



# The Bombay Survey and Settlement Manual

By

R. G. GORDON, I.C.S.

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## VOLUME II

PART II—TECHNICAL  
PART III—APPENDICES

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**PART II**  
**TECHNICAL**

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## APPENDIX: I

### The Village Community in the Deccan

The main object of this appendix is to elucidate the history of the Village Community in the Deccan, firstly, because it would be impossible in the space at command to cover such a wide field of inquiry as the Presidency as a whole, but secondly also because the history of the Deccan Community is, in the writer's opinion, typical of that of, at any rate, the greater proportion of such Communities in the rest of the Presidency. It will, therefore, be possible, while dealing with the Deccan, to introduce illustrations derived from other Communities, thus obviating to a large degree the necessity for individual treatment. It is necessary, however, to guard against the danger of assuming that community of type necessarily involves community of origin. That this may be the case is true; nevertheless, the ethnological evidence, upon which alone it would be possible to justify such an assumption, is too vague and scanty to allow of any satisfactory conclusion being arrived at upon the point at issue. While, therefore, not putting such an explanation out of court, it will be better to take the safer course and ascribe the community of type to the action of a common environment, leaving the answer to the ethnological question conveniently vague.

Turning now to the Deccan Community, it is pointed out in Chapter II of Part I that practically the only evidence upon which conclusions could be based is that of "survivals", and that the most important of these "survivals" for the present purpose are those relating to Land Tenure. The Land Tenures of which a study must be made, however, are not those of the present day, but of a hundred years ago, before the old Village Tenures had disappeared under the solvent action of the present system of Settlement. Of these Tenures a detailed account is given in Chapter II. That account may be summarized as follows:— At the beginning of the nineteenth century, when the British first came into possession of the greater part of the Deccan, the chief forms of Land Tenure were the Miras and the Upri. Of these, the former was a privileged tenure, the land held thereon being the "private property" of the Mirasdar, *i.e.*, it was heritable and transferable, its transfer being always attested by formal documents witnessed by the old hereditary Village and District officers. Further, the Mirasdar possessed what was practically an inalienable right to his land, being entitled to reclaim it, even after long periods of absence, from persons in actual possession. Thirdly—and this is an important point—there was joint and several responsibility for the Land Revenue of their holdings among Mirasdars resident in the village. But the Tenure also carried with it social distinctions, the Mirasdars forming an aristocratic body, having—what is called in the reports—"the freedom of the village". They had the first place at all feasts and festivals: they had the right to be the first to receive *pan-supari* on all formal occasions, and so on. The Upri, on the other hand, was a mere tenant-at-will, cultivating Government lands at a yearly rental and having no heritable or transferable rights of any kind. Socially also they were the inferiors of the Mirasdars before whom they had always to give way.

These being the facts, the main question that calls for solution is as to origin of this marked division of the cultivating classes into two distinct classes, since it is upon the answer that the view taken regarding the origin and history of the Village Community largely depends.

In commencing such an inquiry attention may first be directed to the meaning and significance of the terms "Miras" and "Upri". The term "Miras", in the first place, is not of Hindu, but of Arabic origin, and was introduced by the Mahomedans. Its meaning is "inheritance", and the word thus serves to draw attention to the most important feature of the tenure, *viz.*, its heritable character. There seems to have been no Hindu term exactly corresponding to "Miras", but under the Hindu Governments the holders of this class of land were called "Thalkaris". Now the exact signification of this word seems to be uncertain. The ordinary rendering is "landholder", from "thal" a "field" and "kari" a "holder". But the word "thal" also means a "share", and, for reasons which will appear subsequently, the translation of "Thalkari" as "holder of a share" possesses far more significance than that which might attach to "landholder". The word "Upri", on the other hand, means "sojourner" or "stranger", and the underlying idea is that of a man who cultivates land in a village to which he does not belong. The verbal contrast then is between the "landholder" or "shareholder" on the one hand and the landless "stranger" on the other.

The next source of evidence is that of tradition. The tradition among the cultivators was that, all over the Deccan, the whole of the village lands had originally been in possession of the Mirasdars, but that, owing to failure of heirs, family feuds or war, and the effects of famine and pestilence, a large proportion of these lands had in course of time fallen into the hands of Government, who had let them out to the Upri cultivators. The correctness of this tradition is upheld by Colonel Sykes (*Journal R. A. S.*, Volume 2, page 205) who points to the existence in almost every Deccan village of "thaljaras", *i.e.*, ancient written records, shewing the division of the lands into "thals"—either "fields" or "shares"—with the names of their possessors. These records were, he states, maintained even where the condition of things recorded therein had long ceased to exist, and he found many cases in which the memory of the old "thals" and their boundaries were preserved, though the land itself had long passed into the hands of others. In other cases, however, persons claiming descent from the original holders were still found in possession of their ancestral fields. Assuming for the moment the accuracy of this tradition it points clearly to a time when the Miras was the only tenure and when the Upris, if they existed, were the tenants, not of Government, but of the Mirasdars.

Any direct and satisfactory answer to this question, however, must depend upon ethnological and historical evidence which is unfortunately not available. The question of the origin and early history of Marathas is, in fact, exceedingly obscure. On the one hand there is a tradition in Upper India that the Marathas are of Persian origin and that the Chit pavan Brahmins were their sun-priests. (Sir Talbot Baines, *Encyclopaedia of Anglo-Aryan Research*, Vol. II, p. 5.) Later ethnological inquiry is inclined to find in them a large Scythic element, as in the Kanbi of Gujerat. If this is the case then the Marathas are the descendants of some of those tribes of early Seythian invaders like the Gujars and others who have played such an important part in the early history of Western India, and whose advance from north to south drove before them the Dravidian races, which had preceded them, into the position which they now occupy in the south of the Peninsula.

The Deccan Village Community of the early 19th century was, however, of too advanced a type to form a safe basis from which to argue its own original form and character, as could be shewn by several lines of argument. It is necessary, therefore, to turn to other Communities which, while preserving

what is clearly an older type, yet present such strong features of resemblance with the Deccan form as to afford grounds for a reasonable assumption that they belong to the same class, evolved probably under the influence of a similar environment.

The first examples of more primitive forms of Community from which analogies may be drawn are those of the Rajput and Koli-Thakarda organizations of the Ahmedabad District which are now included under the vague term "talukdari". As has been previously pointed out in Chapter XIII of Part I, pp.\*165—169, the Rajput talukdars comprise Vaghelas, Chudasamas, Jhalas, Parmars and others who are the descendants of the old conquerors of the country, the Koli-Thakardas being of mixed Koli and Rajput descent. The chief characteristics of village organization among these peoples, which are of importance for the present purpose, are the following:—

- (a) Among the Rajputs the people is divided into two classes, *viz.* on the one hand Girasias and on the other Kardias, Narodas and others, the former comprising an aristocratic class and the latter their vassals.
- (b) The social distinction is marked by the usual signs already noted in the case of Mirasdars and Upris, by hypergamy and the social position of the women generally, the Girasia women being *pardahnishin* and not being allowed to remarry while the contrary is the case among the Kardias and inferior classes.
- (c) Among the Koli-Thakardas a similar distinction is made between the Thakardas who are of mixed Rajput and Koli descent, and the pure Kolis who are their vassals.
- (d) The Girasias and Thakardas form an aristocracy based upon the possession of land and upon descent. They alone possess land, the Kardias, etc., and Kolis holding from them on a kind of feudal tenure.
- (e) In addition to these there are non-Rajput or non-Koli cultivators who hold lands merely as tenants-at-will.
- (f) In descent the Girasias are generally the offshoots (*bhayats*) of the large estates (*gadis*) of their own clan—the Vaghelas from Sanand, the Chudasamas from Gamph and so on, from whom they also hold on a kind of feudal tenure. The Thakardas are similarly connected with the four original *gadis* of Bhankoda, Chanar, Kukvav and Dekavada.
- (g) The estates may be divided into 3 classes, *viz.*, (1) primogeniture estates (*gadis*) which pass undivided to the eldest son or nearest male heir; (2) sub-divided estates which on inheritance are divided among the sons or other male heirs in—usually—equal shares, and (3) joint estates which are the joint property of the holders and not sub-divided by metes and bounds, the produce only being shared.
- (h) The village lands are usually divided into main sub-divisions called "*patis*" and these again into smaller sub-divisions, the former representing an original family division and the latter the subsequent partition thereof on inheritance.



- (i) The Girasias and Thakardas themselves are generally averse from cultivation as degrading and leave that work to their vassals and tenants; in a large number of estates, however,—particularly in Gogho—they have been compelled to take to cultivation owing to the extent to which sub-division has proceeded and the impossibility of living on their rents alone. Great difficulty also is often experienced in obtaining cultivators.

From the account given above it will be seen that the Communities described present analogies with the Deccan village system from which certain inferences may reasonably be drawn. Elphinstone states in his *History of India* that the tradition in the Deccan was that the country was originally divided into estates under small Rajas. It is also a matter of common knowledge that the Marathas are still divided into two classes, *viz.*, the Marathas proper and the Kunbis, with all the marks of social distinction noted in the case of the Rajput and Thakardas on the one hand and the Kardias, etc., and Kolis on the other.

It is, therefore, a reasonable inference that what is true of the one is true of the other, and to conclude that the Thalkaris comprised the aristocratic class of land-holding Marathas and that the Kunbis were their vassals and tenants. It might also perhaps be inferred that the Maratha landlords were the *bhayats* of the Rajas or heads of the class who possessed the large estates or *gadis* into which the country was traditionally divided.

Then, when the village system broke down for the reasons already given, the Thalkaris under the name of Mirasdars sank to the position of cultivator themselves, though still retaining their superior social status, and the Upris became the direct tenants of Government.

These conclusions are reinforced by the study of another tenure of Gujerat, *viz.*, that of the Kunbi villages.

The Kunbi cultivators of Gujerat were—and for social purposes still are—divided into two classes, a privileged and a non-privileged class, with a respective status corresponding so closely with that of the Mirasdars and the Upris that it might describe in the same terms. The Gujerati term for the privileged class is "Patidar". Now, the word "Pati", which is the same word as that used for the main sub-divisions Girasia estates, means "share" or "division" and the "Patidar" is the holder of a "share". If, therefore, the word "thal" be taken to mean "share" also, the terms "Thalkari" and "Patidar" exactly correspond. In the great majority of the Gujerat villages the form of the Community, when the British took over the administration, was the same as that found in the Deccan, in that the holdings were separate and the waste lands were in the possession of Government, but luckily, owing to a series of causes into which there is no need to enter here, some few villages had managed to retain a form of community which seems undoubtedly a more primitive type. These are the Narvadari villages which, under the protection of the Narvadari Act, still maintain their ancient characteristics. As described by Mr. Pedder (Bombay Selection No. CXIV, page 4) the main features of this Tenure were as follows:—

- (i) The whole village, including the waste, was held by a body of Joint Proprietors called "Narvadar". This body consisted of descendants of original proprietors together with others who had obtained their shares by purchase, marriage or other form of admission.

- (ii) The village lands were divided into large shares called "mota bhags" (large or main divisions), comprising the original sub-divisions, which had again been sub-divided into "pcta bhags" (smaller divisions) by inheritance.
- (iii) In addition to these sub-divisions there was usually an area of land held in common called "majmun", which was available for partition—and in some cases was partitioned though still called "majmun"—or leased on behalf of the Community, or used for grazing, etc.
- (iv) Where such common lands existed, they were managed by a Committee consisting of the heads of the "mota bhags" acting for the rest.
- (v) There was joint liability for the Land Revenue among the whole body of proprietors, though the manner in which this liability was distributed differed in individual villages.
- (vi) Cultivators other than the proprietary body were their tenants and were divided into two classes, *viz.*, permanent tenants and tenants-at-will.

This is the primitive form from which the unorganized type represented by the ordinary Kunbi village is considered by Mr. Pedder to have developed a conjecture which is countenanced by the existence in all Kunbi villages of village officers called "Matadars" who have the right and obligation to assist the Patel in the execution of his duties and have a share in the emoluments of his office. These privileges are confined to certain families, called "Matadari" families, within each village, and the Matadars are, in all probability, the representatives of the old Committee consisting of the heads of the "mota bhags".

The general resemblance between this form of tenure and those previously described is obvious and may safely be assigned to similar causes. It may, however, be objected that the Kunbis did not come to Gujerat as conquerors but as cultivators or farmers of the revenue; that there are no traces of Kunbi *gadis*; that the Kunbis are Sudras not Kshatriyas and hence that the relation of vassalage could not have existed between the Kunbis and Patidars.

To these objections it may be sufficient for the present purpose to reply that though the Kunbis are not Rajputs now, yet they claim a Rajput descent; that ethnology recognizes their Scythian origin, and that in this case their village organization, which was formed outside Gujerat, may well have been based on the same principles as those underlying that of the Marathas and Rajputs.

The last subject that can be touched upon here with reference to the Deccan Community is the important question of whether this and other similar Communities were in their origin joint or several, *i.e.*, did the village proprietors originally hold the whole area jointly or were their shares divided off *ab initio* by metes and bounds? This question is discussed at length by Mr. Baden Powell in the work to which reference has already been made. His conclusion is that the idea of the joint Community is an invention of Sir Henry Maine, that where it exists it is a local freak and has often merely evolved out of an original severalty village which he considers to be the almost universal type.

It is naturally impossible to go into the arguments of this eminent authority in the space at command, but it may perhaps be permitted to note that, in respect of the question now under consideration, there is a certain amount of

evidence the other way to which due weight must be given. Thus, in his notes on the narvadari tenure, Mr. Pedder, after careful inquiry, gives it as his opinion that "at first the proprietary body probably held the land absolutely in common, agreeing at the beginning of the season what each should cultivate". A still stronger piece of evidence, however, comes from Madras in the shape of the so-called "Pasangkurei" tenure which, as will be noted from the following extract from a minute of the Board of Revenue, dated 5th January 1818, was also termed Mirasi by the Mohamedans, thus signifying their recognition of its similarity with the Deccan form of tenure. It will further be noted that the history of this tenure is much the same as that which has been conjectured for its Deccan counterpart.

"Pasangkurei in Tamil and Saradayam in Sanskrit are terms both implying collective proprietary right used to denote that particular joint tenure of land which was universal throughout the Tamil country and still prevails in many villages in every part of it. Under this system the Mirasi right to any particular spot of cultivated land in the village is not vested in any individual; the Mirasi of the entire cultivated lands attached to it, like that of the common waste and fallow lands, belonging to the whole body of Mirasdar, each in proportion to the share or parts of a share he holds being entitled to participate in the common property. The number of shares belonging to each Mirasdar being known, the lands are in some cases cultivated by the whole in common, and the net produce, after payment of tax, is divided according to the share of each. In others the Mirasi land itself is divided, either annually or at every five, six or ten years, the fields of which the Mirasi is to be held for that period being fixed by drawing lots." The minute next proceeds to shew how this joint system has been broken down in parts of the Presidency by the voluntary action of the landholders, remarking:—"In many villages, however, especially in those of Tanjore, Tinnevely, Madura, Dindigul and the other provinces to the south of the Colleroon, the Mirasdar, instead of dividing the cultivated lands of the village periodically, have declared the division permanent and have thus converted the ancient collective tenure into one of severalty."

It is further noted that the Tamil Mirasdar, like the Patidar, had two classes of tenants, permanent and temporary, but that, owing to the oppression of the Mahomedans, most of the Mirasdar had been reduced to a condition which, except in name, differed but little from that of the permanent tenants, the reasons given being that the land tax absorbed all the rent so that the Mirasdar, unable to obtain tenants for their lands, abandoned them.

To sum up: the conclusions, which may tentatively be drawn regarding the origin of the Deccan Village Community in the light of the evidence given above, are the following:—

- (1) that the Village Communities may probably have been the result of the settlement of tribes and clans of Scythian origin;
- (2) that the villages themselves were owned by bodies of aristocratic proprietors called Thalkaris, consisting of the *bhayats* of the heads of the various clans;
- (3) that these bodies may possibly have held their lands jointly in one or more of the forms in which joint possession is possible, but that subsequently the village lands were sub-divided into definite shares on the same lines as those described in the case of the Rajput and Kunbi settlements;

- (4) that the tenants of the Thalkaris were the vassal Kunbis, who on the general break-up of the Village Communities became the tenants of Government under the name of Upris.

It may finally be noted that this appendix only professes to deal with the Village Community so far as the origin of the Miras and Upri tenures is concerned. If the subject were to be treated as a whole it would be necessary to go into many other questions, such as the origin of the patelship and kulkarniship, of the village servants—the so-called “Bara balutadars”—and so on. In view of the space at command, however, these questions have had to be left aside and the subject treated in the limited aspect of the Miras and Upri tenures only.

## APPENDIX II

DHARA OF PRANTIJ FOR SAMVAT 1880 (A.D.1824)

### Assessment of Government Lands

In certain divisions where the land is manured the kharif produce in general paid one-half share, and in others where the land is not manured, two-fifths. A tract of manured land, from which the Kasbatis enjoy a "sokri" or fee, paid one-third share to Government; ground at a distance from the village paid two-fifths and one-third variously; land newly recovered from waste paid one-fifth or one-fourth the first year, and one-fourth or one-third the second; and some loose fields of bajri grown in a ravine paid one-fourth share crops grown in the *bok* (a large low-lying, marshy area near the town); on "kuvetar" or irrigated land paid two-fifths, or one-third if the rainfall were scanty; makai or Indian corn in the same situation paid one-third or one-fourth; rice paid, in general, one-fourth.

The "babtis" or extra cesses to which the above crops were liable are alike, and shewn below, as deducted from the general heap prior to the division of the shares:—

#### "Sarkari Babi" or Cesses on account of Government.

- 1½ *shers* per maund as "Sarkari Siri" or fee to Government.
- ¼ *sher* per maund as "Tolamni" or fee on weighing the grain.
- 6 *shers* per 100 maunds as "Khitmatgari" or service fee.

#### "Parbhari Babi" or Cesses for other persons and purposes.

- ¼ *sher* per maund as "Gam Kharch" or for village expenses.
- ¼ *sher* per maund as "Desai Dasturi" or fee to the Desais. (From tal and vari crops, this is ⅓ *sher*).
- ¼ *sher* per maund to the Havildar, who also receives ½ maund of grain in the husk, and 20 bundles of bajri karbi (straw) per plough. The Pagis receive precisely the same.
- ⅓ *sher* per maund to the Kotval, who also receives 15 *shers* of grain in the husk, and 15 bundles of bajri karbi per plough.
- ¼ *sher* per maund as "Tolamni" to the Bania who weighs the grain.
- 1 *sher* per plough as "Thakormandir" or donation to the mandir (temple), in the town.
- 4 *shers* per maund allowed as "Khor" (feeding expenses) to the cultivators themselves.

In addition to the above, the rayats paid from their own share 1 *sher* per maund of grain in the Government share to Government, and also ¼ maund per plough to the carpenter, the same to the blacksmith, the leather dresser and the barber. When the amount of produce was determined by *kaltar*\* in place of *makhal*† the only *babtis* exacted were 1 *sher* to the Government and 1 *sher* as *tolamni* per maund of grain in the Government share, paid from the rayat's share alone.

\**Kaltar*.—By this term is meant the estimation of the value of the standing crop in the field, the assessment being taken as a proportion of the estimated total produce.

†*Makhal*.—This term connotes the alternative method by which the actual produce as taken to the village grain yard and divided on the spot.

Tobacco and ringni paid a bigoti or money payment per bigha of five rupees; vegetables in general of  $2\frac{1}{2}$  rupees. Four bighas watered from a particular well, called "Sidu Bhatavala", paid a gross sum of  $9\frac{1}{2}$  rupees; and four other bighas sown with tal by Patel Kullan paid a gross sum of 12 rupees. Some bajri, pavta and banti grown in a ravine paid 1 rupee on each kodali or pickaxe used in turning up the ground (no plough being employed), together with 5 *shers* of grain to the Patels and 5 also to the Desais. Singora grown in the dry bed of tanks paid one-third share to Government, after the deduction of a  $\frac{1}{4}$  *sher* per maund for the Desais, the same for the Patels, the Pagis and the Havildar, and  $\frac{1}{8}$  *sher* for the Kotval.

Rabi and hari crops were assessed as follows:—

Wheat and barley grown in the large bok paid one-fifth; chena one-sixth; kang and makai one-seventh; wheat or barley grown in the lesser bok paid one sixth; chena one-seventh; kang and makai one-eighth. Of the produce of land cultivated for the first season with rabi, one-sixth share only was taken in the larger, and one-seventh in the lesser bok. Wheat, barley and chena, irrigated from wells on the high grounds in the vicinity of the kasba, paid one-eighth, and at a distance from the kasba one-ninth; kang and makai in the high grounds paid one-tenth.

Government lands watered from alienated wells paid only one-half of the above shares to Government.

The following were the babtis, which were deducted from the general heap of the rabi produce prior to the divisions of the shares:—

#### *Parbhari Babi.*

1 *sher* per maund as tolamni.

10 *shers* per kos (water-bag) as gam kharch.

10 *shers* per kos (water-bag) as Desai dasturi. The same to the Havildar, the Sutar, the Lohar and the Hajam.

20 *shers* per kos to the Mochi.

4 *shers* per kos to the Pagis.

5 *shers* per kos to the Kotval.

5 *shers* per maund allowed as khor to the cultivators.

If the produce be estimated by kaltar, the above babtis were paid from the cultivator's share alone.

"Udhad Salamis" or payments in the gross were made for certain tracts of land as below:—

554 $\frac{1}{2}$  bighas paid 61 rupees and 12 maunds of grain.

664 $\frac{1}{2}$  bighas held by Rajputs paid 4 rupees and 12 maunds of grain.

84 bighas of pasaita held by the Patels paid 50 rupees.

417 $\frac{1}{2}$  bighas held by the Kasbatis paid 20 rupees.

661 bighas held by the Kazi paid 3 $\frac{1}{2}$  rupees and 12 maunds of grain.

- 80½ bighas held by Vartania Rajputs paid 23½ rupees.  
 32 bighas held by Boras paid 8 rupees and 3 maunds of grain.  
 20 bighas also held by Boras paid 1 rupee.  
 12 bighas paid 4½ rupees held by Chaora Rajputs.  
 5 bighas paid 1¼ maunds of grain.

The seven Patels were allowed to cultivate rabi crops upon the alienated lands as far as they could with 7 ploughs; but if they exceeded this, they paid ½ rupee on each additional plough. The Kunbis paid ½ rupee, and other classes ¼ rupee, per plough employed in raising rabi crops on the alienated land.

The alienated wells were 35 in number, and 21 of them paid 30 *shers* of grain per kos as a fee to Government.

“*Veras*” or Taxes—*Plough Veras*.

32½ ploughs, paying Rs.	13 each, realized Rs.	423½
2     ”     ”	12½     ”	25
7½     ”     ”	12     ”	90
1 plough     ”	11½     ”	11½
9 ploughs     ”	11     ”	99
5½     ”     ”	10     ”	55
½ plough     ”	8     ”	4
1     ”     ”	7     ”	7
1     ”     ”	6½     ”	6½
1     ”     ”	6     ”	6
4 ploughs     ”	4     ”	16
1 plough     ”	3     ”	3
<hr/>		
66 ploughs paid		745½ rupees
being Rs. 11-1-8 per plough.		

“*Udhad*” *Veras*, or gross payments by certain classes:—

		Rs.
Kunbis	.. ..	14½
Suthvaras	.. ..	9½
Bambis	.. ..	52
		<hr/>
Total	.. ..	821½

To defray the gam kharch, or contingent expenses of the village, the Patels levied Re. 1 per plough, or a larger equalized sum if this should not be sufficient to cover the charge. They also levied Rs. 25 from the alienated landholders for the same purpose.

## APPENDIX III

*Revenue Survey and Assessment : Exposition of the policy of Government in regard to—Protection from Assessment of the increased value of land due to improvements made by the occupants.*

No. 2619

### Revenue Department

Bombay Castle, 26th March 1884.

#### *Resolution of Government.*

His Excellency in Council desires in this resolution to state the principles by which the Government regulates its action in regard to that portion of the produce of land which by custom belongs to the State, that is to the public, and forms part of the public revenues devoted to the cost of governing the country.

2. The law is contained in the Bombay Land Revenue Code (Act V of 1879) which repealed and took the place of the Bombay Survey and Settlement Act I of 1865. Under section 214 of Act V of 1879 are framed rules for carrying out the purposes of the Act which after publication have the force of law.

3. By section 69 of Act V the right of Government to mines and mineral products in all unalienated land is expressly reserved wherever it has not become vested in the occupant of such land.

4. Section 37 enacts that "the bed of rivers, streams, nalas, lakes and tanks, and all canals and water-courses, and all standing and flowing water . . . which are not the property of individuals, or of aggregates of persons legally capable of holding property, and except in so far as any rights of such persons may establish in or over the same, and except as may be otherwise provided in any law for the time being in force, are, and are hereby declared to be, with all rights in or over the same, or appertaining thereto, the property of Government."

5. Section 55 of Act V gives power to fix rates for the use of water the right to which vests in Government. The Bombay Irrigation Act VII of 1879 gives power to charge rates for the use of canal water. But in these cases the rates are not part of the assessment of land to the ordinary land revenue, the water being such as is capable of treatment as a distinct marketable commodity the property of Government and purchasable for agricultural uses.

6. These rates being left aside, there remains the assessment of the ordinary land revenue according to the productive quality and inherent advantages of each plot of ground known as a survey number.

7. By section 73 of Act V the right of occupancy of land is declared an heritable and transferable property and by section 68 an occupant under a survey settlement is entitled to the use and occupancy of his land in perpetuity, conditionally on the payment of the amounts due on account of the land revenue for the same. It is manifest then that the security of the tenure depends on the manner in which the assessment of the land revenue is regulated.



8. Section 95 of Act V gives power to the Governor in Council to direct the survey of any land with a view to the settlement to the ordinary land revenue and to declare the assessment fixed for a term of years (section 102). The Governor in Council may (section 106) at any time direct a fresh revenue survey or any operation subsidiary thereto, but the assessments cannot be enhanced until the original term of settlement has expired.

9. At the second or "revision" survey settlement, the assessment fixed at the first or "original" survey settlement may be altered partly by correction of the survey record or measurement and classification, and partly with regard to the increased value of the land from a rise in agricultural profits.

10. When the survey record has been made correct, it remains an authoritative and sufficient standard of the relative value of survey numbers or fields, and the first reason for a revision survey ceases to exist. The second reason is permanent, because agricultural profits are always subject to increase and decrease. But this part of the revision of assessment may be carried out without the employment of a Department of Survey when the survey record is once complete.

11. The completion of the survey record, therefore, by revision where it is now imperfect is, one operation which will improve the position of the survey occupant, by putting an end to such disturbance and uncertainty as are inseparable from the re-measurement and re-classification of soils.

12. Revision has hitherto been undertaken only when an original settlement period expires. If this practice were maintained the operation would be greatly protracted and the highly skilled survey establishments would be dissipated for want of full-time employment. It has, therefore, been resolved that the completion of the survey record should be carried out at once with the full strength of present establishments, and it is estimated that in this way all field operations of the survey in this Presidency may be completed within a period of eight years. Current settlements will remain unaffected until their term expires as is stipulated by section 106, Act V: "no enhancement of assessment shall take effect till the expiration of the period previously fixed" for the currency of a settlement by the Governor in Council under section 102.

13. Thus far the duration of revision operations. Next as to their scope. The policy of this Government has always been opposed to the re-measurement and re-classification of land in revision survey beyond what is absolutely necessary to obtain a correct survey record. The Governor in Council has, therefore, insisted that before any re-classification of soil is permitted, the reasons should be fully explained by the Survey Department and that no such operations should be commenced without the express sanction of Government. It has been found, however, that in some districts a partial or even a complete re-survey and re-valuation was inevitable. The reason of this is that in the first years of the Revenue Survey the work was too imperfect to be accepted as a standard. The classification of soils adjudged to be culturable was faulty. The value of the richer soils was under-estimated and that of the poorer soils over-estimated, and the extremes of the scale were not adjusted to the difference in productive capacity. It was found on revision that to obtain a just standard of relative value it was necessary to raise the better soils and to lower the poorer soils about one class, or 2 annas in the rupee scale

Again, the appreciation of the vast area then lying out of cultivation was rough and indiscriminating, so that large plots of easily cultivable land were thrown into survey numbers and left unassessed under the name of "pot-kharab".

14. Therefore, since the commencement of operations for revision in the Poona district in 1867-1868 it has been incumbent on the Government in the interest of the public revenues, to sanction for each tract brought under revision such extent of re-valuation as was proved to be necessary, amounting in some tract to a partial re-measurement and re-classification and in others to measurement and classification *de novo*. As the early settlements have nearly all expired, the revision is almost complete in those areas in which a virtually new survey was necessary. The work will be in future confined to partial re-measurement and re-valuation, and when this is completed, re-measurement and re-classification will cease altogether to be operations attendant on a revision of assessment.

15. Moreover, as the revised survey record is sufficiently correct for the purposes of a standard, His Excellency the Governor in Council has resolved that it shall be accepted as final and not subject to any future general revision. This resolution secures from any further general alteration of the valuation of land for revenue purposes the whole of the Southern Maratha districts, except a few talukas, and the greater portion of the Deccan. In the districts of Ratnagiri and Kanara, in which original settlements are still in progress, the work of the survey is sufficiently accurate to admit of the extension of the same guarantee to them. The power of Government to direct a re-valuation of soils will, therefore, be exercised almost solely in the province of Gujerat, the districts of Thana and Kolaba, and in Khandesh and Satara; and in these it is believed that a partial re-survey will suffice.

16. Before leaving this part of the subject it is necessary to speak of the arable land which under the name of "pot-kharab" was included unassessed in survey numbers at the early settlements. This Government has been inclined ever since 1874 to leave the profit of bringing such land into cultivation to the occupant. But it was found that the area thus treated in the early settlements was so large that to forego assessment of it would occasion an unjustifiable sacrifice of the claims of the public revenue. Action in this matter was, therefore, postponed. But the settlements marked by lavish indifference to pot-kharab have now come under revision. About the year 1854 a more careful system was introduced under the rules of the Joint Report. His Excellency the Governor in Council has, therefore, resolved that the Settlement Officers shall, in the operations for revision settlement of land originally settled after 1854, as a general principle accept and confirm as exempt from assessment whatever area was entered as pot-kharab in the classification of land at the original settlement. In other words, as a general rule, land which, though arable, was at the first survey included in a survey number as unarable and was left unassessed, shall also be left unassessed at the revision settlement for the benefit of the occupant.

17. This concludes the review of the operations proposed for the completion of the survey record. It remains to examine the law and principles by which the periodic increase of land revenue assessment is regulated, and particularly those which protect from assessment the increased value of land due to improvements made by the occupant.

18. First with regard to the law, Bombay Act I of 1865 contained the following provision :—

“Section 30.—It shall be lawful for the Governor in Council to direct at any time a fresh survey or classification of soils or revision of assessment, or all or any of these combined, but the assessment to revised shall not take effect till the expiration of the period of previous gurantee given as provided in section XXVIII. Such revised assessment shall be fixed, not with reference to improvements made by the owners or occupants from private capital and resources during the currency of any settlement under this Act, but with reference to general considerations of the value of land, whether as to soil or situation, prices of produce, or facilities of communication.”

This section is re-enacted as section 106 of Bombay Act V of 1879, but the following section adds a proviso :—

“107. Nothing in the last preceding section shall be held to prevent revised assessment being fixed—

(a) with reference to any improvement effected at the cost of Government, or

(b) with reference to the value of any natural advantage, when the improvement effected from private capital and resources consists only in having created the means of utilizing such advantage, or

(c) with reference to any improvement which is the result only of the ordinary operations of husbandry.”

19. Attention will now be directed to section 107.

The principles which the Governor in Council desires to maintain are—

(1) That enhancements of assessment shall be based on “general considerations” and not on the increase of value in particular fields.

(2) That the occupant shall enjoy the entire profit of improvements made at his own cost.

20. These principles being applied to the interpretation of section 107 it is observed that “reference to general considerations of the value of land” means reference to increased value due to extraneous causes distinct from the result of expenditure of money or labour by the occupant. For instance, a railway which affords a better access to markets is such a cause. Its value may be judged by examining the scale of prices over a long period and noting the proportion of increase which appears to be permanent. Again, by obtaining returns of the selling and letting value of land.

21. The rise in value may be due to improvements made by the landlord—in this case the State. Clause (a) enacts that such improvements effected at the cost of Government may be considered in fixing a revised assessment.

22. The interpretation of clause (b) is more doubtful and will be further considered below.

23. Clause (c) was intended to meet the case of *pot-kharab* and also would apply to cases where waste land has been assessed at very low rates in order to encourage its cultivation. This latter case, however, does not

occur in Bombay and the clause is of no practical use (to meet it). Another course is taken under rules subsidiary to Act V with—

- (1) land the bringing of which under the plough "will be attended with large expense";
- (2) the reclamation of salt land.

Such lands are given by contract free for a certain term and at the end of it on a rent gradually rising up to the full assessment.

24. So far then in this Presidency the conditions on which assessments are enhanced on revision do not affect the value of improvements made by the occupant. The case of these has now to be considered. In other words, what is the effect of clause (b) of section 107 on the assurance given in section 106?

25. His Excellency in Council desires to regulate the action of Government in this matter by the broad principle that the occupant of land pays for the use of all advantages inherent in the soil when he pays the assessment on the land. Among inherent advantages he would include sub-soil water and rain water impounded on the land, and he would secure to the occupant altogether free of taxation any increased profit of agriculture obtained by utilizing these advantages through expenditure of labour or capital.

26. His Excellency in Council has no desire to claim any part of such profit for the State either immediately or after a certain term of exemption. There may be provinces where some reservation is necessary, but in the circumstances of Bombay His Excellency in Council is convinced that the material interests of the country will be more truly advanced by laying down a broad principle that the occupant may apply labour and capital to the utilization of all inherent advantages in perfect security that the profits acquired by his labour and capital will never be taxed by the State, than they would by reserving a discretion to tax these profits attended by a feeling of uncertainty when and how they may be taxed. The encouragement of higher cultivation in a fully cultivated province is of infinitely greater public importance than the small prospective increase of the land revenue which may be sacrificed by guaranteeing to the occupant the whole profits of his improvements.

27. This Government has already acted on the broad principle stated above. Wells are the universal and most important means of utilizing inherent advantages. The Government in 1881 issued\* a general assurance that section 107 (b) of Act V of 1879 is not held applicable to wells constructed at the expense of the owner or occupier of the soil in which they are dug. This rule was in fact partially in force (as a rule for guidance in revising assessments) as early as 1871: it was extended to the whole of the Deccan and Southern Maratha Country in 1874: and was made a rule of general application in 1881.

\*Government Resolution No. 6682, dated 10th November 1881.

28. It is clear, therefore, that as regards the commonest form of agricultural improvement the Government has given complete assurance to any occupant who proposes to construct a well, that the increase of profits resulting from it will not be considered as a ground for increasing the assessment on revision. If it is argued that this assurance is not in the terms of the law but in an executive order, on the other hand it is to be remembered that the revision settlements made in subjection to it are unalterable for 30

years. It was also notified in 1881 that if any other kind of improvement is contemplated, Government will decide at the request of an applicant for an improvement loan, whether section 107, clause (a), applies to his project or not. The same assurance can, of course, be obtained if the improvement made is by means of private capital.

29. These executive orders were promulgated at a time, when according to the custom of preceding rulers, old wells existing at the time of the original survey settlements, and in many cases known to be the property of Government, had been subjected to special water assessment. With regard to these it was in 1874 made a rule applicable to the whole of the Deccan and Southern Maratha Country, that in the case of old wells constructed before the first settlement, all special water assessment should be abandoned, and only the maximum dry-crop rate should be levied. This rule was made of general application in 1881.

30. These rules are important at the present time in connection with operations for revision of the original settlements in the province of Gujerat which are about to be commenced.

31. His Excellency in Council entirely concurs in the soundness of the principle approved by the Government of Bombay in 1866 and 1868 that the assessment by a light rate of the water-producing qualities of the soil is preferable to the system of assessing highly only such lands as are found to be already supplied with wells. In a resolution, Revenue Department, of March 27th, 1868, the views of the Government were thus expressed:—

Resolution,  
No. 2110, June 8th,  
1886.

“In regard to special taxation of wells, it is said with truth that water is, like mineral wealth, fairly taxable by the landlord when used by the tenant. His Excellency in Council, however, considers that the first principle of its taxation should be that which governs our taxation of the land itself, that is the capability of being used rather than the use itself. If water of good quality be easily available near the surface, it is more reasonable to tax such land by light additional rate, whether the water be used or not, than to lay an oppressively heavy tax on those who expend capital and labour in bringing the water into use.”

32. Difficulties were experienced in carrying these views into effect, but the hope was expressed that when the time for a revision settlement should come, means might be found for abandoning the special rates imposed on existing wells. The subject has again been under the consideration of Government and sanction has been given to the adoption in the survey settlement of parts of the Panch Mahals of the plan of taxing sub-soil water advantages by a scarcely noticeable increase of the soil rates on the land possessing such advantages, all special water-rates being abandoned. The results of this experiment will form a guide for the introduction of a similar reform in the revised settlements of Gujerat.

33. In the Land Improvement Loans Act of 1883, section II, it is enacted—

11. When land is improved with the aid of a loan granted under this Act, the increase in value derived from the improvement shall not be taken into account in revising the assessment of land revenue on the land:

Provided as follows :—

(1) Where the improvement consists of the reclamation of waste land, or of the irrigation of land assessed at unirrigated rates, the increase may be so taken into account after the expiration of such period as may be fixed by rules to be framed by the Local Government with the approval of the Governor General in Council.

