (as we shall understand more fully in the Chapter on Land Tenures) the headman is a natural part of the constitution; in the other he is not; but as, in the latter case, some one must act as representative of the village with the Collector, one of the leading co-sharers is selected (and to some extent elected) as official headman or lambardár.⁴

¹ These titles still survive as hereditary titles in certain families. The reader may perhaps remember to have heard of Bombay gentlemen with the name (or rather appended title) of ‘Desai.’

² The Kânúngó’s office was the depository of the Revenue Accounts, lists of Rates, and the Survey and Estate records; hence he was the general official referee in all such matters.

³ Hence he was afterwards called karorí—the officer who collected a karor (ten millions) of the ‘dám’ or copper coins used (said to be 40 to the rupee) or about 2½ lókhs of rupees (1 lakh = 150,000).

⁴ The parchana was sometimes subdivided into tappa, each being in fact a group of two or three or more villages, also still locally remembered. In fact it sometimes happens that local landholders of influence in parchanas or tappas may be recognized as zátildárs or otherwise as local petty magistrates. Zátildár is an honorary office intended to secure the goodwill and service in suppressing crime, &c. of certain influential persons.

⁵ ‘Lambardár’ means the holder of a ‘number’ in the Collector’s list of persons primarily responsible to bring in the Land Revenue of the village or a section of a village. Mugaddam (or in the Hindi form mukádam) was the
In Raiyatwāri countries, the village heads retain their natural title (of pātel, mandal, maniyakāran, &c, according to the dialect). They have no direct responsibility for any revenue but that of their own holdings, but they have their general duties, and are often petty magistrates, and act as official arbitrators or Civil Courts in petty cases. In these countries, also, the headship is not only hereditary but sometimes still has a watan or official landholding attached to it; all the family are sharers in the pātelgī (i.e., headship) and its land and emoluments, but only one man is selected to perform the actual duties of office.  

In the provinces where the Settlement regards the whole village as the unit of assessment, there may be as many lambardārs as the village has pati or sections; and each has a direct responsibility (differently defined, however, in the several Land Revenue Acts) for the revenue. Where there is a custom to that effect, or otherwise, where allowed because of a real responsibility, the lambardārs receive a pachotra (or hay-lambar-dāri) which is a fo of five per cent. on the Revenue, and which they collect as one of the legal Cesses or rates.

Patwāri. Karnam.—Even more important than the headman is the patwāri (called Karnam in the South and Kulkarnī in Bombay), sometimes referred to as ‘village accountant’ or ‘village Registrar.’ The office originated in remote times.

older term in use under Native rule. In the Central Provinces both terms are still used, because the functions of headman are sometimes divided; ‘lambardār’ then refers to the revenue paying aspect of the office; muggaddam or mukkadam to the Executive, i.e., to the responsibility to give aid to public officers in general, and specially in suppressing and informing about crime; a duty which has always been laid by law on village heads (cf. Criminal Procedure Code, sec. 45; Ind. Penal Code, secs. 154, 156, &c.).

1 It is highly probable that, originally, the headman and the accountant were always renumerated in this way; but succeeding governments having refused to leave the official lands revenue free, the privilege was lost. Speaking generally, it is in Central India and the Dakhan that the watan is best preserved. Besides the land, the watan also included certain dignities and privileges, some of which are very curious. L. S. 16 J. vol. i. p. 180.

2 In the Panjāb, the number of sectional headmen is sometimes so considerable that it is convenient to have a single representative of the several representatives; and an 'ala-lambardār or chief-headman is recognized by the Land Revenue Rules.

3 In Bombay, where a village accountant of the hereditary class exists, he is the kulkarnī, where a stipendiary official is appointed he is called tālīti. The latter term is chiefly used in Gujarāt.
when writing and cyphering were rare accomplishments, and
the headman or leader of the village could not be expected to
possess them, so that a separate writer became a necessity.
And as the Revenue system grew, this officer became more
and more important as being indispensable to the due realiza-
tion of the State Revenue. At the present day he is, or may
be, equally valued as the means of preserving village rights and
keeping the co-sharers from getting into difficulties, while his
duties as a Revenue servant and recorder of statistics are still
more important.

Provincial details of organization vary, but in the North-West
Provinces, Panjáb, and Central Provinces, patwáris are ap-
pointed not to single villages but to circles which are smaller
or larger according to value, density of population, &c.;
they may vary from a charge of 1,200 to even 5,000 acres of
land. Appointments to the office are now carefully protected
by rules to secure proper qualification and intelligence. The
office is fairly well paid by fixed salary and by certain fees 1.

Duties of the village patwári in general.—The different
Land Revenue Rules and Circular Orders must be referred
to for all details as regards each province, but a very general
account may be given which applies primarily to the North
of India, but also fairly enough describes the sort of work done
in Madras and Bombay.

The patwári has—

I. To keep the village accounts.

(a) Of revenue payments, and outstanding balances by the
   proprietor or co-sharers.

(b) Of rent payments by tenants.

(c) Of mai día or items chargeable to the common ex-
   penditure of the village 2.

1 It is allowed to be to a certain extent hereditary, that is to say that
a son of a patwári will have a prospect of succeeding before other applicants,
provided he is capable and has been sent to a patwári school and learnt the
special subjects (surveying, &c.) which a patwári requires. A boy who turns
out well in this respect is pretty sure of his place in the course of time.

2 In joint villages (owned by a body of co-sharers) there are various
charges, such as entertaining strangers, keeping a festival, repairing the,
This involves giving receipts in due form or in making entries for landholders and tenants (who usually cannot write) in certain books of receipts with which they are furnished.

II. To have official charge of the village maps, field registers and other records of landed rights, shares and interests, as prepared at survey or Settlement. Patwāris are bound to allow inspection, and to furnish, on payment of fixed fees, extracts from these records, when such are required for the purpose of being filed in suits and proceedings or otherwise.

III. They are charged with periodically preparing returns in the same forms as those last spoken of, and keeping copies of the village-map, all corrected up to date, so that the information in the Land Records may never get obsolete, but be kept in correspondence with the actual facts for the time being.

IV. They also make certain inspections and fill up various statistical returns, which show the crops sown and harvested, the number and kind of wells, of cattle, of groves and orchards, and give details of other matters on which a complete knowledge of the state of the village depends.

V. They also have to take note of all changes that occur in the ownership of land, and have a special register for noting transactions of sale, mortgage, or under the law of inheritance 1.

VI. The patwāri is bound to report at once to the Tahsil any unusual occurrence—destruction of boundary marks, village meeting-place, or the well or tank; or some charity or payment to the village mosque or temple, which are chargeable to the village in common. These charges the headman will himself disburse and, after the harvest, recover the amount from all the co-proprietors rateably; there may be local rules limiting the amount that may be so spent. In Raiyatwāri villages the headman himself bears such costs, but in the old days he used to make it an excuse for levying dues and cesses on the villages; and the tituka officers did the same for the 'pargana expenses' as they called them. I have not heard of any charge on the village landholders allowed on this account at the present day.

1 We shall speak of this again under the head of Revenue business and Procedure, Chap. VII.
encroachment on public land, occurrence of cattle disease, approach of locusts, &c.; and he keeps a Diary which he has to fill in regularly, noting practically everything that goes on, and that in any way concerns public business.

**Patwári's duty in Raiyatwári Provinces.**—In Madras and Bombay, and other provinces where the Land Revenue officer deals with individual fields and land-holdings, not with estates or groups taken together, the village accountant's duties are in many respects the same; for the maintenance of maps, and statistics of crops and cattle, are equally important under all systems. So is the report of all important occurrences, the keeping account of revenue payments, and seeing that every ignorant landholder gets a receipt or an entry in his receipt-book for every payment he actually makes whether against current dues or for arrears. 'Mutations'—or changes in the occupancy of land—have to be noted in Raiyatwári countries no less than in others, not because the system is directly concerned with rights in land, but because all such changes affect the Collector's procedure in recovering revenue from the right person.

