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THE LAND REVENUE OF BOMBAY

THE LAND REVENUE OF BOMBAY

A HISTORY OF ITS ADMINISTRATION, RISE, AND PROGRESS

BY .

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Bombay Civil Service (Retired)

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P R E F A C E.

A LARGE portion of the income of the Government of India is derived from the Land Revenue, the proportions, according to the last Statistical Returns published, those of 1889-90, being as follows:—

	Tens of Rupees.
Land Revenue	23,961,899
Opium	8,583,056
Salt	8,187,739
Stamps	4,087,908
Excise	4,891,894
Provincial Rates	3,410,055
Customs	1,506,686
Assessed Taxes	1,595,274
Forests	1,486,308
Registration	353,792
Tributes from Native States	777,707
Interest	873,201
Post Office, Telegraph, and Mint	2,337,624
Civil Departments	1,556,372
Miscellaneous	1,264,409
Railways	16,605,601
Irrigation	1,991,078
Buildings and Roads	605,398
Military Departments	944,707
Total	55,041,203

It will thus be seen that the proportion which the Land Revenue bears to the whole is about 24 to 81.

The items of which the Land Revenue is made up are of considerable importance, from a practical as well as a theoretical point of view. It has accordingly occurred to the writer that much benefit may be derived from a study of the details of the subject, in order to ascertain whether, by comparing the different systems for their assessment and collection in force in various parts of the country, modifications may not suggest themselves by which, even if this source of income may not be improved, better administration may be attained to, and some measure of certainty in its amount may at least be confidently anticipated.

Commencing from very moderate beginnings, the growth of the Land Revenue of British India has been naturally contemporaneous with the extension of the territory under British rule. In the earlier days of the East India Company, or Companies, trade was the only object, and it was not till driven by the competition of other European Powers that the British took part in the politics of the country, and obtained cessions of territory from Native Powers in return for military aid rendered them, and otherwise.

The acquisition of territory brought with it the necessity for a revenue wherewith to meet the expense of administration. The sources from which that revenue was to be derived were in the first instance, of course, those from which our predecessors in rule had obtained it, and with the latter, as with ourselves, the chief of these sources was the taxation of land. The system (or rather systems, for their variety was great) under which Native Rulers had levied this taxation had at first perforce to be adopted as it stood. Common sense, however,

if we do not give ourselves credit for any higher motive, soon led to a conviction that our inheritance in this respect was an unfortunate one, and must be modified, in our own interest, as well as that of the people we were called on to rule.

Accordingly, we find our earliest administrators turning their attention towards the reform of the Land Revenue administration, and if there were no other ground on which England might claim credit in the eyes of the civilised world for her conduct towards her great Eastern dependency, she certainly might justly claim it on that of the single-mindedness and upright views with which that reform has been approached both by the Local Officers and the controlling authority at home. In the proposals of the former, in the measures adopted by the Presidency Governments, and in the final orders of the Court of Directors of the Honourable East India Company, there is but one tone, that of moderation and justice, whatever might be the resulting consequences. It need hardly be said that the same spirit is observable in the more recent proceedings of the Home Government since India has been brought under the direct control of the Queen's Ministry.

It is with the history of the gradual changes in the Land Revenue administration of the older Provinces of Bombay that it is proposed to deal in the following pages. The source from which information on the subject has been derived is unimpeachable, being the actual Records of Government, which contain in *extenso* the correspondence connected with each particular change introduced, the whole of those Records having been kindly placed at the disposal of the writer by the authorities at the India Office.

Selections from these Records have of late years been published from time to time by the Local Governments, but these

have related only to particularly interesting or important measures, and cannot be expected to place before the public a general or comprehensive view of the administration as a whole. This it is hoped this work will do in as brief a form as may be compatible with thoroughness.

It would only lead to confusion if an attempt were made to write a chronological account of the reforms carried out in the three Presidencies of Bengal, Madras, and Bombay, the system in each being essentially different. Each of these, moreover, to be understood, requires separate study. The writer has taken the Bombay Presidency, with which he is personally familiar, only alluding to the systems in force in the other Presidencies where such allusion was found necessary to elucidate some special point in that to which he has confined his present task.

The map that precedes the revenue history of each Collectorate has been reduced by photography from an original supplied by the Government of Bombay, and represents the Collectorate as it is now constituted. The system of transliteration adopted for Native names and words is the Hunterian, the vowel sounds being as follows:—

a	is	the English a	in "about."
á	is	"	á in "bard."
e	is	"	e in "eh."
i	is	"	i in "in."
f	is	"	ee in "seen."
o	is	"	o in "oh."
u	is	"	u in "put."
ú	is	"	oo in "boon."

No particular difference is made between dental and cerebral t and d.

The order in which the Collectorates have been introduced is geographical and linguistic. Gujarát (Guzerat), in which the

vernacular is Gujaráti, comes first in the extreme north of the Presidency, and contains the Collectorates or Districts of Ahmad-ábád, Khedá, the Panch Maháls, Bharuch, and Surat. Next come the Northern Konkan, with the Collectorate of Tháná, and the Southern Konkan, with Kolába and Ratnágiri. The language of all these is Mahratti. North Kánára, where Kanarese is spoken, completes the below-Ghát portion of the Presidency on the sea-coast. Above the Sahyádrí range come in the North Khándesh and Násik, and farther south Ahmadnagar, Sholápur, Pána (Poona), Satára, Bijápur, Kaládgí, which are the Deccan Collectorates, and Belgám and Dharvár in the Southern Mahratta country, in which Mahratti is the vernacular, but Kanarese is also used in the last four.

The revision of the thirty-years' Revenue Settlement being continually in progress in different Collectorates, this history has been brought down to the latest possible date.

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