In the debate in Council on this section it was explained that the proviso has regard to such circumstances as those of large tracts in the Punjab, where there is a very large amount of waste land unoccupied and a very sparse population. The land in its unirrigated state is of very little value and is assessed at about one anna per acre, but as soon as water is brought in, it can be assessed at 14 annas or one rupee per acre. But in districts where the land is fully cultivated and where there is a very small margin of waste and a very full population it was held that the section was properly applicable without the proviso. In Bombay, provision is made for bringing land into cultivation under special difficulties and for the reclamation of salt lands by agreements or leases under which the land is given for a certain term rent-free, for a further term at a low rate per acre, and is then assessed like other land adjoining. The land when brought up to the level of ordinary cultivation is thus assessed at the ordinary and not at a special rate in pursuance of a contract with the reclaimer. Except in these special circumstances, land is not in this Presidency assessed below the value of its natural advantages because it is waste, and having regard to the policy stated as to wells, His Excellency in Council sees no probability that improvements consisting of "the irrigation of land assessed at unirrigated rates" will at any period be taken into account in estimating the agricultural profits on which an increase of assessment will be based.

34. His Excellency in Council is led by these remarks to consider whether the three clauses of section 107 of the Land Revenue Code are necessary for the security of the land revenue. Having regard to the power reserved under section 55 to fix rates for the use of the water of streams and tanks which are vested in the Government, and under the Irrigation Act to charge rates for canal water and percolation and leakage rates, to the policy declared with reference sub-soil water drawn from wells and to the system of reclamation leases described above, His Excellency in Council considers that section 107 or at any rate clauses (b) and (c) are unprofitable to the land revenue. If in some case, not at once perceptible, an increase of land revenue might be claimed under these clauses without violating any of the pledges given by Government from time to time, and this is very doubtful, His Excellency in Council is satisfied that no such advantage is comparable to the disadvantage of retaining in the Statute-book a proviso which is of such doubtful significance as to be capable of discouraging the investment of capital in agriculture. The repeal of section 107 in whole or in part will, therefore, be taken into consideration.

35. The next point to notice is the limit which Government imposes on the percentage by which the land revenue assessments may be enhanced by the Survey Department on revision.

36. By Resolution, Revenue Department, No. 5739 of October 29th, 1874, the following regulations were laid down for certain districts in the Deccan :—

"1st.—The increase of revenue in the case of a taluka or group of villages brought under the same maximum dry-crop rate shall not exceed 33 per cent

"2nd.—No increase exceeding 66 per cent should be imposed on a single village without the circumstances of the case being specially reported for the orders of Government.

"3rd.—No increase exceeding 100 per cent shall in like manner be imposed on an individual holding.

"It is desirable here to state the principles which should be adopted in dealing with the last description of increases. Putting fraud or obvious error in the calculation of the original assessments out of the question, these excessive increases in individual cases will be found to be due to one of three causes :—

"1st.—To the assessment of land which was deducted by the original survey as unarable and unassessed, but nevertheless included within the limits of the original assessed number.

"2nd.—To enlargement of the original assessed number by portions of neighbouring land unassessed at the original settlement having been with or without permission encroached upon by the rayats and cultivated together with the original assessed numbers.

"3rd.—To the alterations that have been made (1) by the adoption of a different valuation scale, and (2) by putting a higher value on the soils themselves.

"As regards the second cause, His Excellency in Council is of opinion that lands so appropriated must be regularly valued and assessed, no matter what increase in assessment may thereby result.

"As regards the last cause, it must be borne in mind that the officers employed in the infancy of the survey worked on varying scales of valuation, and that the systems they severally adopted were consequently more or less tentative or experimental. It was not till after the lapse of a few years that then the Superintendents of Survey were able to fix upon a uniform system of valuation which was subsequently embodied in the Joint Report. However much, therefore, His Excellency in Council would wish to avoid extreme increases in the assessment on individual holdings, there can be no doubt about the superiority of the Joint Report system, and of the absolute necessity for determining and upholding a classification of soils based as far as possible on correct and uniform data.

"It is understood that the Joint Report system was generally adopted a very few years after the introduction of the early assessments, and that consequently no alteration will be required to be made at future revisions. Explanations on this point should, however, be clearly given in future, and also for each future revision in respect to the extent to which it has been found necessary to alter and depart from the classification value originally fixed on the different descriptions of soils. The smallest extent of variation from the old valuation consistent with the principle laid down in the last paragraph should be permitted, and the greatest care should be taken to keep the valuation of the poorest and lighter soils low.

"If the above rules are adhered to, the cases in which the enhancement of the assessment in individual holdings will be found to be in excess of the prescribed limit will probably be very few. In order to prevent excessive individual increases, the fixed standard of valuation must not be abandoned. It will always be optional with Government to remit wholly or in part, or for

a particular period, such proportion of the increase in excess of 100 per cent as may seem necessary; but the correct value of the land must be carefully ascertained on a uniform basis, and the proper assessment thereon duly calculated and recorded."

37. These rules have not been formally extended beyond the districts for which they were framed. The reason of this is to be found in the imperfection of the measurement and classification done in the earliest years of the survey. The revision of the earliest original settlements has, however, been effected, and the limits above set forth can now be adopted, as in fact they have been in the revision settlements of the past two years, without injustice to the public interests. His Excellency in Council is, therefore, now able to direct that these limitations of enhancement shall be observed in the revision of all original settlements of which the term expires after the revenue year 1883-1884.

38. His Excellency in Council will state in conclusion the views of Government as to the collection of the land revenue. It is often asserted that the rigid exaction of the land revenue in good and bad seasons is incompatible with the sustained solvency of the rayat. It is, however, to be noted in

\*With regard to land-owners or rayats who fall into difficulties in ordinary years, we do not consider that any radical change in the prevailing method of revenue collection is needed, though a reasonable indulgence may well be shewn in a few exceptional cases of individual misfortune. The Collector should understand that Government looks to him to manage its estate to the best advantage and that notwithstanding the general principle of the settlement he is entrusted with discretion to postpone the demand in the case of persons whom it is in the public interest to maintain on the land. The interest of the landowner and the interest of the Government as the chief landlord are identical, and it should be understood that the Collector is not to sacrifice a good tenant to the principle of the settlement by rigidly selling him up and ejecting him because his revenue is in arrear.

the first place that in a revenue settlement everything affecting the security or insecurity of agriculture in the tract under settlement is weighed and the maximum rate of each group of villages is graduated accordingly. No consideration is more potent in the adjustment of rates than the security or insecurity of the crops in the area under settlement. A taluka is often divided into five or six groups for no other reason than the comparative certainty of the rainfall. Thus allowance is made in the assessments for the fluctuations in agricultural returns caused by variations of season by what may be called a standing remission co-extensive with the settlement in favour of the less fortunate tracts. The principle certainly is that the assessments thus carefully adjusted to the average production should be punctually paid. But even in ordinary years the practice stated in the passage\* from the Report of the Famine Commission quoted in the margin has been pointed out to the Collector as a guide. And when any agricultural disaster which can be called abnormal occurs, the principle of rigid exaction is unhesitatingly set aside. In recent years, land revenue instalments have in fact been frequently suspended. If it is found possible to collect these instalments in subsequent prosperous years, the advantage attributed to rents in kind is secured, *viz.*, that the rayat pays when he has wherewith to pay and is excused payment when he has not. If not, the arrears are remitted. If the disaster is serious, remission is sanctioned rather than suspension, and always a careful enquiry into individual cases is held before it is decided whether the suspended land revenue should be collected or remitted. The reason why the subject of remissions is not treated in the Land Revenue Code is that each case is considered



by Government, to whom every agricultural disaster is promptly and fully reported. But in order that the policy of Government may be understood and that the action of the Collectors on such occasions may be uniform, the following rules have been added to the Provincial Famine Code :—

*“A.—Suspensions and Remissions of Land Revenue.*

“138. When a Collector has clearly ascertained that an abnormal failure of the harvest, causing total or almost total destruction of the crops over a considerable area, is certain, he is authorized to suspend the collection of the next ensuing instalment of land revenue in such area and any subsequent instalment or instalments falling due while the failure continues. The Collector shall forthwith report his proceedings, stating fully the reasons for his order and the extent of its application, with all other particulars, to the Commissioner for the information of Government.

“139. The Collector will cause the occupants whose land revenue is suspended distinctly to understand that such suspension is provisional only, and that it will be decided after subsequent investigation whether the land revenue suspended will be ultimately remitted or collected.

“140. As soon as possible after the failure of the harvest has ceased, the Collector will conduct a careful investigation into the loss of crops sustained by each occupant whose land revenue payment has been suspended, and its effect on his ability to pay the suspended instalments, and will submit to Government through the Commissioner his recommendations for the remission or collection, or partial remission and collection, of the suspended land revenue.

“141. In framing his recommendations the Collector will consider whether the loss of harvest in each case has been total or partial, whether the occupant has been left without means or possesses a reserve of means or capital, whether he has lost or preserved his plough-cattle and agricultural stock. If the occupant has sub-tenants the Collector should ascertain whether he has recovered his rents from them or remitted them. On these and similar considerations the Collector will decide whether total, partial or no remission should be recommended.

“142. In no case should the Collector apply such pressure to obtain payment as will cause an occupant to sell his plough-cattle or agricultural implements, or prevent or retard the resumption of agriculture. The recovery of arrears, if any, should be from a surplus of means after sufficient is allowed for the subsistence of the occupant and his family and the restoration of his position as a revenue payer, and occupants should not be driven to borrow from *savkars* in order to pay arrears.

“143. For the payment of arrears of suspended revenue, if ordered, the Collector may fix such instalments, extending over such period, as the circumstances of the occupant may require.”

39. The principles stated in this resolution as to the non-assessment of the value of improvements made by the occupant are as applicable to Sind as to the districts of the Presidency proper. But the course of survey and settlement in Sind has not been parallel with that in the latter districts. The

date from which the survey record may be accepted as complete must, therefore, be placed much later in Sind, or about 1875-1876. Again, while the soil assessment can be fixed so as not to require further revision, the water assessment cannot so be fixed. The productive value of land in Sind depends far more on the water-supply than on the quality of the soil, and the water-supply is a factor in the calculation of assessment to which permanency does not yet attach. The water is not inherent advantage, but one obtained with some uncertainty and variation from without. A large proportion of the assessment is, therefore, a charge for water made available by external agencies other than the capital or labour of the occupant. A charge for its use might be made at any time, and if the charge is deferred until a revision takes place, the revised rates, which include both soil and water assessment, cannot be restricted by a maximum limit of enhancement applicable to quite different conditions. The comparatively large enhancement in some of the recent revision settlements in Sind is chiefly due to an added charge for the use of increased water-supply of which advantage was taken by occupants during the currency of the previous settlement, but for which nothing extra was paid until the revision took place.

40. His Excellency the Governor in Council has now reviewed the whole of the subject proposed in the first paragraph of this resolution. The land revenue assessments are based on most careful inductions of all relevant facts. There certainly are difficulties in reaching assurance as to the exact incidence of assessment rates. The attachment of the people to their land qualifies the precision or the test supplied elsewhere by land passing out of cultivation when the rent is high in proportion to that on other land of similar quality. Data of the rents at which land is leased by private persons are not largely available. But as far as they are known they go to prove that the assessments are moderate. The incidence of the land revenue on the gross produce in Bombay was estimated in the Report of the Famine Commission at 7.6 per cent. The crop experiments made in recent years shew that it is not in excess of that proportion. The object of this resolution is to make publicly known the grounds of assurance that the land revenue will not be capriciously or excessively enhanced and that no part of the profits of occupants' improvements will be taken from them in that name. His Excellency in Council believes that this assurance is as complete and that the system as now explained approaches as nearly to a permanent settlement of the State rights as is possible with justice to public interests in a country of which the resources are still far from fully developed.

J. NUGENT,  
Secretary to Government.

Communicated to the Commissioners of Divisions, all Collectors, etc., etc., with copies of Government Resolution :—

A.—No. 1028, dated 25th February 1874.

B.—No. 6682, dated 10th November 1881.\*

C.—No. 8989, dated 7th December 1883.

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\*Not printed.

## Accompaniment A

*Revenue Survey and Assessment.*

No. 1028

## Revenue Department

Bombay Castle, 25th February 1874.

Read again the following papers :—

Letter from the Survey and Settlement Commissioner, S. D., No. 1900, dated 17th November 1873—Soliciting, with reference to the revision of settlements in the Southern Maratha Country now about to be commenced, a reconsideration of the orders contained in Government Resolution, No. 4050, dated 22nd August 1871, regarding the assessment of well lands.

Memorandum from the Survey and Settlement Commissioner, N. D., No. 224, dated 5th December 1873—Submitting remarks on the above.

Memorandum from the Revenue Commissioner, S. D., No. 160, dated 15th January 1874—Forwarding the above, and stating that he hopes to submit his views in a few days.

Memorandum by the Survey and Settlement Commissioner, S. D., No. 124, dated 26th January 1874—Stating, in reply to a reference made, that no inconvenience will result from the postponement of a decision on the above question, which has no practical bearing on the revision settlements of this year.

Resolution of Government on the above, No. 520, dated 30th January 1874.

Read also a memorandum from the Revenue Commissioner, S. D., No. 304, dated 27th January 1874—Submitting, as promised in his memorandum of the 15th item, No. 160, his views on the letter from the Survey and Settlement Commissioner, S. D., No. 1900, dated 17th November 1873.

**RESOLUTION.**—Colonel Anderson requests that the orders of Government in respect to the revision of the assessment on lands irrigated from wells may be reconsidered. He objects to them as involving a needless sacrifice of public revenue.

2. Those orders are—

- (1) That in the case of old wells constructed before the first settlement in dry and arid districts, all special water assessment should be abandoned, and the maximum jirayat rate alone levied.
- (2) That in the case of new wells constructed subsequent to the first settlement the ordinary dry-crop rate should be imposed without any addition whatever on account of the new wells.

3. The question now has been very fully discussed. His Excellency the Governor in Council has no hesitation in re-affirming the second order which has been approved of by the Secretary of State, which has already been productive of good results in encouraging the construction of new wells and which is based on the broad and liberal principle laid down in section XXX of the Survey Act, namely, that improvements made during the currency of a settlement are not to be taxed.

4. The opinions that have been elicited during the course of the present correspondence convince Government as to the policy and expediency of the first rule. It was intended in the first instance to be applicable to the drier talukas of Deccan Collectorates, where the rainfall is, as a rule, light and uncertain. His Excellency the Governor in Council is now pleased to decide that it should be generally adopted in the Deccan and Southern Maratha Country, but that the Survey Commissioners should at their discretion be empowered, in the case of districts where well irrigation has been carried on an extensive scale, to impose an assessment which should in no case exceed a well assessment previously levied.

5. Budkis of permanent construction are to be treated as wells. There is no objection to the plan which Colonel Anderson states he has adopted of classing at a higher rate land within a certain distance from a stream from which water can be obtained by means of a budki. The same principle may be adopted in the case of land which is found to derive benefit from its proximity to a tank. This should form part of the regular process of classification in order that it may be tested by the Classing Assistants in the same manner as other classification returns.

E. JAMES,

for Chief Secretary to Government.

### Accompaniment C

No. 8989

Revenue Department

Bombay Castle, 7th December 1883.

Read again the following correspondence :—

Letter from the Government of India, Revenue and Agricultural Department, No. 539-R., dated 15th May 1883, and enclosures.

The Government of India have recently been in communication with the Secretary of State regarding the principles on which future revisions of land revenue assessments should be made in Northern India, and the Secretary of State has suggested, in giving his assent to the general principles which the Viceroy in Council advocated, that the Government of Bombay should be addressed with a view to ascertaining whether similar principles *mutatis mutandis* might not be applied in the rayatwari districts of Southern India. I am accordingly instructed to forward copy of a letter recently addressed to the Government of the North-Western Provinces in which these principles are formulated. There is much in that letter which is wholly inapplicable to the state of things in Bombay, but on the other hand one at least of the leading principles therein inculcated has for years past been an accepted feature of the Bombay system; in other respects the Government of India thinks that the explanation of the principles which underlie the relations of the revenue payers to the State will be found not to be fundamentally at variance with the Bombay system. I am to enquire if, in the opinion of His Excellency the Governor in Council, the more extended application of them to the Bombay revenue system is considered practicable or expedient. The objects which the Government of India has in view are to avoid as far as possible the harassment and expense inseparable from re-survey and re-classification of soil,

at every recurring re-settlement, to give the revenue payer a means of estimating beforehand with tolerable accuracy what his enhanced revenue should be, and with this object limiting enhancements to the three grounds of rise in prices, additional cultivation, and improvements made at Government expense. It is not supposed that the detailed method of applying these principles, which is suggested in paragraphs 16 to 30 of the letter to the North-Western Provinces Government, will be found applicable to Bombay, but a consideration of these paragraphs may suggest other methods more applicable to that province, and will at all events render portions of this letter more easily intelligible.

2. There has been much in the correspondence which of late years has passed between the Government of Bombay, Her Majesty's Secretary of State and the Government of India, which has led the Government of India to think that the Bombay Government will, on some of the questions which come under discussion in the letter to the North-Western Provinces, hold similar views to those of the Government of India. His Excellency in Council is constrained to admit that proposals made by Sir Phillip Wodehouse, of which the main object was to remove the annoyance of the re-measurement and re-classification of land, received some check in consequence of the objections raised by the Government of India itself to an important part of his recommendations. But since the date of the correspondence on the subject, which ended with letter No. 7046, dated 15th December 1875, from the Bombay Government, so much light has been thrown upon the circumstances of the Bombay assessments by the full and clear reports of Colonel Anderson, Mr. Stewart, and other officers engaged in the settlement of the land revenue in the Presidency, that the Government of India is able to revert to the proposals of 1874 with some confidence that the principles therein contained will be found in many respects to agree with those now put forward by the Government of India. On the main point indeed, as has been already implied, the Bombay scheme of 1874 and that included in the present letter to the North-Western Provinces agree entirely, *viz.*, in the desire to do away with the troubles, difficulties and expense of re-measuring and re-classifying land.

Sir P. Wodehouse appears to have desired to concede to the proprietors of land the whole of the assets realized from that part of the cultivated area of each number which at the time of assessment had not been recorded as under cultivation. This at least seems to have been the proposal for districts assessed after 1848. The Government of India would now ask whether the Government of Bombay would be inclined to renew this suggestion with such modifications as may now seem desirable.

3. A good deal of correspondence has arisen in regard to the burthen of enhancement imposed at the time of re-settlement in some of the Bombay districts. The Government of India does not, in referring to it, now wish to enter into any discussion on this part of the subject, but desires merely to ask whether in the case of those districts in which it is impossible to resign the enhanced revenue due to the extensive cultivation of land (known it is believed as *pot-kharab*) which was not included in settlements before 1848 in the assessable area, it would not in the opinion of the Bombay Government be desirable to make the enhancement progressive in all cases in which the increment of revenue bears a high proportion to the former assessment.

4. The most important question connected with the proposals of the enclosed letter is that of eliminating the process of re-valuing the land. The Government of India would ask, first, whether it may be understood that

in those districts, if any in which the increment due to the cultivation of *pot-kharab* can be resigned, no new valuation of the soil will be necessary, and that the existing revenues can be accepted as the initial revenues; and secondly, whether any date can be selected in regard to which it must be accepted that all assessments made previous to it were of such a nature as to require a new valuation in their case but not in the case of districts assessed after that date? The anxiety of the Government of India to avoid the re-classification of soils under all circumstances where it is possible to do so will not escape the attention of the Government of Bombay, and its views on this question will, it is hoped, receive earnest consideration at its hands. The Viceroy in Council trusts, indeed, that some definite programme may be found possible under which the revenues of a certain number of districts may at once be accepted as initial revenues which can in future only be enhanced on certain well-defined grounds such as those given in paragraph 13 of the enclosed letter.

5. Finally, the Government of India wishes to make some allusion to the position of those tracts of which the produce is so precarious as to prevent the offer of a fixed and uniform assessment from possessing the advantages which in normal tracts it possesses. In connection with this

\*Copy follows. matter it invites attention to the Resolution No. 58-R.,\* dated 12th October 1882, on suspensions and remissions in Northern India. It might perhaps be found desirable to adopt a system of collecting revenue in such tracts which may include an acknowledged and definite system of suspensions and remissions. The great object in laying down rules, however, elastic they may be, for suspensions and remissions, is to establish the principle as a definite and integral portion of the Revenue Code, which will not be dependent on the varying views of individual revenue officers or even of successive Governments. It is understood that in practice suspensions and remissions are now freely resorted to, especially since 1877, but it seems desirable that an element, on which in certain tracts the security of the Bombay revenue system depends so largely should so far as the conditions permit, be reduced to a system, and take an acknowledged and prominent place in the rules by which the revenue officers of the province are guided.

6. The Government of India, without asking at the present moment for anything like a detailed reply as to the method by which the principles above referred to can be applied to Bombay, would be glad to receive an early expression of the opinion of the Bombay Government as to their general applicability in whole or in part to the revenue system of the Presidency.

*Letter from the Government of Bombay, Revenue Department, to the Government of India, No. 6340, dated 27th August 1883, and accompaniment.*

I am instructed to reply to your letter No. 539-R. of the 15th May.

2. I am to say that His Excellency the Governor in Council is in entire accord with the Government of India on the general principles enunciated in your letter and its enclosures; he considers that those principles are generally applicable to the revenue system in this Presidency, and he has directed me in this letter to explain how and with what modifications of existing arrangements they may be adopted.

3. Before, addressing the Government of India on this important subject, His Excellency in Council desired to avail himself of the knowledge and experience of the Commissioner of Survey. Mr. Stewart has furnished an able review of the present position of settlement operations in Bombay with suggestions for a modification of plan to meet the views of the Government of India. A copy of his letter is enclosed and I am to say that His Excellency the Governor in Council concurs in almost every point in the opinions and proposals which it contains.

4. The object of the Government of India is to reduce and abridge as far as is practicable the annoyance, expense and uncertainty inseparable from the re-survey and re-classification of soil, and to enable the revenue payer to forecast with tolerable accuracy what a future enhancement of revenue will be clearly by defining and limiting the grounds on which such enhancement will be based.

5. There is, as you remark in your letter, a great difference in the method of revenue settlement pursued in the North-Western Provinces and this Presidency, respectively. In the former a revenue settlement is made on mixed considerations of what the landholder's assets are and what they might be, and the object is to assess for a fixed term a lump revenue payment on the estate or village. In Bombay the work of the Survey Department proper is to prepare a complete record of the correct areas of fields, and the relative value of each as measured by the return obtained from its cultivation. This survey record does not in itself settle the Government land revenue due on the field, but supplies a scale for adjusting it equitably according to the quality and advantages of the land. The object of our measurement and classification of soils is thus distinct from the assessment and variation of revenue rates, and is attained when the survey record is accurate and complete enough to be finally accepted as guaranteeing the relative fairness of any rates which it is decided to impose. At the same time, as the relative value of every field has to be distinctly estimated, it is clear that the operation must be as scientific as possible and the necessity of revising the rough and uneven work of the early years of the survey is explained.

6. Mr. Stewart has given (paragraphs 16 to 21) an estimate of the field operations still necessary before the survey record can be accepted as complete according to these views. When these operations are finished the record will remain as an authoritative and sufficient standard of relative values by which assessment may be adjusted to each field through calculations made in the Collector's office. The work remaining to be done is not much; but if the correction of the survey record in each taluka or group is, as at present, deferred until the current settlement expires, it will be protracted into the next century, while the existing highly skilled establishments will be dissipated for want of full-time employment. Mr. Stewart, therefore, proposes that the completion of the survey record should be carried out at once with the full strength of present establishments, and expects that in this case all field operations in the Presidency may be completed within a period of eight years. Current settlements will not, of course, be altered until their term expires, and it will be necessary to explain carefully to the landholders under unexpired guarantees what the object of the operations is. I am to say that His Excellency in Council entirely concurs in this proposal and believes that it will commend itself to His Excellency the Viceroy in Council as in complete concordance with the policy approved by the Government of India.

7. I am next to advert to the question asked by the Government of India, whether the Government of Bombay is now inclined to renew with such modifications as may seem desirable, the concession proposed by the Government of Sir P. Wodehouse in 1874, that land which, though arable, was included in a survey number as unarable and unassessed at the original settlement should at the revision settlement be again left unassessed for the benefit of the occupant. I am to say that His Excellency in Council considers that this concession, if granted absolutely as proposed in 1874, would have resulted in unnecessary loss of revenue, regard being had to the quality of the survey record as then unrevised in some of the districts first surveyed. But the position is now different, and this Government is prepared to sanction the concession as a general principle in talukas and groups the soils of which were classified subsequent to the year A. D., 1854. This subject is discussed in paragraphs 13-15 of Mr. Stewart's letter. As Mr. Stewart observes, this decision of Government on the future treatment of *pot-kharab* remove the necessity for the progressive increments of revenue suggested in the 3rd paragraph of your letter.

8. Having now considered the questions connected with the formation of the survey record I am next to proceed to those which relate to revision and enhancement of land revenue assessments.

9. I am to observe that the considerations on which a scheme has been framed for fixing "initial revenues" in the North-Western Provinces are not existent in this Presidency. The survey record will, when once complete, be always available for the purposes of periodic revisions; it will be decided on the statistical information collected for the purpose what the rate of enhancement should be, and when "revised maximum rates" have thus been determined, the revised assessment of each field will be worked out from the survey record. It is, therefore, only necessary to advert to the grounds on which enhancements should be based.

10. The grounds of enhancement according to the existing law in this Presidency are set forth in section 106 of the Land Revenue Code\* which enacts as follows:—

"A revised assessment shall be fixed, not with reference to improvements made from private capital and resources of the currency of any settlement, but with reference to general considerations of the value of land, whether as to soil or situation, prices of produce or facilities of communication."

And the proviso is added (section 107)—

"Nothing in the last preceding section shall be held to prevent a revised assessment being fixed—

"(a) with reference to any improvement effected at the cost of Government; or

"(b) with reference to the value of any natural advantages when the improvement effected from private capital and resources consists only in having created the means of utilizing such advantage; or

"(c) with reference to any improvement which is the result only of the ordinary operations of husbandry."

11. With regard to water advantages (section 55) the Governor in Council may authorize the Collector or the officer in charge of a survey, or such other officer as he deems fit, to fix such rates as he may from time to time deem



fit to sanction, for the use by landholders and other persons of water the right to which vests in Government, and (section 2, Bombay Act VII of 1879) in respect of which no rate is leviable under the Bombay Irrigation Act of 1879. The Irrigation Act empowers the Governor in Council (section 44) to levy rates for canal water. These provisions relate to the use of river or canal water. The officer in charge of a survey when assessing land is also empowered (section 101), in the case of lands used for purposes of agriculture alone, to place his assessment either directly on the land, or in the form of a rate or cess on the means of irrigation if these are not already rated under section 44 of the Irrigation Act.

12. With reference to the power taken to assess wells I am to say that it is now a rule of general application that in the case of old wells constructed before the original settlement no special water assessment is imposed, but the lands under them are assessed within the highest dry-crop rate for the village. And in the case of new wells constructed since the original settlement and during the first settlement period, no addition is made to the assessment on account of them, and the profits earned by them are left entirely to the occupant. And some uneasiness having been expressed by occupants as to the bearing of section 107 (b) on the construction of wells, it was declared in Government Resolution No. 6682, dated 10th November 1881, that wells are not considered by Government to be improvements such as under that clause will be taxed in making revised assessments.

13. It is evident from what has now been said that, when the survey record is completed, a general enhancement of revenue on revision can be based on hardly anything else than a general increase in the profits of agriculture resulting from a general rise in prices, or a local increase resulting from a better market secured by new roads or railways constructed at the public cost.

14. I am to say that His Excellency in Council entirely concurs that a rise in prices of the common produce of India should be used with great caution as a measure of the enhancement of land revenue. Fluctuations in prices are periodically caused by the alternation of short and abundant harvests and by the inflation and contraction of trade in some exportable product, and these cannot be foreseen. It may be hoped that when the country is better protected from famine, railways and roads are more generally distributed, and the export trade has obtained a stronger hold on foreign markets, the oscillations in agricultural profits will be less marked. In the meantime it is not easy to formulate a rule of proportions between revenue enhancements and prices.

15. Mr. Stewart has suggested (paragraph 27) that it may not be expedient in the interest of the existing peasant occupants of Bombay to reduce to very precise and narrow limits the declared grounds on which alone the Government will increase its land revenue demand. The Government of India will probably not concur that uncertainty should be retained in the definition of these grounds after it has ceased to be necessary, because it acts as a deterrent on the money-lending class, who might be inspired by certainty of assessment to supplant the present holders of the land. Anything which may operate to hold back capital from agriculture is an evil. But while the reasons for enhancement tend to merge into the one general ground of a substantial increase in agricultural profits, I am to say that His Excellency in Council would not recommend until the survey record is complete any change in the principles of revision laid down in the Land Revenue Code.

16. I am finally to refer to your remarks on the subject of suspensions and remissions. Mr. Stewart (paragraphs 28-30) has pointed out and illustrated the fact that it

“With regard to land-owners or rayats who fall into difficulties in ordinary years, we do not consider that any radical change in the prevailing method of revenue collection is needed, though a reasonable indulgence may well be shewn in a few exceptional cases of individual misfortune. The Collector should understand that Government looks to him to manage its estate to the best advantage, and that not withstanding the general principle of the settlement he is entrusted with discretion to postpone the demand in the case of persons whom it is to the public interest to maintain on the land. The interest of the landowner and the interest of the Government, as the chief landlord, are identical, and it should be understood that the Collector is not to sacrifice a good tenant to the principle of the settlement by rigidly selling him up and ejecting him, because his revenue is in arrear.”

is an important part of the survey valuation of land to make full allowance in the assessment rates for the uncertainty of the harvest in tracts where the rainfall is irregular. The system provides relief for ordinary or partial failures of harvest by what is in fact a standing remission. This relief is embodied in the survey record and operates mechanically and independently of “the varying views of individual revenue officers or even of successive Governments”. Remissions on a large scale are, therefore, properly limited to exceptional calamities, such as a visitation of locusts, famine, or agricultural depression caused by bad seasons following famine. The reason why rules have not been formulated for such remissions in this Presidency is that, the occasions being exceptional, the facts are always reported at once for the special orders of the Government, and I am to say that His Excellency in Council believes that it may be claimed for the Bombay revenue system that no failure is probable in the conveyance of timely information to the Government. In these circumstances formulas are not needed for the guidance of Government. But His Excellency in Council is willing to believe that it may be an advantage to the district officer to be in possession of a clear and simple statement of the policy of the Government on the whole subject of suspensions and remissions. In regard to ordinary years there is some reason to think that the Collectors in following the processes of the Land Revenue Code for the recovery of revenue may lose sight of the sound views stated in the passage of the report of the Famine Commission quoted in the margin. And in seasons of exceptional distress some rules of action may be a useful guide to uniformity in the Collectors’ recommendations of suspension and remission. I am to say that His Excellency in Council, therefore, proposes to refer this subject for the consideration of the Committee which has lately been appointed for the preparation of a Provincial Famine Code, and to decide on their report what instructions it is advisable to issue.

17. I am to say in conclusion that as Mr. Ozanne has now taken up the appointment of Provincial Director of Agriculture, steps will at once be taken to organize under his direction, in co-operation with the Survey Commissioner,\*

\*Mr. Stewart’s paragraph 17. “a competent staff, whose duties will be to keep the village maps up to date, to correct from time to time the field registers, and to record from year to year the statistical information which has to be considered at the time of revising the rates.”

18. His Excellency in Council desires me to say that he will be glad to receive an expression of the opinion of His Excellency the Viceroy in Council on the views stated in this letter before action is taken to carry them into effect.

*Letter from the Survey and Settlement Commissioner, No. 1360,  
dated 27th June 1883, referred to in the foregoing letter  
from the Government of Bombay.*

I have the honour to acknowledge the receipt of your memorandum No 4414, dated 11th instant, forwarding for my opinion a letter from the Secretary to the Government of India, Revenue and Agricultural Department, dated 15th May 1883, in which the Government of Bombay is asked to consider and report as to the extent to which certain principles laid down for the guidance of the Government of the North-West Provinces in future revisions of assessment can be made applicable to this Presidency.

2. The two main principles which the Government of India's letter is intended to inculcate may be briefly stated as follows:—

*1st.*—That to avoid the trouble, annoyance and expense under the present system of revision of assessments, the process of re-valuation of land should be eliminated in future from the scheme of land assessment. Or in other words, that the agricultural value of the land having been once ascertained with tolerable accuracy, that value should be taken as the basis for future adjustment.

*2nd.*—That the future assessments of land revenue should be arranged under such rules and in such a manner as will enable the proprietors of land to forecast with tolerable precision and without official aid the enhancement of revenue to which they will in future be subject so that an element of certainty of assessment may be to some extent introduced into the settlement.

3. With regard to these two principles I think I may safely say that the first is one which is thoroughly accepted in the Bombay system of settlement and has been fully recognized and expressed in the orders of Government for several years past and that although the second principle has not yet been fully developed as part of the settlement system in this Presidency, a considerable step towards its realization has been made by the legal restrictions on enhancement of assessment in revision provided in the Land Revenue Code and by the limits which have been placed on revenue enhancements by the orders of Government in 1874. Although it may be open to doubt whether the under raiyatwari system of Bombay a certainty of the future range of assessment will be altogether favourable to the interests of the rayats themselves, as distinguished from the capitalists who are rapidly acquiring their lands, there is nothing in the Bombay system itself which will stand in the way of the carrying out of the wishes of the Government of India, if it be decided that the time is ripe for the introduction of this principle in its entirety.

4. The subject of the re-measurement of land in this Presidency is so closely connected with that of re-classification as an operation of revision that the absence of reference to it in the letter to the Government of the North-West Provinces may excite some surprise. The reason, however, is that in the North-West Provinces the whole area surveyed for the original settlements between 1833 and 1844 has been already brought under one revision of rates and the original measurements and maps have been altered and corrected up to a comparatively late date; whereas in this Presidency we have been and are still engaged in reviewing, and in many instances re-doing, the old work which cannot be fully accepted as accurate. And not only have the whole of the original measurements in the North-West Provinces been once

revised in the ordinary course, but the later surveys have been carried out by the costly Imperial cadastral agency, which must supply all the data for a settlement on the broad basis of that of the North-West Provinces in a form which could scarcely be improved upon. It must be clearly kept in view, therefore, that the Government of India, in laying down principles for the observance of the Government of North-West Provinces, is alluding to an approaching revision of an already revised valuation, while the operations in progress in this Presidency are directed to the carrying out of a first revision only.

5. Between the valuation and appraisalment of land which forms an integral part of the North-West system in its latest development and the minute classification of soils in the Bombay Presidency, there is a very great difference both in the method of procedure and in the objects aimed at. In the North-West the valuation of the soils is performed by the Settlement Officer on a simple inspection of the fields of each village, his object being to group the lands into homogeneous areas according to their distance from the village and the natural and artificial qualities of their soil. To the areas so classified average rent rates calculated on very minute local inquiries and local examination of accounts and records are applied, and on a percentage of the total rental so arrived at the Government revenue of the estate is fixed. The classes of soils employed for this operation are so few and simple that it is impossible to think that this part of land valuation is that which causes trouble and annoyance to the people. It is much more likely that the elaborate local inquiries and researches of the Settlement Officer to ascertain actual rent rates, or to estimate average rent rates when actual rents cannot be ascertained, are the real cause of harassment and vexation. Under the Bombay system no inquiries of the latter kind are required to be made in the village, and if re-valuation of soils is alleged to cause harassment and annoyance to the people, it must be shewn to be caused by the single technical operation of re-classification in the field, which is the only one of which the individual rayat has any cognizance. I am inclined to believe that much of the odium which has attached itself to revision operations in Upper India on account of the inquisitorial nature of the local inquiries into rents and the scrutiny of accounts and records involved in the appraisalment of the land has been saddled on the Bombay system from an idea that the process of the valuation of the soil must be somewhat similar. In paragraphs 22 to 30 of my report on future operations in Khandesh, No. 1714, dated 3rd September 1882, I have taken occasion to combat the main charges levelled against us under this head. But my object in bringing to notice the vast difference in the two processes is not to continue a discussion on this question not to gainsay the fact that the re-classification of lands is a thing to be avoided as far as possible, but to shew that although the Government of the North-West Provinces, in settling revenue with holders of villages and large estates, may be able to accept a land valuation of "tolerable accuracy" as the basis of their assessments, the Government of Bombay in settling for the payment of revenue with individual rayats, many of whom are small holders, cannot afford to stay its hand in the matter of re-classification of the soil until it is assured that the standard of classification is thoroughly fair and equal and that each holding or recognized parcel of a holding has been subjected to an intelligent estimate of its relative productiveness.

6. The classification of soils in the Bombay Presidency differs in the first instance from that of the North-West Provinces in being an operation wholly apart from the duties of the Settlement Officer. It is a duty preceding settlement performed by a special agency and is as detailed and technical as the soil classification of the North-West is broad and general in its aims. Each survey field or subordinate survey field (*pot* number) is classed separately on its own merits by digging to ascertain depth and careful analysis of soil, and the average classification arrived at is expressed in fractions of a rupee according to a prescribed valuation scale. Beyond recording the distance of the field from the village, which is an important point as affecting the facility of obtaining manure and such facts as may be necessary regarding irrigation and tree-growth, the functions of the Bombay soil classifier end here. I may mention that it has been the practice hitherto for the classifier during his stay in the village to record facts regarding population and live-stock; but I have recommended that even this duty should be discontinued.

7. Although the classification valuation of the field itself is no guide in deciding the pitch of the rates of assessment, it is, however, the great factor by which the incidence of the assessment on each field is graduated. When the maximum rate, *i.e.*, the rent charge considered applicable to the best, or what is technically termed 16-anna soil, is decided for a village or group of villages, the assessment per acre of the lower classed fields is decided at once by the proportion their valuation in annas bears to 16 annas. The necessity of a careful and accurate field classification cannot, therefore, be too highly estimated. If the classification is relatively fair and equal, periodical enhancements of the maximum rates may be made upon its basis only without any hesitation; if on the other hand it is unequal and ill-balanced, every successive application of an enhancement will add to excessive rating on the one hand or undue leniency on the other. A good classification in itself will not prevent the imposition of too high or too low an assessment, but it is a complete safeguard against relative inequality in assessment. Moreover, if over-assessment is caused by a too high pitch of the maximum rates, the mistake can be remedied with no appreciable expense by a lowering of the rate and the application of the classification thereto; but when relative over-assessment is caused by an unequal classification, there is no remedy for it but an expensive course of field operations.