**Annual Jamabandí or occupant's revenue account.**—In Madras the *Settlement Manual*, and in Bombay *Hope's Manual*, give rather formidable lists of the village accounts and records. But the documents that are necessary have here a special reference to a proceeding characteristic of the Raiyatwári system, namely, the making out an annual account for each occupant, giving a list of the lands actually held by him in the year, and the revenue due for each. This will be further noticed in Chap. VII.

**Settlement Officers.**—It will be observed that the gradation of Officers just described refers to the permanent staff of Land Revenue officials. For the express purpose of assessing the Land Revenue, and making the initial inquiry into rights, rents, and land customs, a special staff has hitherto been appointed: this consisted of a *Settlement Officer* with, perhaps, one or more
Assistant Settlement Officers, and various subordinates called Superintendents of Settlement (or by other titles locally), Inspectors, Surveyors, &c. Some of the Land Revenue Acts still mention separately the appointment and powers of Settlement Officers. In a modern Revenue Act, like that of the Panjáb (XVII of 1887), no such distinction is drawn. Officers engaged in revising a Settlement are regarded as ordinary Land Revenue Officers empowered to do certain things which are required in connexion with a Land Revenue Settlement—either the whole work, or revising the assessment only, or making or correcting the Record of Rights only. And this is indeed all that is necessary. For in future Settlements, the work will become simpler and simpler—all re-survey, and re-valuation, and fresh record of rights becoming unnecessary—and the work of revising the revenue and rent-rates will be carried out entirely by Land Revenue Officers of the ordinary grades. At present, however, a certain number of Settlement Tahsildáirs and subordinates as well as European Settlement Officers are usually maintained in parties, ready to attack the work in four or five districts simultaneously. In order that such establishments (as long as they are required) may be fully employed, the periods of Settlement have to be adjusted so that they may fall in successively, and thus enable the Staff to find continuous employment, and not have a number of Settlements falling in all at once, which would oblige them to keep districts waiting for re-settlement, and occasion loss to the Treasury.

Résumé.—Let us now briefly collect in one paragraph a summary of administrative agencies. Immediately below the Local Government is the Chief Revenue authority—be it a Board of Revenue, or one or more Financial Commissioners. In small Provinces there is no such control separate from the Chief Commissioner himself.

Then comes the Division, a superintending charge over three, four or more districts, under a Commissaire. (In Madras this gradation is omitted.)

Then the District under the Collector with his 'Deputy' and 'Assistant Collectors'—European and Native. If the district
is not primarily subdivided owing to its size, the next stage is its complete allotment into small local charges called tijluka and tahsil. In Bengal, the ‘Sub-Deputy Collector’s’ charge virtually answers to this arrangement. The experienced (native) officer who has charge is provided with a Náib or Deputy, and also a staff of Revenue Inspectors (or Kánúngo), who are trained and rendered capable of minutely and constantly supervising the village agency below them.

In the village, or rather in a circle, the patvári is the really important functionary of the administration. Village headmen and watchmen have their duties and their responsibility, but on the patvári’s efficiency and on his records and statistics being really correct (and in accord with existing facts) depends almost the whole of the Revenue management present and future.
CHAPTER IV.

WHAT IS THE LAND REVENUE?

On commencing a study of the Land Revenue Administration, we naturally first ask, what is the nature of the contribution to the State income, known as the Land Revenue?

Originally a share of the grain heap on the threshing-floor.—Briefly, it is a historical fact that from very ancient times, long before the Mughal Empire, the kings or Rájás and other lesser chieftains were accustomed to take from the cultivators of the soil in their dominions or chiefships, a certain share of the produce of every cultivated acre, unless, as a special favour, that share was remitted.

Associated with the early Hindu Rulers.—As our earliest literary mention of the State share is in the Sanskrit books¹ we naturally associate this plan of raising a revenue with the early kingdoms resulting from the Aryan immigration. When an important section of these tribes had crossed the Panjáb, and settled down in the regions of the Jumna and the Ganges plain, they developed not only the literature, law, and philosophy which have become famous, but also a distinct State-craft and a territorial organization, in which the influence of tribal divisions and groups is plainly discernible. The leading military caste furnished the ruling prince and a number of subordinate (quasi-feudal) chiefs managing portions of the

¹ The compiler of the 'Laws of Manu,' a well-known Hindu text-book, speaks also of traders, cattle-owners, and artisans contributing a share of their gains to the king; here, however, we confine our attention to the land.
WHAT IS THE LAND REVENUE? [Part I.

 territory. The Brahman caste furnished the ministers and advisers of the Court. The share in the produce of all cultivated land was the principal source of the Rája's Revenue.

State Revenue of Non-Aryan kingdoms. But we are acquainted with other tribal groups in India—before the Aryan advent, who also had organized territorial settlements, though some of them showed no sign of a 'State' more developed than the patriarchal rule of the clan or tribe. Among these we do not find any direct evidence of a Land Revenue or share of the produce appropriated by the ruler. But there are evident traces—especially in Eastern, Central and Southern India—of tribes (whom we associate with the name 'Dravidian') who had a curious method of giving the ruling chief an income in a somewhat different way; at first they allotted a portion of the land in each village group, for the chief; and this was cultivated by slaves, or by some special arrangement. Traces of these 'chief's farms' or 'royal lands' are still to be found in more than one locality. But from whatever cause, whether by the influence of contact with the Aryans or otherwise, the time came when a share in the produce was levied (additionally) from all land except certain privileged holdings of the priests and of the old founders and heads of the village.

Extent of the State share.—Whatever its real origin, there can be no doubt about the fact that the levy of a produce-share became general at a remote period. It is mentioned, as a thing long known and established, in the 'Laws of Manu.' The share was one-sixth of the gross produce, i. e. of the grain heap

1 Though the Aryan advance only affected, directly or primarily, the countries north of the Vindhyan hills and the upper part of Western India, there can be no doubt that smaller parties of Aryans travelled further. The Brahmans with their ideas of pilgrimage and ascetic life, wandered everywhere, and found in the south a fertile soil for the propagation of their social and religious ideals; they doubtless found a welcome in many of the rule courts of non-Aryan chiefs or princes, and gradually leavened the country with Aryan ideas; and the State organization became modified accordingly. Military adventurers, too, appear to have been welcomed at courts, and to have been employed in organizing and leading the local armies. Whatever the precise truth may have been, it is quite certain that the 'Rájas' of Central and Southern India became in time quite 'Hinduized,' though no general Aryan advance or conquest can be historically traced—indeed on various grounds, can be distinctly denied.

2 It can be only conjectured that the princes had been induced to grant away to dependants and relations, their 'royal lands,' so that they found themselves unable to support their State without a more extended source of Revenue. The grain share in time became universal throughout the originally non-Aryan States just as much as in the Aryan. Whether they learnt the system from the Aryans or vice versa, I cannot pretend to discuss.
made up at the threshing-floor; and Manu notices that the sixth might be raised to one-fourth in time of war or other emergency.

Was soon raised to a higher proportion.—Though the sixth became a traditional share, the growing requirements of States in a perpetual condition of warfare, and the frequent demands of conquerors, often caused it to be raised. At first various devices would be resorted to—e.g. of demanding husked rice instead of unhusked—without apparently increasing the share. But at a later time, we find one-half was a common rate of sharing. The Mughal Emperors fixed one-third as a fair rate.

Advantages of the plan.—There was a primeval simplicity about this plan, that offered many advantages, in an early stage of society. Being a share of the gross produce, there was no question of any complicated calculations of the cultivator's profit, or the costs of production, nor about the relative value of land, or the productiveness of the season. Whatever the land produced, little or much, was heaped on the threshing-floor, and the king's officer superintended its division in kind. In a famine year there might be nothing to divide and so revenue relief followed automatically.

It is still made use of locally, in Native States.—The collection in kind is still largely practised in India. In many Native States (especially in the Hill country and in the more primitive districts) the State share is still paid in grain; and in some British districts (very commonly, e.g. in the Panjáb) where the land has passed into the hands of a landlord class, what was once the State share, and is now the landlord's rent, is taken in kind.

But has also disadvantages.—But there are also many disadvantages attending the system, which gradually cause it to be modified, and ultimately given up, in favour of a cash equivalent.

1 Long after the days of Manu, 'the sixth' remained a customary share; thus in Kālidāsa's time (beginning of the Christian era) we find allusion to the revenue sixth (Sakuntālā, Act ii):

Māthavyā. You are the king are you not?
The King. What then?
Māthavyā. Say you have come for the sixth part of their grain which they owe...
Modification of the grain payment system. Gradually changes into a cash payment.—As population grows and cultivation extends, the task of collecting in kind becomes a difficult one; for unless actively supervise\(d\), the peasantry conceal or make away with the grain; and local collectors, on their part, cheat both the peasant and the treasury. At first, modified plans of collecting are adopted. The crop is no longer divided at the threshing floor (the process being called *balái* or *bháoli*). An estimate of the standing crop (*kankúl*) is made, and appraisers become extremely skilful in the art of judging. The appraiser announced his opinion that such and such a field would yield so many *maunds* (p. 12) of grain, of which the State share would be so much. When the grain was reaped this quantity had to be paid over to the State collector, whatever the actual outturn might prove, more or less. Other devices also were adopted. But in time as farms got more and more subdivided, the old theoretical shares became impracticable; and at the same time coined money came more into use, and thus it was easier, as well as more profitable, to fix a roughly calculated money payment.

Effect of the Mughal Imperial system.—This general change was largely brought about by the action of the astute Emperor Akbar. It will be sufficient to state briefly, that on the establishment of the Mughal Empire, it was found impossible to apply the strict theory of the Moslem law as to the taxation of conquered countries. There was indeed a tax in kind known to that law as *khiráj*\(^1\); but in any case it was necessary to manage the Hindu population according to their long-established usages.

The Mughal Revenue administration, in fact, merely reduced the customary and unwritten usages, of the Hindu Administration to a system. It introduced regular records and revenue accounts, and provided a whole set of revenue terms and

\(^1\) In fact a plan of taxation in kind is a very natural one. The Arabs knew it; and hence the Muhammadan theory could, without much difficulty, be adapted to the practice found in India at the conquest. We remember also the mention of a fifth share of the produce for the king, levied by Joseph, as mentioned in the book of Genesis.
phrases: it fixed the official charges and gave new names to them; but in all essentials the Mughal Revenue Administration was simply the older plan in a new form. One change was, however, made. A great empire like Akbar’s required some definite knowledge of the financial resources of the provinces; and the Land Revenue was the chief item. Hence it became necessary to measure the land and to have some regular assessment of an average quantity of grain (of each principal kind) that would be received from each class of land. Akbar made such a measurement and estimate; in fact establishing—in a rough and simple manner—the process (of which we shall speak hereafter) of a Land Revenue Settlement.

Akbar’s Land Revenue Settlement.—His first essay was made with the help of his Hindu minister, Rájá Todarmal (A.D. 1571, and in Bengal 1582); it was a settlement of the Revenue in kind. But after a few years this was revised in favour of a cash assessment. The rates were fixed by calculating the price of grain on an average of the previous nineteen years of the reign ¹, and applying it to a share which was one-third of the average gross produce.

An average amount of produce per bighá (p. 12) was ascertained for certain established kinds or classes of land, and for each of the crops commonly cultivated. (Where there were exceptional crops or such as could not be divided in kind, an arbitrary cash rate was charged, and indeed had long been customary ². The average produce was ascertained by experimental reapings and weighments; it was intended to be a fairly low average rate, so as to allow for changing rates of production in good and bad years: it was fixed higher in the best and regularly yielding lands, and lower in the poorer and more precarious soils. The Revenue Officers, who were closely supervised, had always an elastic power of reduction in bad years.

Akbar at first softened the novelty of his system by leaving it optional with the cultivators to give grain or cash as they preferred ³.

¹ Nineteen years was believed to be a cycle during which all the ordinary varieties of good and bad years would come round; so that an average of the cycle gave an average of all possible degrees of good or bad.
² Almost always certain exceptionally valuable crops, or those which are not easily divisible in kind, paid cash rates known as Zabdi.
³ As a matter of fact, when the soil and climate render the crop precarious,
Attempt to value the grain share in cash given up in favour of independent land rates. Plough rates and soil rates.—It will be observed that Akbar's Settlement deliberately proceeded on the basis of an attempt to convert a share (fixed at one-third) in kind, into a direct average equivalent in money. But in many places to which the Akbarian Settlement did not extend, and in many later Native States, the process of change from kind to cash did not follow this order. I cannot here go into the causes, but recourse was had to a feature of agricultural life which has in most countries been found to affect the size and form of holdings as well as the apportionment of rent or other charges. There are always a certain number of ploughs, each of which represents the tilling of a certain area of land; and it is easy to levy a rough rate per plough. In other cases a rough classification of the chief kinds of soil (markedly different in productive power) was made, and an area rate was imposed—arbitrarily or by bargain. When once such rates find their level (being lowered if not practically payable, or if too light being raised) they become customary rates and are left unaltered for several years. Other subsequent rulers accept these rates as a basis, and proceed to add so much more, to represent their Settlement; of this we shall see examples presently.

Ideas of assessment under Native rule.—Money rates when once they became general, always adjusted themselves to practical conditions. The oriental financiers soon came to hold (virtually) that the limit of land assessment was what could be extracted from the cultivator without reducing him or his cattle to semi-starvation, and without causing him to

when the country is backward, and export difficult, grain payments will often be preferred. But when there is a ready sale for produce, and the means of getting it to market, and where there are competition prices, the cultivator is the loser, in the long run, by having to give grain. The landlord, on the other hand, likes to take grain, because even though the quantity is less in a bad year, prices are sure to be higher. Those who wish to see more details about grain collection, and the varieties of method adopted, and the oppression that can be exercised on the one side and the petty cheating that is usual on the other, may be referred to L. S. B. I. (vol. i. p. 369; ii. p. 716; iii. p. 341.

1 As might be expected, the Native agriculturist recognizes (and has endless local names for) varieties of soil, the relative value of which and their capacity for growing certain staples he is well aware.
lower the standard of cultivation or throw up his holding and decamp. Their officers became skilful at alternately squeezing and letting go. It was only a few rapacious tyrants and short-lived Revenue-farmers who habitually transgressed the rule of not killing (or even overtasking) the 'goose that laid the golden eggs.'

**Example of the Maráthá States.**—The Maráthá rulers afford a good example. Keen financiers they always were, and in some provinces were mere plunderers, extorting Revenue with savage cruelty, and everywhere leaving depopulated villages and lands abandoned. But in their more firmly established provinces, they accepted the original rates fixed by the Muhammadan kingdoms in Central India, as a basis, spoke of them as the *āin* or 'essential' rates, and then levelled them up to what they called the *kuml* or 'perfect' assessment. In each village they employed some energetic headman (or a farmer, if the natural headman was inefficient or non-compliant), and his business was to exact all that could be got up to the limit of not destroying the village. The village heads and contractors were backed by the keen efforts of the *desd* or *kumisd* or other district officer, who wanted the *tāluka* total as full as possible for the treasury—*with a good extra slice for himself.*

**Ideas of the Native State as to permanence of the assessment.**—This leads me to remark that no native ruler ever intended that when an assessment was once made there should be no future rise or alteration. The best rulers would have only gradually, and at long intervals, raised their rates. Akbar's Settlement was in fact made for ten years. It was doubtless intended that only additional measurements should be taken as cultivation extended; and that ordinarily the existing 'pargana rates' (as they were called) should be applied. But we have everywhere proof that from time to time additional rates were levied; indeed as the government declined in character and ability, *annual* Settlements became almost everywhere the rule: the standard rates of the last *formal* provincial assessment being used only as a basis for the calculation of the year's demand.