8. The above remarks will, I think, tend to shew what a much greater stake is involved in the field-to-field classification of Bombay than in that portion of the land valuation in the North-West Provinces which is connected with the distinguishing of soils. In fixing the lump revenue to be paid by a village community or a zamindar, some little roughness in the classification of the lands under the main heads of soil will not ordinarily be perceptible; and if the valuation of one portion of the estate is somewhat low, a high valuation of another portion may counterbalance the effect. But this is not possible in the case of the small parcels of land on which the settlement is made in Bombay, where no "tolerably accurate" classification will suffice. It is essential to obtain as accurate a classification once for all as is possible with the experienced agency and supervising staff which we now possess.

9. From the earliest period of the present Bombay system of settlement, it has been a fundamental principle that no form of assessment can be suitable to the raiyatwari tenure, unless founded upon a close examination of soils. The conclusion arrived at by the Government of India, after reviewing the

progress of settlements in the North-West Provinces in paragraph 7 of their letter, are substantially those which have been formulated and accepted by the exponents of the system in this Presidency for upwards of forty years past. It is possible that, as a corollary of the views now expressed by the Government of India, the system of land classification in this Presidency would be considered too minute an attempt to obtain an exact valuation of agricultural land; but the time has apparently passed for a modification of the system when, with the exception of four talukas, the entire area of the Presidency has been so treated, and when fair progress has been made to revise the oldest portion of the work.

10. It may be asked why, if such a detailed examination of the soils has once been made, it should be necessary to do all or any of the work over again. The answer to this is that when the first districts were settled the processes and standards of classification varied in all parts of the Presidency, and the scales adopted for valuation were for many years purely tentative and experimental. Native classers had to be slowly and painfully trained to a proper discrimination of the qualities and defects of the various kinds of soil. Owing to the almost certain sacrifice of revenue which at first attended the operations of the Settlement Officers, funds were scantily allotted, and the controlling staff was insufficient for proper and systematical test. It has been found hitherto in revising the old work that when compared with the standard which has been adopted in recent settlements, and which has remained fairly constant, there is a serious under-estimation of the value of the richer soils and a corresponding over-estimation of the poor soils. In most districts hitherto entirely re-classed or partly re-classed with a view to adjustment, it has been found that to obtain a true relative valuation the better soils have had to be put up and the poorer soils lowered about one class, or 2 annas in the rupee scale. An undue lowering by one class of the value of a 16-anna field is equivalent to a loss to the revenue of  $12\frac{1}{2}$  per cent. on that field, but it is a much more serious consideration that the over-valuation of a 4-anna field to even half that extent will produce a relative over-assessment of 25 per cent.

11. Various reasons have been given for the faulty standard of the old classers. It has been suggested that as the country at the time of the early settlement was in a very impoverished condition and the best lands were lying waste on account of the weight of the previous assessment, there was a special object in keeping the valuation of such soils low, in order to tempt their re-cultivation. It is certain that the poorer soils were those which were at that time under the most constant cultivation, and their well-tilled appearance, in contrast with the good soils which were untilled and overgrown with weeds, may have had much to do with the relative error which is found in all the old classifications. However this may be, the fault is gradually found to decrease as districts were reached in which cultivation had become more general, while after the great rise in value of land in 1862 to 1865 there appears to have been a re-action towards a rather over-valuation of the better classes of soil. For about the last ten years only has the standard which now prevails been consistently followed. It has been adopted by a general consensus of opinion among the most experienced classing officers, many of whom had witnessed every stage in the development of the system, and is believed to give as true a relative valuation of all classes of soils as can be reasonably expected. To such perfection have our experienced classers been trained in its use, that the average difference between the original classification and test is usually less than 6 pies.

12. It is not only on account of the faulty standard of classification of culturable soils that the necessity has arisen for revising the old classifications; but on account of the lax system which obtained in distinguishing the culturable from the unculturable portion of a survey field. I have on several former occasions explained how large parcels of really culturable land came to be thrown into survey numbers under the head of *pot-kharab*. The practice was chiefly prevalent in those surveys conducted before 1850—the year in which the Joint Report Rules were finally published—but it was not for some time after that a close examination was made of those portions of a survey number which were out of tilth to ascertain their productive capabilities. The facilities for this lax system were, however, much narrowed when the sub-division of the land into fields according to the principles of the Joint Report became general. In the large survey fields which existed before that time, often from 60 to 200 acres in area, there was a temptation to laxity which could not exist when the maximum size of a survey field came to be fixed at about 30 acres only.

13. In paragraphs, 2, 3 and 4 of the Government of India's letter three important questions are asked:—

1st.—Whether the Government of Bombay is prepared to renew the suggestion made in paragraph 7 of Government Resolution No. 5739, dated 29th October 1874, that the same area of land shall upon revision be deducted from each number as unassessed (*pot-kharab*) as was allowed at the original settlement?

2nd.—Whether, if the Government of Bombay considers it impossible to resign the enhanced revenue due to the cultivation of *pot-kharab*, it would not appear desirable to make the enhancements progressive in all cases in which the increment of revenue bears a high proportion to the former assessment?

3rd.—Whether any date can be selected in regard to which it may be accepted that all assessments made subsequent to it are of such a nature as to require no new valuation of soils?

14. As regards the first question, I consider that the time has now arrived when steps may be safely and equitably taken to meet the wishes of the Government of India. Owing to the great reduction in the area of the survey field and the close and detailed inspection of each field which the Joint Report inculcated, the opportunity for the classers to slur over the examination of the fields became much diminished, while the development of the survey system and the increase of the controlling staff rendered the test and general supervision of the work year by year more efficient. There are very strong indications now that we are approaching the revision of valuations made at a time when land was only entered as *pot-kharab* because it was really unfit for cultivation, and if we go on assessing such land much longer, we shall be running a risk of taxing improvements of a nature over and beyond the ordinary operations of husbandry. A step, therefore, which in 1874 would have resulted in giving large areas of land to persons wholly unentitled to them at a mere quit-rent seems now to be very advisable on broad principles of justice, and the cancelled orders of 1874 may, I think, with great advantage and without any appreciable sacrifice of revenue be repeated in 1884. I only refer, of course, to the general principle involved, as some modification of the rule may be necessary in practice to meet cases where land was entered as *pot-kharab* for reasons other than because it was believed to be uncultivable, as in cases where land was formerly covered with buildings now removed, or was used as burial-ground now abandoned, or formed the bed of a *nala* which has now silted up, and so on.

15. If the above concession is made regarding *pot-kharab*, I do not consider that it will be necessary or advisable to confuse the simple system of collections now in force by treating enhancements arising from its assessment in an exceptional way. The time when increases of revenue on account of assessment of *pot-kharab* were really appreciable has all but past, and in the early settled districts, such as Nasik and Ahmednagar, where the system was most lax, the enhancements on this account have already been levied for several years in full. Some of the profits which have been proved to have accrued to holders of survey fields owing to the wholesale inclusion of *pot-kharab* in their occupancies, which they could deal with as they chose for the period of settlement, are so vast that but little sympathy can be felt for them if all their cultivable land is now assessed at a fair and moderate share of its estimated rental.

16. The third question of the Government of India must be treated in connection with the subject of re-measurement, as that operation is usually followed by a certain amount of re-valuation of land. I will endeavour, as far as a very careful study of the question will permit me, to forecast, the amount of re-measurement and re-classification which must be performed by this department before we have a sound basis upon which the revenues to be accepted as initial revenues can be confidently founded.

17. In discussing this question I will take it for granted that with the formation in this Presidency of an Agricultural Department early attention will be directed to the organization of a competent staff, whose duties will be to keep the village maps up to date, to correct from time to time the field registers, to divide occupancies when necessary, and to record from year to year the statistical information which has to be considered at the time of revising the rates. The absence of such a staff at present is one of the weakest point of our system and the earlier it is provided and set to work in all settled districts the less will be the review of the measurements and valuations which will have to be made when the time for each revision comes round.

18. The districts of this Presidency may be considered in three distinct classes :—

1st.—Those in which a revision of rates has been carried out or is now being carried out.

2nd.—Those in which the original settlement has not yet expired.

3rd.—Those which are now being settled for the first time.

In the first category come the Deccan districts of Poona, Sholapur, Nasik and Ahmednagar, and the Southern Maratha Collectorates of Dharwar, Kaladgi and Belgaum. In the Dharwar Collectorate the revised rates have been completely introduced; in all the other Collectorates there is some little work remaining to make the revision complete, but in the course of two more seasons the whole area of these districts will have been brought under the field operations sanctioned by Government as necessary previous to revision of rates. In the second category come the five districts of the province of Gujerat, the Konkan districts of Thana and Kolaba and the districts of Khandesh and Satara. The third class comprises the districts of Ratnagiri and Kanara, of which small portions still remain to be surveyed for the purpose of original settlement.

19. In the districts comprised in the first class the operations of re-measurement and re-classification have been in some cases total, and in other cases partial, but the work on the whole has been, and is being, so completely



and carefully carried out, that there can be no objection for Government to declare that the valuation of the soil should be accepted without any future re-doing for the purpose of revenue settlement. But much, of course, depends on whether a competent staff of trained hands is at once employed to ascertain and make up to date all corrections and alterations necessary in the village maps and records.

20. Regarding the districts of the second class I find myself unable to give the same general guarantee, although much trouble in field operations may be saved by the early organization of the staff alluded to above. In Khandesh the old survey and soil valuation was admittedly partial and imperfect, the early reports clearly contemplating that deficiencies should be made good at the conclusion of the first period of settlement. In the earlier settled portions of Thana and Kolaba the only attempts at accuracy made were with regard to the lands cultivated with rice and *rabi* crops, the *warkas* and hill lands being very roughly measured, and their area computed in a manner which would not now be tolerated. In the five Collectorates of Gujerat the measurements were from the beginning conducted with greater care, the level character of the country being favourable to accuracy; but the early measurement and the classification of rice and garden lands in Ahmedabad and Kaira will require a partial re-doing, and some operations will be necessary throughout the province to divide clubbed occupancies, so as to comply with the law as contained in Rule 55 of the rules under section 214 of the Land Revenue Code. In the district of Satara both measurement and soil valuation have been comparatively carefully conducted throughout, and although it may be advisable to make partial test of the work to be sure that it is up to the standard of excellence now aimed at, the operations will, it is hoped, be comparatively insignificant and inexpensive. Finally, I have every hope that the field operations for original settlements, which have been, or which are now being, carried out in the Ratnagiri and Kanara Collectorates, will be found to be so detailed in their nature and so generally accurate in all material points, that revised rates may be introduced upon their basis with ease and confidence.

21. I will endeavour to shew in a tabular form the forecast which I venture to make regarding the extent of field operations which will be requisite in future revision settlements :—

No.	District	Under what description of settlement	Duration of operations for existing settlement		Operations necessary at future revision of rates	Remarks
			From	To		
1	Ahmedabad ..	Original ..	1851	1862	Partial remeasurement. Re-classification of rice and all irrigable lands.	Remeasurement chiefly necessary to break up clubbed occupancies.
2	Kaira ..	Do. ..	1857	1868	Do. ..	
3	Surat ..	Do. ..	1859	1873	Do. ..	
4	Broach ..	Do. ..	1863	1877	Do. ..	
5	Panch Mahals	Do. ..	1865	1882	Do. in first settled talukas only.	
6	Khandesh ..	Do. ..	1854	1870	Partial remeasurement and reclassification throughout.	
7	Nasik ..	Partly revised.	1827	Unfinished.	None ..	One taluka only remains unrevised ; operations in progress.
8	Ahmednagar..	Do. ..	1876	Do. ..	None ..	Field operations towards revision completed in three-fourths of the district.
9	Poona ..	Do. ..	1867	Do. ..	None ..	Revision field operations in two remaining talukas sanctioned and in progress.
10	Sholapur ..	Do. ..	1872	Do. ..	None ..	Two talukas remaining, of which original rates not yet expired.
11	Satara ..	Original ..	1855	1864	Partial remeasurement and reclassification throughout.	
12	Belgaum ..	Partly revised.	1879	Unfinished.	None ..	Field operations towards revision completed in three-fourths of the district.
13	Dharwar ..	Revised ..	1874	1880	None.	

No.	District	Under what description of settlement	Duration of operations for existing settlement		Operations necessary at future revision of rates	Remarks
			From	To		
14	Kaladgi ..	Partly re-vised.	1874	Unfi-nished.	None ..	Revised field opera-tions completed.
15	Thana ..	Original ..	1854	1867	Partial re-measurement and re-classification.	Revision operations just commenced in one taluka as sanc-tioned by Govern-ment Resolution No. 8263, dated the 25th November 1882.
16	Kolaba ..	Do. ..	1854	1867	Do.	.
17	Ratnagiri ..	Partly set-tled origi-nally.	1866	Unfi-nished.	None ..	Field operations nearly complete.
18	Kanara ..	Do. ..	1863	Do. ..	None ..	Field operations com-plete except in one taluka.

22. It will be seen from the above table that in all districts in which revision operations will take place after this date it is expected that there will be no general re-measurement and re-classification at all. The operations will be confined to partial re-measurement and re-classification, no step towards which is under existing orders taken without the express concurrence of Government. After the partial measures necessary to place the work on a satisfactory footing, re-measurement and re-classification will cease altogether to be operations attendant on a revision of rates.

23. In paragraphs 16 to 19 of the letter to the Government of the North-West Provinces I observe that, independently of the fact whether the period of existing settlements has expired or not, it is urged upon that Government that in all adequately assessed districts the existing revenue should be taken as the initial revenue upon which future adjustments on revision shall be directly based. Also that in districts in which the existing revenues are not considered to be adequate fair revenues should be fixed without delay for adoption as the initial revenues, and that in districts where the necessary data are not available initial revenues should be ascertained as soon as possible after the required survey and valuation. It seems to me that we may to some extent adopt the principle here advocated as a part of our programme. It is not necessary that in Bombay we should at once fix certain revenues to be adopted at future revisions as the initial revenues of the tract: all that we require is an accurate initial valuation of the land field by field which may be accepted as the basis of our revenues in future revisions. If we once have a good valuation of each field, the assessment can be fixed at any time on whatever maximum rate may be considered suitable. I would propose that, instead of waiting until the period of original settlement expires in each taluka of a district, we should proceed at once to review the work over the whole remaining area of the Presidency so as once for all to secure

a correct initial field valuation. The great advantages of so doing will be that there will be no temporary stoppage of the work of the department, the duty will be performed by the present staff which has attained a pitch of excellence in surveying and soil-valuing which no new staff could ever hope to attain, and instead of the remaining work being done at straggling periods and with reduced establishment until well into the next century, as will be the case if we are to await the expiration of each settlement, everything that is necessary for future revisions may be performed with the present survey establishments kept up to their full strength, within a period of about eight years. In this way considerable waste of resources and expense will be avoided, as a fluctuating strength of establishments often lands to the keeping on of superior officers from absolute inability to replace them, should the necessity for their services arise. If the method I propose be adopted, this department, from the Survey Commissioner down to the lowest grade of measurer, will be fully and actively employed for a certain number of years, and an early date can be confidently looked forward to when the necessity for keeping up an expensive staff surveyors and land valuers will no longer exist.

24. In paragraph 1 of your endorsement forwarding this correspondence, I am asked: whether after field operations are placed upon a satisfactory basis there will be any necessity for a separate Settlement Department, and, if so, what will be its duties at a revision. On this point I am of opinion that the need for a separate Settlement Department will cease with the need for surveyors and classers. By the time re-measurement and re-classification have been finally completed the most difficult and intricate revision settlements will have been effected in the usual course by this department, and the complete and detailed records which are prepared at every settlement will be made over to the revenue authorities. For those districts which may then remain to be revised complete registers shewing the classification valuation of each field will be duly prepared and handed over. With these records at hand, the future operations of revising the rates in the one case and of working out the assessments in the other, when the time comes to use the new classification, will be perfectly simple. The only operation which is not stereotyped is that of fixing the revised maximum rates to be applied to the various groups of villages. But recommendations on this head might be made by the Collector of the district, who should forward through the Commissioner of the Division complete statistical information bearing on those points which are to be specially considered at a revision of assessments. When Government have decided the percentage enhancement which circumstances warrant, the rates for each field could be worked out in a wonderfully short time by a small staff of trained karkuns attached to the Agricultural Department. So admirably adopted are the records of the Bombay Survey for all requirements of revision, that if I were directed to advance the assessment of a large group of villages by a certain percentage, I could have the assessment of each field worked out in my own office and recorded with all the necessary detail, and with great precision, by a mere handful of karkuns in the course of a few days.

25. Having considered the first point as to how we can arrange the programme of future operation so as to eliminate from it re-measurement and re-classification, I now proceed to consider the second point raised by the Government of India as to how we can introduce into future settlements that element of certainty upon which so much stress is laid. The scheme proposed for the North-West Provinces aims at the attainment of this object by restricting the

grounds upon which an increase on revision may be made to the following three considerations:—

- (1) Increase of area under cultivation.
- (2) Rise in prices.
- (3) Increase in produce due to improvements effected at Government expense.

It is also proposed to limit the amount of enhancement which may be made on the one ground of rise in prices.

26. If this scheme were applied to the Bombay system I do not think it would effect any very radical change in the principles upon which the revised assessments are now fixed, although it would to some extent prevent the differentiating of the maximum rates of groups of villages with reference to any striking changes in their situation as regards new markets and roads and the opening out of railway communication. The first ground of increased assessment referred to by the Government of India would not operate in Bombay to cause an enhancement on revision, because under the system applied to waste land an immediate revenue is obtained and credited in the accounts upon all additional area brought under cultivation. In the North-West Provinces, on the other hand, where the estate holder enjoys the fruits of any land within his estate which he may bring under cultivation for the period of the settlement on condition that it is assessed to the revenue on the expiration thereof, the enhancement of revenue on this account at a revision must be a considerable item. The question of prices is, of course, the most important of all the considerations which sway the Settlement Officer in proposing a Bombay revised settlement, and it may be said that the general considerations which are enumerated in the Code are simply collateral ones upon which hinges the main question, *viz.*, what proportion of the rise in values to which they have contributed should be added to the Government revenue. The third point is fully provided for in section 107 of the Land Revenue Code, and is, of course, an indispensable consideration in the revision of rates.

27. If it be concerned that certainty of assessment to some extent will be an improvement in our present system, that the fixing of these three considerations as the only grounds for enhancement of assessment will conduce to the attainment of that object, and that a certain sacrifice of prospective revenue may be made to ensure it, I see no real difficulties in the way of adopting the proposal. But it would be well before taking this step to consider whether this plan, which has approved itself to the Government of India with a special view to the zamindari system of the North-West is a desirable element in a system which deals with individual rayats holding small parcels of land, and the majority of whom are totally uneducated and unintelligent. It appears to me that the sacrifice we would make by tying our hands to attain this end might prove to be fruitless of advantage to those whose interests are really sought to be promoted. The business-like zamindar of the North-West or the intelligent heads of a village community with whom the revenue is settled may be enabled to peep into the future and to obtain an insight into their future liabilities but there is very little likelihood that the average Bombay rayat will be able to avail himself of the facility for another generation at least. There is great reason to fear, moreover, that by binding ourselves down to re-assess upon grounds which may be readily discounted we shall be putting into the hands of the capitalist or money-lender one more weapon against the ignorant rayat and will be supplying him with an

advantage for which his keen intellect will very soon find a use. I have already alluded to this subject in much the same terms in paragraph 29 of my report to the Secretary to Government, Revenue Department, No. 1714, dated 3rd September 1882. For my own part I would prefer to see the present general considerations retained in our rules for fixing revised assessments until the standard of intelligence among the rayats is very considerably higher.

28. I have only to notice one more point, and that is the desire of the Government of India that the question of remissions and suspensions of revenue in years of failure of crops should be introduced into our Land Revenue Code as an integral part of our system of revenue collection. I have very carefully perused the circular of the Government of India, No. 58-R., dated 12th October 1882, and have given its contents much thought and attention. It is admitted therein (paragraph 5) that in Bombay "the principles underlying the proposals which it contains already to a greater or less extent form part of the settlement system," but I would go further than this and say that there is not a single point raised by the Government of India with a view to the carrying out of these principles in the collection of revenue in the province under its direct control, which is not more fully and even more carefully considered and worked out in the preliminary operation of settling the revenue in this Presidency. In this process every subject affecting the security or insecurity of the tract as regards rainfall and crops is weighed, and the maximum rate of every group of villages is graduated accordingly. The whole efforts of the Survey and Settlement Department, from the first operations of measurement to the final duty of proposing revenue rates, are directed to collecting information regarding the climate and its effect on the produce of the soil. The Assistant Superintendent who measures the land, the officer who follows him to classify it, and the Superintendent and Survey Commissioner who supervise the operations, have the most ample opportunities for recording every peculiarity of climate, and when proposals for rating are made it will be found that there is no greater reason for differentiation of the rates than the security or insecurity of the crops in the area under settlement. It is a common thing to find a single taluka divided into five or six groups for no other reason except certainty or uncertainty of rainfall, and of all the considerations upon which rates are fixed this is unquestionably the most fully discussed and the most important. If the point were to be in any way neglected, the whole system of settlement in the Bombay Presidency would be at once shaken to its very depths. It is probable that the great variations of climate in the Bombay Presidency, especially in the belts of country between the Western Ghats and the plains of Central India, have tended to attract more attention to this subject in the process of settlement than in any other part of India.

29. Instances to shew the extent to which climate differences affect the maximum rates are not difficult to find. Let us take the district of Satara which stretches from the ghats inland for a distance of about 75 miles. In the western villages where the rainfall is heavy and seasonable the maximum dry-crop rate is as high as Rs. 3, while in the most eastern villages the prevailing maximum rate is only Re. 0-15-0. For this great distinction there is no reason but that in the one case good seasons are fairly frequent, while in the other they cannot be depended upon. Take again the instances of Indapur, the most easterly taluka of the Poona district, and Savda which holds the same position in the Khandesh Collectorate. The situation of these talukas with regard to the sea coast and the ghats is fairly similar. They differ but little in

the matter of soils, both containing a considerable area of the best soil of the 1st order, classed at 16 annas. This soil in Indapur is rated on revision principles at Re. 1 per acre only, while in Khandesh it bears an original settlement rate of Rs. 2-6-0. As both talukas are intersected by the railway and have excellent roads and markets for the disposal of produce, there is not a pin to choose between them in these respects. But the great difference in the maximum rate which regulates the assessment of all classes of land is caused by the fact that whereas Indapur is a district which possesses a capricious climate, Savda is situated in a part of the country which for some hidden reasons has a particularly steady rainfall. The revenue rates fixed for Indapur admittedly contemplate only one good year in three, and allow for a bad one in the same period, while the rates in Savda are pitched on a tolerable certainty of a fair annual crop. If our system were such as to rate lands in Indapur and in Savda upon their possibilities of production, instead of as now on their probabilities, then the necessity of allowing for remissions and suspensions in the former would be paramount. The effect of a rule which would bind a revenue officer to allow remissions in a district like Indapur every time there was a crop below a certain average, would simply be to pile concession upon concession on exactly the same grounds and to diminish still further an already very attenuated rent-charge.

30. While I am respectfully of opinion that any addition in this direction to our methods of revenue collection would be a work of supererogation and would be nothing less than admitting that a fundamental principle of our system had not been sufficiently observed in fixing the assessment, there remains the question of how to deal with abnormal or "catastrophic failures" which are apart from the constantly recurring agricultural ills of the district and beyond the ken of the Settlement Officer. Although in districts of capricious rainfall normal failures are recognized and discounted, it is impossible to take into consideration great calamities or a succession of calamitous circumstances of the nature which has been experienced in some districts of this Presidency within the last 8 years. There could be no serious objection to make some provision in the rules to regulate the extent of failure which should be considered as abnormal, and in which case the ordinary machinery of collection must be set aside. Any regulation of this kind, however, would be very difficult to frame, and I am of opinion that there is a distinct advantage in leaving the treatment of such cases to the Local Government. When an abnormal failure does occur owing to scarcity of rain, the ravages of locusts or other such cases, it cannot remain unnoticed, and recent experience has shewn how much more strongly and more efficiently than if guided by hard-and-fast rules the Government of this Presidency has been able through its local officers to guard against undue pressure on the cultivator on the one hand and undue loss to the revenue on the other.

31. As my criticism on the various points referred to by the Government of India has been somewhat discursive, I will endeavour to summarise briefly the suggestions which I have offered on each subject in the above report, They are :—

- (1) Re-measurement and re-valuation of land at each revision of assessment are not contemplated in the Bombay system, and after the present work has been placed on a satisfactory footing, no such operations will be necessary at all.

- (2) In order to place the work on a satisfactory footing in districts remaining to be dealt with, no general re-measurement or re-valuation is necessary. Partial re-measurement and re-valuation will ordinarily suffice.
- (3) To ensure the absence of the necessity for field operations at future revisions it will be necessary to entertain at once a competent staff, in connection with the Agricultural Department, to take over the settlement maps and records, to keep them fully up to date and to collect year by year the statistics necessary to be considered at future revisions of rates.
- (4) In all districts, or portions of a district, the soils of which were classified subsequent to A. D. 1854, the same area entered in a survey number as *pot-kharab* at the first settlement shall be ordinarily allowed in any re-valuation which may be necessary for purposes of revision.
- (5) As the revenue from the assessment of *pot-kharab* is to be waived in future and as all the heavy increases under that head have already been levied, it is not necessary to make any special provision regarding the gradual levy of such increases in future.
- (6) Instead of awaiting the expiration of each settlement to undertake the field operations which are considered necessary to perfect the basis of our initial revenues, such operations should be executed at once in the remaining districts of the Presidency, and accurate field-to-field valuation registers made over to the custody of the Revenue or Agricultural Department.
- (7) When the field operations are concluded throughout the Presidency there will be no necessity for a separate Survey and Settlement Department. The duties of fixing and tabulating the revised assessments may be performed by the Revenue and Agricultural Departments, respectively.
- (8) There is no material objection to introduce into the Bombay system of settlements some degree of certainty of future assessments as contemplated by the Government of India. But it is doubtful whether the character of the tenure in Bombay is in favour of such a change, and whether the sacrifice we would make would be productive of any real benefit.
- (9) The principle of remissions and suspensions of revenue is so fully considered in the settlement system of Bombay that its admittance into the system of collection as well would be superfluous, except to provide for the case of utterly abnormal failures of crops.

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Read the following letter, from the Government of India, Revenue and Agricultural Department, No. 953-R., dated 9th October 1883 :—

I am directed to acknowledge your letter No. 6340 of 27th August 1883, and to express the satisfaction with which the Government of India has received the concurrence of His Excellency in Council in the views and principles enunciated in the letter to which you reply, and to convey its appreciation of the able review and careful suggestions supplied by



Mr. Stewart, the Commissioner of Survey. I am now briefly to communicate, in accordance with the request contained in your last paragraph, the views of the Government of India upon the most important points in your letter and in Mr. Stewart's proposals.

2. The future assessment of *pot-kharab* or land escaping assessment as unarable at the time of settlement, will be abandoned in all talukas and groups classified since 1854. This concession will finally terminate the longstanding question opened by Sir P. Wodehouse in 1874 and with respect to which no definite conclusion had hitherto been recorded. The Government of India is willing to concur entirely in the present decision of the Bombay Government on this matter.

3. With reference to the assessment of *pot-kharab* in districts and tracts assessed before 1854, *i.e.*, in which a re-valuation of soils is required, the Government of India agrees with the Bombay Government in accepting the assurance of Mr. Stewart that the amount of culturable *pot-kharab* entered in the settlement record of the area still remaining to be assessed is of so small amount as to render any necessity for progressive revenues unlikely.

4. The division which has been suggested by Mr. Stewart of the districts of the Bombay Presidency into three classes will lead to the speedy and final termination of the settlement operations in nine districts, *viz.*, seven in the first and two in the last class, leaving seven, those of the second class, subject to more or less re-classification. It is satisfactory to understand that the Bombay Government is able thus to guarantee the majority of the districts of the Presidency against re-valuation of soils.

5. The proposals of Mr. Stewart for the early disposal of the operations of the Survey Department in districts of the second class appear to the Government of India to be conducive both to the financial and administrative interests of the State as well as to the benefit of the agricultural population. His Excellency the Governor-General in Council is glad to accord his approval to the scheme set forth in Mr. Stewart's letter. Its chief advantages seem to be these :—

- (1) The concentration of settlement operations within a shorter period than would otherwise have been possible and the consequent diminution of the cost of Superintendence.
- (2) The earlier correction of the village records and maps—a measure of great administrative importance.
- (3) The greater facility with which a revision of maps, soils and records can be made within the next few years than at any later date, in consequence of the fewer changes which will have taken place since the last survey.
- (4) The greater knowledge which the agricultural population will be able at once to acquire of their future prospects at the termination of the present term of settlement.

6. I am to add that, with reference to the fourth advantage of Mr. Stewart's scheme indicated in the preceding paragraph, His Excellency the Governor-General in Council observes that the Government of Bombay does not consider the time yet come for a decision as to the extent to which enhancement of

revenue at future settlements can be based upon the limited grounds recorded in the 13th paragraph of the letter addressed to the North-Western Provinces. So far as classification of soils is concerned, it is understood that a fixed valuation of all soils as measured by the proportion they bear to a standard value will at the termination of the Survey Department's operations be openly declared, and that the percentage of enhancement in any one village or group of villages will be the same for all classes of soil at the next revision of settlement. But it is not at present decided that the rate should in all villages or groups of villages bear a uniform relation to a rise in prices, as contemplated by the Government of India in the paragraph above quoted. A decision on this point is deferred until the completion of the survey record. It is on this point only that there seems to be any material difference between the proposals of the Bombay Government and the scheme of assessment suggested by the Government of India. I am, however, to express the concurrence of His Excellency the Governor-General in Council with the view taken in the 15th paragraph of your letter, that uncertainty of assessment should not be retained merely in the hope that it may act as a deterrent on the money-lending class. This argument is based on the unquestionable fact that the value of an agricultural holding as a security is enhanced by attaching certainty to the principles of assessment, and in that view affords additional confirmation to the opinion of the Government of India expressed in the 2nd paragraph of the letter to the North-Western Provinces, that the elimination of uncertainty is an important advantage to the holders of land.

A fair corollary from the proposition seems to be that the rate of interest at which agricultural loans could be obtained, would be reduced, and this deduction appears to be, to some extent, borne out by the reports lately submitted on the scheme for an Agricultural Bank in a Deccan taluka in which the high rate of interest is attributed to the uncertainty of future assessment. The Government of India cannot but thoroughly agree with the Government of Bombay that anything which may operate to hold back capital from agriculture is an evil, and trusts that His Excellency the Governor in Council may, when the time for decision arrives, see his way to as close an approximation as possible to a fixed and certain method of enhancement.

7. In continuation of the remarks in the preceding paragraph I am desired to make a brief reference to the 10th paragraph of your letter. As a rule a local increase in the profits of agriculture resulting from a better market secured by new roads or railways is accompanied by a rise in prices at that market. It was contemplated indeed by the Government of India that the local increase of profits would be sufficiently covered by a consideration of the local increase of prices. This view was not perhaps indicated with full clearness in the letter to the North-Western Provinces; but the option given to the Local Government in the 27th paragraph of choosing the market, at which prices should be registered, was intended to meet the event of a local rise in prices which would justify the enhancement of revenue in a particular locality. Were this course not adopted, the Government of India apprehends that a consideration of rise in profits, apart from rise in prices, might sometimes lead to undue enhancement; in other words, that the same advantage might be charged for twice over, once as giving increased facilities, and once as an element in the increase of prices.

8. In the 16th paragraph of your letter the question of suspensions and remissions is dealt with. The views of the Government of India on this matter have already been explained in previous communications.

9. The assignment of the important duties indicated by Mr. Stewart to the Agricultural Department is so completely in accord with the scheme for an Agricultural Department advised by the Government of India in its resolution of December 1881, that it is needless for His Excellency the Governor-General in Council to assure the Bombay Government of his full acquiescence in this part of its proposals. The Government of India is glad to know that important administrative work will be found for the department, which will at the same time ensure its more complete acquaintance with the agricultural condition of every portion of the Presidency, and also enable it to effect a considerable economy and accuracy in future revisions of settlement.

10. In conclusion, I am desired to accord the thanks of His Excellency the Governor-General in Council to the Government of Bombay for the earnest and cordial manner in which it has given its consideration to the important questions placed before it in my communication of the 15th of May.

**RESOLUTION.**—Copies of the letter from the Government of India, No. No. 953-R., dated 9th October last, and of the whole correspondence on the subject should be forwarded for information to the Commissioners of Divisions and in Sind, and the Survey and Settlement Commissioner.

J. MONTEATH,  
Acting Under Secretary to Government.

## APPENDIX IV

### The Remuneration of Village Officers

The classes of *vatans* to which the system of settlement described in this appendix was applied are two in number, *viz.*, the patel or hereditary village headman, the kulkarni or hereditary village accountant. Of these, the hereditary patel is found in all the different divisions of the Presidency, but the kulkarni, for historical reasons into which it is impossible to go here, only in the Deccan and Southern Maratha Country, and in Konkan though very few, but not in Gujerat. As the principles according to which the settlement of these *vatans* was made differs somewhat in each of these divisions it will be necessary to consider each separately.

#### A.—THE DECCAN AND SOUTHERN MARATHA COUNTRY

The sources of income in the case of both the patel and kulkarni *vatans* were three in number, *viz.*—

- (a) Land held either free of assessment or subject to an annual reduced assessment called the *mamul judi* (*i.e.*, customary quit-rent).
- (b) Direct levies of cash and kind from the rayats or compensation in lieu thereof, called *parbhara haks*.
- (c) Cash payments from the Government treasury. The latter were allowances such as *potgi* (subsistence) or *kagad bab* (stationery), etc.

In determining upon the nature of the settlement to be applied to these *vatans* the chief problems to be settled were two, *viz.*—

- (i) The amount of remuneration to be paid to the individual performing the duties of the office called the "officiator".
- (ii) When the profits of the *vatan*, whether in land or cash, exceeded the amount of this remuneration, how to dispose of the balance

The first settlement of these *vatans* was made in 1851 by Wingate's Settlement, 1851. The principles of settlement adopted were :—

- (a) The amount of the "*vatan* emoluments", as they were called, was first fixed. These consisted of—
  - (i) the survey assessment of the land held *minus* the amount of the *mamul judi* ;
  - (ii) the amount of the *parbhara haks* ;
  - (iii) the allowance from the treasury
- (b) The amount of the remuneration to be paid to the officiator was then determined according to a scale known as "Wingate's scale" by which it was fixed at a certain rate per cent upon the total land revenue of the village.
- (c) The amount of the remuneration so fixed was then deducted from the "*vatan* emoluments" and the balance, if under Rs. 20, was allowed to be retained by the vatandar, and if over Rs. 20, the case was reported to the Inam Commission for inquiry and orders

In making this deduction recourse was had first to the *parbhara haks* and the treasury allowance, the balance being made up from the land assessment only if these were insufficient.

The unsatisfactory feature of the settlement described above was the inordinate delay which was entailed by the reference to the Inam Commission of all cases where the balance was over Rs. 20. In 1860, therefore, new orders were passed by Government under which the settlement was for the future to be made on the following basis :—

(a) The existing order of taking the different items comprising the *vatan* into calculation was changed. Recourse was to be had first to the assessment of the land *minus* of course the *mamul judi* and only to the *parbhara haks* and treasury allowance if this proved insufficient.

(b) If there was a surplus of this assessment over the amount required for the remuneration of the officiator, then an additional *judi* of half this balance was to be imposed. Thus, to take a simple case—suppose a *vatan* of which the total survey assessment of the *vatan* land was Rs. 100 and the *mamul judi* was Rs. 20. Then the amount available for the remuneration of the officiator would be Rs. 100 *minus* Rs. 20, *i.e.*, Rs. 80. Supposing this remuneration to amount to Rs. 60, there would remain a balance of Rs. 20. According to the rules an additional *judi* of half this sum (Rs. 10) would be imposed and the balance of Rs. 10 left to the *vatandar*. The new *judi* so levied was called technically “*nim* (half) *judi*”.

These were the principles according to which the remuneration of village officers in all the districts of the Deccan and Southern Maratha Country, with the exception of the Satara and Khandesh districts, were fixed at the original settlement. In Satara the remuneration was fixed according to a special scale fixed by Mr. Rose, the Collector in 1860, and in Khandesh according to a scale sanctioned by the Commissioner, N. D., in 1865.

In the year 1874, however, the question of the remuneration of village officers was again raised by Colonel Francis with the view of providing a somewhat higher scale of pay in the case of talukas brought under revision. Upon this reference certain orders were issued by Government in 1875, which were, however, subsequently cancelled on consideration of a report made by Colonel Anderson in 1877. This important letter which goes into the whole question with great clearness is reprinted at the end of this Appendix (*vide* p. 395\*). As the result of this letter a Committee of the three Revenue Commissioners and Colonel Anderson was appointed at the end of 1877 to consider the whole matter, and by Government Resolution No. 7651, dated the 28th December 1877, final orders were issued which are still in force. These orders are as follows :—

#### *Definitions.*

1. “*Vatan* land emoluments” consist of the difference between the original *judi* or Government charge on the whole lands of the *vatan* and the full survey valuation or assessment thereof for the time being.

2. The "appropriated amount" of the *vatan* land emoluments consists of the sum imposed in the form of an addition to the original *judi* to meet, so far as it can, the remuneration of the officiator as fixed according to the orders of Government from time to time.

3. The "unappropriated *vatan* land emoluments" consist of that portion of the difference, if any, between the total *vatan* land emoluments at any time and the amount appropriated at any time for the remuneration of the officiator according to the last paragraph.