**Expedient of levying cesses or extras.**—Unfortunately as the Empire grew older the Land Revenue methods instead of improving and ripening, got laxer and laxer. We might have expected to find some practical, if rather arbitrary, method of
re-adjusting rates, as prices rose and the value of money, or its purchasing power, altered; but it was not so; the local Governors hit on no better expedient than that of raising the total amount by demanding arbitrary percentage or other additions or 'cesses' (called *abwāi*, and locally *bābī* and *hubāb*). These they called by various names according to the name of the Governor who ordered them or the pretence on which they were levied. When the head of the province thus levied extra charges, the local officials and Revenue farmers begin to levy such rates also, on their own account. The old Settlement rates thus disappeared. Then the state of things would become intolerable; a compromise would be effected, the revenue and extras would be consolidated into one sum, and a new start would be made.

**Revenue farming.**—But the increasing difficulties of Revenue management and the impossibility of a weak government giving efficient local control to its subordinates, suggested that it would be easier to divide the districts into large blocks or estates, to calculate (from the Treasury Accounts) a rough total sum which the tract ought to yield, and then to get some capitalist or local landholder of wealth and influence to undertake the entire management and be responsible that the required total should be paid into the Treasury every year.

The Revenue farmer so appointed was armed with large powers (often very arbitrarily used) to make the collections from villages, holders of small estates, and the like. This saved the Governor all trouble of controlling local Revenue officials of all grades and checking their accounts. The Treasury officer in future only looked to the totals due from the different estates, and cared for nothing else so long as these total sums were duly realized without further deduction than what was authorized for the remuneration of the farmer.

**It is suggested also by the necessity of employing and conciliating the Hindu princes and chiefs.**—There was another circumstance which, in several provinces, recommended if it did not necessitate this plan. There had been

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1 Thus in Bengal one was called the *chauth Marathā or Marathā fourth*, being levied to enable the Governor to satisfy the Marathā chiefs who had got as far as levying a tribute, though they had not assumed the Government of Bengal.
a number of local Hindu kingdoms, usually comparatively small, and these had succumbed to the Mughal arms, leaving the Rájás in many cases unable to resist openly, but still capable of giving a great deal of trouble directly a chance of revolt appeared. These Rájás and their chiefs or 'barons' had a strong territorial influence, and could to some extent be conciliated by being left in enjoyment of their local rule and dignities, provided they would consent to accept a 'patent' of tenure from the Governor, and agree to hand over part of their Land Revenue as a fixed annual tribute or assessment to the Treasury. The Rájá in fact became the Revenue farmer under Imperial warrant, and in time as ex-officials, capitalists, and Court favourites acquired a similar connexion with tracts of land or estates, the position became assimilated, and the difference of origin forgotten.

All kinds of farmers called Zamindár and Taluqdár.—The persons, whether territorial Rájás or others, thus employed, were generally called 'Zamindár,' and sometimes Taluqdár. Neither term implied any definite right of ownership in the soil; it simply implied in the one case that the Rájá or other person was managing the State right in the land; and in the other that he was a 'dependant' (Arabic ta'ālluq=dependency) of the ruling power.

First position of great Revenue farmers.—When the system of Revenue farming began, the Empire had not yet reached its final stages of disorganization and collapse. The

1 Origin of the term.—Zamindár means holder (dār) of land (zamin). The later rulers of the countries that once were provinces of the Mughal Empire, it will be remembered, had come to claim to be owners (by conquest) of all land; at any rate they reckoned among the State rights, not only the administration of justice, the command of the military force, &c., but (most chiefly) the right to the land, including its revenue and other perquisites, which they spoke of as the Zamindari right; and when the management of this was made over to the Rájá or a capitalist farmer, they called him the Zamindár. In Oudh, the Government was too tenacious of its own Zamindari rights to allow the turbulent local Rájás to call themselves Zamindár, lest they should assume that they had really recovered their old territorial claims—they called them therefore Taluqdár. These Oudh landholders never were pleased with this distinction; and to this day none of them calls himself Taluqdár, but always Rájá. In Bengal, the term tatuqdár was generally employed to indicate a smaller class of estate sometimes subordinate to the Zamindár.
Revenue farmer, or Zamíndár as we may now call him, was at first appointed regularly and with much form and care, giving in a written bond of acceptance, and receiving a warrant (sanad) which declared his duties and gave a schedule of the local subdivisions, estates and villages, for the Revenue of which he was responsible, and the amount due from each; it also indicated what deductions for remuneration, collection charges, police, charities, and the like, he was entitled to make. Usually he had to pay in about nine-tenths of the whole collections, but he was allowed also some lands free of revenue for himself and for police charges. The Government pargana officer (or Kámúng) was still responsible to check accounts and see to the due execution of the Revenue responsibility. The Office of Revenue farmer was not hereditary. In the case of the territorial chiefs, as the son would succeed to the estate of his father, it was almost a matter of course that he succeeded also to the Zamíndár; but in other cases the son only succeeded on sufferance, and on taking out a new warraht, probably paying a handsome succession fee.

As control was released the Revenue farmer's responsibility is fixed by bargain.—As the authority of the Emperor grew less and less, so the local Governors of Bengal, Oudh, &c., became more and more independent of the Court at Delhi; but they also became more careless of the details of administration; and, as usual, when bad government is rife, the treasuries became empty; and then the Revenue farmers were the only persons who could be looked to for money. They naturally felt that they were indispensable, and enlarged their pretensions accordingly. They were left more and more unchecked, and the sums they had to pay became more and more a matter of bargain. The official organization for Land Revenue control disappeared, or was only retained in name and quite under the Zamíndár's influence. The Zamíndárs, in fact, did just as they pleased, and made the villagers pay whatever they demanded or whatever they could extract from them.

Condition of the Revenues at the commencement of British Rule.—In Bengal (and the same is true of other
parts when the districts came under British rule), the land Revenue had for generations past been levied in cash payments; its assessment (often by contract for the year) was determined on no known principle. All traces of a share in the produce, and a valuation of that share in money, had long disappeared. The sum actually paid into the Treasury was just as much of the total collections as the Zamindar could not avoid paying. The sums received through the petty estate-holders or through the village headmen from the cultivators were levied at certain rates spoken of as 'pargana rates.' They were supposed to be rates fixed at the last formal assessment but modified by those subsequent compromises of which I have spoken. But these rates varied from place to place, and were levied with various additions and impositions as the Zamindar chose or was able to levy.

This then is a summary of what the Land Revenue was, and what it had come to be, at the end of the last century. The retrospect has been entirely historical; and as our limits will prevent us indulging in much more reference to times long passed away, it will be desirable here to review each province, briefly, and see in what condition its Land Revenue Administration was found at annexation.

Review of the provinces as to the prevalence of Revenue farming.—Bengal (where our first attempt at Land Revenue management was made) had been assessed under the Akbarian system, and there had been more than one later formal re-assessment. By 1765–1772 (when British rule began) the greater part of the districts—the central and more populous ones in fact—were entirely managed (and had been for a century past) by Zamindars. Here and there smaller estates paying lump sums were found independent of the Zamindars. There were also some State grantees of other descensions.

The North-West Provinces, began with the 'Benares Province' districts (1775). This territory was all under a Rajá,

1 Even in Warren Hastings' time, the old Revenue Rolls showing the rates formally assessed for the pargana, were described as 'mere objects of curiosity' which had long since ceased to have any relation to actual payments.
who, however, did not become the 'Zamindar' of the whole. Consequently there were no great revenue farmers, but only smaller landlords who were answerable for the revenue.

In 1801, the districts of the Ganges plain were 'ceded' by the Oudh Wazir to pay for the expenses of British protection; and in 1803, others were conquered from the Marathas. A certain territory was acquired in the Himalayan region at a later date (1815), but substantially the districts first named make up the Province. It may be said generally that the bulk of the districts had been farmed, but had not become a regular network of Zamindaris as Bengal was. In some cases the Revenue management had been left with local territorial Rajas and other notables who farmed large areas; in some cases the State officers (‘amils and others) had held the districts directly for the Government; but in fact they managed very much on the terms of Revenue farmers. But in many cases, owing to the stronger constitution of the village bodies which we shall afterwards describe, farming, village by village, was resorted to.

Oudh, annexed in 1856, was in the last stage of Revenue disorganization; its districts were mostly held by Rajas, but in some cases by Nizims or State officers, and in others by bankers, Court favourites and others. All of these practically farmed the revenues, and virtually acted as landlords.

The Panjab was a country where the villages also had a strong constitution, and no extensive system of 'Zamindars' ever prevailed. Farming was, however, common enough in Sikh days, and revenue collection in kind was still practised locally.

In the Central Provinces the country had been mostly under the Maratha rule. A part of it was held by local chiefs who had been left alone on condition of paying a tribute to the ruling State; otherwise the villages were farmed one by one.

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1 When British rule began, in 1849, it was found that the country had been divided into taluqa charges: of these there were fifty-nine in all: forty-three were managed by State officers (kardar); eight were farmed village by village to the headman; and in eight the kardar was treated as farmer of the whole, taking as much, and paying in as little, as he could. L. S. B. I. vol. ii. p. 541.
to the old headman, or to a more efficient revenue agent (afterwards called mālguzar) who undertook to be responsible for a certain sum.

In Bombay farming had been very general, but it was by means of local land-officers, who for the most part did not succeed in getting a permanent hold territorially. The whole system was worked by the desāi (or desmukh) and despándyā or other officers of districts and tīlukas through the village headmen or pātels.

In Madras, the Northern districts had been under Mughal rule, and Zamindārs were established; but they were frequently old territorial chiefs, and do not seem to have destroyed rights and reduced the tenantry as other Zamindārs did. The Carnatic districts, under a Nawāb (tributary to the Nizām), had been mercilessly farmed; but with the result, not of creating landed estates, but of destroying all rights in land. In other parts there were local chiefs who also may be called Revenue farmers in a sense, but their influence was not lasting. Other districts, held either by Nawābs (or Deputy-Governors) tributary to the Hyderabad State, or temporarily by the Mysore Sultans, or by Hindu Princes, or by the Marāthās, were all more or less farmed and cruelly mismanaged; but revenue-farming produced no lasting effect on the tenures (as a rule) except in breaking down old privileges and making landholding a burden rather than a valuable right.

Reasons for giving these details. They influence the land tenures.—This brief review of the progress of the farming system in past days was introduced (as I have said) primarily to explain the condition of the Land Revenue Administration at the close of the eighteenth century, and to account for the absence of any practical plan of administering the Land Revenue which could be adopted by the new British rulers. But it was also desirable to notice the subject for another reason. The growth of the Revenue farmer is one of the important factors in the development of the local land-tenures in more
than one province. In some cases, as we shall see, revenue farmers developed into great landlords, and were so recognized by law. In others they founded smaller village estates: in others, again, they retained nothing but some overlord dues; in other places, again, they passed away altogether, leaving no mark. Bengal seemed to have been the home of the regular revenue-farmer who grew into a landlord; the other provinces, speaking generally, never exhibited this growth to anything like the same uniform extent. It is important to recollect that though Revenue farming (as a method of land management) very generally prevailed, in one shape or another, it did not equally result in the growth of permanent estates in land. And where landlord rights have been recognized, their growth was often due to the fact that the landlords were old territorial chiefs, Imperial grantee families of rank, or local land-officers of exceptional strength and ability, all of whom had various ties and connexions with the land from the first.

**Difficulty of devising a principle for fixing the land Revenue.**—But we must return to our consideration of what the Land Revenue is at the present day. When, in Bengal, the British Government undertook the direct government of the districts, the first and most formidable task that confronted it was the re-organization of the Land Revenue Administration.

It is hard, at this distance of time, to realize the enormous difficulties of the position. The country had just been decimated by a famine of unprecedented dimensions; there was, as I have said, no principle or rule of assessment; there were only fragmentary, and often unreliable, official lists of estates with their (nominal) assessment, and tolerable accounts of past collections; there was no survey, no staff of experienced native subordinates on the spot, for the old Revenue Agency had fallen into complete decay, and there was only a small and wholly inadequate staff of English district officials, and those at first ignorant of Indian land-tenures, and skilled only in questions of commercial investment.

Nor did the experience gained in Bengal materially profit when the Settlement of the newer provinces had to be undertaken. For the conditions of the ‘ceded’ and ‘conquered’ districts that made up the bulk of the North-West Provinces were widely different; and for them, a separate system had to be worked out. The same was the case with Madras, and
afterwards with Bombay. Each province had laboriously to work out a Revenue system adapted to its own special requirements, with many failures by the way and many disappointments.

The other provinces, the Panjáb, Sindh, Oudh, and the Central Provinces, were not acquired, or at all events were not ready for a formal Settlement, till principles had been fairly well established; but even so, some difficulties had to be encountered, though mostly of our own making—in the not unnatural desire to apply to them, wholesale, systems which were really only suited to the Provinces for which they had originally been devised.

These considerations will explain why it is that Land Revenue Administration in India has been a plant of slow growth, which has only of late years come to maturity. They will also explain why there have been stages of progress and periodical modifications in the methods of work, so that the working of the Land Revenue system in each province got to be looked on as a sort of mysterious craft which no outsider could presume to understand.

Remarks on the principle of assessing the Revenue.---As a matter of fact, the Governments, while justly proclaiming that the basis of their Land Revenue is the old grain share, and that a money assessment is only its modern representative, have been driven to devise actual methods of assessing the amount, which have departed more and more from the idea of valuing in money a certain share in the produce. At one time, indeed, they tried to make such a valuation (as we shall see presently), but they had to give it up. And in some provinces, e.g. in Burma and in Madras, there is still a certain reference made, in assessment reports, to the average produce of land, to its value, to the costs of production and profits of stock which have to be deducted, and to a fraction of the balance, as representing the Land Revenue.

Two principles emerge.—Assessment methods have of course to vary according to the kind of estate and its mode of working. But practically underlying all methods, there are only two
principles which emerge as ultimately distinct. One is to fix empirical rates, which are first ascertained only as maximum rates, on the basis of those actually paid in the past, but with such increase as can now be taken with reference to the rise in prices and progress in prosperity indicated by statistics, and then to apply those rates, in full or in part, according to a sliding scale, the land being accurately valued according to the relative excellence of one kind of soil as compared with another. The other principle is applied to all varieties of landlord estate (including village estates) where there are tenants; and it consists in finding out the rents which the tenants actually pay, and thence devising average rent-rates at which each acre of the different classes of soil in the estate may be valued. The Land Revenue is then a fixed fraction of the total rental 'assets.' To put it more shortly, modern Land Revenue is either an empirical but nicely graduated rate per acre of each kind of soil, or it is a fraction of the actual rental assets of an estate treated as a whole.

The merits of the Land Revenue as a source of State income.—It is impossible to enter on any discussion as to the merits of the Land Revenue as a source of State income; it must suffice to say briefly, that no Government could, in the past, have for a moment contemplated giving it up; and it is in the last degree improbable that any future Government will be able to find a substitute. It is acquiesced in throughout the country, as part of the natural order of society; and that, in India, is a consideration of first-rate importance. The first requirement of a good taxation is that the people should be accustomed to it, and that it should be collected with the minimum chance for oppression on the one hand and for evasion on the other. These considerations far outweigh any theoretical arguments of political economy.