#### *Rules*

1. The *mamul* or ancient recorded *judi*, or the highest recorded ancient payment, whichever may be the higher of these two sums, shall be considered to be the ultimate limit of *judi* or Government charge upon the service *inam vatan* lands of village officers exclusive of any charge which it may seem fit to Government to impose for the remuneration of the member or members of the *vatan* appointed by Government to officiate, so long as such charge on account of remuneration of service together with the original *judi* does not exceed the survey assessment for the time being of the whole lands of the *vatan*.

2. The *vatan* emoluments are liable for the payment of the officiator up to their whole survey valuation as at any time fixed and any portion of this valuation in excess of the requirements at any time for the payment of the officiator may be appropriated at any future time, if it is in the opinion of Government necessary to increase the sum payable to the officiator.

3. In Government Resolution No. 331 of 26th January 1860 it was decided that in commutation of enquiry by the Inam Commission into the title on which unappropriated *vatan* land emoluments were held, additional *judi* of one-half the survey assessment for the time being should be levied on the unappropriated amount. It is now clearly ruled that upon its being necessary to add to the remuneration of the officiator or officiators, all such excess *vatan* land emoluments are liable up to the full survey assessment for the time being. It is, however, laid down that the above half *judi* is not liable to increase on account of the unappropriated *vatan* land emoluments for the time being attaining an increased valuation under a revision of assessment; but it is also to be understood that such *judi* may be lowered owing to a decrease in the value of the unappropriated *vatan* land emoluments rendering the *judi*, formerly fixed thereupon, more than half their value for the time being, or, as above provided, owing to a portion of the excess *vatan* land emoluments being at any future time appropriated for the payment of the officiator.

4. The scale of percentage remuneration adopted hitherto, for patels shall continue in future. But the increased *chauri* and *potgi* or extra allowance proposed for patels by Colonel Francis in his letter No. 1513 of the 24th September 1874, and sanctioned by Government Resolution No. 6141 of 1st November 1875, should be adopted.

5. As regards the kulkarnis, the percentage scale on which they are already paid found sufficient should be retained both for salary and stationery allowance, as sanctioned in Government Resolution No. 6141 of 1st November 1875, paragraph 4, with the modification as regards increased and extra allowance sanctioned in Government Resolution No. 991 of the 4th February 1876.

6. In towns and very large and troublesome places an additional payment may be awarded to officiating patels. At present under Wingate's rules an additional allowance of Rs. 10 is awardable to patels of large places. It is now provided that there shall be three additional classes of such special allowance ; the four classes will then stand as follows :—

	Rs.
Class IV .. ..	10
„ III .. ..	20
„ II .. ..	30
„ I .. ..	50

7. The whole emoluments of village officers, whether consisting of salary, *potgi* or extra allowance, special allowance, or stationery allowance, are payable from the *vatan* emoluments so far as they are capable of meeting these charges.

8. On revision of assessment all service *inam* lands of every head, whether held by officiators or others, shall be liable to pay local one anna cess on their survey valuation in common with all others lands.

Summary            The effect of these orders may be summarised as follows :—

- (1) The source of the officiators' remuneration is the survey assessment of the *vatan* land minus the *mamul judi* or "the highest recorded ancient payment" (for which see Colonel Anderson's letter, paragraph 15), "whichever may be greater". The sum so arrived at was called the "*vatan* land emoluments".
- (2) The *mamul judi* or highest recorded payment is to be considered as fixed in perpetuity and not liable to increase.
- (3) The remuneration of the officiator, which includes, not only salary, but also *potgi* or extra allowance, and stationery and special allowances, is to be taken from the "*vatan* land emoluments" according to scale. The amount so taken is called the "appropriated amount" of the *vatan* land emoluments.
- (4) The balance of (1) over (3) is called the "unappropriated *vatan* land emoluments".
- (5) This balance (which, of course, increases with every increase in the survey assessment) is liable to the full amount for the payment of the officiator if at any time Government thinks it necessary to increase his remuneration.
- (6) This balance is to be taxed at the old *nim judi* fixed at the original settlement which is not to be increased. It may, however, be decreased—
  - (a) If, owing to a decrease in the total amount of the survey assessment, the old *nim judi* exceeds half the reduced assessment ;
  - (b) if the remuneration of the officiator be increased as described, in (5) above.

The remainder of the orders are clear and need not be summarised.

The settlement of a *vatan* according to these principles, therefore, involves the following processes :—

- (1) The determination of the *mamul judi* or highest ancient payment.

This is an intricate process called technically the *judi tharav* and involving careful inquiries into the old revenue accounts of the village in order to discover what were the actual assessments made upon the *vatan* land from time to time. The rules under which this inquiry was conducted are given on p. 404\*.

(2) The settlement of the remuneration of the officiator.

The amount of the officiator's remuneration was calculated according to the scale and rules given on pp. 383 *et seq*†. This scale, it may be noted, was applied at revision to the Satara and Khandesh districts in supersession of the special scales which had been used at the original settlements.

(3) The calculation of the *nim judi*.

As previously explained, the *nim judi* to be taken into account was that fixed at the original settlement, which is not to be increased, though it may be reduced in certain contingencies.

The following illustration will shew how these rules were applied in actual working :—

Suppose a *vatan* the circumstances of which are as follows :—

Assessment of land	Mamul judi	Nim judi	Officiator's remuneration
Rs. 85	Rs. 27	Rs. 9	Rs. 40

then in this case—

- (1) the "*vatan land emoluments*" amount to Rs. 85 minus Rs. 27 (the *mamul judi*), *i.e.*, Rs. 58 ;
- (2) the "*appropriated amount*" of the *vatan* land emoluments, therefore, is Rs. 40, the remuneration of the officiator, leaving a balance of Rs. 18 ;
- (3) this balance of Rs. 18 forms the "*unappropriated vatan land emoluments*" ;
- (4) from this balance is to be deducted the *nim judi* of Rs. 9 leaving a balance of Rs. 9 in favour of the *vatan*.

Now suppose—

- (i) Firstly, that the assessment of the land has been increased at revision from Rs. 85 to Rs. 96. Then the amount of the "*vatan land emoluments*" is increased from Rs. 58 to Rs. 69 ; and the "*unappropriated vatan land emoluments*" from Rs. 18 to Rs. 29. Hence, as the old *nim judi* of Rs. 9 cannot be raised, the balance in favour of the *vatan* increases from Rs. 9 to Rs. 20.
- (ii) Secondly, that the assessment of the land remaining the same, *viz.*, Rs. 85, the remuneration of the officiator is increased to Rs. 45. Then, since the whole of the *vatan* land emoluments of Rs. 58 are liable for the payment of the remuneration, the "*unappropriated amount*" is reduced from Rs. 18 to Rs. 13. But, when this occurs, the original *nim judi* of Rs. 9 becomes more than half the "*unappropriated amount*". Under Rule 3, therefore, the original *judi* may be reduced to half the new "*unappropriated amount*" of Rs. 13 and the new *nim judi* becomes Rs. 6-8-0. Similarly, if the assessment had been reduced

\*Page 516 of the Second Edition, 1951.

†Page 494 *et seq.* of the Second Edition, 1951.



at revision to Rs. 75, the other items remaining the same, then, as the "unappropriated balance" is only Rs. 8, the original *nim judi* will be reduced to Rs. 4.

### B.—GUJERAT

As the hereditary village accountant does not exist in Gujerat, the only hereditary village officer is the patel. The circumstances connected with the office of patel in Gujerat differ somewhat from those in the Deccan. Thus, the terms "vatan" and "vatandar" are not used, nor indeed are there any terms in use which exactly correspond with them. Again, the right to serve as patel is usually divided between several families, the heads of which serve in rotation at intervals of, generally, 5 years. Such families are called "matadari" and the representative of such a family is called a "representative matadar". These matadari families have not only a right to their turn in serving as patel, but also are bound to assist the patel in the execution of his duties and, therefore, have a share in the emoluments of his office. The origin of these rights, it is interesting to note, are almost certainly to be found in the constitution of the original village community in Gujerat, when the village itself belonged to a body of joint proprietors (as described in Appendix I), its affairs being regulated by a committee consisting of the heads of the families in possession of the *motha bhags* or large sub-divisions into which the village was divided. The settlement of these *patelki inams* in Gujerat had, therefore, to determine the remuneration due to the matadars as well as to the patel.

These settlements have been made in accordance with a scheme introduced by the Commissioner, N. D., in 1864, and sanctioned in Government Resolution No. 4646 of the 23rd November of that year. The gist of these rules (which are given on p. 412\*) is as follows :—

- (a) The source from which the patel's remuneration was derived was—
  - (i) land, held free of assessment ;
  - (ii) cash allowances from the treasury.
- (b) In calculating the sum available for the remuneration of the officiator the profits of occupancy of land were taken into account at a sum equal to not more than the assessment fixed by the survey. That is to say, a patel, holding land free of assessment assessed at Rs. 25 by the survey, was taken to be possessed of emoluments valued at Rs. 50, *i.e.*, Rs. 25 on account of the assessment remitted and Rs. 25 as the profits upon the cultivation of that area.
- (c) As there was no such thing as *mamul judi* in Gujerat, the elaborate processes of preparing the *judidar Patrak*, etc., described in the case of the Deccan system of settlement were not gone through.
- (d) The emoluments of the patel were divided into two parts, *viz.*, service remuneration and *chora kharch*.

#### *Service remuneration*

This was calculated in accordance with Wingate's scale (*vide* pp. 376 *et seq*†) with additions in special cases. This sum was then paid from the combined profits of the land and the treasury allowance, the balance, if any, being recovered by assessing a portion of the land. Where the existing emoluments were less than the scale, the deficiency was made up in cash.

\*Page 524 of the Second Edition, 1951.

†Page 487 *et. seq.* of the Second Edition 1951.

*Chora kharch*

This sum was assigned to the patels to cover the cost of repairing, cleaning and lighting the village *chora* and was fixed at double the amount given to *talatis* for stationery under Wingate's rules except in certain special cases when treble the amount was allowed.

## C.—KONKAN

1. *Thana and Kolaba*

With the exception of 16 Watandars Kulkarnis in the Kolaba District the only hereditary village officer properly so called in the Thana and Kolaba Districts is the Patil.\* The settlement of these *vatans* was begun in 1858. The first taluka settled was that of Nasrapur (now Karjat) for which Captain Francis submitted proposals in his letter No. 55 of 26th January 1859—a letter which is important as it lays down the principles upon which all the subsequent Konkan settlements were based. In applying Captain Francis' first scale to other talukas various modifications were made therein till 1869, when a general scale was framed which was applied in the case of all talukas subsequently settled.

In these districts the settlement of the *vatans* of patels was accompanied by a settlement of mahar inams, on the ground that "both fall within the meaning of village expense". The scales applied in either case will be found detailed in Appendix IV (f), p. †414.

2. *Ratnagiri*

A separate scale is in force for Ratnagiri which is given in Appendix IV (g), p. †416.

## D.—KANARA

The Kanara scale is given in Appendix IV (h), p. §417.

\*Government Memorandum No. L. C. 4727—F—26—10—31.

†Page 526 of the Second Edition, 1951.

‡Page 528 of the Second Edition 1951.

§Page 529 of the Second Edition, 1951.

## APPENDIX IV (A).

### Rules for the Valuation of the Existing Emoluments of the patels, Naiks and Kulkarnis, framed by Captain wingate.

1. All official land, whether recorded as *sarva inam judi* or otherwise, has been valued at the survey assessment of the same, less the amount of *judi* tax or other cesses to which it may be subject, as recorded in the public accounts of the year.

2. *Haks* on land levied direct from the cultivators previous to the introduction of the Survey Settlement by which they were abolished have been estimated at the valuation recorded in the public accounts previous to the survey, reduced by one-third on account of the trouble of collecting remissions, unrealized balances and the inferior produce in which the *haks* were ordinarily paid.

3. In cases where the *haks* upon land referred to in the preceding rule have not been recorded in the public accounts, their valuation has been found by applying the customary rate at which the *hak* was levied to the average extent of land in cultivation during the ten years preceding the introduction of the Survey Settlement to ascertain the maximum produce of the *haks* which has been converted into money at an average price, and the value so found reduced by one-third as in the preceding rule.

4. Petty *haks* and perquisites upon land not recorded in the public accounts and to which the provisions of the preceding rule are not applicable have been estimated according to the best sources of information available and the value so found reduced by one-third, as in the preceding rules.

5. Cash allowances under the denomination of *potgi* (subsistence), *kagad bab* (stationery), etc., not being subject to fluctuation from year to year have been estimated at the amount recorded in the public accounts of the year.

6. The sum total of the emoluments valued according to the preceding rules forms the value of all the existing *vatan* emoluments of each office.

7. The officiating patel and kulkarni of each village shall hereafter receive for the performance of the duties of his office a remuneration in cash of at least the amount fixed by the following scales for their offices respectively :—

#### *Patel's Scale*

For the first thousand rupees of the gross revenue of his village, three per cent ; for the second thousand two per cent ; and for the balance of gross revenue beyond two thousand rupees one per cent. In addition to these percentages he shall also receive a fixed annual allowance of one rupee, when the gross revenue ranges from 11 to 20 rupees ; of two and a half rupees when the gross revenue ranges from 21 to 30 rupees ; of 5 rupees when the gross revenue ranges from 31 to 50 rupees ; and of 10 rupees when the gross revenue exceeds 50 rupees.

#### *Kulkarni's Scale*

For the first thousand rupees of the gross revenue of his village five per cent ; for the second thousand four per cent ; for the third thousand three per cent ; for the fourth thousand two per cent ; and for the balance of gross

revenue beyond four thousand rupees one per cent. He shall also receive in addition a fixed allowance of two rupees when the gross revenue range from 11 to 20 rupees ; of five rupees when it ranges from 21 to 30 rupees ; and of 10 rupees when the gross revenue is above 30 and does not exceed one thousand rupees ; and when it exceeds this amount, but falls short of twelve hundred rupees, such an amount as when added to the percentage shall make up his salary to 60 rupees.

In addition to his salary the officiating kulkarni shall also receive an allowance for stationery as shown in the subjoined table :—

Gross revenue of village		Stationery allowance	Gross revenue of village		Stationery allowance
		Rs. a. p.			Rs. a. p.
Up to	20 Rs.	1 0 0	1,251 to	1,500 Rs.	6 0 0
21	50 "	2 0 0	1,501	1,800 "	6 8 0
51	100 "	2 8 0	1,801	2,000 "	7 0 0
101	200 "	3 0 0	2,001	2,500 "	7 8 0
201	350 "	3 8 0	2,501	3,000 "	8 0 0
351	500 "	4 0 0	3,001	3,500 "	8 8 0
501	700 "	4 8 0	3,501	4,000 "	9 0 0
701	900 "	5 0 0	4,001	4,500 "	9 8 0
901	1,250 "	5 8 0	4,501	5,000 "	10 0 0

The following table shews the amount of salary to be paid to officiating patels and kulkarnis according to the preceding scales :—

Gross Revenue of the Village	Patel's Salary.						Kulkarni's Salary.									
	Percentages					Additional fixed Allowance.	Total Salary	Percentages					Additional fixed Allowance.	Total Salary	Stationery Allowance	Grand Total including Stationary Allowance
	Ratee			Amount	Rates											
	1st thousand	2nd thousand	3rd thousand		1st thousand			2nd thousand	3rd thousand	4th thousand	5th thousand	Amount				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Rs. a. p.	Rs. a.	Rs. a. p.						Rs. a.	Rs.	Rs. a.	Rs. a.	Rs. a.
20	3	...	...	0 9 7	1 0	1 9 7	5	...	...	...	...	1 0	2	3 0	1 0	4 0
30	3	...	...	0 14 5	2 8	3 6 5	5	...	...	...	...	1 8	5	6 8	2 0	8 8
50	3	...	...	1 8 0	5 0	6 8 0	5	...	...	...	...	2 8	10	12 8	2 0	14 8
100	3	...	...	3 0 0	10 0	13 0 0	5	...	...	...	...	5 0	10	15 0	2 8	17 8
200	3	...	...	6 0 0	10 0	16 0 0	5	...	...	...	...	10 0	10	20 0	3 0	23 0
300	3	...	...	9 0 0	10 0	19 0 0	5	...	...	...	...	15 0	10	25 0	3 8	28 8
400	3	...	...	12 0 0	10 0	22 0 0	5	...	...	...	...	20 0	10	30 0	4 0	34 0
500	3	...	...	15 0 0	10 0	25 0 0	5	...	...	...	...	25 0	10	35 0	4 0	39 0
600	3	...	...	18 0 0	10 0	28 0 0	5	...	...	...	...	30 0	10	40 0	4 8	44 8
700	3	...	...	21 0 0	10 0	31 0 0	5	...	...	...	...	35 0	10	45 0	4 8	49 8
800	3	...	...	24 0 0	10 0	34 0 0	5	...	...	...	...	40 0	10	50 0	5 0	55 0
900	3	...	...	27 0 0	10 0	37 0 0	5	...	...	...	...	45 0	10	55 0	5 0	60 0
1,000	3	...	...	30 0 0	10 0	40 0 0	5	...	...	...	...	50 0	10	60 0	5 8	65 8
1,100	3	2	..	37 0 0	10 0	42 0 0	5	4	...	...	...	54 0	6	60 0	5 8	65 8
1,200	3	2	..	34 0 0	10 0	44 0 0	5	4	...	...	...	58 0	2	60 0	5 8	65 8
1,500	3	2	..	40 0 0	10 0	50 0 0	5	4	...	...	...	70 0	..	70 0	6 0	76 0
2,000	3	2	..	50 0 0	10 0	60 0 0	5	4	...	...	...	90 0	..	90 0	7 0	97 0
2,100	3	2	1	51 0 0	10 0	61 0 0	5	4	3	...	...	93 0	..	93 0	7 0	100 0
2,500	3	2	1	55 0 0	10 0	65 0 0	5	4	3	...	...	105 0	..	105 0	7 8	112 8
3,000	3	2	1	60 0 0	10 0	70 0 0	5	4	3	...	...	120 0	..	120 0	8 0	128 0
4,000	3	2	1	70 0 0	10 0	80 0 0	5	4	3	4	...	140 0	..	140 0	9 0	149 0
5,000	3	2	1	80 0 0	10 0	90 0 0	5	4	3	2	1	150 0	..	150 0	10 0	160 0
10,000	3	2	1	130 0 0	10 0	140 0 0	5	4	3	2	1	200 0	..	200 0	19 0	215 9
20,000	3	2	1	230 0 0	10 0	240 0 0	5	4	3	2	1	300 0	..	300 0	25 0	325 0

8. The salaries of officiators fixed by the preceding rule form the minimum rate of remuneration ; but an addition to the fixed portion of the officiator's allowance according to scale has been made in certain cases specified in the three following subsidiary rules :—

- (1) When the balance of the total emoluments found by rule 6 beyond what is necessary to provide the remuneration of the officiator falls short of 5 rupees, this balance has been assigned as a permanent fixed allowance to the officiator in excess of his salary found by the scale in rule 7.
- (2) When the balance of the total emoluments found by rule 6 beyond what is necessary to provide the remuneration of the officiator is large, *viz.*, when it exceeds the salary of the officiator according to scale, 10 per cent of this balance has been assigned as a permanent fixed allowance to the officiator in excess of his salary found by the scale in rule 7.
- (3) In the case of towns or large villages with a population of about 2,000 inhabitants or more, for the duties of which two officiating patels will generally be requisite, and the kulkarni will probably require an assistant, a permanent fixed allowance of 10 rupees has been assigned to each officiating patel and kulkarni in addition to his salary found by the scales in rule 7, when the balance of the total emoluments is sufficient for the purpose, but insufficient to bring the case under the operation of the preceding subsidiary rule.

9. The gross revenue of the village referred to in rule 7 is the whole revenue leviable for any year before deducting any remissions.

10. The salary of each officiating patel and kulkarni is to be paid to him quarterly from the taluka treasury in cash, the three first quarter payments being made at one-fourth of the whole amount received by the officiator during the preceding year, and the last quarter's payment at whatever may be due to him when the accounts of the village have been made up. But no part of the salary of an officiator shall on any pretext whatsoever, be deducted or withheld from revenue due by himself or others, or from balances of Government revenue in his charge.

11. The salary of each officiator will vary with the fluctuations in the amount of the gross revenue of his village from year to year, as provided for by the scales in rule 7, but in order to avoid confusion and complication in the accounts, the appropriations made from the total emoluments of each *vatan* found by rule 6, to provide the remuneration of the officiators, have been fixed once for all with reference to an amount of gross revenue for each village determined under the two following rules.

12. When the assessment of the arable land, exclusive of alienations, under cultivation in 1850-51, the year for which the settlement statements have been framed exceeded five-sixths of the assessment of all the arable lands, exclusive of alienations, in any village, the gross revenue of the year 1850-51 has been taken for the calculation of the remuneration of the officiator, with a view to fix and determine the extent of the appropriations to be made for his support out of the total *vatan* emoluments.

13. When the assessment of the arable land specified in the preceding rule, in cultivation in 1850-51, fell short of five-sixths of the assessment of all the arable, exclusive of alienations, in the village, the sum by which it so fell short has been added to the gross revenue of the village, and upon the total gross revenue so formed the remuneration of the officiator has been calculated, with a view to fix and determine the extent of the appropriations to be made for his support out of the total *vatan* emoluments.

14. The existing official emoluments, valued as provided in rules 1 to 6, have been appropriated for the support of the officiator, in the manner specified in the following rules, and the balance of emoluments remaining after providing for the officiator is to be disposed of for the future in the manner also provided for in these rules.

15. The value of *haks* on land, determined by rules 2, 3 and 4, has first been appropriated to provide the salary of the officiator, and when more than sufficient for this purpose, the excess at the amount shewn in the case of each *vatan* in detailed *mowzewar* statements in the native language is to be resumed on behalf of Government. By this arrangement the item of *haks* to village officers will disappear entirely from the accounts in future.

16. When the value of the *haks* appropriated under the preceding rule falls short of the remuneration of the officiator, the cash allowances, valued under rule 5, have next been appropriated to make up the deficiency, and when more than sufficient for this purpose the excess at the amount shewn in the case of each *vatan* in detailed *mowzewar* statements in the native language is to be resumed on behalf of Government. By this arrangement the items of *potgi*, *kagad bab*, etc., will disappear entirely from the accounts in future or, in the event of Government deciding not to resume the excess of *haks* and cash allowances, the version of rules 15 and 16 to be the following:—

(15) [The value of *haks* on land, determined by rules 2, 3 and 4, has first been appropriated to provide the salary of the officiator, and when more than sufficient for this purpose, the excess at the amount shewn in the case of each *vatan* in detailed *mowzewar* statements in the native language is to be paid to the officiator as a fixed allowance (*nemnuk*) in addition to his salary found by rules 7 and 8, when it has been customary hitherto, for the officiator to appropriate the *haks*, or otherwise it may be assigned to the co-sharers as *sinecure* in accordance with the usage of the *vatan*.]

(16) [When the value of the *haks* appropriated under the preceding rule falls short of the remuneration of the officiator, the cash allowances, valued under rule 5, have next been appropriated to make good the deficiency, and when more than sufficient for this purpose, the excess at the amount shewn in the case of each *vatan* in detailed *mowzewar* statements in the native language is to be paid to the officiator as a fixed allowance (*nemnuk*) in addition to his salary found by rules 7 and 8, but in no case to be assigned as *sinecure* to the co-sharers.]

17. When the appropriations under the two preceding rules fall short of the sum required to make up the remuneration of the officiator, the official land has been taxed at the amount shown in the case of each *vatan* in detailed

*mowzewan* statements in the native language to make up the deficit, but always so that the tax and pre-existing *judi* and other cesses together shall in no case exceed the survey assessment of the whole official land. When the official land of any *vatan* is held in shares, and these shares with the amount of *judi* and other cesses now payable on each are separately recorded in the village accounts, then the additional tax imposed on the whole official land of the *vatan* under this rule at the amount specified in the detailed *mowzewan* statements is to be apportioned on the several shares in proportion to the sum by which the full survey assessment of the land of each share exceeds the present *judi* and other cesses payable on the same, as in the following examples of a real case, which shows how an addition to the present cess of Rs. 43 is to be apportioned on the several shares of the patel's *vatan* of the village Hurralkutti in the Mamlatdar's division of the Paragad taluka :—

Names of sharers	Survey assessment of the land of each share	Deduct <i>judi</i> now paid on each share	Remaining profit on each share	Addition to the <i>judi</i> in column (3) apportioned on the profit in column (4)	Future <i>judi</i> cess on each share, being sum of columns (3) and (4)
(1)	(2)	(3)	(4)	(5)	(6)
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1. Ningungowda's ..	92 12 0	51 8 0	41 4 0	11 0 0	62 8 0
2. Ramchandurgowda's	95 12 0	51 8 0	44 4 0	12 0 0	63 8 0
3. Barnumgowda's ..	36 0 0	37 12 0	..	..	37 12 0
4. Bellungowda's ..	36 8 0	35 4 0	1 4 0	0 4 0	35 8 0
5. Barrangowda's ..	68 8 0	50 4 0	18 4 0	5 0 0	35 4 0
6. Ranumgowda's ..	77 4 0	55 0 0	22 4 0	6 0 0	61 0 0
7. Kenchungowda's ..	112 8 0	83 8 0	29 0 0	7 12 0	91 4 0
8. Purwutgowda's ..	79 0 0	75 4 0	3 12 0	1 0 0	76 4 0
9. Dod-Kendumgowda's	254 12 0	287 8 0	..	..	287 8 0
Total—Nine shares ..	853 0 0	727 8 0	160 0 0	43 0 0	770 8 0

In settling the amount of *judi* to be paid on each share the following rule should be observed :—

(i) *Up to one rupee—*

Take the nearest half anna, *i.e.*, neglect 3 pies and under, and count 4 pies to 9 pies as half anna and above 9 pies as one anna, except in Konkan and below-Ghat talukas of the Kanara District where the nearest 3 pies should be accepted other fractions of an anna being inadmissible.

(ii) *Above one rupee—*

Take the nearest anna, *i.e.*, neglect 6 pies and under, and count from 7 to 11 pies as an anna.



Provided that—

- (1) When the application of the scale results in the sum total of new amounts being greater or less than the old amount of *judi* upon any *inam* estate, the difference should be distributed equitably over the new amounts of *judi* by a deduction or addition in the largest shares so as to make the total equal to the old amount of *judi* ;
- (2) Subject to proviso (1) no new *judi* shall be less than 6 pies or in Konkan less than 3 pies.

*Note.*—Proviso 2 may be ignored if it results in increasing the total *judi* on the whole Estate, taking into consideration the excesses or deficits on all the survey numbers forming the Estate and not otherwise. (R.15227—17-12-17).

18. When the appropriations under the three preceding rules fall short of the remuneration of the officiator, the deficit should be made up by Government.

19. By the operation of the settlement specified in the preceding rules the official land of every *vatan* will be held either wholly tax-free or subject to the total *judi* cess entered in the detailed *mowzewan* statements, and for the future the entire official lands of every office are to be entered in the accounts as *sarwa inam* or *judi* according as they may be wholly tax-free or subject to a cess, and the present practice of recording a portion of the official lands as *sarwa inam* or wholly tax-free and a portion as *judi* is to be discontinued.

20. Nothing contained in any of the preceding rules is to be considered as debarring any hereditary officer from relinquishing his official land when so disposed, and every such officer shall at any time, whether, at or subsequent to the introduction of the settlement prescribed in the foregoing rules, be permitted to relinquish by written *rajinama* any entire field or fields into which his official land may have been marked off at the survey, and on so doing the relinquished field is immediately to be entered in the accounts as *khalsa* land, and the *judi* tax payable by the hereditary officer is to be reduced by the full amount of the surveyed assessment of the relinquished field and, should the effect of this to be relieve the remaining official land of the whole *vatan* of all tax whatsoever then this land is to be entered in the accounts as *sarwa inam* or tax-free.

21. The official land under the settlement prescribed in the foregoing rules will form no part of the remuneration of the officiator, who is to be paid wholly in cash, and the land will, therefore, remain in the possession of the co-sharers who now hold it. But when the survey assessment of the whole official land of any *vatan* exceeds by a considerable sum, say by more than 20 rupees, the amount of *judi* tax payable on account of the said land under the settlement enjoined by these rules, then a list of such *vatans* should be forwarded to the Inam Commissioner, with a view to his determining whether official land is held upon valid titles or not.

## APPENDIX IV (B)

**Rules for the Valuation of the existing Emoluments of Patels and Kulkarnis and for determining the amount of manner of providing the future Remuneration of Officiators, comprising the principles of Wingate's Rules as generally applied to the Deccan Collectorates with modifications subsequently sanctioned by Government.**

1. All official land, whether recorded as *sarwa inam*, *judi* or otherwise, will be valued at the survey assessment of the same, *less* the amount of *judi* tax or other cesses to which it may be subject as recorded in the public accounts of the year.

2. Cash allowances under the denomination of *potgi* (fixed allowance), *kagad bab* (stationery), etc., not being subject to fluctuation from year to year, will be estimated at the amount recorded in the public accounts of the preceding year.

3. The officiating patel and kulkarni of each village shall, hereafter, receive for the performance of the duties of his office a remuneration in cash of at least the amount fixed by the following scales for their offices, respectively:—

### *Patel's Scale*

4. For the first thousand rupees of the gross revenue of his village 3 per cent.; for the second thousand 2 per cent.; and for the balance of gross revenue beyond two thousand rupees 1 per cent.

Government Resolution No. 6141, R. D., dated 1st November 1875, and Government Resolution No. 991, R. D., dated 15th February 1876.

5. (1) In addition to these percentages he shall receive a fixed annual allowance (*potgi*) and contingent (or *chowri*) allowance according to the following scale:—

Population		Potgi	Chowri expenses	Population		Potgi	Chowri expenses
From	To			From	To		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	100	2	2	1,501	1,600	17	17
101	200	3	3	1,601	1,700	18	18
201	300	4	4	1,701	1,800	19	19
301	400	5	5	1,801	2,000	20	20
401	500	6	6	2,001	2,200	23	23
501	600	7	7	2,201	2,300	24	24
601	700	8	8	2,301	2,400	25	25
701	800	9	9	2,401	2,500	26	26
801	1,000	10	10	2,501	2,600	27	27
1,001	1,200	13	13	2,601	2,700	28	28
1,201	1,300	14	14	2,701	2,800	29	29
1,301	1,400	15	15	2,801	3,000	30	30
1,401	1,500	16	16	and upwards			

5. (2) "In cases where the offices of revenue and police patils are separate, the Collector may, when the two patils fail to make an amicable division of the chowri allowance between themselves or on an application from the police patil, allot to the latter a contingent allowance up to 10 per cent. of the allowance".

(G. R., R. D. No. 5769/39, dated 14-2-1942).

6. In addition to the above scales for the ordinary remuneration of patels a special remuneration may be granted in certain cases under the following classes :—

Government Resolution No. 6141, R. D., dated 1st November 1875.

*Class IV.*—Ordinary large places in the district. Special allowance Rs. 10.

*Class III.*—Extraordinary large or troublesome places in the district, being market towns. Special allowance Rs. 20.

*Class II.*—Large centres of traffic and important railway stations. Special allowance Rs. 30.

*Class I.*—Places such as described under class II, but the ordinary land revenue of which gives small emoluments to the patel. Special allowance Rs. 50.

#### Kulkarni's Scale

7. For the first thousand rupees of the gross revenue of his village 5 per cent ; for the second thousand 4 per cent ; for the third thousand 3 per cent ; for the fourth thousand 2 per cent ; and for the balance of gross revenue beyond 4 thousand rupees 1 per cent.

8. He shall also receive a fixed allowance (*potgi*) according to the appended scale. But no *potgi* shall be granted when the total emoluments attain to Rs. 72 or no more than shall bring up the total emoluments to that sum.

Revenue of villages ranging from	Potgi
Rs. 1 to Rs. 25	Rs. 3
Rs. 26 to Rs. 50	6
Rs. 51 to Rs. 1,300	10
Above Rs. 1,300, so much as may bring up the total emoluments to Rs. 72 and no more.	

9. In addition to his salary the officiating kulkarni shall also receive an allowance for stationery as shewn in the subjoined table :—

Gross revenue of village (1)	Stationery allowance (2)	Gross revenue of village (3)	Stationery allowance (4)
Up to Rs. 20	Rs. a. 1 0	1,501 to Rs. 1,800	Rs. a. 6 8
21 " " 50	2 0	1,891 " " 2,000	7 0
51 " " 100	2 8	2,001 " " 2,500	7 8
101 " " 200	3 0	2,501 " " 3,000	8 0
201 " " 350	3 8	3,001 " " 3,500	8 8
351 " " 500	4 0	3,501 " " 4,000	9 0
501 " " 700	4 8	4,001 " " 4,500	9 8
701 " " 900	5 0	4,501 " " 5,000	10 0
901 " " 1,250	5 8	Upwards of Rs. 5,000, annas 8 for every additional 500 or fraction thereof.	
1,251 " " 1,500	6 0		

10. The percentage due on any given revenue must be exactly calculated out. For instance, a patel on a revenue of Rs. 873 will be entitled to Rs. 26-3-0 which after reducing fractions according to ordinary rule becomes Rs. 26 under this head.

*Note.*—In calculating the remuneration, the rule for eliminating fractions of a rupee is to drop entirely any fraction below 4 annas, while fractions above 4 annas are treated as follows :—

From 0-4-1 to 0-12-1 taken as 8 annas.

From 0-12-1 to 1-4-0 taken as 1 rupee.

Thus 26-4-0 becomes 26-0-0.

26-4-1 to 26-12-0 becomes 26-8-0.

26-12-1 to 27-4-0 becomes 27-0-0 and so on.

11. The table on page 386 shows the amount of salary to be paid to officiating patels and kulkarnies according to the preceding scales calculated on even sums for example sake.

Table

Gross revenue of village	Patel's salary							Kulkarni's salary									
	Percentages			Amount	Additional fixed allowances		Total salary	Percentages					Additional fixed allowance (potgi)	Total salary	Stationery allowance	Grand total including stationery allowances	
	Rates				Potgi	Chowri expenses		Rates									
	1st thousand	2nd thousand	3rd thousand	1st thousand			2nd thousand	3rd thousand	4th thousand	5th thousand	Amount						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Rs.				Rs. a. p.			Rs. a. p.										
20 ..	3	..	..	0 9 7	2	2	4 9 7	5	..	..	..	..	1	3	4	1	5
30 ..	3	..	..	0 14 5	2	2	4 14 5	5	..	..	..	..	1½	6	7½	2	9½
50 ..	3	..	..	1 8 0	2	2	5 8 0	5	..	..	..	..	2½	6	8½	2	10½
100 ..	3	..	..	3 0 0	2	2	7 0 0	5	..	..	..	..	5	10	15	2½	17½
200 ..	3	..	..	6 0 0	3	3	12 0 0	5	..	..	..	..	10	10	20	3	23
300 ..	3	..	..	9 0 0	4	4	17 0 0	5	..	..	..	..	15	10	25	3½	28½
400 ..	3	..	..	12 0 0	5	5	22 0 0	5	..	..	..	..	20	10	30	4	34
500 ..	3	..	..	15 0 0	6	6	27 0 0	5	..	..	..	..	25	10	35	4	39
600 ..	3	..	..	18 0 0	7	7	32 0 0	5	..	..	..	..	30	10	40	4½	44½
700 ..	3	..	..	21 0 0	8	8	37 0 0	5	..	..	..	..	35	10	45	4½	49½
800 ..	3	..	..	24 0 0	9	9	42 0 0	5	..	..	..	..	40	10	50	5	55
900 ..	3	..	..	27 0 0	10	10	47 0 0	5	..	..	..	..	45	10	55	5	60
1,000 ..	3	..	..	30 0 0	10	10	50 0 0	5	..	..	..	..	50	10	60	5½	65½

1,100	..	3	2	..	32	0	0	13	13	58	0	0	5	4	..	..	..	54	10	64	5½	69½
1,200	..	3	2	..	34	0	0	13	13	60	0	0	5	4	..	..	..	58	10	68	5½	73½
1,300	..	3	2	..	36	0	0	14	14	64	0	0	5	4	..	..	..	62	10	72	6	78
1,400	..	3	2	..	38	0	0	15	15	68	0	0	5	4	..	..	..	66	6	72	6	78
1,500	..	3	2	..	40	0	0	16	16	72	0	0	5	4	..	..	..	70	2	72	6	78
2,000	..	3	2	..	50	0	0	20	20	90	0	0	5	4	..	..	..	90	..	90	7	97
2,100	..	3	2	1	51	0	0	23	23	97	0	0	5	4	3	..	..	93	..	93	7½	100½
2,500	..	3	2	1	55	0	0	26	26	107	0	0	5	4	3	..	..	105	..	105	7½	112½
3,000	..	3	2	1	60	0	0	30	30	120	0	0	5	4	3	..	..	120	..	120	8	128
4,000	..	3	2	1	70	0	0	30	30	130	0	0	5	4	3	2	..	140	..	140	9	149
5,000	..	3	2	1	80	0	0	30	30	140	0	0	5	4	3	2	1	150	..	150	10	160
10,000	..	3	2	1	130	0	0	30	30	190	0	0	5	4	3	2	1	200	..	200	15	215
20,000	..	3	2	1	230	0	0	30	30	290	0	0	5	4	3	2	1	300	..	300	25	325

12. The salaries of officiators fixed by the preceding rule from the minimum rate of remuneration, but an addition to the fixed portion of the officiator's allowance according to scale will be made in certain cases specified in the three following subsidiary rules :—

I.—When the balance of the total land emoluments found by rule 1 beyond what is necessary to provide the remuneration of the officiator falls short of Rs. 5, this balance will be assigned as a permanent fixed allowance to the officiator in excess of his salary found by the scale in Rule 3.

II.—When the balance of the total land emoluments found by rule 1 beyond what is necessary to provide the remuneration of the officiator is large, *viz.*, when it exceeds the salary of the officiator according to scale, 10 per cent of this balance will be assigned as a permanent fixed allowance to the officiator in excess of his salary found by the scales in rules 3 to 11. \*But if the

\*This provision existed in Dharwar, Sholapur and Ahmednagar only, but appears fairly applicable to all.

sum so assignable exceeds one-half of the whole allowance of the officiator according to scale (exclusive in the case of the kulkarni of stationery allowance), then a sum equal to one-half only of the salary of the officiator will be assigned to him under this rule.