1 It might perhaps be objected that the brief account above given, shows the Land Revenue to be a form of impost that, in the past, has been attended with the greatest oppression. That is true; but it is due, not to the system as such, but to bad government and want of control. As a matter of fact these defects can be, and for many years past have been, completely obviated.
Nature of the Land Revenue, whether a 'tax' or what.—It is also fruitless to discuss exactly what the oriental institution of a Land Revenue is, whether a 'land tax' a 'rent' or what. Certainly it bears very little resemblance to the land tax in England. At one time the tendency was to regard the ruler as the ultimate landlord or owner of the soil; the revenue was then called a 'rent.' We shall have something to say about this hereafter; at present it will only be necessary to note that the British Government has everywhere conferred or recognized a private right in land, and in large areas of country (Bengal, Oudh and the whole of Northern India for example) it has expressly declared the proprietary right of the landlords and the village owners; it is then impossible any longer to say broadly that the State takes a rent from the landholders regarded as its tenants. There are no doubt cases where Government is the immediate owner of particular lands, as it is of all waste and unoccupied land in general; but we are speaking of cultivated land in villages and estates. The Government is certainly not owner of this: the utmost it does is to regard the land as hypothecated to itself as security (in the last resort) for the Land Revenue assessed on it. The Government also fulfils some of the functions of a landlord, inasmuch as it watches over the welfare of the agricultural population, it advances funds to landholders to help them in making improvements—well-sinking, embanking, draining and the like. It is these vestiges of the landlord character claimed by the former rulers, and perhaps the sort of residuary right which the Government still has in provinces where the landholders are called 'occupants' and not 'owners' (eo nomine), that keep alive the question whether the Land Revenue is in any sense a 'rent.' Practically, the discussion is a profitless war of words, and we may be content to speak of the 'Land Revenue' as a thing per se. It operates as a tax on agricultural incomes—a contribution to the State out of the profits of land-cultivation, just as the 'income tax' is a contribution out of the proceeds of other industries and occupations.

Question of a Permanent Settlement for all Provinces.
A few words may be added, about the question which, up till 1882,
was more or less under discussion; namely whether, when a suitable assessment had been once arrived at, for estates that had received a fairly full development, it would not be better to declare that assessment permanent, i.e. not liable to any further revision. This proposal derived such strength as it had, from the fact that, owing to the difficulties of the case, the task of making a Settlement had hitherto been both serious and costly. The work lasted for several (sometimes five to ten) years; it subjected the districts to a prolonged period of agricultural disorganization; and it was anticipated that the whole process would have to be gone over again every thirty years—or whatever the period of Settlement was. Such a prospect was more or less alarming both for the State and the landholders. But the first check which the proposal received was the consideration that it proved next to impossible to determine the essential preliminary question, what is the criterion by which to judge whether an estate is sufficiently developed to be fit for a permanent Settlement? No sooner is one test proposed than another appears; and the practical result of all inquiries has been that a Permanent Settlement must be deferred, so long as the land continues to improve in value by any causes which are not the direct result of the holder's own efforts and expenditure.

And two other objections are also obvious; one is the fact that a century's experience has failed to show that permanently settled districts are in any way more prosperous or better to do than those in which a fairly long term of Settlement is allowed: the other is the impolicy of an existing Government assuming to bind its successors to all time, regardless of what the future may bring forth and of changes in value of money or of land and its produce.

It may seem strange that in face of these grave objections, it was not earlier seen that the better way to attack the problem was to inquire whether the only real advantage of a Permanent Settlement—namely that it would avoid all the cost and prolonged trouble of future Settlement operations—could not be attained in another way? At last it became recognized that it was quite possible to obviate almost wholly any necessity for lengthened re-settlement operations.

The establishment of the 'Land Record Departments' and their new duty (p. 20) was the first practical step. We are now, it may be fairly said, well on the way to the conclusion that in future re-settlements, a simple revision of rates on certain general and intelligible principles—whether on the ground of rise in prices or any other grounds that may be most satisfactory—will become practicable; and then the work of revision will be carried out without any perceptible ruffle in the smooth course of agricultural work. The Secretary of State was then amply justified, in 1882, in declaring the policy of a Permanent Settlement finally discarded.

1 Obviously an estate cannot be permanently valued when as yet a third of it, perhaps, is not cultivated, or when canal and railway construction, which so affect the value of land and its produce, are in an elementary stage.
2 And it is a fact, that land is not more valuable and does not sell for a higher price in Permanently Settled estates, than in those settled for a term of years.
CHAPTER V.

WHAT LANDS ARE LIABLE TO PAY LAND REVENUE.

Section I. Lands not liable.

In general theory all land is liable. Certain lands not included in the area assessed to Land Revenue.—The various Land Revenue Acts (in force in the different provinces), following the old Regulations, have declared that the Government 'is entitled to a share in the produce of every bighá of land.' This would seem to render any remarks under such a heading as the above, unnecessary. But, as a matter of fact, there are some practical distinctions. Land is, e.g., occupied by the houses and streets of towns and cities, cantonments and 'stations' (as we call the places where the European population, official and non-official, resides); there is also land devoted to special purposes, such as public forests or plantations; camping grounds used when troops march from place to place; public parks and gardens; grazing farms for the cavalry or for stud-breeding, &c. Then within the area of villages (p. 111) there is often, I may say usually, a certain extent of land occupied by the groups of village houses and the open space around them, where the cattle stand, and where the weavers stretch their webs; here also is the village grove, and the place of public meeting, and probably the village pond or tank. Speaking generally, Land Revenue is not levied on such areas; at all events not in the same way as it is on agricultural land.

1 See for example the preamble to Regulations XIX and XXXVII of 1793 (Bengal Code); and for a modern example see the Bombay Land Revenue Code (Bombay Act V of 1879), sec. 45.
When gardens and other cultivated lands are found within the area of cities or stations, they do pay Land Revenue, but often under special rules. In villages, when the Settlement survey takes place, the area distinguished as that appropriated to the residence-sites and their suburbs is marked off by a line: and the Settlement does not record or assess the land within it.

**Assessment of waste-land allowed to be included in estates.**
—In all Settlements where an entire estate (large or small), waste and cultivated together, is settled for, the waste is often spoken of as "unassessed waste"; but that only means that the waste area given over to the village was not assessed in detail like the cultivated acres; it was a matter for the discretion of the Settlement officer whether he would make some general addition to the total assessment, to discount (so to speak) the advantage of this area available for future cultivation.

But we shall speak of the general subject of waste lands in a separate section, and now pass on to another important matter.

**Section II. Revenue free lands and Revenue assignments.**

**Revenue free lands. 'Lákhiráj.'**—Besides lands that are not assessed to Land Revenue, there are others on which the payment ordinarily leviable is either remitted or made payable to some grantee. At all times the rulers of Indian States have been accustomed to remit the Land Revenue on certain lands, or to make such grants or assignments. Lands that were expressly granted in this way, were in Revenue language said to be lákhiráj (Arabic lá=not, and khiraj=the land tax under the Moslem law).

**'Alienated Lands.'**—In Bombay and Madras, such lands are now generally called 'alienated lands'; and this term may be

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1. Nor does the Revenue officer exercise exclusive jurisdiction (in those provinces where otherwise he has it). A dispute about a house site, about the right of a tenant, on leaving a village, to sell his cottage, or to remove the roof-timbers, or his liability to pay certain ground rents or other dues to anybody in the village, would all be matters for the Civil Court, not for any Land Revenue Court.

2. Waste is classified in estate-records as 'cultural' or 'not-cultural' (numkin and ghair-numkin). The former will gradually be brought under the plough—unless permanently reserved for grazing and other purposes. The 'not-cultural' consists of the house-sites, the graveyard, &c., &c.

3. This is the only instance in which the Muhammadan law term khiraj is generally made use of. In Assam a term misf-khiraj, for certain lands allowed to pay half-revenue, is in use, but this is a term invented within the last thirty years, by British officials.
ound in use in other places also, but not generally. It really pointed back to a time when the Government claimed to be (and was to some extent) owner or landlord of all land, as well as of the Land Revenue. When, therefore, the Government gave up its right to take anything from the land, in favour of a grantee, it was said to \textit{alienate} the land, as it had no further concern with the soil or its revenue; and it came to pass that such grantees were always held to have a perfect title to the land itself as well as to the revenue\textsuperscript{1}.