III.—In the case of towns or large villages with a population of about 2,000 inhabitants or more, for the duties of which the kulkarni may require an assistant, a permanent fixed allowance of Rs. 10 will be assigned to the officiating kulkarni in addition to his salary found by their scales in rule 3 when the balance of the total emoluments is sufficient for the purpose but insufficient to bring the case under the operation of the preceding subsidiary rule.

13. The gross revenue of the village referred to in rules 4 and 7 is the whole ordinary revenue leviable on land for the last year before deducting remissions and suspensions, including *judi* but excluding grazing realizations.

14. The salary of each officiating patel and kulkarni is to be paid to him half-yearly from the taluka treasury in cash, the first half-year's payment being made at half of the whole amount received by the officiator during the preceding year and the last half-year's payment at whatever may be due to him when the accounts of the village have been made up. But no part of the salary of an officiator shall on any pretext whatsoever be deducted or withheld from revenue due by himself or others or from balances of Government revenue in his charge.

14-A. After the introduction of a revision survey settlement into a taluka or portion thereof, the remuneration of the officiators therein should be annually calculated by the Collector until the revised scale of remuneration given in rules 4 to 12 of these rules is introduced by the Survey Department. The annual calculation to be made by the Collector is to be made on the revised gross revenue of the year for which the remuneration is due, and in accordance with the scale in force in the taluka, and the amount arrived at should be paid to the officiators half-yearly in accordance with the preceding rule.

The scale of remuneration proposed will be sanctioned by the Collector, except when extra allowances are proposed for patels, in which case the sanction of the Commissioner should be obtained to the grant of the extra allowances.

14-B. After the introduction of a revision settlement into a taluka or portion thereof, the Survey Department will forthwith proceed with the enquiry into the question of *mamul judi* and on its completion will revise the salaries of the officiators in accordance with the scale 4 to 12 of these rules provided that the revision so undertaken results in an increase in the existing emoluments of the officiators. The revision will be based on the gross revenue of the latest year for which figures are available, information relating to which should be obtained from the Collector.

The revised salaries will be communicated to the Collector for sanction and when necessary under rule 14-A, the Collector will obtain the previous sanction of the Commissioner.

15. The salaries of the officiators, fixed by the Survey Department, will be revised decennially in accordance with the fluctuations of the gross revenue of the village, but in order to avoid confusion and complication in the accounts, the appropriations made from the land emoluments of each vatan found by rule 1 to provide the remuneration of the officiators will be changed at the decennial revision only when the increase in the emoluments payable exceeds 10 per cent. provided that the decennial revision ordered by this rule shall not be undertaken except when there is special reason or a probability of its resulting in a substantial increase in the existing emoluments of the officiators.

16. When the assessment of the arable land (exclusive of alienations) under cultivation exceeds five-sixth of the assessment of all the arable land exclusive of alienations in any village, the gross revenue of the year shall be taken for the calculation of the remuneration of the officiator with a view to fix and determine the extent of the appropriations to be made for his support out of the total vatan emoluments.

17. When the assessment of the arable land specified in preceding rule falls short of five-sixth of the assessment of all the arable land (exclusive of alienations) in the village, the sum by which it so falls short will be added to the gross revenue of the village, and upon the total amount so found, the remuneration of the officiator will be calculated with a view to fix and determine the extent of the appropriations to be made for his support out of the total *vatan* emoluments.

18. The existing official emoluments valued, as provided in rule 1, will be appropriated for the support of the officiators in the manner specified in the following rules, and the balance of emoluments remaining after providing for the officiator is to be disposed of for the future in the manner also provided for in these rules.

19. The whole of the land emoluments, valued according to rule 1, will be first assessed for the remuneration of the officiator; if these do not suffice, the cash allowances hitherto paid from the treasury, will be next taken, any balance required being made up from the treasury.

Government letter  
No. 331, R.D., of 26th  
January 1860, para. 12.



20. When the official land of any *vatan* is held in shares and these shares with the amount of *judi* and other cesses now payable on each are separately recorded in the village accounts, then the additional tax imposed on the whole official land of the *vatan* under this rule will be apportioned on the several shares in proportion to the sum by which the full survey assessment of the land of each share shall exceed the present *judi* and other cesses payable on the same, but always so that this tax and the pre-existing *judi* shall in no case exceed the whole survey assessment for the time being of the whole official land, as in the following example which shews how an addition to the present cess of Rs. 32 is to be apportioned on the several shares of the patel's *vatan* :—

No.	Names of sharers	Survey assessment of the land of each share	Deduct <i>judi</i> now paid on each share	Remaining profit on each share	Addition to the <i>judi</i> in column (4) apportioned on the profit in column (5)	Future <i>judi</i> cess on each share, being sum of column (4) and (6)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
1	Ningungowda's ..	92 12	51 8	41 4	15 4	66 12
2	Ramchandragowda's ..	95 12	51 8	44 4	16 4	67 12
3	Bammungowda's ..	36 0	37 12	..	..	12
4	Ballungowda's ..	36 8	35 4	1 4	0 8	35 12
5	Dod-Kenchungowda's ..	245 12	287 8	..	..	287 8
	Total, five shares ..	506 12	463 8	86 12	32 0	495 8

In settling amount of *judi* to be paid on each share fractions of less amount than  $\frac{1}{4}$  rupee are not to be admitted into the accounts, in accordance with the rule followed in regard to all shares of the survey assessment.

21. By the operation of the settlement specified in the preceding rules the official land of every *vatan* will be held subject to the total *judi* cess entered in the detailed village statements, and for the future the entire official lands of every office are to be entered in the accounts as service *inam*.

22. Nothing contained in any of the preceding rules is to be considered as debarring any hereditary officer from relinquishing his official land when so disposed, and every such officer shall at any time whether at, or subsequent to, the introduction of the settlement prescribed in the foregoing rules, be permitted to relinquish by written *rajinama* any entire field or fields into which his official land may have been marked off at the survey, and on so doing the relinquished field, subject to the provisions of the rules in the following paragraph, is immediately to be entered in the accounts as *khalsat* land and the *judi* tax payable by the lands of the office or *vatan* lands is to be reduced by the full amount of the survey assessment of the relinquished field.

23. Shares in *vatan* lands may be partially or wholly resigned under the following rules :—

- (1) Any separately recorded shareholder in office lands may resign his share or any part of it, so long as the resigned part contains an entire survey number or numbers entered in the name of the person resigning it.

- (2) Should the resigned land be only a part of the share the *judi* payable by the resigning sharer shall be reduced by the amount of the survey assessment of the resigned survey number or numbers.
- (3) The resigned survey number or numbers shall then, with the survey assessment payable thereon as the future *judi*, be offered to each of the other sharers in succession (commencing with the largest payer of *judi*) on *judi* tenure; should they all decline to take it, it will then be entered as Government waste land.
- (4) But should the resigned land entered as Government unoccupied land under the preceding rule comprise the entire share of the resigning sharer, and the *judi* upon it happen to be more than the survey assessment of the same land, the entire resigned share will be offered with the *judi* due and hitherto paid thereon to each of the other sharers in succession, and if declined by them will be entered as Government unoccupied land; but the sum by which the *judi* hitherto paid exceeds the survey assessment will be added to the *judi* payable by the other shareholders in proportion to their respective land profits (which is the difference between the *judi* payable by each of them and the survey assessment of their respective shares) in the mode laid down in rule 20 above.
- (5) The *judi* upon a single share in office *vatan*s may possibly exceed the survey assessment of the lands comprised in the share in consequences of the uneven distribution of the ancient or *mamul judi* payable by the different sharers as exemplified in the following example:—

Suppose the following case of a patel's *vatan* lands with three sharers:—

	Survey Number	Assessment	Ancient or <i>mamul judi</i>
A {	1 .. .. .	10	
	2 .. .. .	15	
		—25	35
B {	3 .. .. .	15	
	4 .. .. .	10	
		—25	15
C {	5 .. .. .	12	
	6 .. .. .	13	
		—25	15
		—	—
		Rs. 75	Rs. 65

- (6) In the above case the ancient or *mamul judi* on the whole *vata* lands being less than the survey assessment is confirmed, and every sharer continues to pay his *judi* as heretofore. As the *mamul judi* must if less than the survey assessment be fully paid and as no one can be called upon to pay a higher *judi* than heretofore on his own original share (excepting on account of his contribution to the remuneration of the officiator), it follows that some sharers may be called on to pay more than the survey assessment on their shares.

(7) In the above instance, if any one of the sharers resigned one survey number a reduction would be made from the *judi* equal to the assessment of the survey number resigned, and that number would be offered to the other sharers in succession; and if accepted the number would be continued on *judi* tenure and an addition made to the *judi* of the accepting sharer equal to the survey assessment of the number in question. If no one accepted the resigned number it would be entered as Government unoccupied land.

(8) But if *A* resigned his entire share it would be offered in succession to the other sharers with the *judi* hitherto payable thereon and if declined by them, the sum of Rs. 10 by which the survey assessment of the resigned share falls short of the *mamul judi*, would be divided between the other sharers in the proportion which the total sum to be made up bore to the "profit" of each. In this case the profit of each being equal, *viz.*, Rs. 10 each, the sum to be made up would be equally divided between them and the *judi* of each would become Rs. 20 in future. Thus the loss by alienated revenue in this *vatan* could never exceed the original alienation Rs. 10.

24. The official land under the settlement prescribed in the foregoing rules will form no part of the remuneration of the officiator who is to be paid wholly in cash and the land will, therefore, remain in the possession of the co-sharers who now hold it.

25. When there is an excess of land emoluments, as ascertained by rule 1 above, the amount appropriated and imposed as additional *judi* to cover remuneration of the officiator, a *judi* of one-half of the survey valuation of the unappropriated excess has been and shall be imposed on the lands of the *vatan* in original settlements, that is settlements made for the first time.\*

26. The above half *judi*, as originally fixed, is not liable to increase for the time being on account of the unappropriated *vatan* land emoluments attaining an increased valuation under a revision of assessment, though it may be lowered in consequence of a reduction in the said valuation owing to a larger proportion of the hitherto, unappropriated *vatan* emoluments being now or at any future time appropriated for the payment of the officiator.

27. Any unappropriated excess of cash emoluments shall be absorbed by the Treasury and at once cease to be paid.

\*Note to Rule 25—Provided that all unappropriated excesses of *vatan*, emoluments which were exempted at the original settlement from payment of half *judi* under the orders contained in Government letter in the Revenue Department No. 33, dated the 26th January 1860, shall be subject on the expiration of the period of settlement to payment of half *judi* calculated on the old and not the revised. If in any case it be found that the excess at the original settlement is not known, *judi* at the rate of one-quarter of the excess ascertained on revision shall be imposed in lieu thereof. (*Vide* Government Resolution No. 5994 of 11th October 1881, R. D.)

In order to exemplify the working of the above rules the following examples A and B are given of revision of emoluments of patel and kulkarni. In example A the original value of the patel's *vatan* under rule 1 is taken at Rs. 47, as follows :—

				Rs.	a.
Survey assessment	..	..	..	92	0
Deduct <i>judi</i>	..	..	..	45	0
				<hr/>	
Value of <i>vatan</i>	..			47	0

and the original value of the kulkarni's *vatan* under rule 1 is taken at Rs. 25 as follows :—

				Rs.	a.
Survey assessment	..	..	..	57	0
Deduct <i>judi</i>	..	..	..	32	0
				<hr/>	
Value of <i>vatan</i>	..			25	0

In example B the original value of the patel's *vatan* under rule 1 is taken at Rs. 400, as follows :—

				Rs.	a.
Survey assessment	..	..	..	890	0
Deduct <i>judi</i>	..	..	..	490	0
				<hr/>	
Value of <i>vatan</i>	..			400	0

and the original value of the kulkarni's *vatan* under rule 1 is taken at Rs. 600, as follows :—

				Rs.	a.
Survey assessment	..	..	..	700	0
Deduct <i>judi</i>	..	..	..	100	0
				<hr/>	
Value of <i>vatan</i>	..			600	0

Revenue and population of village (1)	Patel (2)	Amount (3)	Kulkarni (4)	Amount (5)
	A	Rs. a.	A	Rs. a.
Revenue .. 600	Percentage allowance (Rule 4).	18 0	Percentage allowance (Rule 7).	30 0
Population .. 600	Potgi (Rule 5) .. ..	7 0	Potgi (Rule 8) .. ..	10 0
	Chowri allowance (Rule 5). (No extra allowance under Rule 6).	7 0	Stationery allowance (Rule 9).	4 8
		..		
	Total ..	32 0	Total ..	44 8
	Value of vatan (under Rule 1).	47 0	Value of vatan (Rule 1) Amount payable from treasury.	25 0
	Balance left after deducting remuneration of officiator ..	15 0	Total ..	44 8
	Deduct* half <i>judi</i> imposed on balance (under Rule 25).	7 8		
	Balance left to vatan ..	7 8		
	B		B	
Revenue .. 5,791	Percentage allowance (Rule 4).	88 0	Percentage allowance (Rule 7).	15 8
Population .. 4,250	Potgi (Rule 5) .. ..	30 0	Potgi (under Rule 8) ..	..
	Chowri .. allowance (Rule 5).	30 0	Stationery allowance (Rule 9).	11 1
	Extra allowance (under Rule 6).	20 0	Add 10 per cent. of balance of total land emoluments left after providing above remuneration (Rule 12, clause II).	43 4
	Add 10 per cent. of balance of total land emoluments left after providing above remuneration (Rule 12, clause II).	23 4		
	Total ..	191 4	Total ..	212 4
	Value of vatan (ascertained by Rule 1).	400 0	Value of vatan (ascertained by Rule 1).	600 0
	Balance left after deducting remuneration of officiator.	208 12	Balance left after deducting remuneration of officiator.	387 12
	Deduct half <i>judi</i> (under rule 25) which is Rs. 104-6-0, but as under Rule 26 the half <i>judi</i> originally fixed is not liable to increase, it is confirmed.	100 0	Deduct half <i>judi</i> (Rule 25) which is Rs. 194-6-0, but as under Rule 26 the half <i>judi</i> originally fixed, Rs. 150, is not liable to increase, it is confirmed.	150 0
	Balance left to vatan ..	108 12	Balance left to vatan ..	237 12

\*This applies to settlements of remuneration made for the first time. In revision of such settlements, the half *judi* fixed at the first settlement cannot be exceeded but may be reduced under Rule 26.

## APPENDIX IV (C)

### Colonel Anderson's letter on the settlement of Village Service Inams

No. 978 of 1877

REVENUE DEPARTMENT

From—Colonel W. C. ANDERSON,

Survey and Settlement Commissioner, N. D. ,

To—The CHIEF SECRETARY TO GOVERNMENT,

Revenue Department.

Poona, 23rd July 1877.

Sir,—With reference to Government letter No. 3725 of the 14th ultimo, I have the honour to forward the following remarks after reading the whole correspondence forwarded to me with the above letter.

2. In the first place I must state that an evident misapprehension pervades the latter part of this correspondence commencing with the letter of Government of India, No. 518 of the 20th July 1876, which casts doubt upon the expediency of guaranteeing in perpetuity the amount of *judi* payable on the surplus lands of a *vatan* and this apprehension is carried through the letter of the Bombay Government in the Revenue Department, No. 2073 of the 31st March 1877. In reality Bombay Government Resolution No. 6141 of the 1st November 1875 was never intended to make the *judi* on the surplus lands of a *vatan* permanent so far as to preclude those surplus lands being drawn upon at any future time to the extent of their full survey valuation in order to provide the remuneration of the officiators. The real meaning of the Government Resolution No. 6141 of the 1st November 1875 in the 3rd to 6th lines of the second paragraph is that Government will not increase the *judi* originally fixed on the surplus or unappropriated land emolument, but this only holds so long as those emoluments *are surplus* or unappropriated. The instant that these excess land emoluments are required for the payment of the officiator, from his remuneration being increased from any cause at any time, those lands now surplus will cease to be so partially or entirely. The *judi* or so-called "quit-rent" originally fixed on the surplus land emoluments was never intended to be permanent, except so long as the lands were actually surplus; on the lands ceasing to be surplus the guarantee evidently no longer applied.

3. While the lands were surplus the half *judi* originally imposed was not liable to increase, but might be decreased, in consequence of a decrease in the amount or valuation of unappropriated lands resulting from some part of them being appropriated for the remuneration of the officiator. That this was an idea inherent in the Government Resolution No. 6141 of the 1st November 1875 is plain from the passage about the middle of the second paragraph—"In cases in which there are sharers the burden of paying more out of their lands to make up the increased pay of the officiator will be eased by the relaxation of the rule for levying a quit-rent on the surplus lands in those cases in which a quit-rent is leviable under existing settlement, etc., etc."

4. The principle of the Government Resolution No. 6141 of the 1st November 1875 is clear—it was intended to hold the emoluments of the *vatan* applicable to the last rupee to the remuneration of the officiator as fixed from time to time, but it was not desired to make money out of the surplus emoluments, and though at every revision so long as the present percentage scale of remuneration or anything near it is retained, the valuation of the surplus emoluments is as likely to increase as to decrease. Government surrendered the undoubted right to participate in that increased valuation of those emoluments so long as they remained unappropriated surplus:—

Case.	Vatan lands		Profit on lands of vatan or difference between columns (2) and (3).	Appropriated for payment of officiator by imposition of additional judi	Unappropriated surplus	Patel's vatan	
	Ancient judi.	Survey assessment				Half judi on column (6)	Judi payable. Total of columns (2), (5) and (7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Settlement at time of original survey 30 years back of a patel's vatan.							
1	100	300	200	140	60	30	270
Settlement at time of revision survey of the same patel's vatan given in case No. 1.							
2	100	450	350	220	80	30	370
The same patel's vatan, the officiator's remuneration having been increased.							
3	100	450	350	260	40	20	380
The same vatan, the patel's remuneration having been again increased.							
4	100	450	350	360	..	..	450

5. For the sake of elucidation of the above it may be well to give examples (which will obviate any chance of misapprehension) drawn up on the plan intended to be laid down in Government Resolution No. 6141, dated 1st November 1857, which is in fact the plan I would advocate.

6. Case No. 1 by its headings explains itself after providing for the remuneration of the officiator by an additional *judi* on the *vatan* lands, Rs. 60 (column 6) remains as surplus on which Rs. 30 (column 7) is imposed as half *judi*.

7. In case 2. The same *vatan* has come under revision in the Revision Survey, the survey assessment or valuation has risen to Rs. 450 and the appropriation for the payment of the officiator is supposed to have been increased to Rs. 220, the unappropriated surplus has increased to Rs. 80 (column 6), but the *judi* payable thereon is not increased and remains at Rs. 30 as that was the sum fixed at the last settlement which it is now proposed to make final *quo ad* any surplus (paragraph 4 above) for the time being.

8. In case 3. The same *vatan* is supposed to be dealt with but the sum required for the remuneration of the officiator in the form of additional *judi* is supposed to be Rs. 260, thereby reducing the surplus (column 6) to Rs. 40. The *judi* thereon falls to Rs. 20 (paragraph 4 above).

9. In case 4. The same *vatan* is again dealt with but, in consequence of a large percentage rate of remuneration having been granted to the patel, Rs. 360 (column 5) are required from the *vatan* in the shape of additional *judi*. But the whole profits (column 4) only amount to Rs. 350, therefore, that amount bringing up the *judi* to the equivalent of the survey assessment will be imposed, leaving Rs. 10 to be paid from the treasury. It must be understood that a decennial revision of emoluments is provided for in paragraph 8 of Government Resolution No. 331 of 1860.

10. The valuation of the *vatan* lands would be subject to probable increase at future revisions of assessment, and of course the percentage remuneration of the village officers would concurrently rise in amount, supposing that the percentage rate now in force is retained which is at least probable.

11. It is clear that when there is but a single shareholder holding land in a *vatan* and he is the officiator, which by no means follows as a matter of course, he would in no degree benefit pecuniarily by having an additional *judi* placed on the *vatan* land, and that sum paid over to him; if that additional *judi* was the sole and sufficient source of remuneration it would be giving with one hand and receiving with the other, but the cases are, I understand, rare in which there is but one actual shareholder, though one only may be recorded in the accounts, and as many as six, eight or more actually recorded are common in the south of the Presidency. When there are more shareholders than one, whether recorded or unrecorded, an officiating shareholder would only pay increased *judi* so far as his own fractional share of the total emoluments of the *vatan* was concerned, and would receive, not only his own, but also the total contributions of the other shareholders.

12. It is said that if certain land was considered to be sufficient remuneration for an office 30 years ago, a change of the recorded valuation of that land does not increase the actual value of it to a *vatandar*. This argument will only apply as regards the comparison of one year with that preceding it. What we have to look to is the value at intervals of 30 years or whatever period may be fixed for the duration of settlements. It is not the survey valuation of land at different periods which indicates the value of it to the *vatan*, but the rental procurable for it by the *vatandar*—30 years ago I apprehend that rent could hardly be procured much in excess of the survey assessment in consequence of the large area of Government waste land available for anyone to take up. Now we know from unimpeachable data that treble, quadruple and even larger multiples of the land tax are procurable as rent for land, and that the amount of rent is the measure of the actual profit of the *vatandar* and not the amount of the Government land tax.

13. We know too that the natural tendency of the rental of land is to increase with population and exports, and that whatever rental is now procurable, it may be fairly expected to increase much in the next 30 years, and thus though the land attached to the *vatan* remains the same, the profits derived from it by holders will continually increase. Therefore, in the rare case of one shareholder being also the officiator, it cannot be said that the remuneration though consisting of the same land was only of the same value at the end



of 30 years as it was at the beginning. The value of the *vatan* land will certainly have increased in a greater ratio than the survey valuation of it, since at revisions we do not look to appropriate the whole increase of rental for the State, but to share it between the State and the landholder.

14. But another and very important question has sprung up recently in connection with the revision of village officers' *judi* and remuneration on revision settlement, namely, that referred in my letter No. 1589, dated 23rd November 1876, to the Revenue Commissioner, Southern Division, which is, I believe, now before Government, having been forwarded by the Revenue Commissioner, Khandesh district, with his No. 589, dated 17th March last.

15. The question referred to is, what is to be assumed to have been the ancient *judi* or so-called quit-rent on *vatan* lands? We find in the old village account that a certain sum was recorded as the *mamul* or established *judi*, and a certain sum is recorded "as collected".\* Prior to the first survey settlement we find that this latter sum varies from year to year, or every few years it was added to or remitted from at the discretion, and evidently forms the irregular proportion of these remissions in different villages at the somewhat uncertain † discretion of the Assistant Collector making the annual *jamabandi*. This I know from the examination of old accounts and from my own personal knowledge and recollection of the procedure of times antecedent to the settlements made 30 years ago. Without this personal knowledge I could not write regarding this question with the certainty I feel I can do, for though much information regarding it is doubtless scattered about in the correspondence of years long past, it is not easy to lay hands upon that illustrating any particular point.

16. Before the first survey settlement the condition of the village officers was very bad; they got their remuneration from *haks* or direct levies of grain from the cultivators which were very irregularly paid and from *inam* lands, commonly paying *judi* which was often of an excessively heavy amount, even above what would have been considered a fair assessment. They were not allowed to resign a portion of their *inam* lands and obtain a corresponding reduction of *judi* for fear of frauds being thereby committed, for no trustworthy record existed of area or of value or quality of these lands. Resignation, if admitted, was required to be of all right in the *vatan*, an alternative which would only be adopted as a very last resource.

17. When the first survey settlement was made, vatandars acquired the right to resign any entire survey field and obtain a reduction of the *judi* equal to the survey assessment of the field so resigned.

18. Further, instead of the *mamul* or "established *judi*" being taken as representing the annual demand, the actual collection of the preceding year was, I believe, generally recorded as such, and if the survey assessment of the *vatan* lands was less than that payment the full survey assessment was recorded as the future *judi* payment—of course for the period of the settlement only. The *vatan* thus paying full assessment shewed no "profits" and the remuneration of the officiator according to the scale fixed devolved entirely upon the treasury.

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\*In some parts we also find another entry called *jasti sal berij* or the highest amount recorded as having been collected. This is often more than the recorded *mamul judi* and was in some cases actually the sum collected in the year before the settlement. This sum, where in excess of the *mamul judi*, would appear represent the limit of demand as a recorded actual payment.

†Uncertain from the absence of any trustworthy data on which to grant the remission.

19. It may be asked why, when the *mamul judi* or ultimate liability was clearly recorded, was the last year's reduced payment reckoned as the former *judi*? The answer to this I can give. The village officers are the most important link in our administration; they were in a very reduced condition, a large proportion of their *vatan* lands was waste and unproductive to them, they were got to serve with difficulty, no plan of providing officiators with remuneration was in existence, in consequence of financial objections, and in spite of constant urging Captain Wingate did not get sanction for it till 1851, and then only by personally urging the question in England.

20. Under all these circumstances it would have been destruction to have in any way increased the payment of *judi* by village officers. The larger portion would have been thrown up, and a perilous dislocation in a most important point of the administration would have occurred. Consequently past payments were generally adopted as the maximum with the provisions for alleviation mentioned in preceding paragraphs. In case of *vatan*s proving of excessive value, far above the requirements of the office, they were not intended to be exempt from investigation by the Inam Department.

21. It was specially provided that all excesses over Rs. 20 should be so investigated. The village officers had the power of helping themselves freely to land and of pointing out what extent they pleased as their *vatan* lands. This power they had doubtless freely used. The compensation provided was investigation by the Inam Commission of all surpluses of material amount, but after the lapse of several years no excesses had been taken up and investigated though long lists had been reported. After some correspondence the orders contained in paragraph 5 of Government Resolution No. 331 of 26th January 1860 were passed, imposing half *judi* on surplus land emoluments in substitution for investigation by the Inam Commission. From the wording of paragraph 7 of that resolution "the portion of the *vatan* held in excess of the officiating member's emoluments will be liable to no further contribution within the period", that is of thirty years mentioned in the preceding paragraph, it is clear that the half *judi* settlement on the surplus or excess was only for 30 years, and was not permanent. In Satara for special reasons a different system was sanctioned, and by Government Resolution No. 4321 of 31st October 1859, the surplus was charged with full survey assessment, remaining however recorded as *inam* or *vatan* land.

22. It must be clear that any reduced payment of *judi* adopted at the first settlement, less than the *mamul* or established recorded *judi*, though fixed at the rate of the full survey assessment for the time being in consequence of that assessment being less than the last year's actual payment, was fixed for the period of the settlement or for thirty years, and was with all other arrangements of that settlement subject to revision on the termination of the period. I will here give an example in illustration:—

	Mamul or ancient established judi	Collection of year before settlement	Survey assessment of 1844-45	Judi fixed at settlement of 1844-45	Profits on vatan land on settlement of 1844-45, difference of columns (3) and (4)	Revision settlement of 1873-74, survey assessment	Simple judi on revision settlement	Profits
	1	2	3	4	5	6	7	8
Case 1 ..	300	150	180	150	30	260	260	40
Case 2 ..	..	400	350	350	..	520	500	20

23. In case 1, the actual collections of the previous year (column 2) being less than the survey assessment (column 3), they were recorded as the future *judi*, and Rs. 30 (column 5) or the difference between the survey assessment and the *judi* so fixed becomes the profit of the *vatan* which was entirely available for the remuneration of the officiator and was put on as an addition to the *judi* in 1852. The *mamul* or established recorded *judi* was not adopted as the ancient *judi* for the reasons given in paragraph 19 above. But according to my view we have now a just right to increase the *judi* proper to Rs. 260, that being the revision survey valuation of the *vatan* and still less than the *mamul* or established *judi*. There would thus be no profit, the *vatan* paying full survey assessment, and the officiator would be paid from the treasury. If at any future revision of assessment the survey assessment was increased to Rs. 360, then more than Rs. 300 could not be collected, that being the *mamul* or ancient *judi*, the difference or Rs. 60 would become "profit" and would be available to meet the remuneration of the officiator.

24. In case 2, at the head of the preceding paragraph, we find Rs. 500 as recorded *mamul judi*, Rs. 400 as the collections of the year before the settlement, and Rs. 350 as the survey assessment of 1844-45, which became the *judi* payable for the 30 years, and there were thus no "profits" from the lands, therefore the officiator would be paid from the treasury. At the recent revision the survey assessment became Rs. 520, but Rs. 500 only can be collected in consequence of that being the ancient *mamul* or limit of liability to *judi* cess. The difference then of Rs. 20 between the *mamul* and the survey assessment becomes "profit" and *judi* to that extent could be imposed towards meeting the payment from the treasury to the officiator.

25. It must always be borne in mind that the remuneration of the officiator is paid on a fixed scale from the treasury under all circumstances and quite irrespective of whether more or less is recovered by an additional *judi* from the *vatan*. But when on revision settlement from any cause, such as the reduction of the revenues of a village, which does sometimes occur, the actual remuneration became less than was hitherto paid to the officiator, I propose to meet the case by a special allowance in addition. And it might be advisable to extend the special allowance to cases where there is a single share-holder and he is the officiator also.

26. The Revenue Commissioner, Khandesh district, in his letter No. 589, dated 17th March last, forwarding my No. 1589, dated 23rd November 1876, to Government, differed from my view of our having a right to fall back on the recorded *mamul* or ancient established *judi* as the ultimate limit of liability to *judi* cess—not be it remembered to extra cess to provide officiator's remuneration—and considered that Captain Wingate's settlement of a lower sum than the *mamul* should be final and permanent in the absence of any notification to the contrary, overlooking the fact that the case should be reversed, and in the absence of any notification to the contrary all settlements made by Captain Wingate at the first revision were for 30 years only. The view of the Revenue Commissioner, Khandesh district, thus appears to me to be quite untenable. The effect of carrying out that view would be a very great increase of expense in connection with these village officers by the loss of a large sum of revenue justly due from them.

27. I may further add, if anything further is necessary to strengthen my view, that in the certificates of the Inam Commission, thousands of which passed through my hands in former times to be carried out and have the land

referred to in them allocated, it was usual to find in the certificate "so much land confirmed on such a sum of *judi* (that being the *mamul* or established *judi*), but if the survey assessment should be less than the *mamul judi* the survey assessment to be alone collected so long as it remains less, but if at any future revision the survey assessment is raised and exceeds the *mamul judi* this sum last is alone to be collected".

28. In the letter of the Government of India forwarded with the Government letter under reply, "a report and statements shewing clearly the effects of the three proposals—those of Colonel Francis, Colonel Anderson and the Government of Bombay—on both the officiators and non-officiators" is called for, and the letter of the Bombay Government calls for the statement for all districts for which revised settlements have been carried out. It would be simply impossible if I was in full possession of all the data to frame these sets of comparative statements within any moderate space of time, and moreover I am not in possession of the data and could not possibly obtain them in any reasonable time. The statements are very complicated, comprising many columns, and require to be made out with extreme care and always require to be frequently returned for correction. At the present time in consequence of the distraction occasioned by the famine it would be impossible to obtain these returns from the district authorities.

29. Moreover, I find that Colonel Francis' Plan assumed the last year's payment of *judi* recorded previous to the last settlement as the limit of the Government demand on the *vatan* and not the *mamul* or ancient recorded established *judi* which appears to me to be the proper ultimate liability of the *vatan*, apart of course from the extra *judi* imposable to provide the remuneration for the officiator. In many parts of Poona the ancient *judi* cess appears to have been light and all was paid, but in the vicinity of Sholapur such would not be the case as the *judi* and *chali* cess on village officers was then very heavy, and large remissions from it appear to have been granted in the years antecedent to the last settlement, but these remissions were not of a permanent nature. Till the true *mamul judi* is ascertained, it would be impossible to draw up any contrasted scheme.

30. I find in addition that Colonel Francis did not consider the patel's *chauri* or Kulkarni's contingent allowance to be charges upon the *vatan*, which was an evident error, no precedent existing in Wingate's rules which are the authorized guide. The *vatan* is in fact liable to the utmost extent for all the pay and allowances of the officiator of every nature, this being the object of the original grant. I find in a single taluka that the amount of these allowances came to Rs. 1,358, but in this case from the paucity of *vatan* emoluments all but a small portion would have been chargeable on the treasury; in other talukas the case is different, and the *vatan* emoluments being ample, a most undue charge would be thrown on the treasury by Colonel Francis' plan which would amount to a very considerable sum in a Collectorate.

31. Colonel Francis' proposed scheme was to increase all over the percentage rate of the remuneration on the revised assessment and to limit the liability of the *vatan* lands to the payment hitherto made by them on the valuation of the former survey and not on the revised survey valuation. There would thus have been heavier remuneration and decreased liability on the part of the *vatan* to provide it; all the extra payment would thus have fallen on Government and the principal people to benefit would be the non-officiating

share-holders. In practice, also Colonel Francis omitted, as explained in the preceding paragraph, to charge on the *vatan* the Patel's and Kulkarni's contingent allowance which would materially increase the charge on the treasury.

32. The plan which I proposed, which was that adopted by Government, was—

1st.—That the recorded *mamul* or ancient established *judi* be adopted as the limit of liability to *judi* proper on the lands of the *vatan* exclusively entirely of the *judi* to be imposed for payment of the officiator.

2nd.—That the *vatan* emoluments should be calculated on the revision survey valuation.

3rd.—That the *vatan* emoluments should be liable to the utmost extent to contribute to the pay and allowances of the officiator.

4th.—That surplus emoluments *so long as surplus* should not pay a heavier half *judi* than that fixed in 1860 under Government Order No. 330, dated 26th January 1860, though it might be less from a decrease of the surplus. Emoluments now surplus to be available for appropriation at any future time when the remuneration of the officiator may happen by Government order to be increased.

5th.—Special extra allowances for places where extra work exists and to meet cases where the actual remuneration is from any cause reduced in carrying out the revision.

So far there is no difference between the plan of Government Resolution No. 6141, dated 1st November 1875, and that which I advocated, but I would further propose to add the following:—

6th.—When from any cause the actual remuneration of the officiator falls short of that hitherto fixed an additional extra allowance may be granted to make it equal to what it was formerly.

33. While Colonel Francis' scheme threw a great part of the future payment of village officers on the treasury, and spares the share-holders, the Government scheme, as above explained, takes all it can from the *vatan* for the payment of the officiator, with the sole exception of clause 4, which leaves half the surplus to the share-holders, so long as it is not required for the officiators. This will not induce the loss of any very large sum.

34. The difference in the expense of the two schemes will be very great: how great I am afraid to venture a guess. Land *vatan*s run very large in the Southern Maratha Country, often amounting to land assessed at more than Rs. 1,000 for a single office in one village. I think, therefore, the difference in the cost of the two schemes would be reckoned rather by lakhs of rupees than by tens of thousands at the present revision, with a continually increasing expense at future revision. But the comparative cost of the two schemes is of small importance, since Colonel Francis' scheme has not been adopted by the Bombay Government.

35. The scheme of the Bombay Government as contained in Government Resolution No. 6141, dated 1st November 1875, inferentially sanctioned the adoption of the *mamul judi*, as the real cess on the *inam* land quite apart from the additional *judi* to be imposed to meet the payment of the officiator. But

this matter has now again been under discussion on the reference of the Revenue Commissioner, Khandesh district, who supports a course opposite to that laid down at clause 1 of paragraph 32 above. If this liability to payment of the full *mamul judi* when it does not exceed the survey assessment for the time being is not insisted on, the cost to Government of remunerating the village officers will be materially increased, how much it cannot be now said, as information is imperfect at present as to the amount of the *mamul judi* in the collectorates where it certainly did exist and is recorded. Still I have no doubt that the loss under this head would amount to many tens of thousands of rupees which, in my opinion, Government has a full right to and would to a material extent compensate Government for the unavoidable expenditure which must occur in paying these village officers who have little or no *vatan* lands or other emoluments, cases of which kind are numerous. The loss too would not be final, as in many cases the present survey assessment will fall much short of the old *mamul judi*, which might be attained at a future revision.

36. Though I cannot furnish the required statements now or at any early date for the reasons mentioned in paragraph 28 above, yet I hope that the above remarks will have cleared the way to a comprehension of this question in all its bearings and enable a final decision to be arrived at as to the course to be followed, which will then enable us to see in what form to obtain detailed information in order to carry out whatever scheme may be finally approved of and that information will differ materially according to the scheme adopted.

37. I must apologise for the length to which this letter has extended; the subject is a somewhat complicated one in its several bearings and a good deal of misapprehension appears to have existed as to what was intended to be done. I have endeavoured now by entering into full explanation to obviate any further doubt regarding the state of the case.

I have, etc.,  
(Sd.) W. C. ANDERSON,  
Survey & Settlement Commissioner.

## APPENDIX IV (D)

### *Judi Tharav or fixing the Mamul Judi*

The procedure followed in fixing the *mamul judi* may be described as follows :—

When the revised survey rates are introduced into a taluka, the Mamlatdar is called on to submit for each village separately a statement prepared in the annexed Form (A). This statement is called the *Salwar Patrak* and shews (1) the kind of *vatan*, (2) the name of the holder or vatandar, and (3) the amount levied on the *vatan* in each of the 5 years preceding that of the original settlement, as also in every fifth year of the 20 years previous. On receipt of this statement the Officer entrusted with the duty of settling the *mamul judi* takes out the highest amount levied on the *vatan* under the name of *judi* (columns 4, 5 and 6) in any of the years shewn in the statement, and to it adds the highest of the sums, if any, levied on the *vatan* as a cess or *patti* (columns 7 to 10) in any of the years above referred to. The total thus obtained is then entered in column 7 of the *Judidar Patrak* which is prepared in the annexed Form (B). The next thing to do is to ascertain whether at, or any time after, the original settlement any of the lands comprised in the *vatan* were relinquished, and, if so, to deduct the survey assessment of such land from the amount entered in column 7 and to enter the balance in column 26 of the *Judidar Patrak* as the "ultimate limit of *judi* or Government charge on the *vatan*".

2. In the old Kaladgi (now Bijapur) district, a somewhat different procedure\* was followed in fixing the *mamul judi* in cases in which the vatandars

\*In such cases the *mamul judi* was fixed at the original settlement in the manner explained below :—

(a) Where the lump sum formerly levied on the service and Government (*chali*) lands taken together exceeded the survey assessment of the *chali* or Government lands, the difference was fixed as the *mamul judi* on the service lands.

	Acres	Lump sum formerly levied	Survey assessment	Judi fixed by Captain Wingate	
Service inams ..	2	} Rs. 15	..	} Rs. 5	
Government lands ..	3				

(b) Where the survey assessment of the *chali* or Government lands exceeded the lump sum formerly levied the service lands were entered as exempt from the payment of *judi* or Government charge.

	Acres	Lump sum formerly levied	Survey assessment	Judi fixed by Captain Wingate	
Service inams ..	2	} Rs. 15	..	} ..	
Government lands ..	3				

(c) Where the difference called the *chali kasar* between the lump sum formerly levied and the survey assessment of the *chali* lands exceeded the survey assessment of the service lands, the latter was recorded as the *judi* or Government charge on the *vatan*.

	Acres	Lump sum formerly levied	Survey assessment	Judi fixed by Captain Wingate	
Service lands ..	2	} Rs. 15	} Rs. 4	} Rs. 4	
Government or <i>chali</i> lands ..	3				

held *chali* or Government land with service *inams* and paid *judi* or Government charge in a lumpsum on the whole area. In such cases the amount of *judi* fixed by Captain Wingate at the original settlement was taken as the "highest recorded ancient payment." on the service lands and was recorded in column 7 of the *Judidar Patrak* without further enquiry. From the amount so recorded, the assessment of the relinquished lands, if any, was deducted (as was done in ordinary cases, paragraph 1 above) and the balance entered in column 26 as the "ultimate limit of *judi* or Government charge on the *vatan* lands".



A

## Salwar Patrak

Kind of vatan	Name of vatandar	Year Fasli	Mamul judi	Jasti sal berij	Wasuli judi-berij	Sir and gowdki	Salam patti	Harp Sani	Others	Remarks
1	2	3	4	5	6	7	8	9	10	11
Patilki	.. Ningan Gowda..	1229	Rs. 25	Rs. ..	Rs. 15	Rs. ..	Rs. 2	Rs. ..	Rs. ..	} No <i>dakhla</i> as to levy of <i>salam patti</i> forthcoming for these years.
		1234	25	..	15	..	2	..	..	
		1239	25	28	22	..	2	..	..	
		1244	25	..	17	..	2	..	..	
		1249	25	..	15	..	..	..	..	
		1250	25	..	15	..	..	..	..	
		1251	25	..	15	..	..	..	..	
		1252	25	28	15	..	..	..	..	
1253	25	..	15	..	..	..	..	..		

NOTES.—(1) In this instance the original settlement is supposed to have been introduced in the year 1254 Fasli. The information obtained from the taluka authority is therefore for each of the 5 years preceding that of settlement (*viz.*, 1249 to 1253) and for every fifth year of the 20 years preceding 1249.

(2) The highest amount levied as *judi* from this *vatan* during the past 25 years is shewn to be 28. To this is added Rs. 2 levied as *salam patti* during the period ending with 1244 Fasli. The highest amount collected from the *vatan* in any one of the 25 years preceding that of the original settlement thus comes to Rs. 30, which is accordingly to be taken as the "ultimate limit of *judi*" on the *vatan*.

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**B**

**FORM OF JUDIDAR PATRAK**

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**Form of Judicial Patrak**

B

According to Original Survey										According to Revision Survey																					
1	Kind of vatan.			2	Serial No.			3	Name and father's name of the vatan-dar			4	Survey No.			5	Lands comprised in the vatan			6	Culturable land			7	Assessment according to the original survey			8	Mamul judi or Government charge as per Salwar Patrak		
9	Survey No.			10	Area			11	Assessment			12	Lands relinquished at the Original Survey			13	Survey No.			14	Area			15	Assessment			16	Judi fixed at the original settlement by Captain Wingate		
17	Survey No.			18	Area			19	Assessment			20	Lands relinquished after the introduction of the Original settlement			21	Survey No.			22	Area			23	Assessment			24	Balance after deducting the survey assessment of the land relinquished from the mamul judi (column 7).		
25	Survey No.			26	Area			27	Assessment			28	Lands remaining in the vatan after relinquishment			29	Survey No.			30	Area			31	Assessment			32	Balance after deducting the survey assessment of the land relinquished after the original settlement from the judi fixed at that settlement.		
33	Survey No.			34	Area			35	Assessment			36	Lands remaining in the vatan after relinquishment			37	Survey No.			38	Area			39	Assessment			40	Scale judi i.e., the amount appropriated from the vatan emoluments for the remuneration of the officiator.		
41	Survey No.			42	Area			43	Assessment			44	Lands remaining in the vatan after relinquishment			45	Survey No.			46	Area			47	Assessment			48	Mamul settlement judi.		
49	Survey No.			50	Area			51	Assessment			52	Lands remaining in the vatan after relinquishment			53	Survey No.			54	Area			55	Assessment			56	Nim judi (half judi).		
57	Survey No.			58	Area			59	Assessment			60	Lands remaining in the vatan after relinquishment			61	Survey No.			62	Area			63	Assessment			64	Total of columns 19, 20 and 21, being the amount annually levied.		
65	Survey No.			66	Area			67	Assessment			68	Lands remaining in the vatan after relinquishment			69	Survey No.			70	Area			71	Assessment			72	Judi fixed after revision settlement according to the revised rules of 1877.		
73	Survey No.			74	Area			75	Assessment			76	Lands remaining in the vatan after relinquishment			77	Survey No.			78	Area			79	Assessment			80	Scale judi, i.e., amount to be appropriated for the remuneration of the officiator.		
81	Survey No.			82	Area			83	Assessment			84	Lands remaining in the vatan after relinquishment			85	Survey No.			86	Area			87	Assessment			88	Remarks		

NOTES.—1. Columns 1 to 6 explain themselves.

2. In column 7 is entered the highest amount levied from the vatan during the 25 years preceding that of the original settlement as per Salwar Patrak.

To be filled in when the remuneration is revised.

3. Columns 8, 9 and 10 shew details of land relinquished at the original settlement.
4. Column 11 shews the amount of judi fixed at the original settlement by Captain Wingate. This is the amount of judi levied in the year preceding the settlement.
5. Columns 12, 13 and 14 shew details of lands relinquished after the introduction of the original settlement.
6. Columns 15, 16 and 17 shew details of land remaining in the vatan after relinquishments made at and after the original settlement.
7. Column 18 shews the amount of judi leviable on the land remaining in the vatan after relinquishment. In this instance Nos. 1 and 3 bearing assessment Rs. 10 are shewn to have been relinquished. Therefore the mamul judi as ascertained by the Salwar Patrak is reduced by that amount.
8. Column 19 shews the difference between the mamul judi fixed by Captain Wingate (Column 11) and the assessment of the land relinquished since the original settlement (column 14).
9. Column 20 shews the amount appropriated from the vatan at the original settlement for the remuneration of the officiator.
10. Column 21 shews the nim judi imposed at the original settlement on the unappropriated vatan emoluments, *i. e.*, the profit of the vatan (Government Resolution No. 331, dated 26th January 1860.)
11. Column 22 explains itself.
12. Columns 23, 24 and 25 shew details, according to revision survey of the land remaining in the vatan. In this case Survey No. 2 remaining in the vatan is divided into two separate Nos. 1 and 2.
13. Column 26 shews the mamul judi "ultimate limit of the Government charge" on the vatan. In this case the highest amount levied from the vatan as per Salwar Patrak is Rs. 30. From this is deducted the amount of assessment of the lands relinquished at and after the original settlement, *viz.*, Rs. 10 (columns 10 and 14) and the balance Rs. 20 is fixed (column 26) as the mamul judi leviable in future.

*N. B.*—Preparation of the judidar patrak of vatan lands of village officers has been discontinued. (R. 5756-19).

Statement exhibiting the valuation of existing official lands, and emoluments of the Patels/Kulkarnis (as the case may be) of the Villages of the (name of taluka)  
Taluka belonging to the (name of district) Collectorate, and the proposed mode of providing the future remuneration of the officers.

Consecutive No.	Name of village	Population	Valuation of vatan emoluments according to statement for the year received from the Mamlatdar						Total vatan emoluments, being totals of columns 7 and 8	Gross land revenue of the village determined by Rules 13, 16 and 17 upon which the settlement is to be effected			Remuneration assigned to officers according to Rule 12					Total remuneration of officer being total of columns 13-16	Balance of Vatan Profit after deducting the sum shown in column 17 from that shown in column 7.
			Value of Inam lands according to Revision Survey		Deduct mamul judi (Rule 1) payable to Government under Revision Settlement	Balance of vatan profit (being difference between the sums shown in columns 5 and 6)	Cash hitherto paid from Treasury less the amount taken from vatan profit to make up scale allowance	Gross Land Revenue of the village for the year (see Rule 13)		Add under Rule 17, the sum by which the assessment of arable lands under cultivation falls short of five-sixths of the assessment on all arable lands	Total of columns 10 and 11, being the sum on which the remuneration (as per columns 13-16) of the officer is to be calculated.	Scale allowance of officer (Patel Rule 4, Kulkarni Rule 7)	Fixed allowance Potgi (Patel Rule 5, Kulkarni Rule 8).	Contingent allowance (Patel's Chowri Rule 5, Kulkarni Stationery Rule 9)	Special allowance to Patel under Rule 6				
			Area	Assessment												Rs.	Rs.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18		
	<i>Patels</i>		A. g.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a.	Rs.	Rs. a.	Rs.	Rs. a.	Rs. a.		
1	Hadapsar..	440	13 5	40	5	35	3	38	326	..	26	10 0	6	6 0	..	22 0	13 0		
2	Loni ..	2,100	38 10	323	23	300	40	340	3,125	75	200	62 0	23	23 0	20	128 0	172 0		
	<i>Kulkarnis</i>																		
1	Hadapsar..	440	9 8	33	7	26	8	34	326	..	6	16 8	10	3 8	..	30 0	..		
2	Loni ..	2,100	67 5	284	4	280	23	303	3,125	75	3,200	124 0	..	8 8	..	132 8	147 0		

Consecutive No.	Name of village	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
1	Patels	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
1	Hadapsar..	..	..	..	..	22 0	22 0	..	22 0	..	13 0	3 0	16 0	5 0	0	8 0	13 5	40	8 0	32 0	..
2	Loni ..	..	17 4	..	17 4	4 145 4	145 4	..	145 4	..	154 12 40	0 194 12 80	0 77 6 77	0 77 6 77	0 77 6 77	6 77 6 38 10	323	77 4 245 12	..	32 0	..
1	Hadapsar..	..	..	..	..	30 0	26 0	4 0	30 0	..	..	4 0	4 0	3 0	..	..	9 8	33	..	33 0	..
2	Loni ..	..	14 12	..	14 12	147 4	147 4	..	147 4	..	132 12 23	0 155 12 65	0 65 0 67 12 67 5	0 65 0 67 12 67 5	0 67 12 67 5	284	67 12 216 4	..	33 0	..	4

## APPENDIX IV (E)

### The Gujerat Rules

The Settlement of Patelki Inams in Gujerat was effected on the lines laid down by the Commissioner, Northern Division, in the following letter :—

- (1) I have the honour to report, for the information of Government, the settlement I have made of the emoluments of patels in the Daskroi taluka of the Ahmedabad Collectorate.
- (2) Major Wingate's scale has been taken as the basis of the settlement with some modifications and additions which are described below.
- (3) Major Wingate's system allows an increase of Rs. 10 over the percentage amount fixed according to his scale. As this increase appeared too large in small villages, I have in the Daskroi Settlement reduced it to Rs. 5 in all villages the revenues of which are under Rs. 600 per annum.
- (4) But while making this decrease in small villages I have allowed, under certain special circumstances, a somewhat higher remuneration than prescribed by the old scale. These circumstances arise from a patel having heavier work to perform, either in consequence of the villages being situated on much frequented high-roads or at a distance from the Mamlatdar's office, or in consequence of their bordering on foreign territory. The fact of a village having a more than ordinarily large population is also a special circumstance to be dealt with in the same manner. This plan is fair, as it secures additional payment for additional responsibilities, instead of remunerating at an equal rate those who have unequal duties to perform.
- (5) The patel's remuneration is in cash or in land, or in both, and to equalize the value of these receipts the profits of occupancy of land have been taken into account, the amount so calculated being in no case reckoned at more than a sum equal to the assessment fixed by the survey. Thus, if a patel be in possession of service land assessed at Rs. 25, he is considered as well off as a patel who receives Rs. 50 from the treasury.
- (6) Of the amounts thus fixed according to principles above mentioned, portions varying from one-fourth to one-half, according to the circumstances of each case, are to be allowed to the matadars or patels and to co-sharers who assist the patels. But in no case are the matadars' present receipts to be exceeded at the expense of the patels.
- (7) If in any case the present emoluments of the patel exceed the amount fixed as above described, so much of the cash receipts as equals the excess is reduced, or if there be no cash, a portion of the land of the same amount is assessed. This reduction is made from the *mukhi* portion of a patel's holding, which, as having been granted by the British Government for the performance of police duties, can, without objection from anyone, be increased or decreased as may be deemed proper. In cases where the existing emoluments are less than the scale, the deficiency is made up in cash.

- (8) I have also, with reference to my communication noted in the margin, No. 1525-A, dated the 3rd May 1864, to report the settlement of the contingent allowance (to be called the *chora kharch*) to be given to patels in lieu of, and out of the savings from, the *malviro* payments abolished. This contingent allowance has, as a rule, been fixed at double the amount given to Talatis for stationery under Wingate's scale, but in villages of the kind referred to in paragraph 4, it has been fixed at three times the Talati's allowance. This payment will be defrayed, as already stated, in the repair, lighting and clearing of the village *choras*, and in whatever further expenses connected with the village the body of patels may desire. Patels will not be liable to account for the expenditure.

(Extract from Commissioner, Northern Division's No. 3432-B, dated 29th October 1864—*vide* Government Resolution No. 4646, dated 23rd November 1864.)



## APPENDIX IV (F)

### The Thana and Kolaba Rules

The general scale for the settlement of patel and mahar inams in the Thana district is as follows:—

#### *Patels*

(1) Percentage Scale—

- (i) For the first thousand of revenue .. .. . 3 per cent
- (ii) For the second thousand of revenue .. .. . 2 per cent
- (iii) For the third thousand of revenue .. .. . 1 per cent

(2) Potgi or fixed allowance—

For villages of which the population exceeds 100 but its revenue falls short of Rs. 250, 2 per cent on the revenue was allowed as *potgi*.

For villages of which the population exceeds 100 but does not exceed 350. Rs. 5

For villages of which the population is between 351 and 700 Rs. 7½

For villages of which the population is between 701 and 2,000. Rs. 10

In villages containing upwards of 2,000 inhabitants .. Rs. 20  
Mahars (Karbharis and Naikwadis).

(1) Percentage Scale—

1½ per cent on first 2,000 rupees and 1 per cent on the balance of the gross revenue beyond Rs. 2,000. (R. 60-A of 17th May 1926).

(2) Potgi or fixed allowance.

A minimum allowance of Rs. 6 for villages containing upwards of 105 inhabitants and Rs. 3 for villages with a smaller number of inhabitants.

NOTE.—In cases where the Mahars would get a higher allowance than the patels if they were to be allowed the difference between the scale payment and the minimum allowances of Rs. 3 and Rs. 6 above, they were only allowed an additional 2 per cent on the revenue of the village (Government Resolution No. 3197, dated 5th August 1869).

1. Thana district—

Bassein }  
Murbad }

Patels holding service *inam* land were called upon to pay half its assessment as *judi*, the other half being left to the *vaan*.

“The scale for Kolaba District is as follows:—

#### *Patels*

(1) Percentage scale—Same as in Thana .. Rs.

(2) Potgi or fixed allowance—

For villages of which the population is 350 and below .. 8

For villages of which the population is between 351 and 700. 12

For villages of which the population is between 701 and 2,000. 16

In villages containing upwards of 2,000 .. 30

In addition to the above a special allowance is sanctioned at Rs. 30, 20 and 10 for taluka headquarters, mahal stations and camping places, and for places of importance respectively.

*Mahars*

(1) Percentage scale—Same as in Thana District, except in Karjat (old Nasrapur) and Panwel Talukas where it is as follows :—

(i) Karjat (old Nasrapur) Taluka—Rs.  $1\frac{1}{2}$  per cent on the revenue of the villages.

(ii) Panwel Taluka—Instead of  $1\frac{1}{2}$  per cent on the revenue as in Nasrapur, that rate was given only on the first thousand rupees of revenue and 1 per cent on the remainder.

(2) Potgi or fixed allowance—Same as in Thana District.

In addition to the above a special allowance at Rs. 15, 10 and 5, *i.e.*, at half the rates allowed for the Patels in places of special importance, etc., is allowed to Mahars in this district.”

(G. R., R.D., 60-A of 12th November 1923.)

## APPENDIX IV (G)

### The Ratnagiri Rules

The Ratnagiri scale of remuneration is the following :—

“For villages with population—

	Police Patels Rs.	Mahars Rs.
Below 500 .. ..	12	6
From 500 to 1,000 .. ..	24	12
From 1,001 to 2,000 .. ..	30	15
Above 2,000 for every 1,000 ..	6 up to a maximum of Rs. 48.	Half of the Patel's re- muneration.

In big villages, ports, halting places and market towns a fixed allowance of Rs. 10, 20, 30 and 40 is sanctioned to the Patels in addition and the Commissioner is authorised to allot these allowances. The Mahars of these villages also are allowed similar allowances at half these rates.”

(G. O., R. D., 355 of 5th February 1920, G. R., R. D., 2645 of 19th August 1920 and G.R., R.D., 60-A of 12th November 1923.)

In *khoti* villages comprising *dhara* lands, the khots were remunerated for the collection of the revenue of *dhara* lands according to the following scale sanctioned by Government Resolution No. 1631, dated the 4th April 1871 :—

*Scale—*

On first 500 Rs. of assessment ..	5 per cent.
On second 500 Rs. of assessment ..	4 do.
On third 500 Rs. of assessment ..	3 do.
On fourth 500 Rs. of assessment ..	2 do.
Above 2,000 Rs. of assessment ..	1 do.

The practice of paying the khots for the collection of revenue of *dhara* lands according to the above scale has been put a stop to under Government Resolution No. 3077, dated the 26th April 1889.

## APPENDIX IV (H)

### The Kanara Rules

The Kanara scale of remuneration is the following:—

In villages the revenues of which are under Rs. 100 a fixed allowance of Rs. 5 is to be granted.

When the revenue is—

between Rs. 100 and 200 .. Rs. 4

between Rs. 200 and 300 .. Rs. 3

between Rs. 300 and 400 .. Rs. 2

between Rs. 400 and 500 .. Re. 1

The allowance of Rs. 5 fixed for patel in villages the revenue of which are under Rs. 100 is to be in addition to the percentage on revenue.

The villages of which the revenue is between Rs. 100 and 500, there is to be allowed a percentage\* of 3 per cent in addition to the fixed allowance and in those with revenue exceeding the latter amount, the percentage alone without any fixed allowance. "This allowance is increased by 50 per cent, subject to a minimum of Rs. 12 for each Patel. The Collector has power to allow combination of more than one of the smaller villages when the emoluments are very small and when it could be done without detriment to the work if he thinks it desirable to do so. (G. O., F. D., 318 of 9th May 1921)" ; and *substitute* "485 and 489" for the figures "66-67" in the last line. The Commissioner, Southern Division, has been given the same power to sanction special allowances to the Patels in the Kanara District as the Commissioner exercises under Nos. 6 and 14 (A) of the rules for the valuation of the emoluments of Patels and Kulkarnis in the Collectorates of the Deccan and Southern Maratha Country printed at pages 66-67 above. (F-5672-19.)

## APPENDIX V

### Extension of the Bombay System of Settlement to Alienated Villages

Owing to the obvious superiority of the Bombay System of Survey and Settlement to that which usually obtains in alienated villages and the facilities afforded by its introduction for obtaining accurate statistics the extension of the Bombay system to these villages has always been regarded by Government as an object to be attained wherever possible. No pressure, however, has ever been brought to bear upon the holders of such villages, and by section 216, Land Revenue Code, it is provided that the provisions of Chapters VIII to X of the Code shall not be applied to any alienated village, except for the purpose of fixing the boundaries of any such village, and in the special cases of

- (a) all unalienated lands situated within the limits of such village ;
- (b) villages of which a definite share is alienated, but of which the remaining share is unalienated, such as *sarakati* villages ;
- (c) alienated villages the holders of which are entitled to a certain amount of the revenue, but of which the excess, if any, above such amount belongs to Government.

By the last paragraph of this section, however, it is provided that, on application being made in writing by the holder of any such village, the provisions of the whole or any part of these chapters may be extended thereto. Further, by section 88 the extension of the Survey Settlement is made a condition precedent to a grant of powers under that section to the holder of such a village allowing him to demand security for land revenue, to attach defaulters' property, etc.

The terms upon which a settlement is introduced into an alienated village and the rights secured to and the obligations imposed upon the holder thereby are as follows :—

#### (1) *Preliminary conditions.*

(a) An application for the extension must be made in writing to the Divisional Commissioner.\*

(b) If there are more shareholders than one, then a joint application must be made by all,† unless one out of the number has been given full powers of management, in which case his single application is sufficient.‡

(c) An agreement must be passed in the form of Appendix XV, Land Revenue Code, consenting to pay the village officers at the Government scale and to pay them at Government rates for the collection of local cess such remuneration to be a first charge upon the village revenue—and to furnish such revenue and vital statistics from time to time as may be required by the Collector.§

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\*Section 216, Land Revenue Code.

†Government Resolution, No. 3346 of 7th May 1889.

‡Gopikabai vs. Laxman, B. L. R., Vol. II, p. 235.

§Government Resolution No. 6401 of 6th December 1880 and No. 7322 of 3rd December 1880.

(d) The applicant has further to agree to allow remissions and suspensions of land revenue to his own rayats on the same scale as that fixed in Government villages in similar circumstances.\*

(2) *Issue of notification.*

When the holder has satisfied the necessary conditions a notification extending such provisions of Chapters VIII and IX of the Code, as may be deemed requisite, is issued by the Commissioner.

(3) *Settlement operations.*

(a) The measurement and classification operations in the village are carried out by the Survey party under the control of the Superintendent, Land Records.

(b) The rates of assessment also are usually settled by the same officer, and are ordinarily the same as those sanctioned for the adjoining Government villages, in which case sanction for their introduction is granted by Government. Sometimes, however, the application of the Government scale of rates might result in a loss of revenue to the Inamdar owing to the fact that the former assessments were on a higher scale. In such cases it has been ordered that "When the maximum dry-crop and garden rates to be imposed in any alienated village are determined according to the usual method of the Survey Department, Government can, if they think fit, sanction an addition to them in any particular case, but the Survey Department should not introduce rates which produce a revenue equal to the Inamdar's demand (if such demand is in excess of the survey assessment) without fully explaining the grounds for the adoption of such rates and without obtaining the sanction of Government to their introduction."†

When an Inamdar holds several villages and it is desired to maintain approximately his "Mamul" revenue, losses in one village can be set off against gains in another to make the settlement reasonably parallel to surrounding "khalsa" settlements (R. 7367-17).

2. In comparing "Mamul" recoveries with new assessments the assessment of (1) Jadid Inam, (2) Sheri Lands (occupied by Inamdar in person) cannot be excluded, even if the latter are waste, from either side of the calculation. Trouble has been caused by incorrect report of "Mamul" realizations ; *vide* R. 14546-17.

(c) In submitting his proposals the Settlement Officer is not required to give full details as he would in the case of a taluka, but has merely to give his reasons for the adoption of the particular rates proposed.‡

(4) *Duration of the Settlement.*

The settlement guarantee is usually fixed so as to expire at the same time as that of the Government villages in the same taluka.

\*Government Resolution No. 6984 of 16th July 1907.

†Government Resolution No. 3436 of 12th May 1886.

‡Government Resolution No. 5291 of 16th November 1878.

(5) *Introduction of the Settlement.*

The formalities of introduction are the same as for Government villages. In the Settlement report it should invariably be reported whether procedure prescribed in Government Resolution No. 8914 of 14th September 1916 was adopted. Such petitions of objection as may be received in consequence of the local publication of the notification should be forwarded to Government, with the remarks of the officers concerned, along with the Settlement report—G. R. No. 5473/24, dated the 3rd February 1927.

(6) *Rights of tenants.*

Previous to the amendment of the Land Revenue Code by Act IV of 1913 the effect of the introduction of a survey settlement into an alienated village was that the "holder" of land therein—a term which included "tenants"—under the provisions of section 217 obtained all the rights of "occupants" in unalienated villages, including that of freedom from enhancement of assessment during the period of guarantee under section 106.\* This view was upheld by the High Court in Appeal No. 186 of 1905—Patel Nana-bhai Bajibhai *v.* The Collector of Kaira and others† and the right still subsists in the case of those settlements introduced previous to the amendment of the Act.

But under section 217 of the Code as amended by Act IV of 1913 the "holders" of lands in alienated villages into which a survey settlement has been introduced obtain merely the rights of "holders" in unalienated villages, *i.e.*, they are subjected to the provisions of Chapter VII of the Code and to the few other sections which refer to "holders" only, *e.g.*, sections 50, 56, 122, 123, etc. None of these sections confer any definite status upon "tenants" in alienated villages such as was given by section 217 of the unamended Act, and the introduction of a survey settlement into an alienated village now makes no difference in the legal relations between the tenants and the landlord. The question of what those relations may be is one of fact, to be decided, if necessity arises; under the provisions of section 83 of the Code for the settlement of disputes between landlord and tenant as to their legal rights.‡

(7) *Responsibility for cost of the operations.*

In cases where the Inamdar accepts the rates proposed, the cost of the whole operations will be paid by Government, but if he declines to adhere to the terms of settlement, then the cost is to be recovered from him.§

(8) *Revision Settlements.*

(a) When an agreement in the form of Appendix XV has been signed by the Inamdar, then as Chapter VIII of the Land Revenue Code has been made applicable the Revision Settlement can be introduced by the orders of Government without consulting the Inamdar, and also if the agreement is not in the exact form of Appendix XV but Chapter VIII has been extended to the village in question.

\*Government Resolution, No. 3600 of 26th May 1891.

†Government Resolution, No. 4148 of 1st May 1913.

‡Government Order, No. 4822 of 30th April 1915.

§Government Resolutions No. 1223 of 10th February 1851, No. 3479 of 29th December 1855 and No. 3613 of 28th September 1868.

Since the passing of Act V of 1879, until Revision Survey is introduced the sanctioned rates remain in force (R. 1327—12).

(b) It sometimes happens, however, that the agreement was taken previous to the passing of the Land Revenue Code, and, therefore, under the provisions of section 49 of the Survey Act of 1865. In such a case it will depend upon the particular section of that Act which were applied in the notification extending the provisions of the Act to the village. If section 30 was applied, then after expiry of the guarantee, the same rates remain in force until a Revision Survey is introduced (R. 1327—12) and the revised settlement can be introduced by Government without consulting the Inamdar (R. 8290—12). But if not, then, on the expiration of the period of guarantee, matters revert to the *status quo* and the Inamdar must be consulted before the Revision Settlement can be introduced. In such cases it would save trouble if the Inamdar were asked to enter upon a fresh agreement in the proper form in order to save the necessity for periodical consultations.

The cost of the survey of Political Inam villages and Native States is to be borne by the Saranjamdars and States (P. 2897—94).



## APPENDIX VI

### Appendices to the Settlement Report

The appendices are 14 in number and lettered from A to N. The lettering was changed in 1916 when several of the old appendices were abolished. In order, therefore, to facilitate reference to previous reports the list of old with the corresponding new appendices is given below :—

*Table showing the old and the corresponding new Appendices.*

Old Appendix	Corresponding new Appendix	Remarks
A	A	
B	B	
C	..	Abolished by G. R. 5313-16, R. D. But the general appraisement of the magnitude and importance of each known bazar should be shown in the body of the Report, bazars being indicated on the map.
D	C	
E	..	(Statement showing detail of population according to Religion and Education). Abolished by R. 5313-16.
F	D	
G	..	Abolished by R. 1000-16. The population and the average birth and death rates for the last ten years should be given in the body of the Report. The figures may be obtained from the Mamlatdar from T. F. XXI.
G-1	E	
H	..	Abolished by R. 5313-16. The general state of literacy and popularity of schools should be summed up in the body of the Report in not more than ten lines with leading figures from Education Reports. It should chiefly be considered what bearing, if any, the state of education has upon the state of Agriculture, thrift and progressiveness of the area.
I	..	(Statement showing the proportion of Government occupied and inam lands cultivated by occupants and sub-tenants). Abolished by R. 1000-16.
J	F	Abolished (R. 706-19).
K	G	
L	..	(Statement showing mortgages). Abolished by R. 1000-16.
M	H	
N	I	
O	J	
O-2	K	
Q	L	
Q-1	M	
R	N	

These forms of appendices are standardized (R. 13648-17) and printed and stocked at the Yaravda Press.

## APPENDIX A

(Old App. A)

*Rainfall recorded at                      District                      for the years*

Year	Early rain (1st January to 10th April)		Ante-monsoon (11th April to 4th June)		Monsoon Kharif (5th June to 14th August)		Monsoon Rabi (15th August to 21st October)		Late rains (22nd October to 31st December)		Total		Remarks
	Fall	Rainy days	Fall	Rainy days	Fall	Rainy days	Fall	Rainy days	Fall	Rainy days	Fall	Rainy days	
	Inches	No.	Inches	No.	Inches	No.	Inches	No.	Inches	No.	Inches	No.	
Average ..													

This form is similar to the one given on page 18 of the Bombay Statistical Atlas. The headings of the several columns explain themselves. The information required should be obtained from the Office of the Director of Agriculture rather than from Mamlatdars, both to save time and to ensure accuracy.

2. The figures should be shown for the last 11 years, or much better the whole settlement period if the 11 years are abnormal, a total made and average struck. Averages should not be worked out without regard to abnormal variations. It is most important that the character of the rainfall as well as its amount should be exhibited as clearly as possible.

APPENDIX B  
(Old App. B)

*Details of cultivation and crops in the Villages of the*

*Taluka of the*

*Collectorate*

Cultivated and uncultivated area											Crops (N. B.—All heads are optional).																													
No. of villages	Gross cropped area	Deduct twice cropped	Deduct crops in unassessed land	Nett assessed cropped area	Fallows	Total area occupied for cultivation	Cultivable waste (unoccupied) assessed and unassessed	Not available for cultivation		Gross area	I cereals and II pulses										Oil seeds					Sugars	Fibres	Drugs and Narcotics	Fruits and Vegetables including root crops	Remarks										
								Forest	Other (including uncultivable)		Rice	Wheat	Barley	Jawar	Bajri	Ragi	Maize	Gram	Other cereals and pulses	Total	Linseed	Til	Rape and Mustard	Groundnut	Others						Total	Condiments and spices	Cane	Palm trees	Cotton	Others	Dyes	Tobacco	Others	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39		

The groups should be shown across the columns. It is not necessary that alienated villages should be included, nor is it necessary that the information should be given for exactly the villages under settlement, though this should be done if practicable.

2. The information by villages and groups is directly derivable from T. F. XX Anderson's Rev. Accounts Manual—and should be obtained from the Taluka Office. Details for 5 years should be obtained but only the average under each column and the percentage of each crop on cultivated area should be shown in this appendix.

3. The details of irrigated area with crops may be given and commented on in the body of the Report.

## APPENDIX C

(Old App. D)

*Details of population according to occupation.*

Agricultural population				N. A. population
Having interest in land		Labourers	Total	
Tenants and sub-sharers	Other land-holders			(3)
(1)	(2)			(5)

The information should be obtained from the Director of Agriculture.

*Note.*—It is necessary to submit this appendix with Settlement Reports. The information should be given in the text of the Settlement Report. Printed forms of this appendix are, therefore, not kept in stock at the Press.

APPENDIX D

(Old App. F)

Agricultural stock of the

Government Villages in the  
during the year 19 .

Taluka of the

Collectorate

Number of villages (1)	Cattle											Horses and ponies (13)	Sheep (14)	Goats (15)	Plough		Carts		Cropped land per pair of plough cattle (20)
	For plough		For breeding		For other purposes		Milch Cattle		Young Stock		Total (12)				Small (16)	Large (i.e., of over cattle) (17)	For passengers (18)	For produce and goods (19)	
	Oxen (2)	He-buffaloes (3)	Bulls (4)	Bull-buffaloes (5)	Oxen (6)	He-buffaloes (7)	Cows (8)	She-buffaloes (9)	Calves (10)	Buffalo-Calves (11)									

This form is similar to that given in the Statistical Atlas (*vide* statement on page 86—Thana Summary—columns 60 to 78). The details should be obtained from the Mamlatdar (Tal. Form XXII).

2. Where groups have remained more or less unchanged, group totals are desirable : but when grouping has changed considerably then the Taluka total, for it is impossible to compare by groups. If Taluka or Mahal limits have changed, the figures must be adjusted to make the comparison exact as to totals.

APPENDIX E  
(Old App. G)

*Shops, industries, etc., in the*

*Villages of the*

*Taluka*

*District*

—	Liquor shops	Hand Industries						Mechanical power					
		Oil presses	Cotton looms	Woollen looms	Silk ooms	Gins	—	—	Gins	Rice-husking machine	Cotton presses	—	—

Figures for this appendix may be obtained from the Mamlatdar.

## APPENDIX

(Old App.)

*Wells, Bhudkis, Tanks and the other sources  
of the Taluka of*

Group (1)	Number of villages (2)	Wells, Bhudkis and the like											
		For irri- gation		For drinking supply of human beings but not for irrigation		For cattle and washing and other purposes, but not for irrigation or drinking supply of human beings		In disuse		For irri- gation			
		Pakka (3)	Kacha (4)	Pakka (5)	Kacha (6)	Pakka (7)	Kacha (8)	Fallen in or disrepair		Other causes		Pakka (11)	Kacha (12)
								(9)	(10)	(11)	(12)		

Where groups have remained more or less unchanged, group totals are desirable but to compare by groups. If Taluka or Mahal limits have changed, the figures must be

F.

J.)

of Water-supply in the  
Collectorate for the years 19

Government Villages

Tanks						Other Sources						Remarks		
For drinking supply of human being solely		For cattle and washing and other purposes, but not for irrigation or drinking supply of human beings		In disuse	For irrigation	For drinking supply of human beings solely		For cattle and washing and other purposes, but not for irrigation or drinking supply of human beings		In disuse				
Pakka	Kacha	Pakka	Kacha	Fallen in or in disrepair	Other causes	Pakka	Kacha	Pakka	Kacha	Pakka	Kacha		Fallen in or in	Other causes
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)

when grouping has changed considerably then the Taluka total, for it is impossible adjusted to make the comparison exact as to totals.



*Abstract of Appendix F*

District	Details	Wells, Bhudkis and the like		Tanks		Other sources	
		Pakka	Kacha	Pakka	Kacha	Pakka	Kacha
1	2	3	4	5	6	7	8
	For irrigation ..						
	For drinking supply of human beings, but not for irrigation.						
	For cattle and washing and other purposes, etc.						
	In disuse ..						
	Total ..						
	Totals recorded at the previous Settlements.						

The return is similar in form to the Tal. Form XXIII.—Anderson's Manual. The information should be obtained from the Mamlatdar and an abstract prepared as above. If Taluka of Mahal limits have changed, the figures must be adjusted to make the comparison exact as to totals.

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APPENDIX G

(Old Appendix K)

<i>Selling value of dry-crop* lands in the Villages of the</i>					<i>Taluka</i>	<i>District.</i>
Serial Number in Appendix L	Name of village	Area of land sold	Assessment	Sale price	Number of times the assessment represented by the price	Remarks
	<i>Group I</i>					
	Averages per acre . . .					
	<i>Group II</i>					
	Averages per acre ..					
	<i>Group III</i>					
	Averages per acre ..					

\*If it is desirable to give similar information regarding rice and garden lands, the appendices may be marked G<sub>1</sub>, G<sub>2</sub> and so on.

*Leases of dry-crop\* lands in the Villages of the**Taluka**District.*

Serial Number in Appendix L	Name of village	Area of land leased	Assessment	Rents	Percentage of rent represented by the assessment	Indices	Remarks
	<i>Group I</i>						
	Averages per acre ..						
	<i>Group II</i>						
	Averages per acre ..						
	<i>Group III</i>						
	Averages per acre ..						

\*If it is desirable to give similar information regarding rice, garden, etc., lands the appendices should be marked H<sub>1</sub>, H<sub>2</sub> and so on.

*Notes.*—Settlement Officers, if they wish, may express the relation of the rent to the assessment as so many multiples of the assessment, in which case the heading to column 6 must be altered accordingly. Multiples should be taken to two places of decimals (Settlement Commissioner's Circular No. 332-SS., dated the 29th April 1915).

2. If the tenant pays rent and assessment separately, they must be added to get the "rent" required. If he pays assessment only, then the assessment in 100 per cent of the rent and rent is one multiple of assessment.

3. For a description of these indices, see paragraph 14 of page 122 (Part II) (R. 6958 and 6959-19).

## APPENDIX I

(Old App. N)

Prices prevalent in the Taluka from to

Years	Seers of 80 tolas per Rupee						
	2	3	4	5	6	7	8
1							

The details required for this form should be obtained from the Director of Agriculture as far as possible, and if necessary should be supplemented and verified by information locally obtained. Not more than 7 articles at most should be scheduled; and should be such as cover 85 to 90 per cent of the cultivated area. (Appendix B, Note 2.)

2. The prices should be quoted in seers per rupee invariably the "seer" being taken as equivalent to 80 tolas. (Paragraph 2 of Survey Commissioner's letter No. A.-1700 of 23rd June 1899, printed in Government Resolution No. 7110 of 7th October 1899, R. D.)

3. Prices should be given for each year of the settlement lease and also for some years before the settlement. The averages for the pre-settlement period and for each decade of the Settlement lease should be separately shown.