\textbf{How far such grants affect the title to the land itself.---}

The Mughal rulers formally distinguished such grants into two classes—those which gave a title to the land \textit{(milk)}, and those which only assigned the revenue. A very common class of \textit{milk} grants was made in favour of pious and learned persons or reputed saints, or for the support of a school, a mosque, a temple, or some tomb or shrine; here either a bit of land was granted revenue-free, or the land was already owned by the grantee and the revenue was remitted: the term \textit{mu‘āfi} (Arabic=pardoned) or \textit{mī‘ām} (reward or benefaction) was used for such grants. In this way also the official holdings of land enjoyed by village officers in some districts (as remuneration for their services) were allowed to be held free, and village-servants had their petty grants in payment for their service (sweeping, water-carrying, shaving, &c.).

In some States provision was made by petty grants of this kind for the support of the families of soldiers who had fallen in the Rājā’s service. But in fact, there are very many varieties, and quite a host of local names for such free holdings; the names having reference to the origin or purpose for which the grant was made.

\textbf{Mughal system of Revenue assignments or Jāgīr.---} But besides these smaller and special grants (which were hereditary as long as the family survived or the purpose of the grant continued) the native Governments always and everywhere had been in the habit of making over tracts of land, and assigning the revenue of them (as shown in the public accounts) to some

\textsuperscript{1} Even under modern conditions, in the Bombay Presidency and some other provinces, the law only recognizes the \textit{raiyats} as ‘landholders’ or ‘occupants,’ not as owners \textit{to nomine}; therefore when the Government makes or confirms a grant, it may be said to ‘alienate’ not only the revenue but also its own ultimate right (whatever that may be).
person on condition of military or political service of some kind. This was regularly done in the case of Mughal Officers of State, each of whom held a mansab, i.e. a title with an assignment of revenue (so many rupees per annum) to support his dignity and also to maintain a certain number of troops, which, he had to call out when he was required to join the Imperial Standard in war or on ceremonial occasions, or for duty at Court.

Very often frontier tracts, or those which were troublesome to manage, were made over in this way to military chiefs or others capable of developing the district, and then the amount of revenue assigned was probably merely nominal; the holder was expected to make what he could, by extending cultivation, and founding new villages. He had the right to apply to his own purposes the proceeds of the Land Revenue which he realized, on condition that he maintained the necessary military or police force for keeping the peace, and that he made due provision for the administration generally.

This class of assignment was called jāgīr. At first the grant was only for life (unlike the grants first named) but in later times it was allowed to become hereditary. We are here only concerned to note that, owing to these institutions, large areas of land, to this day, pay no revenue to the State.

Confusion caused by irregular and invalid grants.—When our Revenue Settlements began, the number of claims to revenue-free holdings, in one form or another, was enormous; and it was found a very difficult matter to deal with them. For in the days of disorder, such grants had been greatly abused; they were issued by impeccious Governors who had no other way of meeting claims on their empty treasuries; they were issued by subordinate officials who had no right to make them; and worst of all, they were often fraudulent, intended only to keep money out of the Treasury; in short they threatened to eat up a large portion of the provincial Land Revenue. As far as the liability to Revenue was concerned, it was entirely a matter

1 Variousy represented in books as jangheer, jaguivre, &c. The word is a contraction from the Persian jāt = place, and gir = holding or taking possession.
of option to the new Government, whether it would recognize any such grants at all, and whether it would remit (or assign) the Revenue in future or not. But all the Provincial Governments desired to act liberally and equitably; they all, in fact, recognized such grantees as had a real claim to consideration. As for any right in land which the grants conveyed, or which they had given rise to, that was a question for private litigation in case there were rival claimants. (The right in land acquired by such grants is considered later on when we come to the Land Tenures.)

As an example of the labour involved in these inquiries I may mention that in Madras and Bombay the matter was dealt with by official 'Inám Commissions,' and they sat for several years and issued many thousands of title-deeds to the persons whose right was admitted; but even so, a great economy was effected.

Every other province had to make a more or less extensive adjustment of such claims; and each had its own rules on the subject. All questions of this kind have long ago been settled; but some of the old grants still occasion a certain amount of official reference, because, as the lives for which they were

1 See (for example) the declaration of the Government at the head of the Rules for determining the validity of grants, issued on the annexation of the Panjáb (reprinted in the Financial Commissioner's Circulars). No native Government ever doubted that it had full right to resume any jāgīr as far (at any rate) as the Revenue-right was concerned; but it was thought beneath the dignity of the State to resume such grants as were made for pious or charitable purposes. Purely political grants were resumed at pleasure, at any rate after the life of the original grantee. The Maráthá rulers very generally avoided the odium of resumption, by imposing a 'quit-rent' called jodl, salámi, &c. (often as heavy as the Land Revenue itself). When the British Government in Bombay and Madras began to deal with claims, it found many grants already liable to such a quit-rent; and this no doubt led to the practice which obtained in these Presidencies, of settling the question in the rough and avoiding the claimant to have a certificate or title-deed, on his consenting to a general definition of the area of his estate, and to paying a moderate lump assessment for the whole.

2 Thus in Bombay, the Inám Commission found that the various grants, (political, religious, personal, or for village-service) affected about 85,132,50,000 of the Land Revenue. The Commission reduced this to 85,30,38,000, of which part represents land-grants managed by the grantees, and part cash allowances paid through the Treasury, the holders not being direct owners of the land, or their claims having been commuted for a cash payment.
continued terminate, or otherwise the grants lapse, there is often an application to Government for some consideration; either to prolong a grant or to allow some part of it for the maintenance of a widow or other relative who may not be strictly entitled to succeed.

Modern Jāgīrs.—Jāgīrs are occasionally granted at the present day (apart from the maintenance of such grants of former rulers as have been allowed to continue); that is to say the Land Revenue of a village (or of a certain territory) is assigned to some retired native (military) officer of distinction, or to some local magnate, as a reward for political service, or to recognize and secure valuable local influence. Sometimes grants of waste-land are made Revenue free, and these then convey the Revenue remission as well as the proprietary title to the land. 'Service' in the sense of the old condition attached to such grants is not now required: but in another sense, it is often rendered. Many jāgīrdārs are most useful as honorary magistrates in their estates.

Section III. The waste lands.

One other class of land remains to be considered, land that does not yet pay any revenue, because it is still waste and unoccupied.

Enormous area of waste in India.—When British rule began in Bengal, it was estimated that from one-third to one-half of the total area of the province was waste and uncultivated. And in all provinces there was much waste. 1

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1 I allude to the (generally) culturable waste which was found in the districts without taking account of the great desert tracts about Rājputāna and the South Panjāb; and apart also from the hilly regions, where it is natural to find great stretches of timber-forest, or smaller ('jungle.' It must be recollected that the districts had gone through many vicissitudes, wars, and invasions; and that many of them had been laid waste owing to the rapacity of particular rulers and Governors. There was not only therefore the large area of waste due to the population being naturally undeveloped or insufficient, but the fact that whole tracts had been abandoned (khānd-khāli or ghaif-ābd) and entire groups of villages left untilled and deserted. See for example an old account of Rohilkānd, in L. S. B. J. vol. ii. p. 12 ff.
Disposal of it in Bengal.—At first no notice was taken of this. In Bengal, the estates were settled (as we shall see) without any survey; most of them included—and were freely allowed to include as their own—as much of the waste (often forest land) as naturally adjoined the estate. It was always contemplated, that, as the Land Revenue was fixed in the lump for the whole estate, the extension of cultivation into the parts at present waste should be wholly for the benefit of the estate, making the Revenue burden lighter and lighter as more and more success in this direction was attained. But as time went on and as estates became better known and their limits practically fixed, attention was called (in 1819) to the fact that lands were being taken up that really did not belong to any estate; the first thought, however, was only to make them pay the proper Land Revenue; —the title by mere occupation was allowed, or at least passed over in silence. But in 1828 Regulation III asserted the right of Government (which had always existed in theory), and then various efforts were made to separate the waste tracts and deal with them. This especially affected districts like Chittagong and others in Eastern Bengal (now in the Assam Province), but also the vast tract of forest land towards the mouths and delta of the Hāghī and other rivers, known as the ‘Sundarban.’ There were also great tracts of waste in the districts of Jalpaigūrī and Darjisling; and some forest land in the Chutiya Nāgpur districts and in Orissa. These lands were henceforward taken in hand, and afterwards leased to cultivators, or made into public forests, as I shall presently explain.