4. A graph showing the prices in rupees per maund of the principal foodgrains or other staples (e.g., cotton or cocoanuts) during the Settlement period should be prepared and submitted along with the Report in manuscript. It should be of the simplest description showing merely the rise and fall of the prices of the articles dealt with. It should not contain any arguments or statements which should be confined to the body of the Report.

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APPENDICES

APPENDIX J

Appendix J abolished. (*Vide* R. 706-19.)

APPENDIX K  
(Old App. O<sub>2</sub>)*Collection of assessment on Government land in the villages of the Taluka of*

Year	Demand	Remissions	Outstandings	
			Authorised	Unauthorised
1	2	3	4	5

*Notes—*

(1) This appendix will be prepared for the whole period of the expiring settlement, figures being given by new Groups of villages or where necessary by Sub-groups as explained in paragraph (2).

(2) Where a new Group is composed entirely of villages comprised in an old Group then the figures will be given in lump for the whole area, e.g.,

'New Group I (17 villages) : Max. rate Rs. 3-4-0.

(Old Group I : Max. rate Rs. 3-0-0)

When, however, a new Group is composed of fractions of old Groups it will be necessary to give separate figures in lump for the villages comprised within the old groups, e.g.—

New Group II (22 villages) : Max. rate Rs. 2.

(a) Old Group I (6 villages) : Max. rate Rs. 2-4-0.

(Here follow figures for the whole period of the expiring settlement).

(b) Old Group II (16 villages) : Max. rate Rs. 2-0-0.

(Here follow figures as above).

(3) By 'demand' in column (2) is meant the fixed Khalsa Land Revenue demand, exclusive of all Judi and Non-agricultural demands and all Miscellaneous. The Land Revenue demand should include Local Fund after 1915-16 (as remissions and arrears also are shown as consolidated Land Revenue).

The figures will be derived from the following sources :—

Previous to 1915-16—column 27 of old T. F. 27

1915-16 and after, column 8a of T. F. VIII-B

As regards Talukadari lands, columns —7+8a+8b of T. F. VIII-B

} With 1/16  
added.

(4) 'Remissions' includes write-off. In this column are to be shown against each particular year all the amounts written off or remitted from the Land Revenue of that year, whether the remission was granted in that year or in any subsequent year.

Figures for column 3 will be obtained from columns 10—14 and 32—36 of (old) T. F. XXIX from 1912-13 to 1914-15 only. Previous to that year, remissions for each year can be got in lump from the abstract of (old) T. F. XXVIII or from (old) T. F. XXIX for the whole taluka, but figures, village by village, can be got from (old) T. F. XIX. There is no ready means of distinguishing between remissions out of Khalsa agricultural land revenue and remissions out of other land revenue prior to 1915, but sometimes this information can be got by study of (old) T. F. XIX.

(5) The figures in columns 4 and 5 have no arithmetical connection with those of the other columns as they necessarily include Judi, Non-agricultural assessments, and Miscellaneous Land Revenue. Moreover, they will also include items of several years past. The object of compiling them is to test the pressure of the assessment by studying the annual aggregate of outstanding in lump.

The figures can be obtained from the following forms :—

Previous to 1915-16	..	..	{ Col. 4.....T. F. XXIX—Col. 19.
1915-16 and after	..	..	{ Col. 5..... Do. 43.
			T. F. No. VII.

As regards columns 4 and 5 the distinction between 'suspended' and 'unsuspended' scarcely appears in the accounts earlier than 1910 and cannot be found in (old) T. F. XXIX prior to 1912-13.



L.

Q.)

on Government occupied Land.

BY REVISION SETTLEMENT																	
Maximum rates			Dry crop			Rice			Garden			Total			Percentage increase or decrease.	Name of village	Number
Dry crop	Rice	Garden	Area	Assessment	Average	Area	Assessment	Average	Area	Assessment	Average	Area	Assessment	Average			
19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36

Summary for dry crop rates.

Proposed group	Number of villages (in batches according to existing grouping)	Current dry crop rate of each batch	Proposed dry crop rate for group of each batch	Increase per cent	Increase per rupee (to nearest quarter anna)



*Instructions for filling Settlement Officer's Appendix L*

1. It is to be noted in the first place that the statistics contained in this appendix refer to all assessed lands including Inam and Government Waste.

2. Columns 1 and 2 and 35 and 36 should be arranged according to the new grouping proposed by the Settlement Officer, the old grouping being shown in column 3. Columns 4 to 18 should give the figures for the last year of the expiring settlement for which they are available.

3. Columns 19 to 21 should show the proposed maximum rates. The area figures in columns 22, 25, 28 and 31 under revision settlement should be the same as in columns 7, 10, 13 and 16 under former survey. The assessments in columns 23, 26 and 29 should be worked out by rule of three, in accordance with the method approved in Government Resolution No. 10380, dated 27th October 1909, Revenue Department, by increasing or decreasing the old assessments in the same ratio as the new maximum rate bears to the old maximum rate.

4. All the figures required for filling up the columns under former settlement should be obtained from the Mamlatdar.

5. On both sides of the statement the area and assessment of Motasthal and Patasthal land should be shown separately in a large bracket one below the other, if the two kinds exist in the same village; and the soil and water shares of assessment should be shown separately in the assessment columns for patasthal lands. The following symbols should be used:—

M—Motasthal.

P—Patasthal.

S—Soil.

W—Water.

When there are lands of other kinds such as "Bhata", "Dhekudiat" etc., they should be similarly distinguished.

In talukas in which patasthal assessment has been abolished there will be no patasthal garden. Also, since what was formerly patasthal rice or garden has now become dry crop, there will be an increase in the dry crop area of some villages and a decrease in the bagayat or rice or both.

6. Fractions of acres below and including 20 gunthas and of rupees below and including 8 annas should be left out of account and those above them should be counted as a complete acre and a complete rupee, respectively.

7. Averages may be worked out in rupees, annas and pies (or in rupees and decimals up to two places as the Assistant Settlement Officer thinks fit) on the totals for each group and the Taluka. When there has been re-grouping, the averages should be worked out for each fragment of an old group (whether one or many villages) which enters into a new group. The Assistant Settlement Officer may, in addition, if he desires the averages to illustrate his report, work them out for any single village.

8. In finding out the percentage increase of the group or of the taluka the water share of the patasthal garden assessment should be left out of consideration.

9. The percentage increase or decrease to be shown in column 34 should be filled in all cases, where there has occurred an increase or decrease, calculations should be made to two decimal places, and the increase or decrease should be prefixed by the sign (+) *plus* or (—) *minus*.

10. The information should be given for each village separately.

11. A total should be struck under each group, grand total being at the end.

A Revised Appendix L will be prepared after the maximum rates have been finally sanctioned by Government by the District Survey Office concerned under orders of the Superintendent. This appendix will be prepared on the same lines as the Settlement Officer's appendix except that the entries in columns 1 and 2 will be arranged according to the grouping approved by Government, column 3 will show the group of the village according to the former settlement, columns 19, 20 and 21 will show the new maximum rates sanctioned by Government on the basis of which the assessments under Revisions Settlement will be worked out.

## APPENDIX M

*Showing village, population and area of unoccupied assessed cultivable Government land.*

Serial Number in Appendix L	Village	Population			Area of unoccupied assessed cultivable Government land						Remarks	
		3	4	5	6	7	8	9	10	11		12
	(By new groups and portions of old groups setting out the old groups or portions thereof of which the new group is formed).											

1. Figures for columns 3 to 5 should be obtained from Census Report.

2. Columns 6 to 11 should be filled in form 8 of T. F. VIII-A. Usually figures for every 5 years should be given in these columns. But where for any group or sub-group there has been no appreciable change in the occupied cultivable area, no figures need be given for intermediate period but only for the beginning and end of settlement period or such other years as the Assistant Settlement Officer may select.

3. The area of unoccupied land afforested or transferred to purposes unconnected with cultivation should be entered in the remarks column.

## APPENDICES

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### APPENDIX N

(Old App. R.)

This appendix contains the original settlement correspondence relating to the previous settlement of the taluka or, if these papers have already been printed in a selection, then a reference to where they may be found. The orders on the subject are "If the papers regarding the expiring settlement of a taluka or any part thereof are *not* printed as a selection, copies of such papers should always accompany the copy of the Settlement Officer's report, that is sent to the Settlement Commissioner to be printed at the Government Central Press. In cases where the papers regarding the expiring settlement have already been printed in the form of a selection, mention of such selection or selections should invariably be made in this appendix". (Government Resolution No. 4233 of 22nd June 1891, R. D.)

## APPENDIX VII (A)

### Memorandum on the Rating of Patasthal Patraks

BY MR. FLETCHER.

1. The rates in the *jantri* must be modified to meet the cases of water-supply which fall between the exact periods for which the rates are given.

*E.g.*, a *pat* stated to last till end of February should take a rate of *half-way* between 3rd and 4th water class. I say *half-way* advisedly, for such modifications should always lean towards liberality.

In rating numbers whose classification rate falls between the rates given,—

- (1) below 8 annas, take the lower rate,
- (2) above 8 annas and below 12 annas, the upper,
- (3) above 12 annas, take a medium rate.

*E.g.*, if the classification annas of a number are—

a. p.		a. p.	
6 7	take the rate for	6 0	
if 10 3	Do.	11 0	
if 12 6	Do.	13 0	<i>i.e.</i> , <i>half-way</i> between 12 and 14 annas.

2. If a *pat* is stated to flow of itself till say the end of January and afterwards by *sup* till end of April, the *sup* raising the water not more than 3 feet, rate as for 3rd class water. If the lift be not more than 6 feet, rate for water class *half-way* between 4th and 3rd. If lift be more than 6 feet, rate as for 4th water class merely.

*N.B.*—This is given merely as a guide to the way in which such disadvantage as *sup*s should be allowed for, but the matter is one of those which the rating officer must treat at his discretion after reading and considering all the circumstances of each case.

Water is sometimes conveyed across a *nalla* by means of *kacha* aqueduct (a hollowed out tree, etc.) which generally wastes much, as well as being very liable to be knocked down, etc. This is a disadvantage to be allowed for in the same way as a *sup* to such extent as the rating officer may see fit.

3. *Area.*—(a) The area actually irrigated in the year of classification is what should, by the classer, be entered as "*salosal*" area, and any area additional to this which it is customary to irrigate from the *pat* in other years is what should be entered as "*pherpali*". The "*salosal*" area  $+\frac{1}{3}$  of the "*pherpali*" is what is usually taken to be fixed and rated as *patasthal*, by the rating officer. But as the classers do not always show *salosal* and *pherpali* uniformly and satisfactorily the rating officer has often to alter the classer's entry and fix the area to be rated at his discretion.

(b) In every case before beginning to rate a *pat* he should read all the information recorded about it by the Assistant, look at the total area irrigated as compared with the apparent capacity of the *pat*, look through several of the survey numbers observing what crops are mostly grown with and without well aid. A *pat* flowing with the capacity of one *mot* may be assessed to water

from  $1\frac{1}{2}$  to 3 acres in 24 hours, the amount differing with the head of water, *i.e.*, its velocity, and the kind of crop watered, for it takes much longer to water crops like sugarcane which have the land divided into small squares than crops like earthnut, etc., where the squares are much larger.

(c) In forming judgment as to what area may be safely rated as *parasthal* under a *pat*, the period to which the *pat* flows and the nature of the crops grown will be a guide as to the interval which should be assumed as falling between each watering, *e.g.*, a *pat* flowing to the end of January will be used for ground-nuts, chillies, and probably for *jowari*, *bajri*, etc., and a 20-day interval would be suitable for such a *Pat*, and if it had a two-*mot* stream it would be safe probably to assess up to 60 or 70 acres under it as *patasthal*. The distance which the water has to travel, however, has to be considered; also the number of days, if any fixed as the *pali*, *e.g.*, if for such a *Pat* the *pali* comprised 15 days only, it would be right to assume a 15-day interval, though if the *Pali* contained only 8 or 10 days, a 15-day or 20-day interval might be still assumed. In *Pats* which flow till end of April or May the *Pali* is seldom more than 8 or 10 days, and whether it be more less an interval of 8 days is what should usually be assumed.

(d) The above considerations are for guidance when the large total area entered under a *Pat* warns the rating officer to assure himself that the water-supply is sufficient for the whole, or if it is not to reduce the area. If he decides that so many acres reduction is necessary on the total he will in doing the rating select the numbers over which to distribute the reduction by seeing which have against them very large areas in proportion to their "*pali*" or against which are entered large areas of inferior crops (such as *bajri*, *jowari*, etc., which are usually unirrigated). Numbers against which areas of 1 acre or less are entered as irrigated should not as a rule be made subject to reduction.

(e) Even if the total area entered by the classer under a *bandhara* be not excessive, it is necessary to take care that the area against individual numbers is not excessive in proportion to the *Pali* of the number and make a reduction if necessary. Large areas, such as 3, 5 or more acres of *bajri*, *jowari*, etc., should be accepted with caution, especially if the *pat* is one that flows late, and is, therefore, rated high.

(f) Areas entered as "*dharmarth*" or "*hak nahi, magun ghetle*" should as a rule be assessed; if on enquiry after settlement it is found that such an area does not get *annual* irrigation, an order would be passed that the assessment should be taken only in years when water is taken.

(g) Areas must be reduced if the *Pat* cannot be made annually, *e.g.*, if only made two years out of three the area may be reduced by  $\frac{1}{3}$  of such reduction however, if this should bring the area down to less than 1 acre it will be better; to meet the case by some reduction in the rate also.

4. Finally it is to be borne in mind that the discretion allowed to the rating officer is great. The above notes illustrate some of the ways in which he should use his discretion, but it is impossible to lay down hard-and-fast rules for his guidance.

(Sd.) W. M. FLETCHER,  
Superintendent, D. R. Survey.

29th April 1891.

To

Mr. F. B. Young,  
Assistant Superintendent.

## APPENDIX VII (B)

### Memorandum on the Preparation of Tables for Patasthal Assessment BY COL. ANDERSON

1. One set of combined soil and water rates throughout under all classes of water without reference to the dry-crop maximum rate, it is plain, would not do; the amount of assessment due to water would vary excessively in the lower water classes, according as the dry-crop maximum was high or low.

2. Under the upper water classes the combined rate may be pretty constant; water there is the chief factor of value. The reverse is the case in the lower and especially in the lowest water classes.

3. A table for Rs. 8 maximum dry-crop *patasthal* is now forwarded in which the upper classes are shewn in black ink and give a combined soil and water rate, while the lower classes are shewn in block figures, these block figures indicating the approximate addition to be made to the simple dry-crop rate of the soil classification to give the combined rate. This combined rate would be suitable for plain districts generally, but for districts of heavy and certain rainfall, having a low dry-crop maximum, the water values of 6th class might be increased as much as 10 or 15 per cent. and 5th class by 5 to 10 per cent. and so on, running by fair gradation by 4th class water into 3rd, which as a rule may be looked on as a pretty constant, combined rate. The reason for this is that the *Pats* of the lower class are much less liable to fluctuation, in duration, from the accidents of the seasons in rainy districts.

4. It is not necessary to make different *Patasthal* tables for every 2 annas of differing dry-crop maximum, but villages of one taluka with dry rates differing as much as 4 annas would require usually *patasthal* tables differing somewhat in the lower classes.

\* \* \* \* \*

6. It must always be remembered that the object of the Superintendent only fixing the *patasthal* assessment instead of allowing it to be done from the classification entries by karkuns, is to keep this most important work in the Superintendent's own hands as far as possible. The classification entries in the *Bagayat Takta* are, of course, supposed to be correct, but from one cause or another they are not always so throughout, and one entry often serves as a check on the correctness of another. For instance, the crops actually grown will often prove a great check on the months entered for the duration of the *Pats*.

7. Before fixing the assessment of a single *Patasthal* number the following items of information should be considered:—

1st.—The old *Patasthal* area and assessment; a high assessment paid is, to a certain extent, indicative of goods *pats* though the contrary may not indicate the opposite.

2nd.—The Assistant's English remarks on the first blank page of the *Bagayat Takta* on the general character of the *bagayat* of the village.

3rd.—Then look over the crops existing in the numbers under one and the same *pat*, which will give a general idea of the *pat* and some check on the classer's entry of duration.

8. The Superintendent when fixing *patasthal* rates should always have a table by his side ; but circumstances recorded regarding each number will often require some exercise of discretion on his part in fixing areas § and rates.

§In reference to It is not too much to say that he will often require to vary  
pherpali. his rate by as much as four annas in the rupee above or below that of the table based simply on classification soil annas and water classes. When, however, any special circumstance does induce him to vary the rate it is well to note a few words on the *takta*, indicating his reasons which may save him from doubt hereafter.

9. The table now forwarded is a Rs. 8 maximum table ; the proportions may be retained in tables of higher or lower maxima, but pies should never be admitted into *bagayat* assessments. As a general rule the upper entire anna may be taken in and above 3rd class water and the next lower whole anna in 4th and under water class.

10. In the water classes six are shewn, but it will often happen that the date of the duration of a *pat* entered does not fit precisely with the dates named under each class ; for instance, 1st March may be entered ; the Superintendent in such a case would, of course, exercise his discretion in fixing the cash rate.

[Table referred to in paragraph 3 above.]

*An 8-rupee maximum Patasthal Table.*

Soil Classification	Water Classification					
	1	2	3	4	5	6
	Water lasting until the end of May	Water lasting until the end of April	Water lasting until the 15th of March	Water lasting until the 1st of February	Water lasting until the 1st of December	Water lasting until the 1st of November
Annas	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
16 to 14·1 .. ..	8 0	7 0	4 4 6 0	3 4	2 4	1 4
14 to 12·1 .. ..	7 10	6 10	4 1 5 10 3 14	3 1 2 14	2 2 2 0	1 3 1 2
12 to 11·1 .. ..	7 5	6 5	5 5 3 10	2 10	1 14	1 0
11 to 10·1 .. ..	7 0	6 0	5 0 3 5	2 8	1 12	0 15
10 to 9·1 .. ..	6 8	5 8	4 8			



Soil Classification	Water classification					
	1	2	3	4	5	6
	Water lasting until the end of May	Water lasting until the end of April	Water lasting until the 15th of March	Water lasting until the 1st of February	Water lasting until the 1st of December	Water lasting until the 1st of November
Annas	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
			3 0	2 5	1 10	0 14
9 to 8·1 .. ..	6 0	5 0	4 0			
			2 10	2 1	1 8	0 13
8 to 7·1 .. ..	5 8	4 8	3 8			
			0 5	1 13	1 6	0 12
7 to 6·1 .. ..	5 0	4 2	3 2			
			2 0	1 10	1 4	0 11
6 to 5·1 .. ..	4 8	3 12				
			1 12	1 6	1 1	0 10
5 to 4·1 .. ..	4 0	3 6	2 6			
			1 10	1 2	0 14	0 8
4 to 3·1 .. ..	3 8	3 0	2 0			
			1 6	1 0	0 10	0 6
3 .. ..	3 0	2 12	1 12			

1. In the higher classes of water the cash combined rate is pretty constant and irrespective of the maximum dry-crop rates.

2. In the lower classes the cash combined rate is much influenced by the dry-crop maximum rate.

3. The 3rd class water may be taken as the dividing class between that in which the cash rate is pretty constant and that affected by the dry-crop maximum.

4. Under 3rd class both ordinary and block figures are shewn. In making out a *patasthal* table to fit any dry-crop rate, a regular gradation of the scale from six and into third should be made.

(Memorandum forwarded under Survey Commissioner's No. 109, dated 25th January 1881.)

## APPENDIX VII (C)

### The Khandesh System of Patasthal Assessment

#### I.—Measurement.

1. The orders on this are, that all *patasthal* lands shall be measured into *pot* numbers according to occupancy, and that they shall be separately mapped upon a scale of 5 measurer's chains to the inch, subsidiary to the general village map.

2. In Malegaon and Dhulia the subsidiary shares of survey numbers in *patasthal* land have already been ascertained by the "*Hisewar*" measurement. In these talukas one *pot* number should now be measured in each *patasthal* survey number, and if it is found to correspond to the area given by the "*Hisewar*" measurement (which will be found in the number *karda*) within 2 *gunthas* to the acre, the "*Hisewar*" measurement may be assumed to be correct. If a greater error appears, the measurement of all the *Pots* must be completed, so as to ascertain whether the error was in the "*Hisewar*" measurement or in the original measurement, and, wherever it was, it must be corrected. This is, however, left discretionary with the Assistant Superintendent, who may find it better to have each *Pot* number separately measured.

3. In Baglan and Pimpalner the survey measurements have generally been completed, but the settlement of dry-crop lands not having yet been introduced, no "*Hisewar*" measurement has been made. The *pot* numbers must now be measured, and no subsequent "*Hisewar*" measurement of these lands will be required. As a rule, the *potwar* measurement should be made only of distinct holdings now entered in the village books. But if the measurer now finds in one survey field 2 shares distinctly cultivated by different persons, *one not being the tenant of the other*, though the name of one is not now entered, he should measure 2 *pot* numbers accordingly, since both persons will probably have to be recorded as occupants at the settlement.

4. It may be sufficient for the measurer, as time is of consequence, to measure 1 *pot* out of 2, 2 out of 3, in a survey field, leaving the balance of area for the other *pot*. But as this gives the measurer room to fudge his work, the Assistant Superintendent is requested to be careful to check this by always testing the *other pot*, and this also will be left to the discretion of the Assistant Superintendent, who may prefer to order some of his men to measure all the *pots*.

5. As the sugarcane is now standing, and the chain cannot be dragged across the field, the sides of the *pot* number should be chained and a "*dharsod*" allowed, at the discretion of the Assistant Superintendent.

6. A map of the *patasthal* lands of each village, constructed on the scale of 5 chains to the inch, by means of the Pentagraph in the Superintendent's office, will be forwarded as soon as possible. In these maps the *pot* numbers must then be entered in red ink, numbered survey No. 10, *pot* Nos. 1, 2, 3, etc. The existing survey *shej* is not to be interfered with.

#### II.—Classification.

7. To enable the classing Assistants and classers to appreciate properly the object of the instructions now issued, the mode of settlement which it is proposed to adopt for *patasthal* lands must be explained.

8. The area of *patasthal* land having first been ascertained, a fixed assessment will be imposed on each *pat* number, the amount of which will be regulated—1st according to the nature of the soil, 2nd to that of the water-supply, 3rd to the distance of the field from the source of supply. To effect this, 1st the soil will be divided into 3 classes, *i.e.*, 1st class including the 3 first classes of the survey scale, or 12 (or, when the new valuation scale is in force, 13) annas and upwards; 2nd class the next two classes, or 8 annas inclusive and upwards to 12 (or 13); 3rd class all below the 5th class or 8 annas. The water-supply will likewise be divided into three 3 classes, the best water-supply for each village or *bandhara*, irrespective of the relative value of that supply to that of other villages or *bandharas*, being put into the 1st class, as explained below, paragraph 18, and the rates thus found (*i.e.*, reduced from the maximum *patasthal* rate fixed by the Superintendent for the village or *bandhara* according to the class of soil and water of the field) will be reduced according to the distance of the field from the source of supply, for which purpose the distance of each field from the supply must be shewn in  $\frac{1}{4}$  miles (*vide* paragraph 17).

9. The classers must, therefore, prepare a "*Darwari*" in the accompanying form.

10. Rules for filling up column 1 of the "*Darwari*".

The first thing to be decided is, to what survey numbers *Patasthal* rates should be applied. On this it is to be noted that, as a rule, the people of the western district of Khandesh make all the use they can of their water, and it is not, therefore, desired to increase the area of land under *patasthal* assessment. The general rule should, therefore, be to consider as *patasthal*, and enter in column 1 of the "*Darwari*" those fields which are already entered as *patasthal* in the village books. But to this there are exceptions:—

1st.—Small patches of land (mostly waste), now assessed at dry-crop rates, may be found surrounded by *patasthal* fields. If there is no obstacle to their being irrigated, they should be entered as *patasthal*.

2nd.—Fields (commonly waste) may be found, which, though now entered and rated as *patasthal*, cannot be irrigated, from being on a higher level, from the *bandhara* having been broken, etc. Such lands should be entered as dry-crop, and excluded from column 1. When the classers are in doubt about this, they will be right in excluding from column 1 all fields which have not been irrigated for the last 10 years. *Example*.—At Dhywell in Pimpalner, the land now entered as *bagayat* consists of about 150 *bighas* irrigated by a *pat* on the north side of the *bandhara*, and of about 60 *bighas* which used to be irrigated by a *pat* on the south side. But from shortness of water the 60 *bighas* under the south *pat* have been waste for 15 or 20 years. They should be entered as dry-crop.

3rd.—In some villages the people may wish to extend irrigation to fields now dry-crop. The Assistant Superintendent should specially report such cases, explaining particularly (a) whether in his opinion the water-supply is sufficient to allow of the new land being irrigated without injury to the old, (b) whether the holders of the old *patasthal* consent that the new land be irrigated.

4th.—Land now entered as *motasthal*, but which has the aid of the *pat*, should now be entered as *patasthal*.

11. (Rules for column 3) "*Kharab* land" (in which the area occupied by the *pat* is included) to be deducted under the ordinary rules. But *vide* paragraph 14 below.

12. (Column 4.) The *pot* number will have been framed by the measurer. The classer is responsible for their having been correctly framed.

13. (Columns 5 and 10.) Land included in a *patasthal* number or *pot*, but to be entered as dry-crop. This point requires particular attention:—

1st.—Land that is not actually irrigable must be entered as dry crop. The classer is not to enter a piece of dry-crop land as *patasthal* because he thinks that the owner by lowering and levelling it might make it irrigable; nor is he to exclude a patch of land from *patasthal* merely because the owner does not actually irrigate it.

2nd.—In many villages there are raised banks, or sloping strips, between the plots of irrigation, which, though not actually “*kharab*”, are unirrigable, if not culturable. Where such exceed an average of 2 annas in width, their estimated area must be deducted as dry-crop, and, if necessary, re-classed as such. It will be understood that such a bank between two survey or *pot* numbers, not exceeding 4 annas in width, will not be deducted if half belongs to each number.

14. The classers must be careful to deduct the proper amount of land, both as dry-crop and as “*kharab*” (under rule for column 2 above). The Superintendent has seen a case in which, out of a *patasthal* field of  $2\frac{1}{2}$  acres in which several stony hillocks had been included by the measurer, only 15 *gunthas* had been deducted as “*kharab*” instead of 35, the proper amount. This would represent a probable difference of from Rs. 5 to Rs. 8 in the assessment of the field.

15. Mr. Scott’s attention is particularly directed to this point in Dhulia, where it is feared that much dry-crop land has been included in *patasthal* survey numbers and that the Revenue authorities have imposed the old *patasthal bigoti* rate (*mamul dar*) upon the whole area so included. The same may be the case in Banglan and Pimpalner villages in which the “*Zahirnama*” calling on the people to cultivate according to the limits of survey numbers has been published.

16. (Columns 7 and 11.) In villages not yet classified, the classification must, of course, be made *potwar*. In those that have been classified, the present classification may usually stand. It will generally be found that, where there are *pot* numbers in a survey field, a “*khashta*” has been made for each *pot* number and, if so, their original classification may be adopted for each. But included dry-crop land will often have to be re-classed, and particular attention must be paid to a case like this—

N.	
5	2
1	$1\frac{1}{2}$
..	..
6	3
$\frac{3}{4}$	$1\frac{1}{2}$
..	..
S.	

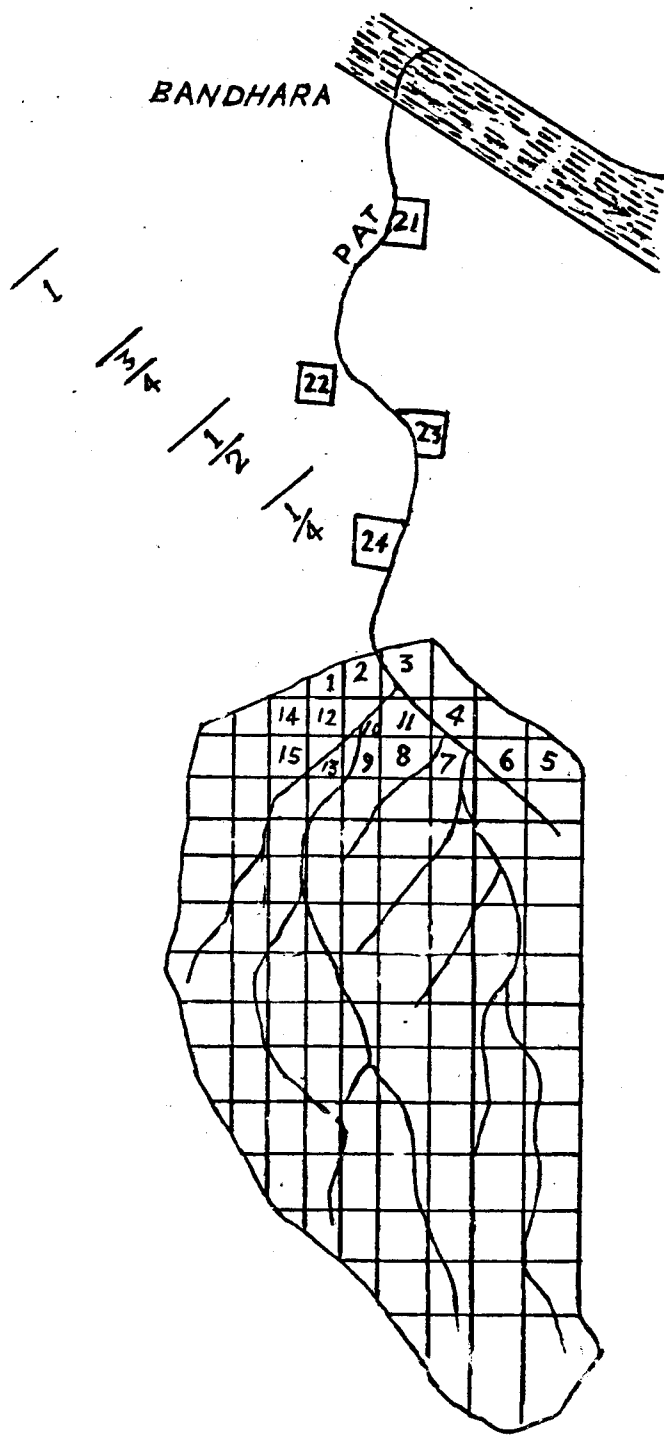
Here the original classification of the entire survey number is 10, which would place it in the 2nd class of *patasthal* soils for assessment. But the two western hissas are dry-crop, the two eastern *patasthal*: consequently the dry-crop land must now be classed separately, at annas 7, and the *patasthal* at class I of *patasthal* soil.

In the "Darwari", the class only of *patasthal* soil (*vide* paragraph 8 above) need be shown, not the anna classification.

If the classer finds any *patasthal* soil, which, from the presence of the fault called 'ural' or any other, will not grow sugar, he must be careful to put it, if its existing classification does not do so, in the 3rd class of *patasthal* soils.

17. (Column 12.) Distance should be reckoned from the point where the *pat* enters the "thall" of irrigated lands. *Vide* example below:—

### Example



Here the point of reckoning distance should be at No. 2, X, where the *pat* enters the "thall", and all the scattered Nos. 21, 22, 23, 24, between that and the *bandhara*, should be put at  $\frac{1}{4}$ . Such scattered numbers are common on a long *pat*, but as the force of the current is not materially weakened till the *pat* begins to be broken up into the subsidiary channels, the distance should not be reckoned from any of them. The Superintendent's intention is generally to make a reduction of  $\frac{1}{16}$  in the rate for each  $\frac{1}{4}$  mile of distance reckoned in this way, but in sending on the papers the Assistant Superintendent should notice any case in which he thinks that this scale should be modified. It is needless to say that, where there are two different *bandharas* in the same village, the scale of distance should be reckoned from that which waters the particular field.

18. (Remarks and classification of water-supply.) The classers must be particularly instructed, first, that the best water-supply under each *bandhara* is to be put in the 1st class of water-supply, no matter how inferior that supply may be to that from another *bandhara* even in the same village, and that the Superintendent will meet the difference in the rates; secondly, that they must not reduce the class of supply on account of distance from the source, as this also will be allowed for in the rates. Consequently, as a rule, all the fields will be put into the 1st class of water-supply; it is only where there is a particular cause of deficiency in the supply that the class should be reduced. The best way will be for the classers to ask the villagers to point out the fields in which they think the particular water-supply to be deficient, and these alone he need examine, satisfying himself of the truth of the statement and of its cause. If he finds that from the land lying high, water does not flow freely, especially in the hot weather, that perhaps the *pat* has to be bunded up to raise the water; that consequently the sugar is inferior, and grows less frequently than in other fields, he should put the supply in the 2nd class, and if the supply is only for the cold weather, and sugar cannot be grown at all, in the 3rd. He should state his reasons in the field book (and in the "Darwari" for the information of the Superintendent), and the Assistant Superintendent should, if possible, satisfy himself of their correctness.

19. In some places *bhudkis* are used to lift the water from the *pat* by means of a *mot*. Lands irrigated in this way should be entered as *patasthal*, but the water-supply should be classed as 2nd or 3rd, as the case may be, not as 1st.

20. In all lands which have the help of a well as well as of the *pat*, the supply to be classed 1st.

21. It will be understood that in the "Dharwari", fields are to be shewn distinctly according to the class of water-supply, and also that if there are two *bandharas* in the same village, the lands watered by each must be kept distinct in the "Darwari".

#### Miscellaneous Observations.

22. Lands occupied by mango and other trees must be treated exactly as if the trees were not standing, *i.e.*, if without the trees, the land would be entered as *patasthal*; it must be so entered with them, and *vice versa*. After the settlement the rayats will have the Government right in the trees, and may cut them down if they like. The classer must, however, keep a list of the mango trees growing in the number entered in the *patasthal* "Darwari", in the accompanying form.

23. Stones will not be entered in the map to mark *pot* numbers, but the holders may put them up if they please.

24. Measurers and classers may work together in the same village at this revision and the classer is to make the measurer useful, as may be found convenient. There is great need of haste.

25. Revision work of this kind does not admit of a regular test, and a careful general supervision and personal examination of all difficulties will also insure accuracy better than one. The test return, therefore, need show only the number of fields and *pot* numbers examined, and the result.

## APPENDIX VII (D)

(*Supplement compiled by F. G. H. ANDERSON, Esq., M. A., I.C.S.*)

### SUPPLEMENT TO SURVEY AND SETTLEMENT MANUAL

[This Supplement was originally written by Mr. F. G. H. Anderson, I.C.S., for his provisional edition of the Land Revenue Rules (1918) : it is transferred to this Manual by R. 55-21]

Whenever an assessment includes Patasthal or Himayat, the soil and water portions are to be separately shown in village accounts (R. 8869-02).

#### 1.—PATASTHAL

This Note incorporates a valuable summary by Messrs. E. C. Ozanne (Survey Commissioner and D. L. R. and A.) and W. M. Fletcher (Superintendent of Survey), compiled in 1892—4 upon the abolition of the Survey Department.

Patasthal is of two kinds (R. 3969-04) :—

A.—A fixed addition under section 101, L. R. C., to the ordinary Land Revenue assessed upon land in respect of the benefit derived from flow irrigation from a Pat, suited to tracts when irrigation is steady and reliable.

Patasthal is also levied for percolation water (not conveyed by any channel) and sometimes for water raised by lift from temporary budkis and also for inundation water.

B.—An occasional rate from year to year in respect of land actually irrigated, levied under section 55, L. R. C., suited to precarious tracts and occasional irrigation.

Rice cultivated annually (not as a rotation crop as in the Khandesh Phads) by Pat irrigation is not treated as Patasthal but as Tari and classed for water like all other Rice.

Government have laid down the principle that they cannot assess under section 101, L. R. C., unless they can guarantee the right to water (R. 1889-62). Therefore holders, who get water not of right but by occasional concession and grace (Dharmarth), are chargeable only under section 55, L. R. C.

2. A Pat is a water-course, like a small canal, led off from the upper waters on a stream by building a dam or Bandhara. In Sind a Pat is called a wahi, or jabal. These Bandharas are usually put up by the cultivators at their own expense ; some are permanent, others very transient. The conditions favourable to such enterprise are obvious enough and a frequent cause of failure is the erosion of the bank, or of the stream-bed below the level at which the erection of a dam is feasible (paragraph 4, R. 3969-04). Such a failure is thus due rather to too much than to too little water ; and argues no deficiency in Pats either above or below the failure.

3. In the original Survey and Settlement all existing Pats were assessed with reference to their reliability and volume. A Pat which flowed perennially and was practically never known to fail was placed in the first class, while the others were rated in a decreasing scale according to the length of time they normally flowed each year. Then, of course, the class of the water was multiplied by the class of the soil; as obviously *with the same water facilities good and bad soil will not yield alike*. (This is the chief argument against the



Irrigation Department crop-rates.) A most important point in connection with Patasthal assessment is emphasised by Mr. W. M. Fletcher in his classical Report No. 1027 of 4-8-91 in Selection CCL. Herein he points out that water from a Pat often commands several acres of land, but, owing to the limitations of the supply, it can only actually be used for watering a limited area, say one acre out of four. This acre might in different years be in different parts of the field. The classer who assessed the Patasthal rates used to form his own judgment as to the probable average area which could be annually irrigated. If the Pat was precarious, he did not always reduce the class of the Pat, but instead of putting down one acre as irrigable, he put down  $\frac{1}{2}$  acre, or even  $\frac{1}{4}$ . Therefore, the rate and area assessed in any given Survey Number unfortunately cannot on paper help us to decide whether or not full allowance was made for the precariousness of the supply. When we find one acre assessed at the full rate under a Pat which only occasionally flows, the truth may be that, in the years when it does flow, four full acres of good irrigated crop are obtainable. This method makes it impossible to mix the crop-rate system of the Irrigation Department with the Patasthal assessment system of the Revenue Department. The latter must be surrendered together with the Settlement guarantee before Canal Irrigation can be given. Soil or dry-crop rates for the best class of land are the same throughout a Group: climate, markets, and state of development of the tracts are assessed by variations in the maximum rate between one group and another. In Patasthal assessment, as also in Rice rates, the classer not only considers the quality of soil, but also the quantity, quality and duration of the water-supply, and further the distance from markets and climatic features; *i.e.*, to a large extent he includes in his classing the differences which in dry-crop land are dealt with *in the grouping*. It is, therefore, legitimate when Pats are so classed to fix the same maximum Patasthal rates throughout all the groups of the Taluka. The art of such classing is undesirably intricate and abstruse: it is described only in Mr. Fletcher's report, paras. 5-7, pp. 54-5, Selection CCLIX, New Series, Khanapur (Satara). Revision Settlements. It would perhaps have been better to have considered solely the quality and quantity of water, and if within the tract climatic communications, etc., had varied, to have met this by the same gradations of maximum Patasthal rates as in grouping we apply to soil rates. Indeed, Mr. Fletcher himself (*loc. cit.*) observes that Rs. 8 was the usual Deccan maximum, but in *more favoured* localities he considered a higher rate would be justified.

Of course, the constructors of the Bandhara had a natural right to its water, even though it might be conducted a considerable distance through, or near, the lands of other people who had not contributed to its cost. Patasthal irrigation is almost everywhere supplemented by wells on which Motasthal is charged; the classer judges which is the more important, and gives a "chad" for the other. These wells pick up the sub-soil water, frequently brought there by the Pat, and continue to water the crop after the Pat has ceased to flow. Therefore, the combination of Patasthal and Motasthal rate is very common. When the Pats cease to flow through disrepair, but the well irrigation still continues, then if the Patasthal rate is removed, still the Motasthal should be retained, because the lands obviously have better facilities than ordinary dry-crop. And such lands are also liable to the position "class chad" or "step up" in classification.

When at a Revision Survey enhancement of soil rates are limited to 33 per cent for the group, 66 per cent for the village, etc., these limits do not apply to or include Patasthal (R. 3205-92). At a Revision Settlement, the

Assistant Settlement Officer inspects all Pats and distributaries from tanks in the second class under the Irrigation Act, and all other tanks ; see Director of Land Records and Agriculture's Circular A.-1003 of 1903.

4. After the series of famines from 1896 onwards, during which many Pats failed to a greater extent than the Survey Officers had anticipated, and after the Irrigation Commission, the whole subject came up for discussion (R. 8875-134-Conf. of 6th December 97 ; R. 1788-04, 2986-04, 3969-04 re-affirmed in 5050-04). It was finally decided (R. 2759-07) to abolish Patasthal of either class A or class B in the tracts which were considered highly precarious, of which the following is a list. These orders contemplated a sacrifice of legitimate revenue and Government declined to revoke them (R. 6261-19) ; see Press Note in R. 13422-17 summing up the amounts abolished :—

[The Orders do not apply to Pats in charge of P. W. D. and repaired at Government cost (R. 3422-08).

*Wholly abolished—*

District	Taluka
Sholapur .. .. .	All talukas.
Ahmednagar .. .. .	Shevgaon. Jamkhed. Karjat. Nevasa. Rahuri. Sangamner. Kopargaon. Nagar (except 3 villages) (R. 6257-09 and 6261-19). Parner (except 25 villages) (R. 6257-09 and 6261-19). Shrigonda (R. 4631-11 and 6261-19).
Poona .. .. .	Indapur. Bhimthadi. Sirur (R. 4675-16).
Nasik .. .. .	Nandgaon (R. 6351-08). Yeola (R. 2279-11).
Bijapur .. .. .	All talukas.
Belgaum .. .. .	Parasgad.
Dharwar .. .. .	Ron, Navalgund, } Gadag Mundargi } (R. 7087-07).

These Orders do not apply to inam villages coming under settlement because the alternative annual assessment under section 55, L. R. C., is inconvenient. Here the Superintendent of Land Records must inspect the Pats, and assess them for the settlement period under class A. Remissions can be given by the Collector (see §4A, L. R.C.) when supply fails (R. 11926-15).

5. For the remaining tracts where class A is still levied it was abolished

*Partially abolished—*

District	Taluka	
W. Khandesh ..	Shahada .. ..	R. 2132-09.
	Pimpalner .. ..	R. 696-06, 7270-06.
	Sakri .. ..	R. 1749-12.
	Dhulia .. ..	R. 10377-11.
E. Khandesh ..	Raver .. ..	
	Chalisgaon .. ..	
	Jalgaon .. ..	R. 7049-08.
	Bhusaval .. ..	
Poona .. ..	Amalner .. ..	
	Haveli .. ..	R. 7323-14.
	Purandhar .. ..	R. 6975-16.
Nasik .. ..	Junnar and Khed .. ..	R. 10526-15 and 164-17.
	Sinnar .. ..	R. 2279-11.
	Niphad .. ..	
	Nasik .. ..	
	Igatpuri .. ..	
	Chandor .. ..	R. 163-14.
	Dindori .. ..	
Baglan .. ..		
Kalvan .. ..		
Ahmednagar ..	Akola (only 4 villages) ..	R. 6257-09.
Satara .. ..	Man .. ..	R. 13535-15.
	Karad .. ..	
	Khatav* .. ..	
	Koregaon* .. ..	R. 1753-17.
	Wai* .. ..	
	Khandala .. ..	
	Tasgaon, Walwa, Khanapur, R. 6459-13, confirmed in R. 9257-19.	
Belgaum .. ..	Athni .. ..	R. 10033-11.
	Gokak .. ..	
	Sampgaon .. ..	
	Chikodi and Hukeri ..	R. 1601-16.

Enquiries for Ratnagiri, Kanara abandoned (R. 10033-11).  
e in Kolaba.

Non assessment is properly leviable six or more years out of ten it is obviously wiser to retain it as normal, and remit it in the other three or four years.

For the remaining Pats not considered "precarious" it was *retained* subject to the rules for remission in years of failure given as Order 33, Land Revenue Rules. Though partial abolition of Patasthal was thus sanctioned in several talukas, no definite pronouncement was made as to whether any of these talukas or portions thereof were to be considered "precarious." The Commissioners, C. and S. D., were, therefore, asked to decide this point (R. 4967-17). Certain tracts of Purandhar were classed as precarious in R. 9257-19.

for those Pats which were classed as precarious, but replaced (R. 3671-06, para. 12, and 6663-06), by an annual assessment of class B based upon inspection.

Recent inspections in Purandhar and Tasgaon show that far too many Pats were classed as precarious, but Government have ruled (R. 6679-19) that it was highly inadvisable to reimpose assessment once definitely withdrawn. Lands not yet assessed but which receive regular Pat irrigation should be dealt with under the proviso of para. 4 of R. 4967-17.

\*In these talukas Government have specially reserved the right to reimpose the Patasthal assessment at any time.

6. The position then was that for considerable areas an annual assessment was to be imposed, upon inspection (para. 2 of R. 3969-04 and see Rev. Accounts Manual, pp. 140 and 148). The orders upto 1915 left a considerable number of Pats liable to such annual inspection and assessment. But in R. 13535-18.12.15 it has been directed that new or revived Pat irrigation by a Bandhara on a stream is not to be so assessed, if all Patasthal rates on Pats below that Bandhara have been abolished, unless upon personal inspection an officer not below the rank of Deputy Collector judges that the supply is constant and plentiful and obtained at small cost compared with the profits and should not go untaxed (R. 4967-17). This reduces the number of Pats assessable under section 55, L. R. C., but does not abolish the class altogether, and leaves some points as to the definition of stream still doubtful. It is hard often to judge which of two branches constitute the main stream, and whether the portion below their junction is more part of one than the other. The maximum rates for this temporary irrigation under section 55, L. R. C., have been variously fixed according to the following list :—

Ahmednagar	..	..	..	Not fixed, but in 8 talukas totally abolished.
East and West Khandesh Maximum Rs. 7 (R. 8044-03).				
Nasik	..	..	..	Various rates assessed by calculation under the Orders in R. 2847-04, 4034-14.
Poona	..	..	..	Maximum Rs. 12 (R. 2076-03).
Satara	..	..	..	Maximum Rs. 12 (R. 4873-11).
Sholapur—				
Sholapur and Barsi	..	..	..	Rs. 8.
Madha	..	..	..	Rs. 7 (R. 6204-04).
Other talukas	..	..	..	Rs. 6.

[But subsequently cancelled by R. 2759-07 for all talukas].

The Collector has power to assess the rate under section 55 within these maxima (see entry 5 of R. 4347-02).

6-A. This liability to occasional Patasthal is no real discouragement of such enterprises. The rates unless most injudiciously assessed still leave ample profit to the irrigator (para. 5 of R. 3618-74). In assessing, regard should be had to the extent to which it is supplemented by wells. Remember also that class A is levied alike in good and poor years though remitted in the worst : class B only when there is a successful crop and it cannot, therefore, be pitched as low as class A for the same field and Pat. At the same time it would be impolitic to assess such irrigation so highly that there would not remain ample profit to stimulate the enterprise [para. 3 of R. 8875-79 (Confdl.)].

6-B. For the annual schedule of lands liable to such assessment under section 55, see Revenue Accounts Manual, P. 148, para. 13. The Collector (including Assistant or Deputy) on receiving the Statement of the Crops actually raised will also see the soil assessment in each field (calculated by dividing the total assessment by the area, and compared with the known maximum rate of the group). He can then equitably fix the rate in proportion to the soil rate and also with regard to the crop grown which gives a clue to the duration and volume of the supply obtained. The Statement of previous

years will also show the degree of stability of the irrigation. Where the assessment has been made under section 101, L. R. C., for the current settlement period, even though it has been removed, that rate or a slightly higher rate based thereon might appropriately be levied in the years in which the irrigation revives.

6-C. If there is P. W. Canal Irrigation in the Taluka, he will also have before him the sanctioned acre and crop rates. These are the same for all soils and, therefore, often lenient on the better soils. It would not seem fair that water from a Pat not constructed by Government should be assessed as highly as similar flow-irrigation from a Government canal. But on the other hand, occasional class B assessment ought to be higher than perennial rates of class A which are payable even in a year when little water is got. This was emphasised by Mr. H. S. Lawrence in paragraph 3 of his A. 4931—27-10-03 in R. 652-03 [this Resolution is dated the 27-1-03 though plainly it should be 1904] and supported by Government. The rates in para. 5 may be interpreted as based upon this principle. When, at a Settlement, rates for that same class of irrigation have been fixed for a group, the same scale of rates would, therefore, be inappropriate. Besides the proximity of markets and such general considerations the degree of difficulty of utilising the water is also to be considered, flow-rates being naturally higher than lift-rates [R. 8875-97 (Confdl.)]. The need of reporting such proposed rates annually for sanction [R. 430-00 (Confdl.)] is removed by entry 5 of R. 4347-02 and the orders fixing maximum rates. Rates for Gujerat are approved in R. 8875-97, though they are chiefly Motasthal rates except for three Talukas of Surat.

6-D. When a Revision Settlement is introduced into a "partially abolished" taluka, Government specially reserve the right to re-impose any such remitted Patasthal rates *at any time* (R. 6975-16).

6-E. When Patasthal is removed from the assessment, still no change is made in the judi of Devasthan and non-service watan, and also, it seems, Jat (R. 2858-16) inam lands, *i.e.*, only the nuksan is reduced. In case of service (*i.e.*, Patil and Kulkarni) watani and sanadi lands, it effects the nim-judi only, if any (not the mamul) (R. 136-09) and the Collector may revise the remuneration and Scale Judi (F. 3944-15) reducing the Scale Judi to the level of the remaining assessment (R. 2858-16). An exception was made in R. 1860-14 the judi having being calculated on land revenue *plus* Patasthal in favour of one Personal inamdar on condition of cultivation in person. But if the *judi* was calculated upon an assessment including Patasthal or Himayat, then on a reduction of the water rate a reduction of *judi* till it is not above the assessment is proper (R. 10498-16).

#### *Permission.*

7. The next question was whether after the permanent class A Patasthal had been removed from any land, it might be irrigated from the old (or any other) Pat *with or without permission*. In precarious tracts. Government have ruled (R. 2759-07) that no permission is required, in the precarious tracts named above, by irrigators whose lands were entitled to the water of Pats before the abolition and who retain a prescriptive right. Other persons primarily would require permission; but as a general rule no *prior* permission is required to start a new Pat, or revive

an old one. This is, however, subject to the Collector's veto if any objection is raised by persons interested and having a prior right to the water. Therefore in these tracts it is still requisite to record in V. F. I. which were the lands entitled to water before the abolition of fixed Patasthal and which retain the right of claiming this veto (paragraph 5 of R. 2759-07). In all villages the Bandharas and Pats should be marked on the map. The Irrigation Record-of-Rights (see para. 19 *infra*) rarely applies to Pats, since they are not usually large enough to be made second-class works.

8. In those tracts where class A Patasthal is not wholly abolished permission is required for any new Bandhara or new irrigation from an existing Pat. This permission would, of course, be given at once if no right were injured. The principle of Government is that there should be the maximum of encouragement and the minimum of penalty for any such utilisation of natural resources (R. 6663-06 cancelling part of the rules in 3618-74).

9. From this it emerges that (i) in the precarious tracts permission is not required, but new enterprises may be subsequently vetoed if objected to; while (ii) in the other tracts permission is required, but will be given if reasonable. This amounts to much the same thing, and the plea of getting permission should not be allowed to become an instrument of harassment or extortion in the hands of subordinates. Remember in both cases that though a right to water from a stream exists it may be limited to a certain quantity of water, or height of Bandhara, or length of time: to take more may throw other lands out of cultivation. The erection of a steam pump instead of the Bandhara would be a gross infringement of rights and has sometimes been attempted. The general rule is that the land highest up the Pat gets water first and so on till the lowest land has been watered, when the cycle re-commences. The "Phad" (or irrigation block) system in Khandesh and Nasik (analogous in principle to town-planning theory) modifies this rule: in Satara similar mutual arrangements as to rotation of crops in each year are found. The Collector should be guided by established custom, and often needs professional advice as to whether any change will injure the existing rights or not.

10. We next have to consider the cases in which new irrigation by Pat is commenced without permission, and injuriously. One form of this enterprise is to build a new Bandhara just above an existing old one. In a year of abundant water this might not injure the Bandhara lower down, but in scanty years might rob it of all its water. A still more pernicious form of 'enterprise' frequently reported from Nasik is not to trouble to build a new Bandhara but to breach the Pat itself and steal the whole of the water before it reaches the fields of the owners. Obviously no principle of encouraging the use of natural resources could cover such enterprise as this. Penal rates were first sanctioned for Nasik in R. 2847-04, and then enhanced in R. 4034-14, and may extend up to ten times the irrigation rates leviable on the land: but the cost of removing the unauthorized work which is usually an encroachment must be borne by Government or by the irrigators who want it removed (sec. 61). But see R. 10382-16 for orders to amend the L. R. C. in this respect. It remains obscure whether in case (i) of para. 9 any penalty is leviable; or only the stoppage of the vetoed irrigation. Section 55, Land Revenue Code, does not empower the Collector to levy any penalty. But he can levy rates up to the *maximum* sanctioned by Government (see Chapter II, Order 3, Land

Revenue Rules) and, therefore, he can practically levy penalties. Under section 214 a rule might be framed, but a breach of this rule could not be punished by a penal rate levied by the Collector, but only by conviction before a *Magistrate* (section 215).

11. After the Patasthal has been cancelled on account of the disrepair and abandonment of a Pat; then in more favourable seasons, with more capital and enterprise, the irrigators may restore the Pat and the old supply may revive. In these circumstances, in non-precarious tracts, can the former Patasthal rate be *re-imposed* or temporary rates, under section 55, L. R. C. ? It appears that the former rate can and should be reposed because Patasthal assessment was never levied in respect of the expenditure incurred in making the Pat (which is usually quite small—*vide* paragraph 4 of Mr. Fletcher's Report Selection CCL, page 54), but only in respect of the natural facility (paragraph 4 of R. 3618-74); *i.e.*, the fact that the land is commanded by the stream, which is a most important advantage as compared with land higher up the hill-side. Its removal is an act of grace and it can be imposed at the same rate if that Settlement has not expired : if it has expired, section 55, L. R. C., must be used till the assessment can be re-imposed at a new Settlement. It is clear that if even an existing assessed Pat is raised in class by tapping a new or enhanced supply a further rate can be imposed even during the currency of the Settlement ; and Government now reserve all these rights (R. 164-17).

12. In the case of tanks, it is arguable whether Government are liable for assistance in the repairs. But in the case of Bandharas it has never been suggested that there was such liability. The Patasthal tax was a tax on the income of the landholder in his capacity of landlord, or a tax on rental value, and the fact that Government did not construct or maintain the Pats, no more barred their taxation than private origin bars income tax on trading profits. For the repairs of Bandharas, Tagavi can, of course, be advanced ; the Commissioner can also make grants for their repairs out of the allotments given to him for the encouragement of irrigation and the construction of Tal embankments (R. 2279-11). There are, and always have been, some of these Bandharas and Pats in charge of the P. W. D. Under these, Irrigation rates are levied under section 44 of that Act, and none of the orders in R. 2759-07 and other Resolutions apply to them. There used to be a Pat Phalo or cess for the repair of Pats in Khandesh, which was added to the settlement dues in Amalner (R. 4313-89). But it was abolished by R. 3863-96, mainly because its existence led the people to think Government was solely responsible for the repairs : and it was desirable they should realise that the whole responsibility was on the irrigators.

13. To allow the use of water from a Pat or Tank free is on the same footing as grants of the Land Revenue. Such free grants are given (? by whom) only in special cases, and for (specified) special reasons and subject to revision at fixed periods (usually the settlement period, or less) (R. 5762-97).

A new feature of recent times is the use of water for industrial purposes (*e.g.*, Canal water by Sholapur Mills ; Sabarmati river water for Mills at Ahmedabad ; and well water at Viramgam R. 3263-20) ; G. I. P. Railway (A. I.—235-09) and (A. I.—879-13). A special agreement was advised to be drawn up by the R. L. A. and an arbitrary charge made. There is no imaginable basis of assessment except the 'Tenant's Profit basis' (see Land Acquisition Manual, paragraph 229). It seems dubitable if any other tax upon

industry is justifiable except Income and Super-Tax. Plainly any such industry could be ruined, and the public much injured, if 'monopoly' rates (*i.e.*, as much as the user could be forced to pay) were charged.

14. Whether a landholder can sell or transfer his rights to water to the holder of other land is a question to be settled by local custom. It certainly complicates the Record of Irrigation Rights. There are unsettled points as to the liability of an Inamdar to pay the full rates for new irrigation or only rates proportional to his Judi.

## II.—HIMAYAT

### Tanks in Gujerat and Southern Maratha Country

[The leading discussion and orders are contained in G. R. 125 W. I. 1473 of 15-9-92, and 34 W. I. 419 of 5-3-95, which will be termed the Resolutions of '92 and '95.]

15. In the S. M. Country all water-rates for tank irrigation have been levied as a separable part of the fixed land revenue called the "water share." In Gujerat, it is called Himayat (or 'protection') (henceforward called H) and Dhekudiat, when the water is lifted by basket from a Dhekudi or dripping well. There is not much real difference between a tank and a Bandhara; but since, in Gujerat, the streams usually have less gradient and catchment, the simple expedient of a direct flow led off by a channel from the stream has to be replaced by the more expensive arrangement of a dam and waste weir, and so on. Sometimes the land for which the water is intended is on the *upper* side of the shallow embankment. H. is also levied for inundation from rivers and even from the drainage of roads, just as it is also charged (under another name) for the inundations on the banks of the Krishna. In Gujerat the tanks merely supplement the rainfall: they do not irrigate (like a Punjab cannal and entirely arid area. In good years crops can be grown without tank water at all. In poor years a single watering from the tank may make all the difference between a good crop and almost total failure. In these years the great value of the protection can be imagined. There is a tendency to condemn tanks as useless if in October they are found dry. But this is due to a misapprehension of their function. The method of assessing H. does not differ widely from that employed for Patasthal. It must always be remembered that the amount imposed in Gujerat is based upon the classer's judgment of the probable average number of years (paragraph 4 of R. 5928-11.7.94) in which the tank would benefit and protect the rice crop. There is no idea that the whole of the irrigation of the rice every year should be performed by the tank.

16. The Joint Report outlines the classification method in paragraph 61. There is no hint that the assessment was made in respect of any obligation upon Government to repair or construct the tanks. The idea never found any expression in Bombay before the remarks of Sir Theodore Hope in 1870 in the preamble of the Resolution of '92. In Madras there has been a regular distinction in assessment between tanks and canals maintained by Government and those not so maintained.

17. For a description of the revised method of assessing H., not upon actual use but upon potentials, see R. 1211-68, R. 6015-84, and Commr., N. D.'s report 1045-30.3.65 (p. 117 of S. S. Manual, Volume III), the Report on the Chikhli Revision by Mr. E. Maconochie, Selection No. CCCLXXXI, page 26.



18. There is a traditional and customary obligation upon the irrigators to do petty repairs (defined in paragraph 4 of the Resolution of '92). (See also paragraph 115, Volume I, of the Report of the Irrigation Commission). If neglected, petty disrepair soon becomes important and expensive disrepair. It therefore seems that almost all tanks not taken into the charge of the Irrigation Department should be brought under Act II of 1914, which was enacted in consequence of paragraph 6 of W. I. 1308-02: it was found that agreements of the villagers were useless, and could not be enforced (paragraph 2 of the Resolution of '95). For circumstances in which the Act has been applied see R. 9586-15 and for confirmation of this view see R. 3669-16.

19. The repairs of tanks was not attempted by Government in the early years of our rule. Later, it became usual to expect the Rayats to pay *contributions*. This was found (para. 2 of Resolution of '92) to hamper the work, and it was finally decided largely on the writer's suggestion (paragraph 4 of W. I. 1308-02), to give up contributions altogether. The question then arises—which tanks should be repaired at Government expense and which should be rejected and left for the irrigators to repair? The general principle (W. I. 5735-14) is that in Gujerat up to 20 times H. may be spent; but in the S. M. C., where water-rates are higher than in Gujerat, only 10 times the water share is the fixed limit (which may be exceeded with sanction). It was not yet been decided whether this expenditure is to be regarded as final, or, if not, after *how many years* it may be repeated. W. I. 7263-16, still lays down no principle. The majority of the tanks should be transferred to the Irrigation Department (paragraph 5 of '95 Resolution): the amount of H. (Rs. 30) was to be the criterion for Gujerat [paragraph 8 (1) of '95 Resolution] and the area under command must be 20 acres (R. 11233-16).

20. If a tank, of which the entire water-supply vests in Government, is taken over and repaired by Government with the intention of keeping it regularly in repair and of controlling the distribution, it then becomes a "Canal" within the definition in the Irrigation Act (R. 11232-16), and consequently the H. assessment should be struck off after the expiry of the Settlement period: but if the supply is enhanced from a "new source," or greater catchment area, etc., a supplementary rate may be levied under section 44, Irrigation Act (in spite of the Settlement), as is done under all other Irrigation canals (R. 3669-16), provided the rate added to the H. does not exceed the water rate on lands not paying H. When such a repaired tank irrigates more land not previously assessed for water protection, then either annual irrigation rates may be levied under section 44 of the Irrigation Act (if in charge of P. W. D.) or under section 55, L. R. C. (if Part X is applied), or the land may be classed and assessed to H. with referenc to the amount and quality of the supply. This assessment under section 101, L. R. C., is preferable, according to the Joint Report and R. 6068-97 but is only possible at Settlement time. (See also paragraph 3 of W. I. 1702-02).

21. But when a tank whose supply of water or embankments and works have been or may be improved at Government expense is not administered as a 'canal,' then it should be brought [unless it also vests in Municipality under section 50 (2) (b) of the Municipal Act, R. 7324-18] under Act II of 1914 as Second Class Irrigation Work, so that there may exist legal means of securing every year the execution of those small repairs which are necessary to prevent

the development of serious disrepair : as well as power under section 80, Irrigation Act, to levy fair rates : and also an authoritative Record of Rights (R. 3669-16). In this Record, the extent of the rights of Government to existing supplies of water and their freedom from private rights, and to enhanced supplies must be recorded (R. 11232-16). Progress in this direction must necessarily be gradual. The origin of this Act is found in R. 3863-96 and W. I. 1308-02, paragraph 7. Section 44 is excluded from Part X of this Act, and therefore section 55, L. R. C., must be used in conjunction with section 80, Act II of 1914 : and even when Part X is not applied when the work is in charge of P. W. D., rates under section 55, L. R. C., will be assessed by a P. W. D. officer duly authorized (R. 11232-16). The Form and Rules of the Record were sanctioned in R. 14500-17.

Restriction of Irrigation Act, Part X, to works irrigating 720 acres and transferred to P. W. D. cancelled and extended to all 2nd class irrigation works. Every tank from which there is irrigation should have R. R.

It has hitherto been the usual practice to designate all the irrigation tank and Bandharas in the Deccan and Gujerat for which only Revenue Account are kept as "Second Class Irrigation Works". But since 1914, when Part X was inserted in the Bombay Irrigation Act, 1879, to provide for the proper management and maintenance of these works, some of them have been notified under section 73 of that Act and have been legally constituted "Second Class Irrigation works". It has consequently been found necessary to distinguish these Second Class Irrigation works from those to which Part X of the Irrigation Act has not been applied. The Governor in Council is, therefore, pleased to direct that only such of the works as are notified under section 73 of the Irrigation Act should, in future, be called and referred to in correspondence, reports, etc., as "Second Class Irrigation Works" whereas others which are not so notified should be termed and referred to as "Small Irrigation Tanks and Bandharas".

The technical distinction between the two categories of works mentioned above, will not affect in any way the Superintending Engineers' powers of sanctioning expenditure on repairs to these works as per orders contained in paragraph 2 of Government Resolution No. W. I.—11337, dated the 20th November 1918, which will be applicable to both classes of these works. P. W. D. No. W.I.—11690 of 29-7-21.

22. We then come to the Resolutions of '92 and '95. In the first, there was a general review of the whole question, and a Committee was appointed. In the second, the Reports of the two Committees, for the Northern and Southern Divisions, were considered and orders given. Nasik and Khandesh are dealt with in R. 3863-96. It was not till R. 5475-05, 9393-07 and 11896-07 that a definite scheme of classification for Gujerat was sanctioned in order that the foregoing orders might be applied. The tanks can be arranged according to the following table :—

	A Hitherto maintained by P. W. D.	B Now pro- posed to be maintained by P. W. D.	C Civil Agency Tanks	D Second Class Irrigation Works
Efficient .. .. .	1	4	7	10
Inefficient but repairable .. .. .	2	5	8	11
Inefficient or precarious, not repairable	(3)	(6)	9	..

There will rarely be any of class 3 ; and class 6 is almost impossible. As to classes 1 and 2, no further classification or examination is to be made, but the remaining classes are to be divided in to three groups :—

Group	I—Classes 4 and 5 ;
„	II— „ 7, 8, 10, 11 ;
„	III— „ (3) (6) if any ; and 9.

To these is added a statement IV (or D) of lands under efficient tanks, but which the water for any cause does not reach, and which therefore are recommended for remission (R. 3669-16).

23. Two methods of making this classification are described in R. 9110-10, and unfortunately there is a difference between the two methods. Mr. Gordon suggested that only those tanks which were, upon inspection of the crop returns, *doubtful*, should be inspected ; while Mr. Curtis recommended that all tanks, which it was proposed to be classed as *inefficient* should be inspected. Some might be very obviously inefficient, and would not have been inspected by Mr. Gordon's method. The general object of the classification is to determine some tanks to be handed over to the Public Works Department, and others to be abandoned altogether leaving as a residue the middle group, which will be moderately efficient and can be repaired voluntarily or under the influence of Act II of 1914 by the people, with or without Government assistance. R. 1967-13 ; R. 6558-19 sanction as experimental scheme for this maintenance for five years.

24. After this classification has been made for Gujerat, it then remains somewhat obscure what should be done in respect of H. assessed on land under tanks in Groups II and III. There are two possible theories of this assessment—

- (a) as a rent for water supplied,
- (b) as a tax on a natural facility.

If (a), then any abandonment of maintenance involves removal, even if water is still obtained with or without effort on the part of irrigators. But if (b), then abandonment of Government expenditure by no means involves remission ; even the actual use of water is not to be proved so long as there is a facility. Theory (a) was definitely rejected in R. 2207-99. The orders given from time to time vacillate between the two theories, and it is not made quite clear how far later orders do or do not supersede earlier orders. In the Resolution of '92 for the S. M. C., paragraph 10 (3), it was implied that all land under tanks which Government do not intend in future to maintain will be at once relieved of water assessment even if the tank is still to some extent efficient. Also tanks classed as "one-man" tanks should be similarly treated [paragraph 4 (a) of the '95 Resolution]. But this was only a direction for classifying and in paragraph 3 of 2207-99 it is held not to mean that all H. should be struck off. "One-man" tanks were definitely ordered to be abandoned and land under them *classed as Dry-crop* in W. I. 1587-04, alike in group II or III (class 7, 8 or 9).

25. Not to tax when we do not maintain or improve has as its natural converse not to maintain or improve when we do not tax. When only one person is concerned, we take off the tax and leave the maintenance to him. The same argument is applicable to a body of irrigators, except only that since

they will not act always in harmony and in their own interest a paternal Government is sometimes obliged to maintain the tank and continue the tax, when this can be done without financial folly. Obviously when any source of water has totally disappeared, and become entirely inefficient and cannot be repaired by Government, we cannot continue to levy assessment in respect of a facility (R. 5909-97) which no longer exists, and, therefore, as an act of grace the H. though fixed for the Settlement period is removed. If, therefore, the orders distinctly said that land under "one-man" tanks and abandoned tanks (rent theory), or land which cannot possibly receive irrigation (facility theory) should be freed from the burden, they would be clear. For the S. M. C. it is believed all questions have been settled, and all tanks classed. But for Gujerat the language used is not always so clear. In R. 2207-99 Government deprecate any action of the Collector to remove H. *suo motu* and the inference is that for abandoned tanks and inefficient tanks it should still be levied, unless actual hardship is represented. But R. 5,475-05 breaks off abruptly from these principles, and again in R. 9393-07, para. 2, it is directed that after the tanks have been classified for repairs or abandonment then spontaneous recommendations to strike off the H. should be submitted *in each case* where the H. "really presses heavily" or as expressed in 34 W. I. 419-95 and R. 5909-97 "if the circumstances of the land show remission to be required". Presumably these doubts will be solved when the tanks have been classed and recommendations have been dealt with in R. 1967-13 all the H. in Group III was struck off unreservedly and without orders as to the tank beds (para. 10 of Ahmedabad Collector's letter in Selection CCL). So too for Sanand in R. 7885-16.

26. (Groups I and II in para. 20 above). The issues propounded by Mr. H. S. Lawrence, in the preamble of R. 5475-05, have never been specifically decided. But in R. 3669-16 the matter has been made clearer:—

- (a) if Himayat was not struck off, then when no water is got, casual remissions under R. 3669-16 are to be given (the Collector's general power of abating permanently the assessment in such cases was withdrawn by R. 1188-04);
- (b) if Himayat is struck off, then any new or revived irrigation subsequently obtained is not to be assessed (this is at variance with the Patasthal orders);
- (c) but if the land was never subject to Himayat, and water is got from an efficient tank, sec. 55, L. R. C., is to be applied; and if from a tank in P. W. charge (Group) I then sec. 44, Irr. Act.

27. After the removal of H. in any case, the question would arise what was to be done with the tank bed. This is usually valuable land in good demand for cultivation and often, if the tank is given up and the water allowed to run away, it would bring in a larger revenue than was derived from the H. under the tank. Sometimes the beds do not belong to Government, but are either held for cultivation by a private individual who himself irrigates from the tank, or are deducted as Pot Kharab from an occupied field. In both these cases, it would seem that the principle laid down in para. 6 of R. 2207-99 should be followed. Also see the note to Rule 4, para. 84, of the Joint Report of 1847. If the tank becomes inefficient and H. is proposed to be struck off, the bed cannot be reserved [para. 4 (c) of Resolution of 95] for the use of irrigators unless they enter into an agreement to keep the tank in repair, and to pay the water assessment, or a modified part of it. Probably the irrigators have vested rights in the tank bed which could be protected by suit against private holders. At any rate,

it is desirable that in our Record of Rights we should show prominently what land is subject to this right, and in favour of what land the easement exists. When survey numbers are sub-divided, the Land Records Department prepares Hissawar Himayat statement, to show which sub-division has the liability and right of water.

28. When H. has once been removed it is, for the rest of the Settlement period at any rate, a sort of remission or act of grace which could be reversed if it were discovered that an error has been made. [Sometimes the removal of water assessment is recommended merely because, though facilities and potentials are unchanged, the occupant actually does not utilise them even for so short a term as 3 years (Gokak Canal R. 10033-11). Sometimes when it is known that an examination is afoot or a Revision Settlement is being made, efforts are made to hoodwink officers (Fletcher on Amalner Settlement) and, especially in tank-classification made by Revenue Officers not assisted by P. W. D. and without survey-classification experience, errors are very possible]. Also, if by an act of nature the facilities for irrigation are revived, H. could presumably be re-imposed or revived, though in R. 3669-16 Government do not authorise this. Special examination of such cases would be desirable at a fresh Revision Settlement. If the revival of the irrigation is the result of expenditure by the irrigators, then it might possibly be held to be exempt in perpetuity under section 107, L. R. C. Ordinarily it would cost far more than the restoration of a Pat. If any land is newly irrigated then of course section 55, L. R. C. operates unless the improvement is not the utilisation of a source of water but the creation of one. The distinction is hard to grasp. It is the duty of the Revenue Department to see that no new land is brought under irrigation from a tank or Pat improved at Government expense without paying a proper return (W. I. 1702-02). If such restoration took place by nature, or by art, still the old irrigators would have a prescriptive right to the use, and persons not so entitled ought to be restrained from depriving them of water. Probably the best method of stopping this would be to charge prohibitive rates under section 55, as there is no other legal way of levying damages or penalties except by the cumbersome process of a Civil suit. Under R. 4347 (5)-02 the Collector has power to fix such rate as he thinks fit within the *maximum* sanctioned by Government. For Gujerat no such maximum seems to have been sanctioned; the rates in R. 8875-97 and R. 936-03 are almost entirely for Motasthal (lift) irrigation. But see para. 6c end; there are always Himayat maximum rates fixed for Gujaert in the regular Settlements. For Kaira tanks see R. 652-03 which provides the leading principles for such assessments. Under R. 6946-02 the Collector might reduce a water assessment which he finds to be no longer justifiable up to the amount of Rs. 50, and the Commissioner could sanction larger amounts, but this power was withdrawn in R. 1788-04 and 8046-08.

29. It has been also ruled [para. 8 (2) of Resolution of 1895] that when tanks irrigating Talukdari land (which is not alienated) or Inam land, become inefficient, the standard assessment should be reduced just as in the case of Khalsa land. But this again has been overruled in R. 7885-16 but without any reference to the '95 orders: and such tanks were not even examined. But Government will [para. 8 (3) of Resolution of 1895] not repair any tank irrigating Talukdari or Inam land. Whether the orders in R. 136-09 as to Inam Judi apply to tank H. is doubtful, but there is no apparent reason for distinguishing H. from Patasthal. Difficulties might arise when the tank-bed is in a Native State or in a Talukdari or Alienated village. There is one case at least in which a tank

bed lies partly in one and partly in another Native State, and irrigates lands in the Native States and in British territory. The preservation of the bed and the repairs of the tank were arranged politically.

30. Akasia (from akash—sky) means a charge put upon land capable of growing rice from rain-water, either directly received or enhanced by running off some adjoining and rather higher land. A field in a hollow which collects enough rain-water from surrounding high ground to grow rice while other fields in the village cannot grow it plainly has a special faculty deserving an enhancement of assessment. It is, therefore, analogous to the Deccan "position class", though that had rather reference to the possibility of converting the land into new rice; whereas the Akasia assessment is imposed on land only when it has actually been converted. To this assessment general orders as to remission and suspension apply. When rice crop cannot be grown but ordinary dry-crop is substituted the Collector has authority to strike off the Akasia portion of the assessment (R. 5475-05).



3. The Deccan Akarband

Akarband of Mouje \_\_\_\_\_, Taluka \_\_\_\_\_, District \_\_\_\_\_

showing area and assessment according to Revenue Survey.

Survey No.	Pot No.	Area A. G.	Deduct uncul- turable area A. G.	Details of remaining culturable area														
				Dry-crop			Rice			Garden			Total assessment			Soil assess- ment	Water cess	
				A. G.	Rate	Assess- ment	A. G.	Rate	Assess- ment	A. G.	Rate	Assess- ment	A. G.	Kacha assess- ment	Paka assess- ment			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	



4. The Gujarat Akarband

Akarband of Mowje..... Taluka..... District.....  
 Showing area and assessment according to Revenue Survey.

1	Survey No.	
2	Pot No.	
3	Description of land and tenure	
4	Total area	Total area
5		Deduct kharab
6		Remaining culturable
7	Distance in miles between the numbers and the village site	
8	Area	
9	Jirayat	Soil classification annas
10		Assessment per acre
11		Total assessment
12	Area	
13	Rice	Classification annas
14		Assessment per acre
15		Total assessment
16	Area	
17	Water	Classification annas
18		Assessment per acre
19		Total assessment
20	Area	
21	Land watered by dhekudis	Classification annas
22		Assessment per acre
23		Total assessment
24	Area	
25	Alluvial land	Classification annas
26		Assessment per acre
27		Total assessment
28	Area	
29	Soil	Classification annas
30		Assessment per acre
31		Total assessment
32	Total of columns 11, 15, 19, 22, 25 and 29	
33	Assessment finally fixed after making dharsod	
34	Bagayat kasar	
35	Total of columns 31 and 32	

5. *The Konkan Sud*

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Survey No.	Name of field	Government or alienated	Description of land	Pot No.	Phalni No.	Total area	Deduct kharab	Remainder culturable	Assessment	Judi	Assessment of inam land minus judi	Name of occupant
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)





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