In the North-West Provinces and Oudh.—In the North-West Provinces, in the ordinary districts, the whole of the waste was divided up and given over to the village-estates to which it was adjacent; this is true of all the populous Ganges plain districts. But where there were large tracts of jungle land, in the hill districts, and in Dehra Dūn, Jhánsī, Mirzapur, &c., these tracts remained as Government waste. In Oudh very much the same procedure was followed; only the excess waste lands (exceeding 500 acres in any one plot) were reserved to Government and have since become State forests.
The Central Provinces and the Panjáb. Panjáb colonization of waste supplied with canal irrigation.—In the Central Provinces and the Panjáb, the waste area between the cultivated villages was much too large to be entirely given over. A rule was adopted in both, that a certain area of waste (usually about 200 per cent. on the cultivated area) should be included as village property, the surplus being marked off as Government land.

In the Panjáb, the areas so cut off became the ‘rakh’ or ‘Fuel reserves,’ so called because they mostly consist in a peculiar stunted growth of wood admirably adapted for fuel. These lands are partly kept as forest and grazing lands, partly for the extension of cultivation.

In the Central Provinces, the area so left was enormous: it was declared originally as ‘Government forest,’ under the Forest Act of 1865; but the arrangements were not always well carried out, and of late it has been found desirable to give up some of the area to cultivation, or for village purposes generally.

In the Panjáb, I should mention, that area of Government ‘rakh’ or waste is very far in excess of the needs of Forest conservancy; and in some parts there are large stretches of poor woodland where no market at all for the wood exists. Moreover cultivation would be economically much more valuable than forest (of such a class as could be raised in such land), and nothing is wanted but the means of irrigation in order to ensure large areas being profitably cultivated. Of late years the Government has arranged for the extension of canals, and on the land so provided with means of irrigation, it has marked blocks out of a convenient size and fitted with the requisite water channels, so that each block may be occupied by colonists and become a village. Rules exist for the colonizing of these tracts, and provide for the Land Revenue assessment in such a manner as to make things easy during the first years, when there is much outlay and little return.1

1 It will be observed that this is a new (and interesting) departure from ordinary practice of leasing waste lands. Under the ordinary rules, the Government surveys and marks out the limits of the block in its native wilderness, and hands it over to the lessee, who finds the entire plant and capital and the means to bring about cultivation. In these Panjáb tracts, the Government itself supplies the principal requirements of cultivation (viz. an irrigation system), and then seeks for colonists (from over-peopled districts), and locates them on sites already prepared in all respects, save that of clearing the land.
Waste land in the Raiyatwâri Provinces. — In the Raiyatwâri countries (Madras, Bombay, &c.) the Settlement system does not deal with 'estates,' and there is therefore no question of allowing surplus waste to provide for expansion or for lightening the Revenue burden. Each field or holding is separately assessed on its own merits. Consequently all the waste land (except that allowed for use to the village for grazing ground, &c.) remains Government property and is made into 'survey numbers,' and assessed (lightly) according to its class; anyone therefore who wants one of these plots has only to make application at a certain time to the local Revenue Officer, and agree to pay the assessment: in this way the expansion of villages and family holdings is amply provided for.

This remark applies to the villages in the plains: but in parts of Bombay, in Coorg, and on the West Coast, there are local forms of landholding, and local methods of cultivation, which always involve a certain patch of wood and grass-bearing land being attached to each cultivated landholding: in such cases, a certain 'waste' area is allowed to form part of the holding, and cannot be used for public forest or other State purposes. The waste is however in this case held on definite conditions; it cannot be permanently cultivated or separately alienated.

In these Provinces, it is consequently only in hill ranges and more remote places, that considerable tracts of waste exist which were not brought within the Settlement survey, nor made available in the manner alluded to. It is only in the hilly country and large jungle-tracts therefore that the 'Waste Land Rules' (next to be spoken of) apply, or that State or District Forests have been constituted.

The Waste Land Rules.—Though various rules had from time to time been issued in different districts, for the disposal of Government Waste Lands, the state of the country and its general development had not allowed of many areas being taken up. In 1861, under the Viceroyalty of Lord Canning, the subject was first seriously considered. The value of State Forests—to be made out of the best and most usefully situated wooded and grass lands—was not even then recognized, and the occupation of the waste by capitalists and settlers was alone discussed.
The first ideas on the subject were developed in a Minute on the Waste Lands, sent home in 1861:—

It was pointed out that the waste in its present state was only a burden to the Government, and it was recommended that it should be sold outright without any conditions as to its being utilized or cultivated in a certain time, and that the liability to Land Revenue should be discounted by allowing the purchaser to redeem it by certain payments.

Subsequent developments have left no doubt that this policy was based on erroneous but very natural assumptions. Had it been extensively acted on the result would have been disastrous. The loss to the State would have been very great, both owing to the rise in the value of land, which was entirely overlooked, and to the heavy sacrifice of future Land Revenue. The rules would also directly encourage the taking up of land by mere speculators, who had no intention of using it, but desired simply to hold it till it rose in value, so that they could re-sell it in blocks at a profit. It was fortunate that the state of affairs did not invite capitalists, and that the area parted with under the first rules was not, on the whole, large.

The policy changed. Modern Rules.—Since the first rules (promulgated for the various Provinces in 1865) the policy has entirely changed. The great rise in the value of land, and the consequent demand for it, has led to a better system, which prevents the speculative purchase of lands by persons not intending to make use of them; and prevents the loss of Revenue in the future. The main features of the Rules at present in force are:—

1. That lands covered with trees, or otherwise useful for State Forest purposes, are not disposed of. Of course there are many areas densely wooded where, nevertheless, the establishment of cultivation, tea-planting, &c., is desirable; but lands are first inspected and their Forest capabilities judged of before giving them up under the ‘Waste Land Rules.’

2. The land is only leased for a term of years (under a moderate scale of payments), which allows ample time to develop the cultivation.

3. The areas given are all surveyed and mapped, and necessary rights of the State in roads and sidings, in rivers, fisheries, mines, quarries, &c., are reserved.

4. The lease-right can be ultimately converted into ownership-right on prescribed terms, when the lease-holder has shown that he has really put the land to the intended use—by bringing a specified proportion of it under cultivation in a certain time.
5. The land remains liable, like any other proprietary-estate, to a Settlement of the Land Revenue under the ordinary law. At first, however, favourable terms are allowed to facilitate the establishment of cultivation.

For all details, the Rules of each Province must be consulted; but it may be here further observed that some of the rules draw a distinction between—

(a) Large areas suitable for capitalists intending to undertake tea-planting, coffee, cinchona or other staples on the large scale, where capital will have to be largely expended, and so special terms are desirable.

(b) Small areas (from 10 to 200 acres as the extreme limit) suitable for the ordinary agricultural occupation of villagers, and others in the same position.

In some cases it will be found that the applicant for land will be dealt with direct (without competition) on his accepting the terms of the rules: in others, when a block is applied for, the lease of it is put up to auction: there is usually an 'upset price' or entrance fee, payable in certain instalments, to be deposited; also the expenses of survey and demarcation; and then only light annual payments (until the time comes for the regular assessment of the Land Revenue).